

Charity no. 1153897

Hope for Life Katanga
Report and Unaudited Financial
Statements
31 December 2021

Hope for Life Katanga

Reference and administrative details

For the year ended 31 December 2021

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 Laura Harris Chris Collier - Secretary Laura Richards - Treasurer</p>
Uganda Director	Francis Nkurunziza
Co-Founders	Joshua Mutebe Moses Ssempebwa Megan Walters Mark Walters
Bankers	Lloyds TSB Ariel House 2138 Coventry Road Birmingham B26 3JW
Independent examiner	Jonathan Evans 96 Cairns Road Redland Bristol BS6 7TG

Hope for Life Katanga

Report of the trustees

For the year ended 31 December 2021

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 2021, 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.

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

- Facilitating a sponsorship programme for 57 children in 21 different schools (42 in primary and 15 in secondary).
- Providing 114 learning resources to aid students studying at home during periods of government-led school closures.
- 10 children in P.7 graduated their exams in March 2021 (delayed from December 2020) and progressed to secondary school. The remaining 47 students will return to school during the first half of 2021.

Hope for Life Katanga

Report of the trustees

For the year ended 31 December 2021

"Hope for Life pays for me school fees and I go to school every day so that I am able to achieve my dreams. My dream is to become a lawyer. Our condition at home is better than we were before becoming a member of Hope for Life." ~ Ronnie, P.5 Student

"I am being sponsored by Hope for Life. I feel happy that now I am able to go to school. I also attend different programmes of Hope for Life. In those programmes they teach us many things, like keeping ourselves safe, not engaging ourselves with bad peer groups, and in all that I have learned to protect myself as a girl. I feel happy that I'm now in school and I'm on the journey to fulfill my future of becoming a nurse." ~ Doreen, S.2 Student

"Each and every [student] has a big hope and this is all through the sponsorship they are offering through Hope for Life. I am very grateful that they have brought hope and have changed the lives of these people in Katanga." ~ Rebecca, Teacher, Hope for Life

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

- Supporting 22 young adults in vocational training:
 - Providing scholarship opportunities for 22 students to attend colleges or apprenticeships, training in Hairdressing, Catering and Hotel Management, Early Childhood Development, Nursery Teaching, Fashion and Design and Secretarial & Administrative Studies.
 - 9 graduated after completing their studies and delayed exams. They have each started to use their training to earn an income.
 - 8 students studying in HFL Livelihoods programme in preparation for gaining scholarships to enroll in a local college.
- Providing vocational support to the parents and carers of 75 families, including finance management classes and business guidance.

"I graduated and attained a Diploma in Secretarial Services. With the help of Hope for Life, I am now an independent person, I can sustain for myself, I can pay for every needs of life for me and my son. I'm proud for what Hope for Life has done for me and what it is doing for other girls" ~ Immaculate

"It's my dream since I was young to be a fashion designer, I love making styles or designing people. Next year I will go to a vocational school for fashion and design. I thank Hope for Life for training us and being there for us. When we are at school we eat, we learn entrepreneurship, literacy and soft skills and they teach us how to interact with other people and make friends and how to be confident." ~ Amina

"My dream, after finishing my [hairdressing] training, I have to open my big salon, and I work in it to help my girls, and also my parents and future kids." ~ Remmy

Hope for Life Katanga

Report of the trustees

For the year ended 31 December 2021

"With the years I've worked with these girls I have seen girls going back to formal schooling, we now have graduates who have just graduated from YMCA, we have one who is a secretary now, one doing Catering, she's in Africana, the 5-star hotel in Uganda – from a girl from a slum to that place, that is a step up.

I've seen girls who couldn't even talk but now they are verbal, they talk they dance, their life had changed. I've seen the young mothers thinking that maybe they should give away the kid, now they can't dream of that.

I'm saying this from the bottom of my heart, for me, teaching and changing someone's life, it is more meaningful and I'm so proud to be part of Hope for Life" ~ Maureen, Teacher, Hope for Life

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

- Providing 150 food packages, to 75 families, to support the immediate needs, due to a complete loss, or severe reduction, of household income.
- Providing clean, safe, socially distanced working environment for programmes to restart in person following government guidance.

