

The Biojemmss Organisation UK
Unaudited Financial Statements
31 March 2021

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The Biojemmss Organisation UK

Financial Statements

Year ended 31 March 2021

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The Biojemss Organisation UK

Trustees' Annual Report

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Structure, Governance and Management

The Biojemss Organisation UK (the “Charity”) is a Charitable Incorporated Organisation (“CIO”) governed by a deed of constitution dated 12 August 2017.

The origins of the Charity extend to before it achieved UK CIO status. Our founder, Siân Davies founded a Ugandan non-governmental organisation in 2009 (“The Biojemss Organisation, Uganda”). This non-governmental organisation is registered with all relevant Ugandan authorities under NGO registration number 8224 S. 2914/8737.

A fundraising committee was established in the UK in 2009 to assist in raising money for The Biojemss Organisation, Uganda. This committee was supported by Elim Foursquare Gospel Alliances, and its charitable endeavours operated under the umbrella of Elim’s registered charity number 251549 (England and Wales) and SC037754 (Scotland).

The Trustees to which the period of this report relates agreed to assume their responsibilities on and from the date of official registration and were duly appointed under the constitution of the Charity.

The Trustees are committed to good practice and to ensuring there is a diversity of experience on the board which is reflected in our recruitment strategies and criteria. Each new Trustee will be appointed for a term of three years. The Trustees keep the onboarding process for new Trustees under review.

All Trustees are required to read and agree to adhere to guidelines of “The Essential Trustee”. Trustees are provided with a current version of the constitution and a copy of the latest TAR and accounts. The Trustees meet regularly (usually quarterly or more frequently if necessary). Training from the National Council for Voluntary Organisations has been made available to them and the Trustee board keeps training needs under review.

The Trustees have extensive knowledge and expertise in numerous areas including legal services, charity management and administration, child and adult safeguarding and international development.

In this period, the term of one trustee has ended, and Biojemss has appointed one new trustee Jenny Mushiringani-Monjero. Jenny brings with her a wealth of knowledge and skills surrounding African Charity Management, Governance and Policy, Fundraising, Youth Work and Child Protection.

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Jenny, UK trustee, with her husband Bravon who volunteered at Biojemss Camp 2019

"I first met Siân back in 2017, and as she told me the story of Biojemss I felt an instant connection to its ethos, values and vision and a passion to offer my skills to help the children of Uganda flourish. It is a privilege to now be a Trustee of such an important and needed ministry, and I am excited to see what God has in store for us as we serve to protect those who are vulnerable and in need" Jenny

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Objectives and Activities

Public Benefit Disclosures

The Trustees were particularly mindful of the Charity Commission guidance in respect of having due regard for public benefit and we have ensured that our activities comply with the key principles of this requirement. All funds spent during the financial year have been in support of the key objectives of the charity. The main activities to further the charity's purposes for public benefit are outlined below.

Objectives

The objectives of the Charity are to support organisations in the countries of sub-Saharan Africa whose purposes are wholly charitable and who provide resources for young people up to the age of 30 by way of advice, assistance and programmes of physical, educational and other activities as a means of:

- advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals;
- advancing Education;
- providing recreational and leisure time activity in the interests of social welfare for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances with a view to improving the conditions of life of such persons;
- the advancement of religion; and
- to further these charitable objects guided by Christian values and practice of justice, hope and love.

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Activities



A four year old boy and his grandmother are being gifted a hamper from the Hundred Hamper Appeal. The photo also includes Biojemss staff, the local probation officer, and the local community officer.

The child in the picture above, hidden by the mattress in this photo to conceal his identity, is four years old. At the time this photo was taken, both his birth parents were in prison awaiting trial for the murder of his half-sibling. It was believed that the child was murdered as part of a child sacrifice ritual.

Biojemss was contacted by the prison as they had growing concerns about the likely length of the parents' sentence, as well as the safety of the child in his parents' care. Biojemss were initially asked to consider adopting the child.

Prior to committing to this option, Biojemss first promoted the need to undertake family tracing to see whether there was a family member in which he could safely reside. A joint piece of work was completed by Biojemss with the probation officer and the local authority to locate family members. A grandmother was located who was able to care for the child, and keep the child safe from risky family members and backlash from the community.

