DOCTORS WITH AFRICA CUAMM UK

England & Wales · Charity number 1172344

Details

Status	Registered
Legal form	Charitable company
Company number	10639075
Registered	2017-03-30
Register	View on the Charity Commission register

Contact

Address	Nv Newton Hall Town Street Newton Cambridge CB22 7ZE
Phone	+447864076372
Email	uk@cuamm.org
Website	https://doctorswithafrica.org/en/

Activities

Objects: THE OBJECTS OF THE CHARITY ARE FOR THE PUBLIC BENEFIT: 2.1 TO RELIEVE SICKNESS AND PROMOTE THE PRESERVATION OF HEALTH, IN PARTICULAR BUT NOT EXCLUSIVELY IN AFRICA; AND2.2 TO ADVANCE THE EDUCATION OF THE GENERAL PUBLIC IN ALL AREAS RELATING TO GLOBAL DEVELOPMENT AND HEALTH, IN PARTICULAR BUT NOT EXCLUSIVELY WITH REGARD TO AFRICA, AND TO PROMOTE RESEARCH FOR THE PUBLIC BENEFIT IN ALL ASPECTS OF THAT SUBJECT AND TO PUBLISH THE USEFUL RESULTS.

Activities: to relieve sickness and promote the preservation of health, in particular but not exclusively in Africa; andto advance the education of the general public in all areas relating to global development and health, in particular but not exclusively with regard to Africa, and to promote research for the public benefit in all aspects of that subject and to publish the useful results.

Classification

- **How:** Makes Grants To Organisations, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Angola
- Central African Republic
- Ethiopia
- Mozambique
- Sierra Leone
- South Sudan
- Tanzania
- Uganda

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£846,966	£312,480	£710,908	0
2024-03-31	£200,128	£248,426	-	-
2023-03-31	£250,111	£163,293	-	-
2022-03-31	£426,965	£438,079	-	-
2021-03-31	£333,830	£221,974	-	-

Trustees

Name	Role	Appointed
COSTANZA MARIA PAOLA DE TOMA		2017-03-30
Carina Fearnley		2022-12-20
Dr ANTON POZNIAK		2017-03-30
Dr DANTE CARRARO		2017-03-30
Gregg Alton		2022-12-20

Accounts

DOCTORS WITH AFRICA CUAMM UK

Charity No. 1172344

Company No. 10639075

Trustees' Report and Unaudited Accounts

31 March 2025

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 10639075

Charity No. 1172344

Principal Office

1 Burntwood Close
London
SW18 3JU
United Kingdom

Registered Office

10 QUEEN STREET
LONDON
EC4R 1BE

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

G. Alton
D. Carraro
C. De Toma
C. Fearnley
A. Pozniak

Key Management Personnel

Chief Executive Officer	Andrea Atzori

Accountants

Delbeck Accountancy
8 Newton Hall
Town Street
Newton
Cambridge
CB22 7ZE

Bankers

Barclays Bank UK PLC

Solicitors

None

Investment Advisors

None

OBJECTIVES AND ACTIVITIES

To relief sickness and promote the preservation of health, in particular but not exclusively in Africa. To advance the education of the general public in all areas relating to global development and health. To promote research for the public benefit in all aspects of that subject and to publish the useful results.

In 2024, CUAMM UK continued supporting faith-based organizations (FBOs) in Africa by providing technical assistance, training, and advocacy. Efforts in Angola focused on delivering maternal, newborn, and child healthcare services, especially for vulnerable women and households in rural areas, while addressing child malnutrition and access to water.In Uganda, CUAMM UK implemented aproject in the Oyam districtaimed at reducing HIV/AIDS risk behaviours and promoting safer sexual practices amongadolescents. This is being achieved through circus performances, school-based interventions, youth-friendlycorners in health facilities, and support for local health authorities.In Sierra Leone, CUAMM UK worked to provide quality health services to mothers and children with a focus on food security. In Mozambique, CUAMM UK supported the neonatal unitand referral system of Beira Central Hospital.
Towards the end of 2024 CUAMM UK started a new project aimed at fostering communityresilience and responseto health emergencies in several African countries and it renovated its commitment in support of FBOs.

PLANS FOR FUTURE PERIODS

In the year 2025, CUAMM UK intends to continue supporting all initiatives undertaken in 2024, while also committing to seizing new opportunities for action in the countries where it operates.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities. The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

Anton L Pozniak

A. Pozniak
Trustee
30 June 2025

Independent Examiner's Report to the trustees of DOCTORS WITH AFRICA CUAMM UK

I report to the charity trustees on my examination of the financial statements of DOCTORS WITH AFRICA CUAMM UK for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act.

