

Charity no. 1153897

Hope for Life Katanga
Report and Unaudited Financial
Statements
31 December 2023

Hope for Life Katanga

Reference and administrative details

For the year ended 31 December 2023

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 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 c/o 4 High Street Chipping Sodbury BS37 6AH

Hope for Life Katanga

Report of the trustees

For the year ended 31 December 2023

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 2023, 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 and parents (15-25), through vocational education, training and support, to earn a self-sufficient income; 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

Our progress towards these objectives is described below:

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

Primary and secondary schooling provide each child with a foundation they will carry into their future. Not only are students able to grow in knowledge in traditional subjects but schooling encourages each child to develop their confidence and competence in an array of practical, soft and social skills necessary for family life and in preparation for work after school.

During 2023, we facilitated a sponsorship programme for 53 children (35 in primary and 18 in secondary) in 25 different schools in Uganda.

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Report of the trustees

For the year ended 31 December 2023

Completion of primary leavers examinations | Four students successfully completed their primary exams and will be starting secondary school from January 2024. Some of the students did not have birth certificates, which are essential for registering for exams. We helped to process birth certificates for each in the lead up to their exams.

Improved performance | We have seen significant improvement for most children since the pandemic. Through 1-2-1 follow-ups and counselling, we have helped the children (especially teenagers) improve their academic performance.

Improved self-awareness & confidence | We have more children entering puberty, which often leads to them becoming more reserved, lacking the ability to express themselves and interact socially. A lack of confidence also affects their academic performance. We have run multiple group and individual sessions to empower children to be aware of their growth changes and express themselves.

Resolved conflicts & restored relationships | As children transition to adolescents, we often see strained relationships between parents, children and teachers. There are a few examples where our team have helped to mediate conflicts.

Improved behaviour and character development | Some children have become more rebellious in school and in the wider community, joining up with others to cause disruption in the community. We have worked with a few children specifically, working alongside the Local Council in Katanga to see children overcome certain challenges in their lives. We end the year with all the children fully attending school and having healthy relationships with their families, community and school.

Uganda-wide family visits | Following the pandemic, many families moved to more rural villages across Uganda. Family visits are important to recognise the holistic needs and opportunities for each family. All the families are overjoyed when we are able to visit their villages; this encouragement directly impacts their work rate and performance.

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

Vocational training provides individuals with the practical skills needed to generate an increased income and support their wider family. This programme provides a next step for those who have progressed through our primary and secondary school, as well as providing opportunities for young mothers with little previous education, so that they can generate an income to support their own children's education.

This year we have worked with 32 young women, providing opportunities in vocational training, while addressing the challenges these girls face so as to help them develop social skills, build confidence and improve employability.

12 young women completed our in-house training, preparing them to join formal vocational training. Students received counselling to rebuild confidence, classes to develop their soft and social skills, as well as literacy and numeracy. These sessions included the opportunity to build their spiritual lives. Hairdressing is taught alongside these sessions to provide the basics of the skill alongside classes on managing a business.

Hope for Life Katanga

Report of the trustees

For the year ended 31 December 2023

20 women were sponsored into vocational training (courses include hairdressing, fashion & design, nursery teaching, nursing). 10 have completed their first year, while 10 have completed their second year and are ready to start earning an income for themselves and their family.

On graduating, 6 women have been granted a business start-up package (e.g. sewing machine, salon equipment) to help them become self-employed or expand existing enterprises.

2 young men continue to attend apprenticeships in mechanics with local garages and we continue supporting one young woman gaining a Bachelors degree in Secretarial Studies.

Over the year, we have walked alongside these young adults through different character struggles (e.g. anger management), poor time keeping, and teamwork skills, for example. We have witnessed great transformation in their lives once these struggles are addressed.

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

Good health is vital to keep children in education and parents in employment. We provide health education, guidance and provide health related funding opportunities for those we work with in Katanga.