"I am happy that we are doing an exercise of distributing food to the families we support, and we sponsor children for. I'm really happy for people out there who have given us packages of food for families in Katanga." ~ Francis, Director, Hope for Life

We want to thank all the businesses, NGOs, Trusts, churches and individuals who have supported the work of Hope for Life Katanga through 2021. 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.

Financial review

Total income for the period was £50,476 (2020: £38,467), an increase of 31% on the prior year due to an increase in one-off donations relating to our Covid-19 response and a one-off gift towards providing vocational training.

Total expenditure was £37,283 (2020: £35,458) however spending between programmes varied considerably in 2021, 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 2021 are £35,306 (2020: £22,113), of which £21,025 (2020: £14,236) are held in restricted funds. The charity has a healthy balance on unrestricted funds of £14,281 (2020: £7,877) which will allow us to continue to develop our programmes and community support throughout 2022.

Hope for Life Katanga

Report of the trustees

For the year ended 31 December 2021

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 2021 the balance of the reserve fund (including amounts held in other cash accounts) was £3.8k (2020: £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.

Hope for Life Katanga

Report of the trustees

For the year ended 31 December 2021

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.

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 October 2022 and signed on their behalf by



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 2021, 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: 1 October 2022

Jonathan Evans
96 Calms Road
Redland
Bristol
BS6 7TG

Hope for Life Katanga

Statement of financial activities

For the year ended 31 December 2021

	Note	Restricted £	Unrestricted £	2021 Total £	2020 Total £
Income from:					
Donations	3	34,225	16,247	50,472	38,464
Investments		-	4	4	3
Total Income		34,225	16,251	50,476	38,467
Expenditure on:					
Raising funds		-	394	394	81
Charitable activities		28,633	8,256	36,889	35,377
Total expenditure	4	28,633	8,650	37,283	35,458
Net Income / (expenditure)		5,592	7,601	13,193	3,009
Transfers between funds		1,197	(1,197)	-	-
Net movement in funds	5	6,789	6,404	13,193	3,009
Reconciliation of funds:					
Total funds brought forward		14,236	7,877	22,113	19,104
Total funds carried forward		21,025	14,281	35,306	22,113

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.

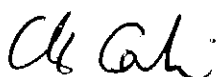
Hope for Life Katanga

Balance sheet

As at 31 December 2021

	Note	£	2021 £	2020 £
Fixed assets				
Tangible assets	8		100	100
Current assets				
Debtors	9	5,522		2,482
Cash at bank and in hand		<u>29,684</u>		<u>19,531</u>
		35,206		22,013
Liabilities				
Creditors: amounts falling due within 1 year	10	<u>-</u>		<u>-</u>
Net current assets			<u>35,206</u>	<u>22,013</u>
Net assets			<u>35,306</u>	<u>22,113</u>
Funds	12			
Restricted funds			21,025	14,236
Unrestricted funds				
General funds			<u>14,281</u>	<u>7,877</u>
Total charity funds			<u>35,306</u>	<u>22,113</u>

Approved by the trustees on 1 October 2022 and signed on their behalf by



Chris Collier - Trustee

Hope for Life Katanga

Notes to the financial statements

For the year ended 31 December 2021

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. 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 2021

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:

Freehold land and buildings	Held at residual value, not depreciated.
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 2021

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 £	2020 Total £
Income from:			
Donations	25,164	13,300	38,464
Investments	-	3	3
Total income	25,164	13,303	38,467
Expenditure on:			
Raising funds	-	81	81
Charitable activities	25,084	10,293	35,377
Total expenditure	25,084	10,374	35,458
Net income	80	2,929	3,009
Transfers between funds	1,935	(1,935)	-
Net movement in funds	2,015	994	3,009

