

Charity no. 1153897

Hope for Life Katanga
Report and Unaudited Financial
Statements
31 December 2020

Hope for Life Katanga

Reference and administrative details

For the year ended 31 December 2020

Charity number	1153897
Registered office	50 Westway Nailsea Bristol BS48 2NB
Trustees	<p>The trustees who served during the year and up to the date of this report were as follows:</p> <p>Mark Walters - Chair Megan Walters - Co-Founder Joshua Mutebe - Co-Founder Chris Boddy (appointed December 2020) Laura Harris Chris Collier - Secretary Laura Richards - Treasurer</p>
Uganda Director	Francis Nkurunziza
UK Director	Chris Boddy
Co-Founders	Joshua Mutebe Moses Ssempebwa Megan Walters Mark Walters
Bankers	Lloyds TSB Ariel House 2138 Coventry Road Birmingham B26 3JW
Independent examiner	Kimberley Scott 9 Apollo Court Monkton Business Park South Hebburn NE31 2ES

Hope for Life Katanga

Report of the trustees

For the year ended 31 December 2020

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Constitution and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

Structure, governance and management

Hope for Life Katanga is a UK registered charity, which has a constitution as its governing document. Trustees are appointed at general meetings by a majority vote of existing trustees. The trustees of the charity ensure that the work of Hope for Life Katanga is carrying out its stated aims and objectives, is compliant with charity and local law, and is financially sustainable. The board of trustees have three sub-groups to support these functions: Vision & Strategy, Audit & Risk, Events & Fundraising.

Hope for Life Katanga is a registered Community Based Organisation, with the Kampala City Council Authority, which sees the voices and participation of the community play an important role in the design and implementation of projects towards the charity's aims and objectives. The charity's operations are headed up by the charity's Director, with direct support from the charity's co-founders, who together form the Vision & Strategy sub-group.

Objectives

The objectives of Hope for Life Katanga are to enable families, in Uganda, to realise their potential towards living a self-sufficient life, free from living in conditions of poverty.

In 2020, we have worked towards these objectives by:

- a) educating children (5-15 years old), to increase their future potential of earning a sustainable income;
- b) equipping young adults (15-25), through vocational training and support, to earn a self-sufficient income within 4 years; and
- c) preventing ill-health impacting education, training and employment opportunities, through healthcare education, guidance and treatment.

Public benefit

The programmes we run allow us to provide routes out of poverty for some of the most vulnerable people in Katanga. As trustees of Hope for Life Katanga, we are satisfied that our programmes provide a sufficient level of benefit to ensure compliance with the guidance on public benefit issued by the Charity Commission.

Activities and achievements

The charity's programmes were disrupted because of the Covid-19 outbreak and the related government restrictions in March 2020. As a result, our programmes have had to adapt to ensure we provide sufficient support for families working towards becoming self-sufficient.

Hope for Life Katanga

Report of the trustees

For the year ended 31 December 2020

a) Educating children (5-15 years old), to increase their future potential of earning a sustainable income.

- Facilitating a sponsorship programme for 59 children in 21 different schools (52 in primary and 7 in secondary) (Jan-Mar).
- Providing 180 learning resources to aid students studying at home, in response to the government's closure of schools (Apr-Dec).
- Children in P.7 will complete their exams in March 2021 (delayed from December 2020) to determine if they will be promoted to secondary school. The remaining 49 students will return to school during the first half of 2021. The school year they will return to will depend on school policy and/or discussion between the parents, teachers and students, assessing the suitability of being promoted, or repeating the year.

"Before getting the question papers [that HFL provided] I had no school assignments to keep me busy but now I do. They have helped me remember some of the things we studied at school".
Patrick, P.6 Student

"I want to be a teacher, teaching Mathematics. I want to see people I taught successful in life, with good jobs." ~ Godfrey, P.7 Student

b) Equipping young adults (15-25) and parents, through vocational education, training and support, towards earning a self-sufficient income.

