



**Faith in  
Action**  
*Community Development*

## **Report and Accounts of the Trustees**

**Financial Statements for the Year Ended  
30 September 2023**

**Faith in Action Community Development**



*End of term celebrations in front of the Isaiah School buildings, December 2022.*

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## Charity Details

**Name:** Faith in Action Community Development

**Registered Charity Number:** 1153485

**Address:** Holy Trinity Church  
Church Road  
Claygate, Esher  
Surrey  
KT10 0JP

**Website:** [faithinaction.co.uk](http://faithinaction.co.uk)

**Trustees:**

Linda Morgan (Outgoing Chair)	(re-appointed August 2023)
Steve Cramer (Incoming Chair)	(re-appointed August 2023)
Barry Wakefield (Treasurer)	(re-appointed February 2023)
Roger Marsden	(retired September 2023)
David Barnardo	(retired April 2024)
Miriam Schafer	(re-appointed October 2023)
Sarah Slater	(re-appointed September 2022)
Alison Bateman	(appointed April 2024)

**Bank:** Barclays Bank plc  
6 Clarence Street  
Kingston Upon Thames  
Surrey  
KT1 1NY

**Independent Examiner** Brian Howells





## Report of the Trustees for the Year Ended 30 September 2023

**Faith in Action Community Development (FIACD)** is a charitable incorporated organisation registered with the Charity Commission for England and Wales. The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2023.

### Background

FIACD arose from the vision of Faith Aguha. Faith was brought up in a traditional family in Katete in SW Uganda (Mwaka Cell, Kenshunga Sub County, Kiruhura District) before coming to the UK in 2002. For many years, Faith supported through school many of the poorest children and young people in this remote area. She always had a much bigger, long-term vision in mind for her community, and through partnering with Holy Trinity Church Claygate and Christian Engineers in Development, Faith fulfilled her next ambition. In 2014, a valley tank was completed, and even through drought, it provides a year-round supply of clean water for the families and their cattle.



*Faith Aguha with Isaiah School pupils during her visit to the FIACD projects in 2022.*

During this project, FIACD registered with the Charity Commission in August 2013. FIACD expanded Faith's educational sponsorship



programme to include more disadvantaged children, and in December 2014, a simple nursery school was opened. Its name 'Isaiah' was taken from a verse in the book of Isaiah: **'See I am doing a new thing... I am making a way in the desert and streams in the wasteland'**. This verse continues to be inspirational to Faith Aguha and the charity.

Over the next four years, FIACD raised funds for and project-managed a much bigger undertaking. On 3 February 2019 the new Isaiah Nursery & Primary School opened. By June that year, 143 children were registered, enjoying a much-needed education (many for the first time). Phase 1 of the school building provided four classroom blocks with toilets, school furniture and equipment, teachers'



accommodation, a school kitchen and a water tank. Phase 2 added a caretaker's hut, school gates, and solar panels for the school and teachers' accommodation. Phase 3 was completed in April 2021, and included an additional classroom block with three new classrooms (to enable growth up to Primary 7), additional nursery and school toilets, and four teachers' accommodation rooms.



*Isaiah Nursery & Primary School.*

Isaiah School has a licence certificate from Uganda's Ministry of Education, and is registered in the sole name of Faith Aguha as owner, to safeguard it for many generations to come. The school is currently led by Head Teacher Denis Muhwezi (previously head of a school in Jinja) and Chair of the School Management Committee Nelson Nabasa. Denis manages the school reporting and budget, identifying the poorest pupils who need reduced fees. He is supported by another nine qualified teachers, who teach a wide range of subjects (including English) throughout the nursery and primary school, as well as a full-time cook and caretaker. Children follow the national syllabus, take external exams, play sport, and also learn important life skills, such as cooking, science, and taking care of their health. They may also attend weekly Christian services, as the nursery building serves as a church on Sundays. Isaiah School's last report from the external school inspectors (before the arrival of Covid-19 in Uganda) was 'good', reflecting its rising education standards.