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of AAT , which is one of the listed bodies.

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

J INGLESDEN AAT
Delbeck Accountancy
8 Newton Hall
Town Street
Newton
Cambridge
CB22 7ZE
30 June 2025

Statement of Financial Activities

for the year ended 31 March 2025

	Notes	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:				
Donations and legacies	4	846,966	846,966	200,128
Total		846,966	846,966	200,128
Expenditure on:				
Charitable activities	5	279,277	279,277	215,330
Other	6	33,203	33,203	33,096
Total		312,480	312,480	248,426
Net gains on investments		-	-	-
Net income/(expenditure)		534,486	534,486	(48,298)
Transfers between funds		-	-	-
Net income/(expenditure) before other gains/(losses)		534,486	534,486	(48,298)
Other gains and losses				
Net movement in funds		534,486	534,486	(48,298)
Reconciliation of funds:				
Total funds brought forward		176,422	176,422	224,720
Total funds carried forward		710,908	710,908	176,422

DOCTORS WITH AFRICA CUAMM UK

Summary Income and Expenditure Account

for the year ended 31 March 2025

	2025	2024
	£	£
Income	846,966	200,128
Gross income for the year	846,966	200,128
Expenditure	312,480	248,426
Total expenditure for the year	312,480	248,426
Net income/(expenditure) before tax for the year	534,486	(48,298)
Net income /(expenditure)for the year	534,486	(48,298)

DOCTORS WITH AFRICA CUAMM UK

Balance Sheet

at 31 March 2025

Company No. 10639075	**Notes**	**2025**	**2024**
		£	**£**
Current assets			
Cash at bank and in hand		710,908	176,422
		710,908	176,422
Net current assets		710,908	176,422
Total assets less current liabilities		710,908	176,422
Net assets excluding pension asset or liability		710,908	176,422
Total net assets		710,908	176,422
The funds of the charity			
Restricted funds	8		
Unrestricted funds	8		
General funds		710,908	176,422
		710,908	176,422
Reserves	8		
Total funds		710,908	176,422

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 30 June 2025

And signed on its behalf by:

Anton L Pozniak

A. Pozniak
Trustee
30 June 2025

Statement of Cash flows

for the year ended 31 March 2025

	2025	2024
	£	£
Cash flows from operating activities		
Net income/(expenditure) per Statement of Financial Activities	534,486	(48,298)
Net cash provided by/(used in) operating activities	534,486	(48,298)
Net cash from investing activities	-	-
Net cash from financing activities	-	-
Net increase/(decrease) in cash and cash equivalents	534,486	(48,298)
Cash and cash equivalents at the beginning of the year	176,422	224,720
Cash and cash equivalents at the end of the year	710,908	176,422
Components of cash and cash equivalents		
Cash and bank balances	710,908	176,422
	710,908	176,422

1 **Accounting policies**

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other 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.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other 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.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.
Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.
All exchange differences are are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.
Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.
Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.
Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.
Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.
In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 **Company status**

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2024	Total funds 2024
	£	£
Income and endowments from:		
Donations and legacies	200,128	200,128
Total	200,128	200,128
Expenditure on:		
Charitable activities	215,330	215,330
Other	33,096	33,096
Total	248,426	248,426
Net income	(48,298)	(48,298)
Net income before other gains/(losses)	(48,298)	(48,298)
Other gains and losses:		
Net movement in funds	(48,298)	(48,298)
Reconciliation of funds:		
Total funds brought forward	224,720	224,720
Total funds carried forward	176,422	176,422

4 Income from donations and legacies

	Unrestricted	Total 2025	Total 2024
	£	£	£
	846,676	846,676	199,076
	290	290	1,052
	846,966	846,966	200,128

5 Expenditure on charitable activities

	Unrestricted	Total 2025	Total 2024
	£	£	£
Expenditure on charitable activities			
	181,977	181,977	80,330
	30,000	30,000	95,000
	25,000	25,000	30,000
	42,300	42,300	10,000
Governance costs			
	279,277	279,277	215,330

6 **Other expenditure**

	Unrestricted	Total 2025	Total 2024
	£	£	£
Motor and travel costs	19,906	19,906	18,998
General administrative costs	1,434	1,434	1,882
Legal and professional costs	11,863	11,863	12,216
	33,203	33,203	33,096

7 **Staff costs**

No employee received emoluments in excess of £60,000.