- Supporting 23 young adults in vocational training:
 - 15 students in colleges or apprenticeships, training in Hairdressing, Catering and Hotel Management, Early Childhood Development, Nursery Teaching, Fashion and Design and Secretarial & Administrative Studies.
 - 7 of the 15 will graduate after completing their studies and delayed exams. They will then take on paid work, or start up small businesses utilising their education.
 - 8 students in HFL Livelihood programme in preparation for further vocational training.
- Providing vocational support to the parents and carers of 75 families, including finance management classes and business guidance in person (Jan-Mar) and on the phone (Apr-Dec).

"I [attend] one of the best institutions in Kampala, of which I am doing Nursery Teaching, and I am pursuing a Diploma in it. I am much privileged because I have got a skill in teaching. I personally have other relatives, I hope that when I'm done with this course, I will earn a living of which I will be helping my siblings, my parents, my friends and all." ~ Catherine

"Hope for Life helped find me a foster family in 2013 as a child. While at school I became pregnant. Even when I became pregnant, Hope for Life helped care for me. I had a safe delivery and they continued supporting me and my baby. They helped me acquire a vocational skill. I hope to finish my course in hairdressing this year, so that I work and be able to look after myself and my child, be able to support my child in their education, and to be able to help other vulnerable people. ~ Namataka

Hope for Life Katanga

Report of the trustees

For the year ended 31 December 2020

c) Preventing ill-health impacting education, training and employment opportunities, through healthcare education, guidance and treatment.

- Health focused home visits to 3-5 families/week, assessing immediate health concerns and provide guidance and support in prevention of ill-health (Jan-Mar).
- Providing 300 food packages, to 75 families, to support the immediate needs, due to a complete loss, or severe reduction, of household income (Apr-Dec).
- 147 follow-up forms completed in response to staff counselling, guidance and support on the phone (Apr-Dec).
- Providing financial support for the medical costs of two individuals; for the removal of a large fibroma and to support the rehabilitation after a severe stroke.

“The Covid-19 pandemic has had adverse effects on our livelihoods, it has affected our work and most of us no longer have work. Hope for Life has been supporting us during this period. We have been receiving food relief packages, which are helping us go through this tough time.” ~ Robert

“The Covid-19 pandemic period has not hit us so hard like other people because our organisation, Hope for Life, has been giving us food relief packages. Uncle Francis (Director) has done a tremendous job looking after us and our families. I would like to also thank our donors for caring about us. May God bless you all.” ~ Margaret

We want to thank all the businesses, NGOs, Trusts, churches and individuals who have supported the work of Hope for Life Katanga through 2020. Special mention to all those who responded to our Covid-19 appeals through the year, adding to the donations of HealthTree Uganda for the provision of our healthcare support.

Plans for 2021

Our strategic goals for 2021 include:

- Ensure successful reintegration of the 82 children and young adults back into formal education/training;
- Increase support to the parents and carers of 75 families, through vocational education, training and resourcing, to enable families to increase their household income;
- Provide more attention and capacity to monitoring, evaluation and learning of programmes; and
- Build financial and operational resilience needed for sustainable programme development.

Financial review

Total income for the period was £38,467 (2019: £41,088), a small decrease in total of 7% on the prior year due to receiving an early grant installment in 2019. Excepting this timing difference, income from planned monthly giving, one-off donations and gift aid all increased during 2020.

Total expenditure was £35,458 (2019: £34,006) however spending between programmes varied considerably in 2020, with greater spend on healthcare, community support and emergency food parcels and lower spend on school fees due to local school closures throughout the year.

Total funds held at 31 December 2020 are £22,113 (2019: £19,104), of which £14,236 (2019: £12,221) are held in restricted funds. The charity has a healthy balance on unrestricted funds of £7,877 (2019: £6,883) which will allow us to continue to develop our programmes and community support throughout 2021.

Hope for Life Katanga

Report of the trustees

For the year ended 31 December 2020

Reserves policy

The trustees continue to review Hope for Life Katanga's need for reserves in line with the guidance issued by the Charity Commission and have adopted a policy to set aside funds of approximately three months core running costs, which is estimated to be £3.8k.

The approval of a majority of trustees is required before the reserve fund can be used for any purpose and it may only be used in the case of an emergency, or to prevent an emergency occurring. An emergency can be considered as any event that would cause the staff or beneficiaries of Hope for Life Katanga to face life altering or life-threatening circumstances.