Biojemss in this photo is delivering a mattress, blanket, food, vaseline, and school supplies and continues to pay the child's school fees. The organisation has recently been updated that the child's mother was charged and sentenced to 14 years in prison. His father was acquitted but on leaving the prison disowned the remaining child and his whereabouts are unknown.

The Charity's principal way of achieving this objective is to support The Biojemss Organisation, Uganda through personnel, administrative, advice and financial support. This has included the expertise and time of our CEO alongside other UK volunteers in areas such as report writing, staff training and recruitment, project design and development, and other support and assistance. The Charity ordinarily sends out teams to Uganda, especially to support our annual children's camp, however all international travel was suspended during the pandemic.

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Biojemss, UK has been creative throughout this time, and found new ways to effectively deliver some of its functions, including carrying out more discussions online, and increasing local capacity and access to IT and internet provision. This has served to increase the number of individuals, both in UK and Ugandan teams, able to participate in discussions and decision-making. In addition, Biojemss UK launched its most successful online appeal to date at Christmas, raising over £3000 solely via social media platforms. It boosted donations with a Christmas campaign involving staff, trustees and volunteers across the UK and Uganda sharing what they were thankful for at Christmas time. This was to celebrate successes despite a challenging year globally. In addition, staff, volunteers and our children and young people participated in an online press-up challenge to raise awareness for mental health. This was to bring together the wider Biojemss family during such difficult times, and also educate our young people about mental health in a Ugandan society where mental health is often stigmatised and misunderstood. This encouraged them to reach out to staff as they struggled through lockdown, especially following school closures. Every year, Biojemss organises a gala which is one of our main fundraising activities. Due to the lockdown in the UK, our 2020 Gala was cancelled. The charity turned to online forums again, hosting a series of virtual coffee mornings, which in turn boosted giving towards two of our main appeals during the year: the piggery project, and some costs of developing the land.

Biojemss, Uganda holistically cares for at-risk children and equips families and communities to identify cycles of children at risk by addressing root causes and creating safe spaces for children to thrive and successfully transition into adulthood. The vision is to build a culture that empowers children and families to thrive in Uganda and Sub-Saharan Africa. Biojemss, UK and Uganda have revised their values within this financial year as follows:

- **CHILD-CENTRED:** We put children first in everything we do
- **UNASHAMEDLY CHRISTIAN:** We believe in the transformative and restorative love of God
- **SERVANT-LED:** We seek collaboration and partnership with the people and organisations of Uganda, respecting their diverse cultures
- **UNIQUE:** We will remain true to our roots and history
- **RESPONSIBLE:** We will exercise the highest levels of integrity, professionalism and accountability in our work
- **ADAPTABLE:** We embrace learning and positive change
- **FUTURE FOCUSED:** We will promote an organisation that is self-sustainable

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Over the past decade, Biojemss, Uganda has holistically supported 27 children and young people through residential provision. Many of these youngsters have either graduated into independent living, or are in the process of graduating with the support of the charity. There are currently **nine** children, young people and young adults benefiting from holistic residential support (educational fees, scholastic materials, accommodation, food, medical bills etc). This year, one of our members graduated from Ndejje University with a degree in Social Work and Social Administration and is now working as a Newly Qualified Social Worker with the Charity. We had a member graduate from his diploma in medical laboratory and enroll into a degree. One of our youngest also graduated in the first class division from primary school, giving him access to some of the best secondary schools in the country. The children and young people, due to school closures, have been supported by staff to access distance learning via purchased handouts and TV access. We are pleased that we have still been able to support our young people to access extra-curricular activities including football and music rehearsals. Biojemss provides ongoing ad hoc support to its graduates which has included financial assistance during this period. Biojemss, Uganda has had one young person test positive for COVID and full medical treatment was provided and successful. The young person residing in our Kampala home had been volunteering with the Red Cross in hospitals, supporting patients to understand and comply with COVID health guidance.



Phiona, second from the right, celebrates graduation with her classmates. Phiona was the first female Biojemss graduate, and graduated with Bachelors from Ndejje University in Social Work and Social Administration

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Biojemss, Uganda has continued to focus on its community-based and preventative initiatives which are mostly delivered from its Rukungiri branch. Due to the pandemic, there have been periods of time in which movement within the local community has been prohibited due to national lockdowns. Biojemss has fully complied with local restrictions, delivering hampers only in times when measures have eased, until the end of the year where we were provided with a special permit to deliver emergency hampers, alongside our continued work with families.