Improved personal hygiene | We have equipped our children and guardians with knowledge and skills of maintaining their bodies and surroundings clean using available and affordable means. We have mainly provided education through termly meetings and home visitations. The teachers have noticed and commended the hygiene improvement throughout the year.

Provided medical assistance | We have assisted some parents and children that have become sick in the year to receive treatment, which they could not afford. We have provided funding for one parent to receive regular medication for a chronic condition. She has really improved with this medication but is unlikely to recover to full health.

Provided food | We have been able to support a few families and individuals with additional food packages during periods of sickness, to help in their recovery.

Conducted sexual & menstrual health training | Children entering puberty received these trainings, equipping them with knowledge and skills to practice healthy lifestyle choices and make informed decisions while growing up.

Distributed reusable sanitary towels | Disposable sanitary products are relatively expensive. Reusable towels were provided to girls and young women to improve comfort and hygiene in their menstrual cycle. Boys were also given underwear for comfort and hygiene.

We want to thank all the businesses, NGOs, Trusts, churches and individuals who have supported the work of Hope for Life Katanga through 2023.

Hope for Life Katanga

Report of the trustees

For the year ended 31 December 2023

Financial review

Total income for the year was £51,243 (2022: £34,048). This represents a 50% increase, due largely to the fundraising event held in June 2023 and the increased support that we received following the event.

Total expenditure was £44,613 (2022: £52,577), a decrease from the prior year as we started the year with lower unrestricted funds than in 2022. Core spending remained similar, though we had to reduce staffing and school fees to a more sustainable level during 2023. We did however invest in training courses for our staff in line with our strategic plan.

Total funds held at 31 December 2023 are £23,407 (2022: £16,777), of which £6,302 (2022: £11,402) are held in restricted funds and £17,105 (2022: £5,375) in unrestricted funds.

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 2023 the balance of the reserve fund (including amounts held in other cash accounts) was £3.8k (2022: £3.8k).

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 2023

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 7 October 2024 and signed on their behalf by

A handwritten signature in black ink, appearing to read 'Mark Walters', with a stylized flourish at the end.

Mark Walters - Chair

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 2023, which are set out on pages 9 to 20.

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: 7 October 2024

Jonathan Evans
c/o 4 High Street
Chipping Sodbury
BS37 6AH

Hope for Life Katanga

Statement of financial activities

For the year ended 31 December 2023

	Note	Restricted £	Unrestricted £	2023 Total £	2022 Total £
Income from:					
Donations and legacies	3	21,290	23,974	45,264	34,045
Other trading activities:					
Fundraising events		-	5,929	5,929	-
Investments		-	50	50	3
Total income		<u>21,290</u>	<u>29,953</u>	<u>51,243</u>	<u>34,048</u>
Expenditure on:					
Raising funds		-	4,189	4,189	121
Charitable activities		<u>32,626</u>	<u>7,798</u>	<u>40,424</u>	<u>52,456</u>
Total expenditure	4	<u>32,626</u>	<u>11,987</u>	<u>44,613</u>	<u>52,577</u>
Net income / (expenditure)		(11,336)	17,966	6,630	(18,529)
Transfers between funds		<u>6,236</u>	<u>(6,236)</u>	-	-
Net movement in funds	5	(5,100)	11,730	6,630	(18,529)
Reconciliation of funds:					
Total funds brought forward		<u>11,402</u>	<u>5,375</u>	<u>16,777</u>	<u>35,306</u>
Total funds carried forward		<u>6,302</u>	<u>17,105</u>	<u>23,407</u>	<u>16,777</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 2023

	Note	£	2023 £	2022 £
Fixed assets				
Tangible assets	8		100	100
Current assets				
Debtors	9	567		2,377
Cash at bank and in hand		<u>22,740</u>		<u>15,164</u>
		23,307		17,541
Liabilities				
Creditors: amounts falling due within 1 year	10	<u>-</u>		<u>864</u>
Net current assets			<u>23,307</u>	<u>16,677</u>
Net assets			<u>23,407</u>	<u>16,777</u>
Funds	12			
Restricted funds			6,302	11,402
Unrestricted funds				
General funds			<u>17,105</u>	<u>5,375</u>
Total charity funds			<u>23,407</u>	<u>16,777</u>