As at 31 December 2020 the balance of the reserve fund (including amounts held in other cash accounts) was £3.8k (2019: £3.8k).

Going concern and Covid-19

The trustees have considered the risks, including the impact of Covid-19, and these include the ability for the charity to carry out its support in an environment where social distancing rules and restrictions are expected to be in force for some time. The charity's activities will need to respond and adapt to ensure we continue to provide sufficient support for families working towards becoming self-sufficient. The trustees are confident that costs will only be incurred to the extent that income is secured. For this reason the accounts are prepared on the going concern basis.

Statement of responsibilities of the trustees

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Hope for Life Katanga

Report of the trustees

For the year ended 31 December 2020

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees on 1 September 2021 and signed on their behalf by

Chris Collier

Chris Collier - Trustee

Independent examiner's report

To the trustees of

Hope for Life Katanga

I report to the trustees on my examination of the accounts of Hope for Life Katanga (the Trust) for the year ended 31 December 2020, which are set out on pages 8 to 19.

Responsibilities and basis of report

As trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the charity as required by section 130 of the Act;
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Date: 02/09/2021

Kimberley Scott
9 Apollo Court
Monkton Business Park South
Hebburn
NE31 2ES

Hope for Life Katanga

Statement of financial activities

For the year ended 31 December 2020

	Note	Restricted £	Unrestricted £	2020 Total £	2019 Total £
Income from:					
Donations	3	25,164	13,300	38,464	41,083
Investments		-	3	3	5
Total income		<u>25,164</u>	<u>13,303</u>	<u>38,467</u>	<u>41,088</u>
Expenditure on:					
Raising funds		-	81	81	38
Charitable activities		<u>25,084</u>	<u>10,293</u>	<u>35,377</u>	<u>33,968</u>
Total expenditure	4	<u>25,084</u>	<u>10,374</u>	<u>35,458</u>	<u>34,006</u>
Net income / (expenditure)		80	2,929	3,009	7,082
Transfers between funds		<u>1,935</u>	<u>(1,935)</u>	<u>-</u>	<u>-</u>
Net movement in funds	5	2,015	994	3,009	7,082
Reconciliation of funds:					
Total funds brought forward		<u>12,221</u>	<u>6,883</u>	<u>19,104</u>	<u>12,022</u>
Total funds carried forward		<u><u>14,236</u></u>	<u><u>7,877</u></u>	<u><u>22,113</u></u>	<u><u>19,104</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 12 to the accounts.

Hope for Life Katanga

Balance sheet

As at 31 December 2020

	Note	£	2020 £	2019 £
Fixed assets				
Tangible assets	8		100	100
Current assets				
Debtors	9	2,482		2,413
Cash at bank and in hand		<u>19,531</u>		<u>16,591</u>
		22,013		19,004
Liabilities				
Creditors: amounts falling due within 1 year	10	<u>-</u>		<u>-</u>
Net current assets			<u>22,013</u>	<u>19,004</u>
Net assets			<u>22,113</u>	<u>19,104</u>
Funds	12			
Restricted funds			14,236	12,221
Unrestricted funds				
General funds			<u>7,877</u>	<u>6,883</u>
Total charity funds			<u>22,113</u>	<u>19,104</u>

Approved by the trustees on 1 September 2021 and signed on their behalf by

Chris Collier

Chris Collier - Trustee

Hope for Life Katanga

Notes to the financial statements

For the year ended 31 December 2020

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Hope for Life Katanga meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, despite the challenges arising from the global Covid-19 pandemic. The trustees consider this to be appropriate having regard to the current level of unrestricted reserves and the ongoing support of regular donors.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest received or receivable by the bank.

Hope for Life Katanga

Notes to the financial statements

For the year ended 31 December 2020

1. Accounting policies (continued)

f) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Computer equipment	3 years
Furniture	4 years

i) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

j) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

k) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

l) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

Hope for Life Katanga

Notes to the financial statements

For the year ended 31 December 2020

1. Accounting policies (continued)

m) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no estimates or judgements that have a significant effect on the amounts recognised in the financial statements.

n) Foreign currency transactions

Transactions in foreign currencies are translated at rates prevailing at the date of the transaction. Balances denominated in foreign currencies are translated at the rate of exchange prevailing at the year end.