In December 2020, Biojemss launched a very special appeal in response to the emerging COVID crisis. The appeal was to raise enough money to purchase 100 hampers to alleviate the suffering of families who had been driven into financial crisis. We hoped to intervene in situations before families resorted to desperate measures to survive. These include child labour, abandonment, neglect, or other forms of child exploitation. Many families live hand-to-mouth in Uganda and COVID has significantly impacted livelihoods. Each hamper varies depending on each family's needs but includes items such as soap, flour, sugar, washing powder, baby clothes, baby formula, toothpaste, rice, bread, sanitary pads, bedding and toilet paper. We raised an amazing £3,125 pounds and have been delivering hampers throughout the year.

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Biojemss staff member Liz praying with Hamper Beneficiary Elizabeth whilst holding Elizabeth's Baby

"The Biojemss people are very kind. I am excited and do not have the words for I cannot imagine that people have brought us help when we needed it the most. May God bless all your endeavours" Elizabeth

The picture above is of Elizabeth and her baby daughter. At a very young age both her parents passed away and her other relatives were unable to support her with school fees beyond her primary education. She became pregnant and the baby's father decided to marry her (this was likely an underage marriage - 10% of girls are married off before the age of 15 in Uganda).

Whilst she was heavily pregnant, her father-in-law passed away under suspicious circumstances. Her husband and his family were all arrested for murder and sentenced to 10 years in prison. Legal representation is unaffordable to most families. She turned to her sister-in-law who agreed to take her in with her large family. They survive on a single small income and barely eat a meal a day.

Biojemss has been able to step in through our Hamper Appeal to provide basic necessities and have also listed the family to benefit from our piggery project. In the picture, Liz, our community worker, stands holding the young baby and praying with Elizabeth. Liz shared how Elizabeth had been touched when she shared the gospel and became a Christian.

We decided to postpone the January children's camp we deliver every year. This was in response to the ongoing COVID crisis, but also in light of Uganda's elections in January and early signs of unrest.

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In our last financial year, Biojemss had completed the purchase of 6.9 acres of land in Marumba, and had started working on the land to lay some foundations for the longer-term vision. This included the narrowing of public pathways and the planting of a banana plantation. Although Biojemss legally owned the 6.9 acres we had a legal contract in place to allow us to pay the full cost to the vendors over a period of installments. We were able to pay four acres upfront and cover the costs of our survey, and anticipated that we would be able to complete the remaining cost of 2.9 acres, legal fees and stamp duty within our next reporting period. We are absolutely delighted to report that we received donations that not only covered the land purchase, but also all outstanding fees and duties.

We also had successful “first fruits” from our land including maize and sweet potatoes which we added to our hampers to give to the local community. Biojemss has also completed the fencing of the entire perimeter of the land to secure our income-generating projects and as a safeguarding measure for when we deliver our children’s activities. Agriculture has been a big part of our lockdown activities. The members in Rukungiri have visited the land on a few occasions to learn important skills, and to pass the time! The older members in Kampala have also set up an initiative between them to rent a piece of land to keep busy during the lockdown period, learn agricultural skills, and earn a bit of extra pocket money.

Biojemss also received a generous donation from one of our UK partners to start a piggery project following a targeted appeal. We intended to deliver this alongside our hamper appeal and family-strengthening work. Poverty is one of the main contributing factors to some of the desperate situations in which Biojemss has found children. The piggery project has been designed to provide a source of income to families. An initial gift of pigs is made to the family, who then breed them and sell off the litter. The family in turn blesses another family with their first litter. We hope the project will not only impact family to family, but community to community and generation to generation. The donation was so generous that we also plan to start a goat project (both the milk can be used, and the animals bred and sold) so the support we can give to families can be more flexible to their needs. The project will also be a great source of income for Biojemss, and provide employment for people in the local community. Due to the current situation in Uganda, and restrictions on workers and movement, we have delayed delivering this project for our following financial year which is reflected in our accounts.

It will soon be two years since Biojemss started a special appeal to raise funds to enable Siân Davies (CEO) to start working for the charity in a more full-time capacity in her roles both in Uganda and the UK. Siân had, until our appeal, been working for Biojemss in a voluntary capacity for over ten years alongside full-time work in the UK. As Biojemss continued to flourish, this was, and continues to be, unsustainable long-term. It therefore remains a priority to release her into full-time charity work.

