

The Biojemmss Organisation UK
Unaudited Financial Statements
31 March 2022

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The Biojemmss Organisation UK

Financial Statements

Year ended 31 March 2022

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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 Ball cee 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 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”, as well as sign a Trustee Code of Conduct. 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, Biojemss has had no changes to the members of the Board.

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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



An example of one of our Emergency Hampers

**Solomon* is now only 11 years old and used to live with his mother on the local rubbish tip. His mother has significant mental health difficulties and gave birth to four children during this time. For 8 years he stayed with his mother moving from one place to another until he was taken in by a good samaritan. His other siblings are also staying with well wishes, but he does not know their whereabouts. Staff were led to the home after seeing that he was employed in child labour that was dangerous, especially considering his age, size and frame. They followed him to speak to his guardian. She advised that she recently divorced and now cannot provide for him unless she sends him to work. This is especially as she had been struggling with Covid. The family received one of our emergency hampers, and were also assessed and now receiving holistic support via our family-strengthening programme.*

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 has remained limited since the pandemic.

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Biojemss, UK has continued to be 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 a successful online appeal at Christmas, raising £2950 solely via social media platforms. It boosted donations with a Christmas campaign showcasing our staff, trustees, volunteers and charitable activities across the UK and Uganda to encourage giving.

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. We decided not to arrange a 2021 Gala due to noticeable changes in the ways our supporters were engaging with the charity, and carrying out their own socialising and day-to-day activities post-pandemic. The charity turned to online forums again, and members of the team have attended online meetings and prayer events to raise the profile of our work, engage with our regular supporters, and encourage new giving. The majority of our partner organisations have also changed their internal communications, and we have therefore supported this change by providing regular updates and draft communications for them to distribute virtually rather than in-person.

Biojemss has also been planning other creative ways of responding to the increase in need on the ground given current limited international travel. Ordinarily, volunteers would carry out donations from the UK to Uganda on behalf of the charity, therefore reducing the amount of donated items that have been transported from the UK to Uganda. We are exploring shipping options to enable supporters to still donate items that can be shipped directly to families in most critical need.

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 retained 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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Residential Provision



Brenda and Frances seen on visiting day at their secondary school 2022

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 **seven** children, young people and young adults benefiting from holistic residential support (educational fees, scholastic materials, accommodation, food, medical bills etc) as we have seen **two** of our core beneficiaries graduate into independent living this financial 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. She also recently got married with the support of the organisation to make the wedding and introduction arrangements, and to meet all financial costs. Our second member that graduated into independent living was financially supported with a microfinance loan from the organisation to purchase a vehicle and start an Uber business.

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We have two members who are continuing their studies in Universities in Kampala. We have also enrolled one of our children in one of the best secondary schools in the country after he excelled at his primary exams (giving him access to higher division schools). The remainder are in full-time primary and secondary education and this year have been able to return to provision full-time after the end of school closures. They continue 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 continued to focus on its community-based and preventative initiatives which are mostly delivered from its Rukungiri branch. With the easing of restrictions this financial year, Biojemss has increased its activities significantly within the local community particularly our family-strengthening work and the delivery of emergency hampers to families in crisis.



The delivery of an emergency hamper to a family in crisis

Crisis Intervention and Emergency Hampers

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 had significantly impacted livelihoods. This initiative was met with overwhelming need and we decided to continue running it throughout 2021. Thanks to the ongoing generosity of supporters, this has grown from strength to strength and we are currently delivering up to 10 hampers a week. We have been very

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touched by the reach of this ministry into some of the most unreached areas of the community. These families are then assessed and, where appropriate, referred on for longer-term intervention and support. Due to inflation, our hampers have increased from approximately £20 to £22. Each hamper varies depending on the individual family's needs but includes items such as soap, flour, sugar, washing powder, baby clothes, baby formula, toothpaste, rice, bread, sanitary pads, bedding, toilet paper, mattresses and mosquito nets.

As part of our emergency intervention, Biojemss is also contacted by local government departments in times of crisis such as when a child discloses sexual abuse or other immediate harm. Biojemss will provide assistance during these times, especially around safety planning as police investigate. We do have residential provision availability for such times, though are often able to work with police and wider family on safety planning. We have also stepped in to provide assistance to ensure a child receives emergency medical treatment.