8 **Movement in funds**

	At 1 April 2024	Incoming resources (including other gains/losses)	Resources expended	At 31 March 2025
		£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	176,422	846,966	(312,480)	710,908
Total funds	176,422	846,966	(312,480)	710,908

9 **Analysis of net assets between funds**

	Unrestricted funds	Total
	£	£
Net current assets	710,908	710,908
	710,908	710,908

10 **Reconciliation of net debt**

	At 1 April 2024	Cash flows	At 31 March 2025
	£	£	£
Cash and cash equivalents	176,422	534,486	710,908
	176,422	534,486	710,908
Net debt	176,422	534,486	710,908

11 **Related party disclosures**

Controlling party

Detailed Statement of Financial Activities

for the year ended 31 March 2025

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:			
Donations and legacies			
	846,676	846,676	199,076
	290	290	1,052
	846,966	846,966	200,128
Total income and endowments	846,966	846,966	200,128
Expenditure on:			
Charitable activities			
	181,977	181,977	80,330
	30,000	30,000	95,000
	25,000	25,000	30,000
	42,300	42,300	10,000
	279,277	279,277	215,330
Total of expenditure on charitable activities	279,277	279,277	215,330
Motor and travel costs			
Travel and subsistence	19,906	19,906	18,998
	19,906	19,906	18,998
General administrative costs, including depreciation and amortisation			
Bank charges	325	325	282
Telephone, fax and broadband	1,109	1,109	1,600
	1,434	1,434	1,882
Legal and professional costs			
Other legal and professional costs	11,863	11,863	12,216
	11,863	11,863	12,216
Total of expenditure of other costs	33,203	33,203	33,096
Total expenditure	312,480	312,480	248,426
Net gains on investments	-	-	-
Net income/(expenditure)	534,486	534,486	(48,298)
Net income/(expenditure) before other gains/(losses)	534,486	534,486	(48,298)
Other Gains	-	-	-
Net movement in funds	534,486	534,486	(48,298)

Reconciliation of funds:

Total funds brought forward	176,422	176,422	224,720
Total funds carried forward	710,908	710,908	176,422

Accounts

DOCTORS WITH AFRICA CUAMM UK

Charity No. 1172344

Company No. 10639075

Trustees' Report and Unaudited Accounts

31 March 2024

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The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 10639075

Charity No. 1172344

Principal Office

1 Burntwood Close
London
SW18 3JU
United Kingdom

Registered Office

10 QUEEN STREET
LONDON
EC4R 1BE

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

G. Alton
D. Carraro
C. De Toma
C. Fearnley
A. Pozniak

Key Management Personnel

Chief Executive Officer Andrea Atzori

Accountants

Delbeck Accountancy
8 Newton Hall
Town Street
Newton
Cambridge
CB22 7ZE

Bankers

Barclays Bank UK PLC

Solicitors

None

Investment Advisors

None

OBJECTIVES AND ACTIVITIES

To relief sickness and promote the preservation of health, in particular but not exclusively in Africa. To advance the education of the general public in all areas relating to global development and health. To promote research for the public benefit in all aspects of that subject and to publish the useful results.

In 2023, CUAMM UK continued supporting faith-based organizations (FBOs) in Africa by providing technical assistance, training, and advocacy. Efforts in Angola focused on delivering maternal, newborn, and child healthcare services, especially for vulnerable women and households in rural areas, while addressing child malnutrition. Towards the end of the year, CUAMM UK launched a new project in the Oyam district of Northern Uganda aimed at reducing HIV/AIDS risk behaviours and promoting safer sexual practices among adolescents. This is being achieved through circus performances, school-based interventions, youth-friendly corners in health facilities, and support for local health authorities.

PLANS FOR FUTURE PERIODS

In the year 2024, CUAMM UK intends to continue supporting all initiatives undertaken in 2023, while also committing to seizing new opportunities for action in the countries where it operates. The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities. The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

A. Pozniak
Trustee
31 March 2024

Independent Examiner's Report to the trustees of DOCTORS WITH AFRICA CUAMM UK

I report to the charity trustees on my examination of the financial statements of DOCTORS WITH AFRICA CUAMM UK for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act.