Following several discussions with the Trustees after her return in March however, it was decided that Siân would not be fully employed by the charity during the pandemic. This was agreed with the hope to reduce the pressure on charitable giving (and the charity) to cover costs for her role. Gifts given for the purpose of supporting Siân were held in restricted funding ready now to support her anticipated return in early 2022.

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This decision was made in conjunction with the decision by the trustees to hold back finances in our general fund at the turn of the financial year with the projection that the pandemic, and associated lockdown measures, would push Uganda into a national economic crisis and the number of children at risk would soar. Biojemss wanted to be ready for such an emergency. We anticipated that the socio-economic impact on Uganda both short- and long-term from the virus would be significant and sadly increase the number of children at risk in Uganda.

As part of its commitment to using collaborative change to improve the lives of children, Biojemss Uganda has remained an approved member of CRANE (a partner of Viva, UK). We have also increased our engagement with local community members and are more regularly attending and participating in District Council events. Biojemss has been involved in frontline decision making, meeting with the Chairman District Taskforce Covid-19, local government to strategise as to how best agencies can come together to provide critical assistance to families in crisis. We have been granted special permits to deliver our emergency relief hampers, and sustainable-livelihood programme, and have recruited new staff to head up our family-strengthening department. Biojemss has also focused this time on the development of our land and facilities. The land has produced a significant crop in the last six months which has been used to assist families in crisis. We are also in the early stages of planning our building work. Our first building will be a community center to host our family-strengthening and community work, which includes marriage courses, workshops on key issues such as domestic violence, and other targeted initiatives.

The Trustees are to keep support for Biojemss Uganda under regular review to ensure it meets the Charity's objectives.

Volunteers

"I absolutely love Biojemss and everything that they do. Volunteering has been such a fantastic opportunity to be part of the mission to enhance the lives of so many little individuals in Uganda. I have really benefited and learn more about international development from being part of the team and it has really enhanced my passion from witnessing first hand the real difference this ministry makes in people's lives. God bless you and God bless Biojemss."

Bonnie, UK Volunteer

The Biojemss Organisation, UK has benefited from the time, resources and gifts (whether financial or in kind) of a faithful and committed group of volunteers. Biojemss, UK could not have operated without this volunteer base. We would like to acknowledge and thank them for their efforts during this period. Our volunteers have particularly supported the development of our online presence, the expansion of our financial supporters and income (fundraising activities), and in strengthening the UK and Uganda teams via consultancy input.

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Founders' Report



Linnet stands by the house which she shares with her elderly grandmother and two siblings, Hundred Hamper Appeal

In March 2020, like many others around the world, we sat transfixed in front of our television screens watching the world events unfold. I had been in Uganda since before Christmas, and had a flight booked to return home for a ministry tour around Northern Ireland just a few days later. I remember the fear that many of our young people felt, worried about the virus and whether their struggling healthcare system would be able to manage it. Little did I know then what would unfold or the length of time in which I would not be able to return home to Uganda, and our Biojemss family there.

In June 2020, Biojemss released a statement on the then emerging global crisis which started with the following paragraph:

We do not fully yet know what God is going to do in and through this time of sheltering from the storm outside. Believers in Uganda have joined Christians around the world to seek His face, and pray in His will. One thing that we can do is study and trust in His word, and see what the Lord has done through periods of sheltering His people before. Indeed, Noah and his family were sheltered for a year in the Ark from the flood. Noah then emerged to become the father of all nations. Moses was sheltered for 40 years in the desert before God used him to liberate the Jewish people from slavery in Egypt. Like a cocooned caterpillar changing into a butterfly, we must not fail to effectively use this time to develop and strengthen our spiritual muscles to emerge in the form that God intended us.

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During this year, those closest to us have experienced some of the most painful and devastating events. It has been rare to speak to someone who has not struggled with bereavement, significant life changes, or mental health worries. COVID-19 does not discriminate. The virus, the lockdown measures to manage it, and the financial losses experienced around the world, have impacted everyone across class, race, age and nationality. It is a time when people have questioned their priorities, but also faced their own mortality. It has been a year of the unpredictable, of cancelled Christmases, and 2 meter distances. There have been scandals in the global church, arguments between the local, and a divide within the church over the vaccine. More than ever, we have been reminded that we alone stand responsible for our decisions and indeed salvation in the end. I personally have seen God move, change, and even tweek not only my own heart and character, but circumstances. It has been a year of loss, but also one of immense gain as I marry my best friend; a man who deeply loves God, who is anointed with a “father’s heart for the nations”, and who is just as passionate as me about Africa, and supporting those most vulnerable and in need on the field.