A typical Ugandan home visited by our community outreach team

**Brian* is 10 years old and lives with his three siblings, one of whom has significant mental health issues.*

*Both his parents passed away and we found him and his siblings living with a grandmother who is an alcoholic. We were later told that she beats the children, withholds food, and makes them sleep outside the house when she is intoxicated. We met *Brian* and his family by chance through the delivery of an Emergency Hamper after they were referred to us.*

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On the second visit to the property early the next morning by our team, a staff member found one of the children severely unwell and the grandmother had disappeared. The child was taken immediately to hospital and had an urgent life-saving operation which the family would not have been able to afford. The grandmother was located and broke down about the loss of her three sons, her grief and depression. The whole team have gathered around the family, providing essential emotional and practical support, and helping the grandmother access counselling and assistance with her drinking. This has been dealt with as a priority case, and safety planning implemented.

In families where children are already experiencing exploitation or abuse, or at significant risk of experiencing exploitation or abuse, they are referred on from the emergency hamper initiative to the family-strengthening department. A more comprehensive assessment is then completed to look at the need for more holistic and long-term intervention and support.



JB out in the community completing assessments with families

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Longer-term work: Family-Strengthening Department

We also advertised and recruited JB this financial year who is a very experienced social worker, to head up our Family-Strengthening Department. JB has a number of qualifications in social work and legal administration, and brings a wealth of experience including the project management insight he has from his leadership on several government community projects. JB has developed and expanded this department, in turn increasing our reach to families where children are experiencing abuse or harm. JB completes initial assessments and care plans with families, providing interventions including parenting support, and safety planning. He also identifies children to benefit from school fee sponsorship, and enrolls them in appropriate provisions and supervises this intervention. This department sees countless children supported out of child labour, or safeguarded from situations of harm and abuse. Biojemss now supports a significant number of families every month via these initiatives. JB also heads up the piggery and goat project summarised below, and assesses and manages waiting lists for families eligible to receive support from this additional initiative. Alongside this work, Biojemss delivers monthly workshops for families benefiting from this holistic intervention which covers a range of topics including money management, parenting, harmful practices towards children, and general peer support and advice. Biojemss continues to sustain our other projects including our prison ministry to women who are in prison with children under the age of 5.



The first monthly workshop delivered by the team, which continues to expand in numbers every month

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In our 2020-2021 financial year, Biojemss 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 reported in the last financial year that we received donations to cover the entirety of the land purchase, and all outstanding fees and duties.

Biojemss went on to complete the fencing of the entire perimeter of the land this financial year 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 and we have developed this over the last two years to produce enough crops to generate a surplus. We have also expanded on the types of crops we are planting which have included maize and sweet potatoes. We have used this surplus within our family home, but also to supply our emergency hampers. In addition, Biojemss has commenced an initiative to loan free of charge pieces of the land to vulnerable families, particularly single mothers, to grow crops to feed their families and sell at market to fund schools fees.



Ambrose with a number of the Biojemss Goats

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Biojemss also received a generous donation from one of our UK partners to start a piggery project following a targeted appeal during the 2020-2021 financial period. We delayed implementing this project until this financial year due to lockdown and the continuing restrictions on worker's movements. Towards the end of 2021, building work commenced on the land to develop the facilities and structures. The project commenced with a purchase of 3 mature goats and 3 mature pigs, with one of the pigs already pregnant and giving birth in December 2021. We added to our staff team by employing Ambrose to look after the livestock and crops. Ambrose resides in the local community where our land is located. Biojemss has remained committed to creating employment opportunities for adults in the local area, and hired many local labourers to participate in the building work. This has made a significant difference to families who were struggling with unemployment during the pandemic, and in turn supported a number of children within these families to be able to return to education. The staff focused on some initial security measures including solar paneling and a security dog. The project benefits from our agricultural endeavors as we use some of the crops in feeding and also for fertilisation.

We deliver this project alongside our hamper project 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. The donation had been so generous that we were able to start a goat project as well where both the animal and the milk can be sold. By being able to provide either goats or pigs, we are able to assist more families and be more flexible to their needs.

Final Comments

It has been 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 2022.

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.

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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 throughout this last period. We were granted special permits to deliver our emergency relief hampers, and sustainable-livelihood programme throughout the remaining months of the pandemic.

Biojemss has also focused this time on the development of our land and facilities. We are 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

It has been a great privilege to support Biojemss for over a decade, and a source of great pride to see how it has developed and grown into an organisation where family goes beyond the ties of blood. I have been witness to some of the ups and downs along the way, but God's faithfulness has brought us all through it. Acting as ambassador for Biojemss has taken me out of my comfort zone, as I have organised a number of fundraising activities and spoken in public about the value of Biojemss at a church which supports the organisation as one of its mission partners. Through this, I have grown in confidence and even found enjoyment in things I hadn't previously realised I could do.