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

Delbeck Accountancy
8 Newton Hall
Town Street
Newton
Cambridge
CB22 7ZE
31 March 2024

Statement of Financial Activities

for the year ended 31 March 2024

	Notes	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Donations and legacies	4	200,128	200,128	250,111
Total		200,128	200,128	250,111
Expenditure on:				
Charitable activities	5	215,330	215,330	132,034
Other	6	33,096	33,096	31,259
Total		248,426	248,426	163,293
Net gains on investments		-	-	-
Net (expenditure)/income		(48,298)	(48,298)	86,818
Transfers between funds		-	-	-
Net (expenditure)/income before other gains/(losses)		(48,298)	(48,298)	86,818
Other gains and losses				
Net movement in funds		(48,298)	(48,298)	86,818
Reconciliation of funds:				
Total funds brought forward		224,720	224,720	137,902
Total funds carried forward		176,422	176,422	224,720

DOCTORS WITH AFRICA CUAMM UK

Summary Income and Expenditure Account

for the year ended 31 March 2024

	2024	2023
	£	£
Income	200,128	250,111
Gross income for the year	200,128	250,111
Expenditure	248,426	163,293
Total expenditure for the year	248,426	163,293
Net (expenditure)/income before tax for the year	(48,298)	86,818
Net (expenditure)/income for the year	(48,298)	86,818

DOCTORS WITH AFRICA CUAMM UK

Balance Sheet

at 31 March 2024

Company No. **10639075**	**Notes**	**2024**	**2023**
		£	**£**
Current assets			
Cash at bank and in hand		176,422	224,720
		176,422	224,720
Net current assets		176,422	224,720
Total assets less current liabilities		176,422	224,720
Net assets excluding pension asset or liability		176,422	224,720
Total net assets		176,422	224,720
The funds of the charity			
Restricted funds	8		
Unrestricted funds	8		
General funds		176,422	224,720
		176,422	224,720
Reserves	8		
Total funds		176,422	224,720

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 31 March 2024

And signed on its behalf by:

A. Pozniak
Trustee
31 March 2024

Statement of Cash flows

for the year ended 31 March 2024

	2024	2023
	£	£
Cash flows from operating activities		
Net (expenditure)/income per Statement of Financial Activities	(48,298)	86,818
Net cash (used in)/provided by operating activities	(48,298)	86,818
Net cash from investing activities	-	-
Net cash from financing activities	-	-
Net (decrease)/increase in cash and cash equivalents	(48,298)	86,818
Cash and cash equivalents at the beginning of the year	224,720	137,902
Cash and cash equivalents at the end of the year	176,422	224,720
Components of cash and cash equivalents		
Cash and bank balances	176,422	224,720
	176,422	224,720

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other 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.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other 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.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.
Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.
All exchange differences are are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.
Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.
Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.
Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.
Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.
In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 **Company status**

The company is a private company limited by guarantee and consequently does not have share capital.

3 **Statement of Financial Activities - prior year**

	Unrestricted funds 2023	Total funds 2023
	£	£
Income and endowments from:		
Donations and legacies	250,111	250,111
Total	250,111	250,111
Expenditure on:		
Charitable activities	132,034	132,034
Other	31,259	31,259
Total	163,293	163,293
Net income	86,818	86,818
Net income before other gains/(losses)	86,818	86,818
Other gains and losses:		
Net movement in funds	86,818	86,818
Reconciliation of funds:		
Total funds brought forward	137,902	137,902
Total funds carried forward	224,720	224,720

4 **Income from donations and legacies**

	Unrestricted	Total 2024	Total 2023
	£	£	£
	199,076	199,076	249,442
	1,052	1,052	669
	200,128	200,128	250,111

5 **Expenditure on charitable activities**

	Unrestricted	Total 2024	Total 2023
	£	£	£
Expenditure on charitable activities			
	80,330	80,330	52,000
	95,000	95,000	27,000
	30,000	30,000	48,674
	10,000	10,000	4,360
Governance costs			
	215,330	215,330	132,034

6 **Other expenditure**

	Unrestricted	Total 2024	Total 2023
	£	£	£
Motor and travel costs	18,998	18,998	25,173
General administrative costs	1,882	1,882	3,026
Legal and professional costs	12,216	12,216	3,060
	33,096	33,096	31,259

7 **Staff costs**

No employee received emoluments in excess of £60,000.

8 **Movement in funds**

	At 1 April 2023	Incoming resources (including other gains/losses)	Resources expended	At 31 March 2024
		£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	224,720	200,128	(248,426)	176,422
Total funds	224,720	200,128	(248,426)	176,422

9 **Analysis of net assets between funds**

	Unrestricted funds	Total
	£	£
Net current assets	176,422	176,422
	176,422	176,422

10 **Reconciliation of net debt**

	At 1 April 2023	Cash flows	At 31 March 2024
	£	£	£
Cash and cash equivalents	224,720	(48,298)	176,422
	224,720	(48,298)	176,422
Net debt	224,720	(48,298)	176,422