Hope for Life Katanga

Notes to the financial statements

For the year ended 31 December 2021

3. Income from donations

	Restricted £	Unrestricted £	2021 Total £
Planned monthly giving	15,490	5,495	20,985
One-off donations	12,735	3,737	16,472
Grants from Trusts and Foundations	6,000	-	6,000
Donations from Trendlewood Church	-	1,493	1,493
Gift aid	-	5,522	5,522
Total donations	34,225	16,247	50,472

Prior period comparative

	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

4. Total expenditure

	Raising funds £	Charitable activities £	2021 Total £
<i>Direct costs in Uganda:</i>			
Salaries	-	11,897	11,897
Staff training and retreat	-	1,151	1,151
School fees	-	4,401	4,401
Other education costs (food and resources)	-	2,859	2,859
College scholarship costs	-	7,761	7,761
Medical equipment and supplies	-	559	559
Community support (including Covid food packages)	-	4,092	4,092
Core running costs (fuel, utilities, Internet)	-	1,698	1,698
Monitoring and evaluation consultancy work	-	1,018	1,018
Other costs	-	1,062	1,062
<i>Support and fundraising costs in the UK:</i>			
Fundraising costs	394	-	394
Website and software	-	385	385
Foreign exchange losses	-	6	6
Total expenditure	394	36,889	37,283

Hope for Life Katanga

Notes to the financial statements

For the year ended 31 December 2021

4. Total expenditure (continued)

Prior period comparative

	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 2021

5. Net movement in funds

This is stated after charging:

	2021 £	2020 £
Depreciation	Nil	Nil
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil

6. Staff costs and numbers

Staff costs were as follows:

	2021 £	2020 £
Salaries and wages	11,897	12,883

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.

	2021 No.	2020 No.
Average head count	8.00	8.00

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 2021

8. Tangible fixed assets

	Freehold land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 January 2021	3,022	2,062	5,084
Additions in year	-	-	-
At 31 December 2021	3,022	2,062	5,084
Depreciation			
At 1 January 2021	2,922	2,062	4,984
Charge for the year	-	-	-
At 31 December 2021	2,922	2,062	4,984
Net book value			
At 31 December 2021	100	-	100
At 31 December 2020	100	-	100

9. Debtors

	2021 £	2020 £
Gift aid recoverable	5,522	1,902
Staff salary advances	-	48
Other debtors	-	532
	5,522	2,482

10. Creditors : amounts due within 1 year

	2021 £	2020 £
Other creditors	-	-

Hope for Life Katanga

Notes to the financial statements

For the year ended 31 December 2021

11. Analysis of net assets between funds

	Restricted funds £	Unrestricted funds £	Total funds £
Tangible fixed assets	-	100	100
Current assets	21,025	14,181	35,206
Current liabilities	-	-	-
Net assets at 31 December 2021	21,025	14,281	35,306

Prior period comparative

	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

Hope for Life Katanga

Notes to the financial statements

For the year ended 31 December 2021

12. Movements in funds

	At 1 January 2021 £	Income £	Expenditure £	Transfers between funds £	At 31 December 2021 £
Restricted funds					
Education: sponsor a child	8,273	12,105	(6,983)	-	13,395
Education: general	5,963	4,150	(2,789)	-	7,324
Education: college scholarship	-	11,440	(11,134)	-	306
Health and Covid relief	-	4,500	(4,978)	478	-
Livelihoods: programmes	-	2,030	(2,749)	719	-
Total restricted funds	14,236	34,225	(28,633)	1,197	21,025
Unrestricted funds					
General funds	7,877	16,251	(8,650)	(1,197)	14,281
Total unrestricted funds	7,877	16,251	(8,650)	(1,197)	14,281
Total funds	22,113	50,476	(37,283)	-	35,306

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	This fund provides community support and emergency food parcels in light of the Covid pandemic.
Livelihood programmes	This fund supports the development of various livelihoods programmes with adults in Katanga, including training in business and finance management.

Transfers between funds

The transfers from general funds in to healthcare and livelihoods is to top up overspends on these funds.

Hope for Life Katanga

Notes to the financial statements

For the year ended 31 December 2021

12. Movements in funds (continued)

Prior period comparative

	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

13. Related party transactions

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