The arrival of Covid-19 in Uganda caused nationwide restrictions on schools and churches. On 30 March 2020, Ugandan President Yoweri Museveni ordered an immediate 14-day lockdown in a bid to halt the spread of the coronavirus. After nearly two years of Covid-19 nationwide lockdowns and restrictions, Isaiah School finally re-opened on 10 January 2022.

204 pupils are currently registered at Isaiah School (as of 1 March 2024), with 56 children in the Nursery classes and 148 in Primary. The majority of pupils have to walk to and from school every day. Approximately 80% of pupils live within 4km of the school (41% live locally and 39% live in settlements up to 4km away), and 20% of pupils live 4km to 15km away. A few pupils travel to and from school by minibus organised by their parents, and a small number of pupils lodge nearby to attend the school (2021 figures).

**"I found such joy in the village, hearing the parents say 'we never dreamt that we would be able to walk our children to school'. These are families that don't expect, don't dare to dream, yet with God's grace we were able to build them a school."** Faith Aguha, one of the founders of FIACD



## Purpose, Objectives and Performance

### Purpose

The purpose of FIACD is to raise funds and provide grants for community development activities and projects in socially and economically disadvantaged communities in Uganda and nearby countries. For the last eleven years, FIACD has raised funds for and provided grants to the community of Katete. This community is remote – the nearest jobs, schools, markets and shops are two hours' walk away, and the economy is at a subsistence level. The population comprises poor land owners, poorer tenant farmers and very poor refugees, and access to high quality education is limited.

FIACD's belief is that high quality, sustainable education can positively transform a child's life, lifting them and their community out of poverty. FIACD's focus this year was to provide sustainable, high quality education to more of the poorest children in Katete and its surrounding areas.

### Objectives for 2022-2023:

1. Expand pupil numbers in each class of Isaiah School, taking in more of the poorest children living in the local areas. Ensure adequate staffing and staff training throughout the year.
2. Transition the educational sponsorship programme.
3. Revitalise awareness-building and fundraising in order to widen the UK supporters' base and raise further capital expenditure for Isaiah School.

### Achievement and Performance against Objectives

- 1. Expand pupil numbers in each class of Isaiah School, taking in more of the poorest children living in the local areas. Ensure adequate staffing and staff training throughout the year.**

Isaiah School has 204 pupils currently registered (as of 1 March 2024), with 56 children across the three Nursery classes and 148 across the seven Primary classes; there are slightly more girls than boys. There is a full complement of 10 teachers including the Head Teacher. This number exceeds the pre-Covid-19 registration of 190 pupils, indicating that the school is



once again stable and slowly growing. Isaiah School currently has capacity to expand class sizes across all ten classes to an approximate total of 300 pupils.

2023 was Isaiah School's first year with a Primary 7 top class; a milestone of a complete set of year groups. Isaiah's Primary 7 pupils achieved outstanding success in their December



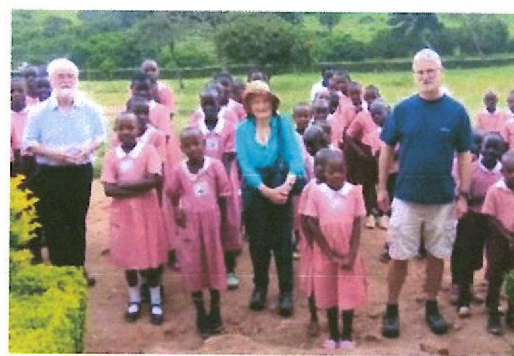
*Primary 7 pupils working hard in preparation for their National examinations, April 2023*

2023 national examinations in Mathematics, Social Studies, Science and English, with 43% of pupils achieving the top Grade 1. These positive results should help to attract new pupils into Primary 5.