11 **Related party disclosures**

Controlling party

DOCTORS WITH AFRICA CUAMM UK

Detailed Statement of Financial Activities

for the year ended 31 March 2024

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:			
Donations and legacies			
	199,076	199,076	249,442
	1,052	1,052	669
	200,128	200,128	250,111
Total income and endowments	200,128	200,128	250,111
Expenditure on:			
Charitable activities			
	80,330	80,330	52,000
	95,000	95,000	27,000
	30,000	30,000	48,674
	10,000	10,000	4,360
	215,330	215,330	132,034
Total of expenditure on charitable activities	215,330	215,330	132,034
Motor and travel costs			
Travel and subsistence	18,998	18,998	25,173
	18,998	18,998	25,173
General administrative costs, including depreciation and amortisation			
Bank charges	282	282	247
Information and publications	-	-	458
Software, IT support and related costs	-	-	352
Stationery and printing	-	-	12
Subscriptions	-	-	530
Telephone, fax and broadband	1,600	1,600	1,427
	1,882	1,882	3,026
Legal and professional costs			
Other legal and professional costs	12,216	12,216	3,060
	12,216	12,216	3,060
Total of expenditure of other costs	33,096	33,096	31,259
Total expenditure	248,426	248,426	163,293
Net gains on investments	-	-	-
Net (expenditure)/income	(48,298)	(48,298)	86,818

Net (expenditure)/income before other gains/(losses)	(48,298)	(48,298)	86,818
Other Gains	-	-	-
Net movement in funds	(48,298)	(48,298)	86,818
Reconciliation of funds:			
Total funds brought forward	224,720	224,720	137,902
Total funds carried forward	176,422	176,422	224,720

Accounts

DOCTORS WITH AFRICA CUAMM UK

Charity No. 1172344

Company No. 10639075

Trustees' Report and Unaudited Accounts

31 March 2022

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Detailed Statement of Financial Activities	14 to 15

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 10639075

Charity No. 1172344

Principal Office

1 Burntwood Close
London
SW18 3JU
United Kingdom
Registered Office

10 QUEEN STREET
LONDON
EC4R 1BE

Directors and Trustees
The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

D. Carraro
C. De Toma
A. Pozniak

Key Management Personnel

Chief Executive Officer Andrea Atzori
Accountants

Delbeck Accountancy
8 Newton Hall
Town Street
Newton
Cambridge
CB22 7ZE

Bankers
Barclays Bank UK PLC

Solicitors
None

Investment Advisors
None

OBJECTIVES AND ACTIVITIES

To relief sickness and promote the preservation of health, in particular but not exclusively in Africa. To advance the education of the general public in all areas relating to global development and health. To promote research for the public benefit in all aspects of that subject and to publish the useful results.

ACHIEVEMENTS AND PERFORMANCE

In 2021 CUAMM UK continued supporting a program targeting HIV among adolescents in Mozambique. The program aims at helping adolescent-friendly facilities educating young people about healthy behaviours, encouraging voluntary testing and following up on patients on ARTs at both the health centre level and at the community level. CUAMM's interventions are based on three levels: health facilities, schools, and communities, creating a strong linkage between counselling, testing and treatment.
Since the beginning of the COVID-19 outbreak CUAMM UK has supported the health staff on the field and has adapted the project to ensure continuity of care to adolescents in order to avoid disruption of services while respecting the lockdown and distancing measures in place in the country.
Furthermore, CUAMM UK has supported a new project in Angola for mothers and children. The intervention includes a variety of services aiming at guaranteeing maternal, newborn and child health care particularly for the poorest women and households in rural areas, while targeting also malnutrition among children

PLANS FOR FUTURE PERIODS

For the year 2022 CUAMM UK intends to keep supportingthe HIV program targeting adolescents in Mozambique andthe project in Angola strengthening maternal, newborn and child health care services for mothers and children in rural areas.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

Anton I Pozniak

A. Pozniak
Trustee
30 May 2022

Independent Examiner's Report to the trustees of DOCTORS WITH AFRICA CUAMM UK

I report to the charity trustees on my examination of the financial statements of DOCTORS WITH AFRICA CUAMM UK for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the related notes.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of MAAT.

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (FRS 102).

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 financial statements to be reached.