I also feel humbled to see how God has not only continued to grow and protect Biojemss, but also how he has stretched and strengthened the staff, volunteers and young people within this family of ours. I am confident that we as a ministry are emerging from this year stronger than ever before. Biojemss is so blessed to have the dedicated, and servant-hearted staff, trustees, and volunteers that it does, who have stood unwaveringly in the storm.

I want to extend my heartfelt thanks to those who have continued to stand by and support this ministry particularly this year. Biojemss is what it is because of the love and generosity of so many people who have given, sacrificially, what they have to give.

This year has been another strong year and we have seen consistency in financial giving, and also positive responses to our one-off online appeals. We remain committed to supporting The Biojemss Organisation, Uganda and the exciting vision it has to develop the land and build facilities that will enable it to expand its work with local communities and reach some of the most vulnerable children in Ugandan society, especially emerging from the aftermath of this global crisis. We are particularly pleased to report that our fundraising for the buildings has commenced.

We as Biojemss consider ourselves family, along with those that support us, volunteer with us, and pray for us. We want you to know that you matter to us, we see you, and we love you. Last year I left you with one thought which I feel still holds so true and so important: that you would know that you are not alone, you belong and we are covering you in prayer at this time. We trust the Lord will keep you safe, and we thank Him that he has and will continue to shelter us all from the storm ahead.



Sian Davies
Trustee and Founder of The Biojemss
Organisation UK

Date: 10/12/2021

The Biojemmss Organisation UK

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Achievements and performance



Biojemmss member excitedly looks through the “first fruits” from the Biojemmss land harvest

This has been the third year of registration for The Biojemmss Organisation, UK after being granted UK charity status on the 19th March 2018.

The charity has continued to thrive, despite the international challenges posed by coronavirus, and we remain incredibly grateful to our staff, volunteers, and financial supporters for standing with us in such times. We are amazed to report that this has been our most successful financial year to date. We have managed to push forward some significant developments including the hiring of new staff in Uganda, the recruitment of a new UK trustee, and the mobilisation of a volunteer UK team to commence work on the development of our community facilities. Funding was also secured to complete outstanding payments on our land purchase of 6.9 acres, alongside the development of a new initiative to provide essential supplies to children and families most impacted by the pandemic (similar to the UK food bank scheme). This has been called the Hundred Hamper Initiative. Fundraising for a further initiative to rear goats and pigs on the Biojemmss land, and use them as part of sustainable-livelihood schemes for families in crisis, was also successful. Biojemmss has been amazed at what the Lord has done through this season and initiatives, with many families giving their lives to Jesus during outreach visits.

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We are pleased to report the following achievements:

- Biojemss has had its most successful “online” year, raising over £4000 via online giving alone.
- Biojemss participated in virtual coffee mornings to raise money for new projects and ongoing activities. This has maintained connection with some of our church supporters, as well as generated an additional regular giver. One of our coffee mornings raised £340.
- Biojemss maintains a positive relationship with the Elim Foursquare Gospel Alliance (Elim Missions). We remain on their list of approved charities. Those givers who have not yet transferred to the new account are allowed to continue to give via Elim and the money is transferred across regularly.
- Biojemss, Uganda with the support of the UK charity, completed all payments, including legal fees, on our 6.9 acre piece of land in Marumba totalling over £10,000
- Biojemss launched a special COVID appeal to raise enough money to purchase 100 hampers to alleviate the suffering of families who had been driven into financial crisis. We hoped to intervene in situations before families resorted to desperate measures to survive. The Hundred Hamper appeal exceeded this amount, raising £3125 (an extra 53 hampers). The hampers are still being delivered to the most at-risk families
- Biojemss successfully raised £540 for the materials and labour to finish fencing the perimeter of the land
- Biojemss launched a special COVID appeal to raise money for a piggery project as part of our family-strengthening work. We were blown away with a special gift from one of our churches’ Harvest Appeal of £3913.37 including gift aid which was enough for both our piggery and an accompanying goat project.
- The maintenance of two residential facilities, including the holistic care of 9 children and young people either in University or other full-time education. This included funding the University graduation (fees and celebration) of one member
- Continued to pay salaries on time to three full-time members of staff, and one newly qualified social worker
- Sustaining our prison ministry work to children, their mothers and wider family members through our prison outreach ministry
- Sustaining our family-strengthening work including paying schools fees, counselling support, care planning and other interventions.
- Our land has produced “first fruits” which have been distributed as part of the emergency response to families in crisis.