The poorest children at Isaiah School have their fees subsidised. Average fee recovery rate in 2023 was 93%, which was slightly lower than in previous years. This is perhaps due to the increase in school fees, and also local families are continuing to feel the impact of the nationwide economic downturn following Covid-19. The non-

salary school costs are increasing, particularly due to high food and fuel inflation across Uganda. The school's progress to self-sufficiency remains dependant on the intake of Nursery and Primary 1 children, and the migration of families away from Katete continues to be a challenge in enrolling new pupils across all classes. FIACD therefore, has to maintain its subsidy for Isaiah School, and it will take longer for the school to become self-sufficient than had previously been hoped. This will delay FIACD's ability to fund other school or community development initiatives.

Faith Aguha, founder of the charity, visited the FIACD projects in August to October 2022. Faith Aguha then accompanied a trustee of the charity (Roger Marsden) and two charity volunteers to visit the projects on 24 April to 5 May 2023 (just before the end of Term 1). The team focussed on reviewing the management of the projects and their effectiveness, together with development possibilities and budget priorities (e.g. essential maintenance, more nursery classrooms, additional teachers' housing, school exam/ assembly/ dining hall, school meals, electricity and laptops, further staffing, supporting development of a Community Based Organisation).



*Trustees' visit with Roger & Jill Marsden and Dale Todd, April 2023.*



In January 2024, following months of heavy rainfall, FIACD began funding emergency repairs to the buildings that house the nursery classes and teachers' accommodation, reinforcing roof timbers, removing termite infestations, installing extra guttering to prevent further erosion, and re-cementing brick surrounds, ensuring the school buildings are safe for Isaiah School pupils and teachers alike. In November 2023, 12 members of the PTA were elected; representative(s) from every village serving Isaiah School. Isaiah School's annual all-day child protection workshop for all teaching and non-teaching staff was held in March 2024.



*Photos from left to right: Annual child protection workshop for all teaching and non-teaching staff, March 2024. Some of Isaiah's Primary 7 pupils, Nov 2023. Elected 12 members of the PTA, representative(s) from every village serving Isaiah School, Nov 2023. End of Term 2, Sept 2023. Visitation Day at Isaiah School, July 2023. End of Term 3 celebrations with top class graduation and Primary 7 farewell, Nov 2023.*

## **2. Transition the educational sponsorship programme.**

FIACD currently provides educational sponsorship to seven disadvantaged children, all of whom are in secondary school. The average sponsorship sum is £130-140 per term, per child, paying about 80% of their fees. The size of FIACD's programme in its current form is



steadily and naturally decreasing, as students complete their studies. Over time, the programme is being transitioned towards sponsoring selected Primary 7 class graduates from Isaiah School. Pupils are nominated by Head Teacher Denis Muhwezi and Chair of the School Management Committee Nelson Nabasa. Three female pupils have been selected, beginning their secondary school sponsorship in January 2024. Selection was based on a combination of the child's school performance and attendance, and their family's inability to afford secondary school. Coleb Kansiimi, a head teacher from a school 16km away from Isaiah School, efficiently manages the sponsorship programme on a local level for FIACD and provides regular reports.

Many of FIACD's sponsored pupils return to support Isaiah School. After graduating from college, one ex-pupil became Isaiah School's first ever teacher, and after leaving to look after their family, has since returned to be a vital part of the School Management Committee. Another ex-pupil later returned to help run Isaiah School for two years, ensuring the school was properly run and financed before Denis Muhwezi was appointed as Head Teacher. Another, Nelson Nabasa, chairs the School Management Committee (replacing Revd. Stuart Amany, who moved to a diocese educational role).

**"I would like to thank you for giving me the opportunity to serve my community, and also give back to the foundation that made me who I am. I am forever indebted to Faith in Action for improving lives in our community."**

*Nelson Nabasa, Chair of the School Management Committee*

### **3. Revitalise awareness-building and fundraising in order to widen the UK supporters' base and raise further capital expenditure for Isaiah School.**

Isaiah School has made excellent progress recovering and rebuilding post Covid-19, and it remains the priority of the local leadership and the trustees to continue to secure and grow the number of students. This means that not only are more local children benefitting from the education provided, but also enables the school to head towards a self-sustaining funding model.