2. Prior period comparatives

	Restricted £	Unrestricted £	2019 Total £
Income from:			
Donations	27,179	13,904	41,083
Investments	-	5	5
Total income	27,179	13,909	41,088
Expenditure on:			
Raising funds	-	38	38
Charitable activities	22,546	11,422	33,968
Total expenditure	22,546	11,460	34,006
Net income	4,633	2,449	7,082
Transfers between funds	188	(188)	-
Net movement in funds	4,821	2,261	7,082

Hope for Life Katanga

Notes to the financial statements

For the year ended 31 December 2020

3. Income from donations

	Restricted £	Unrestricted £	2020 Total £
Planned monthly giving	19,132	6,310	25,442
One-off donations	-	1,525	1,525
Grants from Trusts and Foundations	5,500	-	5,500
Donations from Trendlewood Church	-	1,168	1,168
Gift aid	532	4,297	4,829
Total donations	25,164	13,300	38,464

Prior period comparative

	Restricted £	Unrestricted £	2019 Total £
Planned monthly giving	17,179	4,260	21,439
One-off donations	-	4,371	4,371
Grants from Trusts and Foundations	10,000	-	10,000
Donations from Trendlewood Church	-	1,783	1,783
Gift aid	-	3,490	3,490
Total donations	27,179	13,904	41,083

4. Total expenditure

	Raising funds £	Charitable activities £	2020 Total £
<i>Direct costs in Uganda:</i>			
Salaries	-	12,883	12,883
Staff training and retreat	-	539	539
School fees	-	5,128	5,128
Other education costs (food and resources)	-	3,136	3,136
College scholarship costs	-	3,216	3,216
Medical equipment and supplies	-	534	534
Community support (including Covid food packages)	-	6,890	6,890
Core running costs (fuel, utilities, internet)	-	1,714	1,714
Other costs	-	1,078	1,078
<i>Support and fundraising costs in the UK:</i>			
Fundraising costs	81	-	81
Website and software	-	259	259
Total expenditure	81	35,377	35,458

Hope for Life Katanga

Notes to the financial statements

For the year ended 31 December 2020

4. Total expenditure (continued)

Prior period comparative

	Raising funds £	Charitable activities £	2019 Total £
<i>Direct costs in Uganda:</i>			
Salaries	-	11,916	11,916
Staff training and retreat	-	792	792
School fees	-	9,052	9,052
Other education costs (food and resources)	-	3,308	3,308
College scholarship costs	-	3,926	3,926
Livelihoods training and materials	-	1,356	1,356
Medical equipment and supplies	-	719	719
Core running costs (fuel, utilities, internet)	-	1,261	1,261
Other costs	-	359	359
<i>Support and fundraising costs in the UK:</i>			
Fundraising costs	38	-	38
UK bank charges and foreign exchange losses	-	1,015	1,015
Website and software	-	264	264
	<hr/>	<hr/>	<hr/>
Total expenditure	38	33,968	34,006

Hope for Life Katanga

Notes to the financial statements

For the year ended 31 December 2020

5. Net movement in funds

This is stated after charging:

	2020 £	2019 £
Depreciation	Nil	Nil
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil

6. Staff costs and numbers

Staff costs were as follows:

	2020 £	2019 £
Salaries and wages	12,883	11,916

No employee earned more than £60,000 during the year.

The key management personnel of the charity are deemed to be the trustees. No trustees received remuneration or reimbursed expenses.