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Financial Review

Background Information

The Charity receives funding from regular giving, one-off donations and other miscellaneous income (for example, gift aid).

Policies

The Trustees have considered a number of policies in respect of the finances of the Charity.

Reserves policy

Funding Background

The Biojemss Trustees recognise that The Biojemss Organisation, UK needs to hold adequate reserves in order to minimise risk of disruption to the lives of its beneficiaries, should income be significantly reduced, or expenditure increased, for unforeseen reasons.

Core funding (which meets regular outgoings such as rents, salaries, food, school fees) is almost entirely raised from regular monthly giving by individuals and churches. Income is therefore fairly predictable and has been sustained over a number of years.

Funds for unforeseen needs (e.g. hospital treatment for a child) or for capital expenditure/expansion (e.g. purchase of a vehicle or land for development) are raised through specific appeals and fundraising events.

Reserves

The trustees will aim to hold an amount equivalent to six months' running costs of Ugandan's expenditure in reserve which we feel currently adequately provides time to identify alternative income in the event of any of the above given current expenditure. This does not include ring fenced or restricted funds (e.g. building funds). This amount was reviewed and updated in this financial year in light of the ongoing impact of coronavirus on the charity sector, and updated from three months' running costs from the previous financial year. The increase in reserves will not impact on funds available for day-to-day operations in Uganda and existing projects.

Reserves at 31 March 2021 were £60,984 made up of £33,143 restricted funds and £27,841 unrestricted funds.

Biojemss has carefully considered its financial position in light of coronavirus, and reviewed our short, medium and longer-term priorities. We have decided to take some precautions in terms of our financial planning to ensure that our core work with the most vulnerable beneficiaries is able to continue throughout this period of uncertainty.

We are delighted to report that this last financial year has seen us receive our highest level of income. We remain mindful that the sector is reporting that one in four charities are currently relying on reserves to keep operating during the Covid-19 crisis, and have encouraged charities to consider a variety of matters including reserves for adversity as well as new opportunities.

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In line with our decision in 2019-2020, Biojemss has therefore held back funds earmarked for some of our project and development work. This increase of reserves at year-end is to ensure we have resources available for opportunities to deliver vital emergency aid to the vulnerable communities in which we work who have been impacted by the virus and some of its socio-economic consequences. In addition, this has built our resilience to overcome any fluctuations in terms of funding (inflation, changes in exchange rate, and loss of supporters) in the coming months. Lastly, an additional factor in this financial year, has been the significant impact that government-imposed lockdown measures have had on the charity's day-to-day operations in Uganda which have delayed the rollout of some projects. Measures have included staff members being confined to their homes, the suspension of private/public transport, and government limits on social media including whatsapp which is used by the majority of staff and community stakeholders to communicate. This has particularly delayed our pig and goat projects, and some of our wider family-strengthening work.

This policy will be reviewed on a six monthly basis and we anticipate a decrease in our agreed level of reserves in the next financial year.

Overseas payments policy

The Trustees have a risk based policy for overseeing and managing the payments to overseas organisations which is implemented taking into account the size of the organisation and the destination of the payment. As the vast majority of overseas payments are made directly to Biojemss Uganda the board have a transparent view as to what the donations are spent on due to the close relationship with the team and board based in Uganda.

Foreign exchange policy

The Trustees will periodically review the effect of foreign exchange rates in respect of sending payments to Biojemss Uganda, given that it uses a currency exchange and treasury service to efficiently send money to its Ugandan counterpart.

Going Concern

The trustees have reviewed the Charity's ability to carry on operating as a going concern. The Trustees do not know of any uncertainties that would bring in the organisation's ability to continue its activities at the point of trustee's annual report being signed.

The trustees' annual report was approved and signed on behalf of the board of trustees by:



Mr W Crump
Trustee

Date: 10/12/2021

The Biojemss Organisation UK

Independent Examiner's Report to the Trustees of The Biojemss Organisation UK

Year ended 31 March 2021

I report to the trustees on my examination of the financial statements of The Biojemss Organisation UK ('the charity') for the year ended 31 March 2021.