Bronwen, Biojemss 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



A child-headed household benefiting from the work being undertaken by Biojemss

The last two years have changed the world outside of us, and indeed the world on the inside of us. In my day-to-day conversations, one thing that continues to strike me is this growth in our realisation of our frailty and vulnerability. Covid-19, the Ukraine war and the economic crisis currently facing and already impacting many countries have all taken us into shared grief, shared fear, and indeed shared suffering. I have personally never felt so close to our brothers and sisters around the world, nor more able to see some of their own current experiences in mine. The world suddenly feels very small, and very uncertain.

In the light of this uncertainty, it would be easy to curl up on ourselves, distance ourselves from other people and their suffering, become hoarders and savers and worriers. I have myself, more than once, hesitated before giving to my neighbour in need just in case tomorrow I may need it.

Perhaps it is not the world that has changed though, but our perspective. We were lulled by the gentle and steady hum of life and its busyness. In 2 Corinthians 4:18 it reminds us that “the things which are seen are temporal, but the things which are not seen are eternal”. Humans are compared more than once in the scripture to grass, something that can die, and something that can be cut! Indeed, the world has not changed. It has always been this shaky, this temperamental, this scary, but we perhaps forgot this for a while.....

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In Isaiah 40:31 it reminds us that those whose hope is in the Lord will “soar on wings like eagles”. It is a very different picture to what the world promises us, which seems to be nothing but trouble. It is a promise of freedom and of lightness from the weight of the world.

It is not the world, the government, our finances, our mortgaged house, nor our family that gives us security. Our security comes from a God who restores the years the locusts have eaten, who parts the sea so we can escape from our enemies, who steps into the fire with us and stops us from burning. He is a God who turns water into wine, and feeds the 5000 from two fishes and five loaves.

One of my favourite stories is Elijah and the widow at Zarephath. Elijah travels to Zarephath during severe drought and asks a widow picking up sticks to bring him some water and a piece of bread. She tells him she only has enough oil and flour for one last meal for her and her son before they will go on to die of hunger. Through her obedience to feed the person in need God asked her to, Elijah, the Lord performs a miracle and the flour and the oil do not run out until the rains start again.

Likewise, I have watched as you, our supporters, our volunteers, our staff and our trustees, have given sometimes from your last oil and batch of flour to those in need through this ministry. I feel so incredibly humbled to be a leader in such a ministry where people love and give regardless of the storm outside, and when their own pantries are dwindling. I constantly learn from and feel moved by this family of ours, and the kingdom work God continues to do through it. Biojemss is so blessed to have the dedicated, and servant-hearted staff, trustees, and volunteers that it does, who have continued to stand unwaveringly in the storm and I want to extend my heartfelt thanks to them for their support. Biojemss is what it is because of the love and generosity of so many people who have given, sacrificially, what they have to give.

God has not only continued to grow and protect Biojemss, but also how he has stretched and strengthened the staff, volunteers and young people. Like last year, I am confident that we as a ministry are emerging from this year stronger than ever before. Indeed, this year 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 continue to 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 alongside several new and creative initiatives to meet the needs that are emerging during this time.

We as Biojemss consider ourselves family and you, who support us, volunteer with us, and pray for us, are part of that family and we want you to know that you matter to us, we see you, and we love you. We know, and trust, that God will bless your pantries to outlast whatever storm we, and you and your families personally, are passing through. May the Lord bless you abundantly, protect you, and restore all to you, above all, your peace.

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Achievements and performance



Picture taken of one of our adult pig and their piglets

This has been the fourth year of registration for The Biojemss 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 the aftermath of coronavirus and the war in Ukraine which has resulted in a lot of economic uncertainty both in Uganda, but also in the UK which is our main funding base.

We remain incredibly grateful to our staff, volunteers, and financial supporters for standing with us in such times especially as many households are tightening their belts. We have continued to experience stability in terms of regular giving, and extraordinary generosity in one-off donations to specific appeals and requests.

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We have continued to push some significant developments including the hiring of new staff in Uganda, and the expansion particularly of our family-strengthening work. This year we utilised the funding we had secured in the previous financial year to launch our pig and goat project, complete some advancements on the land including fencing and security measures, and also start workshops for families and children in the community which is helping transform the day-to-day life lived experiences of children at home. Our 2021 Christmas Appeal was designed to enable us to sustain all our projects throughout the rest of the year, and we have particularly seen the emergency hamper initiative grow from strength to strength. Biojemss 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.