Approved by the trustees on 7 October 2024 and signed on their behalf by



Mark Walters - Chair

Hope for Life Katanga

Notes to the financial statements

For the year ended 31 December 2023

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 2023

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 2023

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 £	2022 Total £
Income from:			
Donations	20,552	13,493	34,045
Investments	-	3	3
Total income	20,552	13,496	34,048
Expenditure on:			
Raising funds	-	121	121
Charitable activities	39,612	12,844	52,456
Total expenditure	39,612	12,965	52,577
Net income	(19,060)	531	(18,529)
Transfers between funds	9,437	(9,437)	-
Net movement in funds	(9,623)	(8,906)	(18,529)

Hope for Life Katanga

Notes to the financial statements

For the year ended 31 December 2023

3. Income from donations and legacies

	Restricted £	Unrestricted £	2023 Total £
Planned monthly giving	15,010	7,461	22,471
One-off donations	1,280	8,650	9,930
Grants from Trusts and Foundations	5,000	-	5,000
Donations from churches	-	1,872	1,872
Legacies	-	2,000	2,000
Gift aid	-	3,991	3,991
Total donations	21,290	23,974	45,264

Prior period comparative

	Restricted £	Unrestricted £	2022 Total £
Planned monthly giving	14,965	5,875	20,840
One-off donations	587	1,990	2,577
Grants from Trusts and Foundations	5,000	-	5,000
Donations from churches	-	1,235	1,235
Gift aid	-	4,393	4,393
Total donations	20,552	13,493	34,045

4. Total expenditure

	Raising funds £	Charitable activities £	2023 Total £
<i>Direct costs in Uganda:</i>			
Salaries	-	8,257	8,257
Staff training	-	2,475	2,475
School fees	-	14,405	14,405
Other education costs (food, resources and travel)	-	2,663	2,663
College scholarship fees	-	6,539	6,539
Medical equipment and supplies	-	245	245
Community support	-	705	705
Core running costs (fuel, utilities, internet, reg fees)	-	2,647	2,647
Building maintenance	-	180	180
International travel	-	907	907
Other costs	-	888	888
<i>Support and fundraising costs in the UK:</i>			
Fundraising and event costs	4,189	-	4,189
Website and software	-	513	513
Total expenditure	4,189	40,424	44,613

Hope for Life Katanga

Notes to the financial statements

For the year ended 31 December 2023

4. Total expenditure (continued)

Prior period comparative

	Raising funds £	Charitable activities £	2022 Total £
<i>Direct costs in Uganda:</i>			
Salaries	-	11,401	11,401
Staff training	-	50	50
School fees	-	15,393	15,393
Other education costs (food, resources and travel)	-	2,808	2,808
College scholarship costs	-	13,036	13,036
Medical equipment and supplies	-	1,712	1,712
Community support	-	681	681
Core running costs (fuel, utilities, internet, reg fees)	-	2,670	2,670
Building maintenance	-	1,278	1,278
Strategy workshop costs	-	2,081	2,081
Other costs	-	887	887
<i>Support and fundraising costs in the UK:</i>			
Fundraising costs	121	-	121
Website and software	-	459	459
Total expenditure	121	52,456	52,577

Hope for Life Katanga

Notes to the financial statements

For the year ended 31 December 2023

5. Net movement in funds

This is stated after charging:

	2023	2022
	£	£
Depreciation	Nil	Nil
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil
	<u>Nil</u>	<u>Nil</u>

6. Staff costs and numbers

Staff costs were as follows:

	2023	2022
	£	£
Salaries and wages	<u>8,257</u>	<u>11,401</u>

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.