Responsibilities and basis of report

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

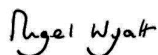
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.



Nigel Wyatt FCA
Independent Examiner

125 Main Street
Garforth
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10/12/2021

The Biojemss Organisation UK

Statement of Financial Activities

Year ended 31 March 2021

		Unrestricted funds	2021 Restricted funds	Total funds	2020 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	4	42,299	31,037	73,336	70,217
Other income	5	37	–	37	12
Total income		<u>42,336</u>	<u>31,037</u>	<u>73,373</u>	<u>70,229</u>
Expenditure					
Expenditure on charitable activities	6,7	33,591	22,337	55,928	62,409
Total expenditure		<u>33,591</u>	<u>22,337</u>	<u>55,928</u>	<u>62,409</u>
Net income and net movement in funds		<u>8,745</u>	<u>8,700</u>	<u>17,445</u>	<u>7,820</u>
Reconciliation of funds					
Total funds brought forward		19,096	24,443	43,539	35,719
Total funds carried forward		<u>27,841</u>	<u>33,143</u>	<u>60,984</u>	<u>43,539</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 21 to 28 form part of these financial statements.

The Biojemmss Organisation UK

Statement of Financial Position

31 March 2021

	Note	2021 £	2020 £
Current assets			
Debtors	11	5,607	463
Cash at bank and in hand		63,155	45,266
		<u>68,762</u>	<u>45,729</u>
Creditors: amounts falling due within one year	12	7,778	2,190
Net current assets		<u>60,984</u>	<u>43,539</u>
Total assets less current liabilities		<u>60,984</u>	<u>43,539</u>
Net assets		<u>60,984</u>	<u>43,539</u>
Funds of the charity			
Restricted funds		33,143	24,513
Unrestricted funds		27,841	19,026
Total charity funds	13	<u>60,984</u>	<u>43,539</u>

These financial statements were approved by the board of trustees and authorised for issue are signed on behalf of the board by:



Mr W Crump
Trustee

Date 10/12/2021

The notes on pages 21 to 28 form part of these financial statements.

The Biojemmss Organisation UK

Notes to the Financial Statements

Year ended 31 March 2021

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is a Charitable Incorporated Organisation (CIO). The address of the principal office is Office 17323, PO Box 92, Cardiff, CF11 1NB, United Kingdom.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

The Biojemss Organisation UK

Notes to the Financial Statements (*continued*)

Year ended 31 March 2021

3. Accounting policies (*continued*)

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

The Biojemmss Organisation UK

Notes to the Financial Statements (*continued*)

Year ended 31 March 2021

3. Accounting policies (*continued*)

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

The Biojemmss Organisation UK

Notes to the Financial Statements (*continued*)

Year ended 31 March 2021

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	38,706	26,404	65,110
Gift aid received on donations	3,593	4,633	8,226
	<u>42,299</u>	<u>31,037</u>	<u>73,336</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations	29,205	36,369	65,573
Gift aid received on donations	4,230	414	4,644
	<u>33,435</u>	<u>36,783</u>	<u>70,217</u>

5. Other income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank Interest	<u>37</u>	<u>37</u>	<u>12</u>	<u>12</u>

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Fundraising for Biojemmss Uganda	31,306	22,337	53,643
Support costs	2,284	—	2,285
	<u>33,590</u>	<u>22,337</u>	<u>55,928</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Fundraising for Biojemmss Uganda	29,904	21,463	51,367
Support costs	11,043	—	11,042
	<u>40,947</u>	<u>21,463</u>	<u>62,409</u>

The Biojemss Organisation UK

Notes to the Financial Statements (*continued*)

Year ended 31 March 2021

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total fund 2020 £
Fundraising for Biojemss Uganda	<u>53,643</u>	<u>2,285</u>	<u>55,928</u>	<u>62,409</u>

8. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	480	480
Other financial services	<u>1,680</u>	<u>1,680</u>
	<u>2,160</u>	<u>2,160</u>

9. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

No staff costs were incurred by the Charity during the financial year.

The average head count of employees during the year was Nil (2020: Nil).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

The Biojemss Organisation UK

Notes to the Financial Statements (*continued*)

Year ended 31 March 2021

10. Trustee remuneration and expenses

No remuneration was paid to any of the trustees during the year. One trustee received Nil (2020: £8,160.60) reimbursement of out of pocket expenditure during the year for travel and other administrative costs.