There is therefore no immediate need for new capital expenditure, and the trustees adjusted their fundraising intentions accordingly. Notwithstanding, this income increased by approaching 50% in 2022/23 both through one-off donations and an increase in regular giving.

Communication with current and potential supporters has continued through one-to-one conversations and updates in Holy Trinity Church Claygate. As usual, all FIACD supporters received a Christmas Card and Newsletter in December.





*Christmas 2022 supporters' newsletter*

## Financial Review

FIACD's income for the year under review totalled £18,171 with an expenditure of £20,564. This resulted in a net reduction in reserves of £2,393. Total expenditure increased by 5% on the previous year, whilst income increased by 46% due to:

- Payment received of a large gift aid claim (with interest) from HMRC.
- Increase in monthly and quarterly individual donations.
- Increase in annual and one-off donations.

The trustees place great significance on the need to be aware of the potential risks that the charity could face. The trustees give careful consideration to ensure that financial systems and controls are in place; monitor the operational systems and income and expenditure levels of the organisation; exercise controls over decisions taken on projects and capital costs; ensure that low overheads and appropriate administrative systems are in place that address the governance requirements for the organisation. FIACD places the highest regard on financial accountability and continually works towards improving its professionalism and efficiency.

FIACD is non-profit making and applies any surplus income to its purpose.



## Structure, Governance and Management

FIACD was registered as a charity in August 2013 (Number: 1153485). It is governed by a Memorandum and Articles of Association and is controlled by a board of trustees. The trustees are elected and their selection is based on the skills and contribution they can make to the effectiveness of the organisation. The trustees maintain overall control for the running of the charity and retain direct responsibility for the approval of projects and authorisation of payment to project partners. They take responsibility for all contracts and delegate the day-to-day responsibility to local teams.

In June 2020, the trustees agreed 5-year projections for FIACD and Isaiah School. These models help the trustees to make better informed decisions about income and expenditure.

FIACD's Safeguarding Policy is reviewed annually on the 22 February. Isaiah School has its own Safeguarding Policy. All Isaiah School teaching and non-teaching staff are trained annually on safeguarding, and sign the policy alongside their annual contracts.

The UK's ICO (Information Commissioner's Office) certification is renewed annually on 27 April, demonstrating that FIACD's processing of personal data complies with the GDPR requirements, in line with the accountability principle.

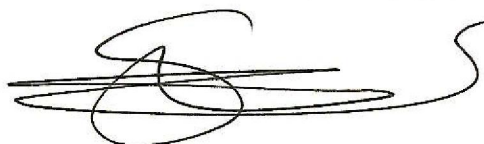
The charity trustees met five times this year (January 2023, March 2023, May 2023, July 2023 and September 2023) to review progress, approve budgets, and to consider future programmes. The trustees are thankful this year for volunteer assistance from Jill Marsden, Dale Todd and Alison Bateman.

## Objectives for 2023-2024

1. Building on Isaiah School's successful national exams results in 2023, continue expanding pupil numbers in each class, taking in more of the poorest children living in the local areas. Ensure adequate staffing and staff training throughout the year.
2. Devise a plan to ensure long-term sustainability of Isaiah School.
3. Seek to further involve the local community's leadership with Isaiah School.
4. Form a sustainable, long-term plan for supporting/ sponsoring pupils past Primary 7 of Isaiah School.

### Signed on behalf of the Trustees Board

Signed:



Date: 12/5/24

**Steve Cramer, Chair**





## Independent Examiner's Report to the Trustees Board of Faith in Action Community Development

I report on the accounts of Faith in Action Community Development (FIACD) for the year ended 30 September 2023, which are set out on pages 13-15.

### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and whilst an independent examination is also not required, the trustees wish such an examination to be undertaken.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

This report, including my statement, has been prepared for and only for the charity's trustees as a body. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body for my examination work, for this report, or for the statements I have made.

### Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### Independent examiner's statement


In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name:

Address:

  
BRIAN HOWELLS  
28 OAKEN LAKE  
CLAYGATE  
KT10 0RG.