We are pleased to report the following achievements:

- Biojemss has received consistent financial giving, with minimal changes to our supporter base despite international economic changes and challenges. This is attributed to the strong relationships the organisation has with its supporters and funders that have been sustained over several years
- Biojemss has re-launched its use of in-person fundraising events this financial year. The ambassadors at one of our supporting churches raised £570 over two months via Facebook Birthday Fundraisers, and an in-person coffee morning which had been the first one since 2019
- Biojemss launched a successful Christmas Appeal and raised over £2950 via online giving alone to sustain our priority initiatives into 2022
- 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
- Due to the incredible success of the emergency hamper appeal in 2020, we have incorporated this initiative into our core activities for reaching and engaging families. Biojemss is currently delivering up to 10 hampers a week to families in crisis
- Biojemss has now fully launched its piggery and goat projects which has included building all the facilities during the first part of the financial year, and designing a programme of feeding, vaccines and care to produce maximum growth in terms of the animal rearing
- Biojemss has recruited and retained in post one full-time volunteer in Uganda who has fulfilled the post of secretary. This is our first ever full-time volunteer in Uganda
- Biojemss has developed a number of agricultural projects including a banana plantation, maize plantation and two sweet potato gardens. These have yielded a strong harvest which has supplied both the pig and goat projects, alongside food for the emergency hampers and family home
- Biojemss supported two of our university graduates this financial year into successful independence from our residential provision

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- Biojemss hosted our first Biojemss wedding for one of our female residential graduates. This fulfilled all duties and responsibilities in terms of local and Christian customs and practices, and included covering all financial costs.
- Biojemss has successfully launched a new initiative to educate and support caregivers. These are monthly workshops which run alongside our other support. These educate and empower by creating emotional and practical advice and support to families
- The maintenance of two residential facilities, including the holistic care of 7 children and young people either in University or other full-time education during this financial period.
- Biojemss has continued to pay salaries on time to five full-time members of staff, and one newly qualified social worker
- Biojemss has sustained our prison ministry work to children, their mothers and wider family members through our prison outreach ministry
- Biojemss has sustained our family-strengthening work including paying schools fees, counselling support, care planning and other interventions. Biojemss has increased this support package to an additional 30 children this financial year

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 several 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.

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Reserves

The trustees will aim to hold an amount equivalent to six - nine months' running costs of Ugandan's expenditure in reserve which we feel provides adequate time to identify alternative income in the event of any change to the above funds. This does not include ring fenced or restricted funds (e.g. building funds). This amount was reviewed in this financial year to consider the current international economic situation, the protracted impact of covid, alongside rapid inflation and changes in donor giving. Biojemss is particularly affected by inflation as this is occurring in both Uganda and UK, resulting in a decline in the exchange rate to the pound alongside increase in core costs such as school fees on the field.

Biojemss has sustained these larger reserves both this year and the previous financial year and accurately predicted some of the issues prevalent in the current world climate and charity sector. Our reserves have kept us resilient to ongoing fluctuations.

Biojemss has carefully considered its financial position given the above and reviewed our short, medium and longer-term priorities. We have decided to continue 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 ongoing change and uncertainty. This increase of reserves at year-end is to also ensure we have resources available for the ongoing 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.

The increase in reserves will not impact on funds available for day-to-day operations in Uganda and existing projects.

Reserves at 31 March 2022 were £76,491 made up of £50,247 restricted funds and £26,244 unrestricted funds.

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.

This last financial year has seen us receive a steady income, albeit it there has been a small decline since our last financial year. This is attributed to our previous financial year having a large appeal for land and pig projects.

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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: 12/12/2022

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

Year ended 31 March 2022

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 2022.

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
Leeds
LS25 1AF

13/12/2022

The Biojemss Organisation UK

Statement of Financial Activities

Year ended 31 March 2022

			2022		2021
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	32,491	20,799	53,290	73,336
Other income	5	26	–	26	37
Total income		<u>32,517</u>	<u>20,799</u>	<u>53,316</u>	<u>73,373</u>
Expenditure					
Expenditure on charitable activities	6,7	34,044	3,766	37,810	55,928
Total expenditure		<u>34,044</u>	<u>3,766</u>	<u>37,810</u>	<u>55,928</u>
Net income and net movement in funds		<u>(1,527)</u>	<u>17,033</u>	<u>15,506</u>	<u>17,445</u>
Reconciliation of funds					
Total funds brought forward		27,841	33,143	60,984	43,539
Transfers		(70)	70	–	–
Total funds carried forward		<u>26,244</u>	<u>50,247</u>	<u>76,491</u>	<u>60,984</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 24 to 30 form part of these financial statements.