11. Debtors

	2021	2020
	£	£
Other debtors	<u>5,607</u>	<u>463</u>

12. Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals	<u>7,778</u>	<u>2,190</u>

The Biojemss Organisation UK

Notes to the Financial Statements (*continued*)

Year ended 31 March 2021

13. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 20 21 £
General funds	<u>19,026</u>	<u>42,336</u>	<u>(33,591)</u>	<u>27,841</u>

	At 1 April 2019 £	Income £	Expenditure £	At 31 March 20 20 £
General funds	<u>26,526</u>	<u>33,447</u>	<u>(40,947)</u>	<u>19,026</u>

Restricted funds

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
"We Need A Home" Appeal	10,118	8,919	(19,042)	(5)
Biojemss Camp	630	95	(795)	(70)
Vehicle Fund	—	—	—	—
Employment Fund	13,695	15,911	—	29,606
Send A Pig	—	300	300	—
The Hundred Hamper Appeal	—	5,813	(2,200)	3,613
	<u>24,443</u>	<u>31,038</u>	<u>(21,737)</u>	<u>33,144</u>

	At 1 April 2019 £	Income £	Expenditure £	At 31 March 2020 £
"We Need A Home" Appeal	9,193	22,458	(21,463)	10,118
Biojemss Camp	—	630	—	630
Vehicle Fund	—	—	—	—
Employment Fund	—	13,695	—	13,695
	<u>9,193</u>	<u>36,783</u>	<u>(21,463)</u>	<u>24,513</u>

"We Need A Home" Appeal

Funds raised to be donated to Biojemms Uganda in order to build a stronger community by developing a community centre and related building for activities to take place.

Employment Fund

Funds raised to enable the charity to release the founder to continue the ongoing work of the

The Biojemmss Organisation UK

Notes to the Financial Statements (*continued*)

Year ended 31 March 2021

organisation.

14. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Current assets	35,619	33,144	68,762
Creditors less than 1 year	(7,778)	—	(7,778)
Net assets	<u>27,841</u>	<u>33,144</u>	<u>60,984</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Current assets	21,216	24,513	45,729
Creditors less than 1 year	(2,190)	—	(2,190)
Net assets	<u>19,026</u>	<u>24,513</u>	<u>43,539</u>

15. Related parties

There have been no related party transactions during the year.

The Biojemmss Organisation UK

Management Information

Year ended 31 March 2021

The following pages do not form part of the financial statements.

The Biojemss Organisation UK

Detailed Statement of Financial Activities

Year ended 31 March 2021

	2021 £	2020 £
Income and endowments		
Donations and legacies		
Donations	65,110	65,573
Gift aid received on donations	8,226	4,644
	<u>73,336</u>	<u>70,217</u>
Other income		
Bank Interest	37	12
	<u>37</u>	<u>12</u>
Total income	<u>73,373</u>	<u>70,229</u>
Expenditure on charitable activities		
Fundraising for Biojemss Uganda		
<i>Activities undertaken directly</i>		
Donations sent to Biojemss Uganda	53,643	51,367
Support costs		
Accountancy Fees	2,014	2,160
Transaction Fee's	173	142
Printing and Postage	30	57
Equipment & Consumables	26	532
Telephone	–	60
Training / Conference	–	75
Subscriptions	–	385
Travel Costs	–	7,631
Website Costs	42	–
	<u>2,285</u>	<u>11,042</u>
Expenditure on charitable activities	<u>55,928</u>	<u>62,409</u>
Net income	<u>17,445</u>	<u>7,820</u>

The Biojemss Organisation UK

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2021

	2021 £	2020 £
Expenditure on charitable activities		
Fundraising for Biojemss Uganda		
<i>Activities undertaken directly</i>		
Donations sent to Biojemss Uganda	53,643	51,367
<i>Support costs</i>		
Accountancy Fees	2,014	2,160
Transaction Fee's	173	142
Printing and Postage	30	57
Equipment & Consumables	26	532
Telephone	–	60
Training / Conference	–	75
Subscriptions	–	385
Travel Costs	–	7,631
Website Costs	42	–
	<u>2,285</u>	<u>11,042</u>
Expenditure on charitable activities	<u><u>55,928</u></u>	<u><u>62,409</u></u>