J Bopp
MAAT
Delbeck Accountancy
8 Newton Hall
Town Street
Newton
Cambridge
CB22 7ZE
30 May 2022

for the year ended 31 March 2022

	Notes	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:				
Donations and legacies	4	426,965	426,965	333,830
Total		426,965	426,965	333,830
Expenditure on:				
Charitable activities	5	430,514	430,514	205,017
Other	6	7,565	7,565	16,957
Total		438,079	438,079	221,974
Net gains on investments		-	-	-
Net (expenditure)/income		(11,114)	(11,114)	111,856
Transfers between funds		-	-	-
Net (expenditure)/income before other gains/(losses)		(11,114)	(11,114)	111,856
Other gains and losses				
Net movement in funds		(11,114)	(11,114)	111,856
Reconciliation of funds:				
Total funds brought forward		149,016	149,016	37,160
Total funds carried forward		137,902	137,902	149,016

Summary Income and Expenditure Account

for the year ended 31 March 2022

	2022	2021
	£	£
Income	426,965	333,830
Gross income for the year	426,965	333,830
Expenditure	438,079	221,974
Total expenditure for the year	438,079	221,974
Net (expenditure)/income before tax for the year	(11,114)	111,856
Net (expenditure)/income for the year	(11,114)	111,856

DOCTORS WITH AFRICA CUAMM UK

Balance Sheet

at 31 March 2022

Company No. 10639075	Notes	2022	2021
		£	£
Current assets			
Cash at bank and in hand		137,902	149,016
		137,902	149,016
Net current assets		137,902	149,016
Total assets less current liabilities		137,902	149,016
Net assets excluding pension asset or liability		137,902	149,016
Total net assets		137,902	149,016
The funds of the charity			
Restricted funds	8		
Unrestricted funds	8		
General funds		137,902	149,016
		137,902	149,016
Reserves	8		
Total funds		137,902	149,016

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 30 May 2022

And signed on its behalf by:

Anton I Pozniak

A. Pozniak

Trustee

30 May 2022

for the year ended 31 March 2022

	2022	2021
	£	£
Cash flows from operating activities		
Net (expenditure)/income per Statement of Financial Activities	(11,114)	111,856
Net cash (used in)/provided by operating activities	(11,114)	111,856
Net cash from investing activities	-	-
Net cash from financing activities	-	-
Net (decrease)/increase in cash and cash equivalents	(11,114)	111,856
Cash and cash equivalents at the beginning of the year	149,016	37,160
Cash and cash equivalents at the end of the year	137,902	149,016
Components of cash and cash equivalents		
Cash and bank balances	137,902	149,016
	137,902	149,016

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other 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.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other 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.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.
Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.
All exchange differences are are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.
Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.
Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.
Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.
Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.
In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2021	Total funds 2021
	£	£
Income and endowments from:		
Donations and legacies	333,830	333,830
Total	333,830	333,830
Expenditure on:		
Charitable activities	205,017	205,017
Other	16,957	16,957
Total	221,974	221,974
Net income	111,856	111,856
Net income before other gains/(losses)	111,856	111,856
Other gains and losses:		
Net movement in funds	111,856	111,856
Reconciliation of funds:		
Total funds brought forward	37,160	37,160
Total funds carried forward	149,016	149,016

4 Income from donations and legacies

	Unrestricted	Total 2022	Total 2021
	£	£	£
	414,875	414,875	329,702
	12,090	12,090	4,128
	426,965	426,965	333,830

5 Expenditure on charitable activities

	Unrestricted	Total 2022	Total 2021
	£	£	£
Expenditure on charitable activities			
	325,419	325,419	205,017
	27,098	27,098	-
	77,997	77,997	-
Governance costs			
	430,514	430,514	205,017

6 Other expenditure

	Unrestricted	Total 2022	Total 2021
	£	£	£
Motor and travel costs	-	-	905
General administrative costs	1,065	1,065	4,137
Legal and professional costs	6,500	6,500	11,915
	7,565	7,565	16,957

7 Staff costs

No employee received emoluments in excess of £60,000.

8 Movement in funds

	At 1 April 2021	Incoming resources (including other gains/losses)	Resources expended	At 31 March 2022
		£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	149,016	426,965	(438,079)	137,902
Total funds	149,016	426,965	(438,079)	137,902

9 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Net current assets	137,902	137,902
	137,902	137,902

10 Reconciliation of net debt

	At 1 April 2021	Cash flows	At 31 March 2022
	£	£	£
Cash and cash equivalents	149,016	(11,114)	137,902
	149,016	(11,114)	137,902
Net debt	149,016	(11,114)	137,902

11 Related party disclosures

Controlling party

Detailed Statement of Financial Activities

for the year ended 31 March 2022

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:			
Donations and legacies			
	414,875	414,875	329,702
	12,090	12,090	4,128
	426,965	426,965	333,830
Total income and endowments	426,965	426,965	333,830
Expenditure on:			
Charitable activities			
	325,419	325,419	205,017
	27,098	27,098	-
	77,997	77,997	-
	430,514	430,514	205,017
Total of expenditure on charitable activities	430,514	430,514	205,017
Travel and subsistence	-	-	905
	-	-	905
General administrative costs, including depreciation and amortisation			
Bank charges	202	202	123
Information and publications	231	231	-
Subscriptions	168	168	-
Telephone, fax and broadband	464	464	4,014
	1,065	1,065	4,137
Legal and professional costs			
Accountancy and bookkeeping	5,400	5,400	1,440
Other legal and professional costs	1,100	1,100	10,475
	6,500	6,500	11,915
Total of expenditure of other costs	7,565	7,565	16,957
Total expenditure	438,079	438,079	221,974
Net gains on investments	-	-	-
Net (expenditure)/income	(11,114)	(11,114)	111,856
Net (expenditure)/income before other gains/(losses)	(11,114)	(11,114)	111,856
Other Gains	-	-	-