The Biojemms Organisation UK

Statement of Financial Position

31 March 2022

	Note	2022 £	2021 £
Current assets			
Debtors	11	1,653	5,607
Cash at bank and in hand		77,808	63,155
		79,461	68,762
Creditors: amounts falling due within one year	12	2,970	7,778
Net current assets		76,491	60,984
Total assets less current liabilities		76,491	60,984
Net assets		76,491	60,984
Funds of the charity			
Restricted funds		50,247	19,748
Unrestricted funds		26,244	41,236
Total charity funds	13	76,491	60,984

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



Mr W Crump
Trustee

12/12/2022

The notes on pages 24 to 30 form part of these financial statements.

The Biojemss Organisation UK

Notes to the Financial Statements

Year ended 31 March 2022

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 Biojemmss Organisation UK

Notes to the Financial Statements (*continued*)

Year ended 31 March 2022

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 2022

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 Biojemss Organisation UK

Notes to the Financial Statements (*continued*)

Year ended 31 March 2022

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	30,511	17,860	48,371
Gift aid received on donations	1,980	2,939	4,919
	<u>32,491</u>	<u>20,799</u>	<u>53,290</u>

	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>

5. Other income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank Interest	26	26	37	37
	<u>26</u>	<u>26</u>	<u>37</u>	<u>37</u>

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Fundraising for Biojemss Uganda	31,678	3,766	35,444
Support costs	2,366	—	2,366
	<u>34,044</u>	<u>3,766</u>	<u>37,810</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Fundraising for Biojemss Uganda	31,606	22,037	53,643
Support costs	2,285	—	2,285
	<u>33,891</u>	<u>22,037</u>	<u>55,928</u>

The Biojemmss Organisation UK

Notes to the Financial Statements (*continued*)

Year ended 31 March 2022

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Fundraising for Biojemmss Uganda	<u>35,444</u>	<u>2,366</u>	<u>37,810</u>	<u>55,928</u>

8. Independent examination fees

	2022 £	2021 £
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

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

The average head count of employees during the year was Nil (2021: Nil).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

10. Trustee remuneration and expenses

No remuneration or out of pocket expenses were paid to any of the trustees during the year.

11. Debtors

	2022 £	2021 £
Other debtors	<u>1,653</u>	<u>5,607</u>

12. Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	<u>2,970</u>	<u>7,778</u>

The Biojemss Organisation UK

Notes to the Financial Statements (*continued*)

Year ended 31 March 2022

13. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
General funds	<u>27,841</u>	<u>32,517</u>	<u>(34,044)</u>	<u>(70)</u>	<u>26,244</u>

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
General funds	<u>32,791</u>	<u>42,336</u>	<u>(33,891)</u>	<u>—</u>	<u>41,236</u>

Restricted funds

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
"We Need A Home"					
Appeal	(5)	138	(133)	—	—
Biojemss Camp	(70)	—	—	70	—
Vehicle Fund	—	—	—	—	—
Employment Fund	29,606	16,822	—	—	46,428
Send A Pig	—	—	—	—	—
The Hundred Hamper Appeal	3,613	20	(3,633)	—	—
Build Our Home Appeal	—	1,425	—	—	1,425
Change the World for A Child Appeal	—	2,394	—	—	2,394
	<u>33,144</u>	<u>20,799</u>	<u>(3,766)</u>	<u>70</u>	<u>50,177</u>

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	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>—</u>	<u>33,144</u>

The Biojemmss Organisation UK

Notes to the Financial Statements (*continued*)

Year ended 31 March 2022

14. Related parties

There have been no related party transactions during the year.

The Biojemmss Organisation UK

Management Information

Year ended 31 March 2022

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

The Biojemss Organisation UK

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2022

	2022 £	2021 £
Income and endowments		
Donations and legacies		
Donations	48,371	65,110
Gift aid received on donations	4,919	8,226
	<u>53,290</u>	<u>73,336</u>
Other income		
Bank Interest	26	37
	<u>26</u>	<u>37</u>
Total income	<u>53,316</u>	<u>73,373</u>
Expenditure		
Expenditure on charitable activities		
<i>Activities undertaken directly</i>		
Donations sent to Biojemss Uganda	35,444	53,643
<i>Support costs</i>		
Accountancy Fees	2,160	2,014
Transaction Fee's	206	173
Printing and Postage	—	30
Equipment & Consumables	—	26
Website Costs	—	42
	<u>2,366</u>	<u>2,285</u>
Total expenditure	<u>37,810</u>	<u>55,928</u>
Net income	<u>15,506</u>	<u>17,445</u>