	2023	2022
	No.	No.
Average head count	<u>5.00</u>	<u>6.00</u>

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 2023

8. Tangible fixed assets

	Freehold land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 January 2023	3,022	2,062	5,084
Additions in year	-	-	-
At 31 December 2023	<u>3,022</u>	<u>2,062</u>	<u>5,084</u>
Depreciation			
At 1 January 2023	2,922	2,062	4,984
Charge for the year	-	-	-
At 31 December 2023	<u>2,922</u>	<u>2,062</u>	<u>4,984</u>
Net book value			
At 31 December 2023	<u>100</u>	<u>-</u>	<u>100</u>
At 31 December 2022	<u>100</u>	<u>-</u>	<u>100</u>

9. Debtors

	2023 £	2022 £
Gift aid recoverable	-	1,513
Prepayments	<u>567</u>	<u>864</u>
	<u>567</u>	<u>2,377</u>

10. Creditors : amounts due within 1 year

	2023 £	2022 £
Other creditors	<u>-</u>	<u>864</u>

Hope for Life Katanga

Notes to the financial statements

For the year ended 31 December 2023

11. Analysis of net assets between funds

	Restricted funds £	Unrestricted funds £	Total funds £
Tangible fixed assets	-	100	100
Current assets	6,302	17,005	23,307
Current liabilities	-	-	-
Net assets at 31 December 2023	6,302	17,105	23,407

Prior period comparative

	Restricted funds £	Unrestricted funds £	Total funds £
Tangible fixed assets	-	100	100
Current assets	11,402	6,139	17,541
Current liabilities	-	(864)	(864)
Net assets at 31 December 2022	11,402	5,375	16,777

Hope for Life Katanga

Notes to the financial statements

For the year ended 31 December 2023

12. Movements in funds

	At 1 January 2023 £	Income £	Expenditure £	Transfers between funds £	At 31 December 2023 £
Restricted funds					
Education: sponsor a child	11,402	10,280	(15,380)	-	6,302
Education and training	-	10,950	(14,450)	3,500	-
Health	-	60	(2,796)	2,736	-
Total restricted funds	11,402	21,290	(32,626)	6,236	6,302
Unrestricted funds					
General funds	5,375	29,953	(11,987)	(6,236)	17,105
Total unrestricted funds	5,375	29,953	(11,987)	(6,236)	17,105
Total funds	16,777	51,243	(44,613)	-	23,407

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 amalgamates the college scholarship and general education funds and covers vocational fees, exam entry fees, and other education costs such as learning materials, staff time, and travel and communication costs to visit beneficiaries on the programme.
Health	This fund provides community support and emergency health care.

Transfers between funds

The transfer from general funds in to healthcare and education and training are to top up the overspends on these funds.

Hope for Life Katanga

Notes to the financial statements

For the year ended 31 December 2023

12. Movements in funds (continued)

Prior period comparative

	At 1 January 2022 £	Income £	Expenditure £	Transfers between funds £	At 31 December 2022 £
Restricted funds					
Education: sponsor a child	13,395	14,285	(16,278)	-	11,402
Education: general	7,324	3,880	(3,904)	(7,300)	-
Education: college scholarship	306	1,590	(16,804)	14,908	-
Health	-	797	(2,626)	1,829	-
Total restricted funds	<u>21,025</u>	<u>20,552</u>	<u>(39,612)</u>	<u>9,437</u>	<u>11,402</u>
Unrestricted funds					
General funds	<u>14,281</u>	<u>13,496</u>	<u>(12,965)</u>	<u>(9,437)</u>	<u>5,375</u>
Total unrestricted funds	<u>14,281</u>	<u>13,496</u>	<u>(12,965)</u>	<u>(9,437)</u>	<u>5,375</u>
Total funds	<u><u>35,306</u></u>	<u><u>34,048</u></u>	<u><u>(52,577)</u></u>	<u><u>-</u></u>	<u><u>16,777</u></u>

13. Related party transactions

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