Net movement in funds	(11,114)	(11,114)	111,856
Reconciliation of funds:			
Total funds brought forward	149,016	149,016	37,160
Total funds carried forward	137,902	137,902	149,016

Accounts

DOCTORS WITH AFRICA CUAMM UK

Charity No. 1172344

Company No. 10639075

Trustees' Report and Unaudited Accounts

31 March 2021

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The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 10639075

Charity No. 1172344

Principal Office

1 Burntwood Close
London
SW18 3JU
United Kingdom
Registered Office

10 QUEEN STREET
LONDON
EC4R 1BE

Directors and Trustees
The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

D. Carraro
C. De Toma
A. Pozniak

Key Management Personnel

Chief Executive Officer	Andrea Atzori

Accountants

Delbeck Accountancy
8 Newton Hall
Town Street
Newton
Cambridge
CB22 7ZE

Bankers
Barclays Bank UK PLC

Solicitors
None

Investment Advisors
None

OBJECTIVES AND ACTIVITIES

To relief sickness and promote the preservation of health, in particular but not exclusively in Africa. To advance the education of the general public in all areas relating to global development and health. To promote research for the public benefit in all aspects of that subject and to publish the useful results.

ACHIEVEMENTS AND PERFORMANCE

In 2020 CUAMM UK continued supporting a program targeting HIV among adolescents in Mozambique. The program aims at helping adolescent-friendly facilities educating young people about healthy behaviours, encouraging voluntary testing and following up on patients on ARTs at both the health centre level and at the community level. CUAMM's interventions are based on three levels: health facilities, schools, and communities, creating a strong linkage between counselling, testing and treatment.
Since the beginning of the covid19 outbreak CUAMM UK has supported the health staff on the field and has adapted the project to ensure continuity of care to adolescents in order to avoid disruption of services while respecting the lockdown and distancing measures in place in the country.

PLANS FOR FUTURE PERIODS

For the year 2021 CUAMM UK intends to keep supporting the HIV program targeting adolescents in Mozambique.
Furthermore, CUAMM UK will support a new project in Angola supporting mothers and children. The intervention will include a variety of services aiming at guaranteeing maternal, newborn and child health care particularly for the poorest women and households in rural areas, while targeting also malnutrition among children.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board Anton I Pozniak

A. Pozniak
Trustee
31 July 2021

Independent Examiner's Report to the trustees of DOCTORS WITH AFRICA CUAMM UK

I report to the charity trustees on my examination of the accounts of DOCTORS WITH AFRICA CUAMM UK for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the related notes.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act.

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of MAAT.

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under section 396 of the 2006 Act 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; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

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.

J Bopp
MAAT
Delbeck Accountancy
8 Newton Hall
Town Street
Newton
Cambridge
CB22 7ZE
31 July 2021

Statement of Financial Activities

for the year ended 31 March 2021

	Notes	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:				
Donations and legacies	4	333,830	333,830	2,126
Total		333,830	333,830	2,126
Expenditure on:				
Charitable activities	5	205,017	205,017	159,720
Other	6	16,957	16,957	21,696
Total		221,974	221,974	181,416
Net gains on investments		-	-	-
Net income/(expenditure)		111,856	111,856	(179,290)
Transfers between funds		-	-	-
Net income/(expenditure) before other gains/(losses)		111,856	111,856	(179,290)
Other gains and losses				
Net movement in funds		111,856	111,856	(179,290)
Reconciliation of funds:				
Total funds brought forward		37,160	37,160	216,450
Total funds carried forward		149,016	149,016	37,160

Summary Income and Expenditure Account

for the year ended 31 March 2021

	2021	2020
	£	£
Income	333,830	2,126
Gross income for the year	333,830	2,126
Expenditure	221,974	181,416
Total expenditure for the year	221,974	181,416
Net income/(expenditure) before tax for the year	111,856	(179,290)
Net income /(expenditure)for the year	111,856	(179,290)