Date:

12/05/24

## Receipts and Payments

### For the Year Ended 30 September 2023

		2023	2023	2023	2022
		£	£	£	£
	Note	General Funds	Restricted Funds	Total Funds	Total Funds
<b>Receipts</b>					
Grants	2	6,227	735	<b>6,962</b>	7,377
Donations		11,209	0	<b>11,209</b>	7,439
<b>Total Receipts</b>		<b>17,436</b>	<b>735</b>	<b>18,171</b>	14,816
<b>Payments</b>					
Education Sponsorship		5,083	735	<b>5,818</b>	4,508
School Construction		0	0	<b>0</b>	0
School Operating Subsidy		9,000		<b>9,000</b>	9,028
Project Governance		5,746	-	<b>5,746</b>	6,090
<b>Total Payments</b>		<b>19,829</b>	<b>735</b>	<b>20,564</b>	19,626
<b>Net Deficit for the Period</b>		<b>(2,393)</b>	<b>0</b>	<b>(2,393)</b>	(4,810)
<b>Funds</b>					
Balance Brought Forward at 1 October		13,276	2,400	15,676	20,486
Net Deficit for the Period		(2,393)	0	(2,393)	(4,810)
<b>Balance at 30 September</b>		<b>10,883</b>	<b>2,400</b>	<b>13,283</b>	15,676



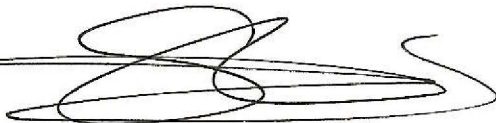
## Balance Sheet

**As at 30 September 2023**

	<u>2023</u>	<u>2022</u>
	<u>£</u>	<u>£</u>
<b>Current Assets</b>		
Cash at Bank and In Hand	13,283	15,676
<b>Net Assets</b>	<u><b>13,283</b></u>	<u><b>15,676</b></u>
<b>Funds</b>		
Restricted Funds	2,400	2,400
General Funds	10,883	13,276
<b>Balance of Funds at Period End</b>	<u><b>13,283</b></u>	<u><b>15,676</b></u>

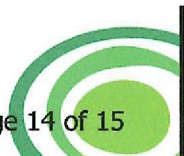
**Approved on behalf of the Trustees Board**

Signed:



Date: 12/5/24

**Steve Cramer, Chair**



## Notes to the Accounts

### 1 Accounting Policies

#### Accounting Convention

The financial statements are prepared on a receipts and payment basis, under the historical cost convention. This is consistent with Charity Commission Guidelines whereby CIOs with income less than £250,000 can prepare receipts and payments accounts.

#### Fixed Assets

At 30 September 2023, FIACD had no fixed assets. The policy is:

- To recognise fixed assets if they can be used for more than one year, recording them at cost or, if gifted, at the value to the charity on receipt; and
- To write them off on a straight-line basis over their estimated useful lives.

#### Income Recognition

Grant income is recognised upon receipt, provided that any conditions for receipt have been met. Any unexpended grant is carried forward in reserves. If any grant unexpended has been provided for a restricted purpose, any balance remaining is carried forward as a restricted fund.

#### Restricted Gifts

Restricted gifts are only used for the purpose for which they were given. If a restricted gift is unused for its nominated purpose, it will be returned to the donor or permission sought for an alternative use.

### 2 Grant Income

	2023 £	2023 £	2023 £	2022 £
	General Funds	Restricted Funds	Total Funds	Total Funds
Holy Trinity Church Claygate	6,227	0	6,227	6,667
Nias Wheatley Trust	0	735	735	710
Other	0	0	0	0
	<b>6,227</b>	<b>735</b>	<b>6,962</b>	<b>7,377</b>

### 3 Project Governance

Project Governance saw a reduction in the financial year ended 2023; limited to a payment of £5,746 Project Governance costs.

### 4 Related Parties

One trustee is also a trustee of the Parochial Church Council of the Ecclesiastical Parish of Claygate (Holy Trinity Church Claygate). This charity donated £6,227 during this financial year.