	2020 No.	2019 No.
Average head count	8.00	9.00

7. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Hope for Life Katanga

Notes to the financial statements

For the year ended 31 December 2020

8. Tangible fixed assets

	Freehold land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 January 2020	3,022	2,062	5,084
Additions in year	-	-	-
At 31 December 2020	<u>3,022</u>	<u>2,062</u>	<u>5,084</u>
Depreciation			
At 1 January 2020	2,922	2,062	4,984
Charge for the year	-	-	-
At 31 December 2020	<u>2,922</u>	<u>2,062</u>	<u>4,984</u>
Net book value			
At 31 December 2020	<u>100</u>	<u>-</u>	<u>100</u>
At 31 December 2019	<u>100</u>	<u>-</u>	<u>100</u>

9. Debtors

	2020 £	2019 £
Gift aid recoverable	1,902	1,127
Staff salary advances	48	831
Other debtors	<u>532</u>	<u>455</u>
	<u>2,482</u>	<u>2,413</u>

10. Creditors : amounts due within 1 year

	2020 £	2019 £
Other creditors	<u>-</u>	<u>-</u>

Hope for Life Katanga

Notes to the financial statements

For the year ended 31 December 2020

11. Analysis of net assets between funds

	Restricted funds £	Unrestricted funds £	Total funds £
Tangible fixed assets	-	100	100
Current assets	14,236	7,777	22,013
Current liabilities	-	-	-
Net assets at 31 December 2020	14,236	7,877	22,113

Prior period comparative

	Restricted funds £	Unrestricted funds £	Total funds £
Tangible fixed assets	-	100	100
Current assets	12,221	6,783	19,004
Current liabilities	-	-	-
Net assets at 31 December 2019	12,221	6,883	19,104

Hope for Life Katanga

Notes to the financial statements

For the year ended 31 December 2020

12. Movements in funds

	At 1 January 2020 £	Income £	Expenditure £	Transfers between funds £	At 31 December 2020 £
Restricted funds					
Education: sponsor a child	7,128	8,940	(7,795)	-	8,273
Education: general	5,093	8,540	(3,836)	(3,834)	5,963
Education: college scholarship	-	2,080	(5,914)	3,834	-
Health and Covid relief	-	5,574	(7,509)	1,935	-
Livelihoods: programmes	-	30	(30)	-	-
Total restricted funds	12,221	25,164	(25,084)	1,935	14,236
Unrestricted funds					
General funds	6,883	13,303	(10,374)	(1,935)	7,877
Total unrestricted funds	6,883	13,303	(10,374)	(1,935)	7,877
Total funds	19,104	38,467	(35,458)	-	22,113

Purposes of restricted funds

Sponsor a child	This fund pays for school fees and related costs, e.g. uniforms, for children in formal schooling.
General education	This fund is to pay the salaries of the teachers employed in the Hope for Life Katanga catch up classes and the other costs of running the catch up classes.
College scholarship	This fund pays for tuition fees, salary costs and other costs of the college scholarship and vocational training programmes.
Health and Covid relief	A nurse is employed for 1 day per week to provide education and professional advice. The costs of the nurse and related expenditure are currently paid from donations given by Health Tree Uganda. In 2020 we also fundraised to provide community support and emergency food parcels in light of the Covid pandemic.
Livelihood programmes	These funds are to support the development of various livelihoods programmes with adults in Katanga, including running hairdressing, craft and cooking courses.

Transfers between funds

The transfer out of the general education fund to college scholarship helps to fund staff salary costs and tuition fees for girls entering vocational programmes. The transfer from general funds in to healthcare is to top up overspends on this fund.

Hope for Life Katanga

Notes to the financial statements

For the year ended 31 December 2020

12. Movements in funds (continued)

Prior period comparative

	At 1 January 2019 £	Income £	Expenditure £	Transfers between funds £	At 31 December 2019 £
Restricted funds					
Education: sponsor a child	7,400	8,780	(9,052)	-	7,128
Education: general	-	13,540	(6,942)	(1,505)	5,093
Education: college scholarship	-	3,577	(5,082)	1,505	-
Healthcare: nurse and equipment	-	1,082	(1,270)	188	-
Livelihoods: programmes	-	200	(200)	-	-
Total restricted funds	7,400	27,179	(22,546)	188	12,221
Unrestricted funds					
General funds	4,622	13,909	(11,460)	(188)	6,883
Total unrestricted funds	4,622	13,909	(11,460)	(188)	6,883
Total funds	12,022	41,088	(34,006)	-	19,104

13. Related party transactions

There were no related party transactions in the current or prior reporting period.