Balance Sheet

at 31 March 2021

Company No. 10639075	Notes	2021	2020
		£	£
Current assets			
Cash at bank and in hand		149,016	37,160
		149,016	37,160
Net current assets		149,016	37,160
Total assets less current liabilities		149,016	37,160
Net assets excluding pension asset or liability		149,016	37,160
Total net assets		149,016	37,160
The funds of the charity			
Restricted funds	8		
Unrestricted funds	8		
General funds		149,016	37,160
		149,016	37,160
Reserves	8		
Total funds		149,016	37,160

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2021 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 31 July 2021

And signed on its behalf by:

A. Pozniak
Trustee
31 July 2021

Statement of Cash flows

for the year ended 31 March 2021

	2021	2020
	£	£
Cash flows from operating activities		
Net income/(expenditure) per Statement of Financial Activities	111,856	(179,290)
Net cash provided by/(used in) operating activities	111,856	(179,290)
Net cash from investing activities	-	-
Net cash from financing activities	-	-
Net increase/(decrease) in cash and cash equivalents	111,856	(179,290)
Cash and cash equivalents at the beginning of the year	37,160	216,450
Cash and cash equivalents at the end of the year	149,016	37,160
Components of cash and cash equivalents		
Cash and bank balances	149,016	37,160
	149,016	37,160

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other 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.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other 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.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.
Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.
All exchange differences are are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.
Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.
Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.
Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.
Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.
In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2020	Total funds 2020
	£	£
Income and endowments from:		
Donations and legacies	2,126	2,126
Total	2,126	2,126
Expenditure on:		
Charitable activities	159,720	159,720
Other	21,696	21,696
Total	181,416	181,416
Net income	(179,290)	(179,290)
Net income before other gains/(losses)	(179,290)	(179,290)
Other gains and losses:		
Net movement in funds	(179,290)	(179,290)
Reconciliation of funds:		
Total funds brought forward	216,450	216,450
Total funds carried forward	37,160	37,160

4 Income from donations and legacies

	Unrestricted	Total 2021	Total 2020
	£	£	£
	329,702	329,702	(1)
	4,128	4,128	2,127
	333,830	333,830	2,126

5 Expenditure on charitable activities

	Unrestricted	Total 2021	Total 2020
	£	£	£
Expenditure on charitable activities			
	205,017	205,017	159,720
Governance costs			
	205,017	205,017	159,720

6 Other expenditure

	Unrestricted	Total 2021	Total 2020
	£	£	£
Motor and travel costs	905	905	10,666
General administrative costs	4,137	4,137	1,788
Legal and professional costs	11,915	11,915	9,242
	16,957	16,957	21,696

7 Staff costs

No employee received emoluments in excess of £60,000.

8 Movement in funds

	At 1 April 2020	Incoming resources (including other gains/losses)	Resources expended	At 31 March 2021
		£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	37,160	333,830	(221,974)	149,016
Revaluation Reserves:				
Total funds	37,160	333,830	(221,974)	149,016

9 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Net current assets	149,016	149,016
	149,016	149,016

10 Reconciliation of net debt

	At 1 April 2020	Cash flows	At 31 March 2021
	£	£	£
Cash and cash equivalents	37,160	111,856	149,016
	37,160	111,856	149,016
Net debt	37,160	111,856	149,016

11 Related party disclosures

Controlling party

Detailed Statement of Financial Activities

for the year ended 31 March 2021

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:			
Donations and legacies			
	329,702	329,702	(1)
	4,128	4,128	2,127
	333,830	333,830	2,126
Total income and endowments	333,830	333,830	2,126
Expenditure on:			
Charitable activities			
	205,017	205,017	159,720
	205,017	205,017	159,720
Total of expenditure on charitable activities	205,017	205,017	159,720
Motor and travel costs			
Travel and subsistence	905	905	10,666
	905	905	10,666
General administrative costs, including depreciation and amortisation			
Bank charges	123	123	148
Telephone, fax and broadband	4,014	4,014	1,640
	4,137	4,137	1,788
Legal and professional costs			
Accountancy and bookkeeping	1,440	1,440	1,080
Other legal and professional costs	10,475	10,475	8,162
	11,915	11,915	9,242
Total of expenditure of other costs	16,957	16,957	21,696
Total expenditure	221,974	221,974	181,416
Net gains on investments	-	-	-
Net income/(expenditure)	111,856	111,856	(179,290)
Net income/(expenditure) before other gains/(losses)	111,856	111,856	(179,290)
Other Gains	-	-	-
Net movement in funds	111,856	111,856	(179,290)

Reconciliation of funds:

Total funds brought forward	37,160	37,160	216,450
Total funds carried forward	149,016	149,016	37,160