

**The Biojemss Organisation UK**  
**Unaudited Financial Statements**  
**31 March 2023**

**WYATT & CO**

Chartered accountants  
125 Main Street  
Garforth  
Leeds  
LS25 1AF

# **The Biojemmss Organisation UK**

## **Financial Statements**

**Year ended 31 March 2023**

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# **The Biojemmss Organisation UK**

## **Trustees' Annual Report**

**Year ended 31 March 2023**

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

### **Reference and administrative details**

**Registered charity name**            The Biojemmss Organisation UK

**Charity registration number**    1177603

**Principal office**                    Office 17323  
PO Box 92  
Cardiff  
CF11 1NB

### **The trustees**

Mr W Crump  
MSC Eamus  
Mrs P Hutchinson  
Mrs J Monjero  
Ms S Davies                                (Resigned 10 January 2023)

**Independent examiner**           Nigel Wyatt FCA  
125 Main Street  
Garforth  
Leeds  
LS25 1AF

# **The Biojemss Organisation UK**

## **Trustees' Annual Report**

**Year ended 31 March 2023**

## **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 nee 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 October 2022 we became members of Thirtyone:eight in order to access safeguarding training and their DBS processing service. We are also using Thirtyone:eight’s International Audit Tool to ensure we meet the highest standards of good practice as a Trustee Board.

In this period, Biojemss has had one change to the members of the Board. At the point of charity registration, the commission provided dispensation for our CEO to both be employed in a staff role, and retain her trusteeship if required. In January 2023, Siân and the board decided at this juncture she would step down from her position as trustee to concentrate on the day-to-day running of the organisation, demonstrating our commitment to good governance and accountability.



# **The Biojemmss Organisation UK**

## **Trustees' Annual Report**

**Year ended 31 March 2023**

## **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 objectives guided by Christian values and practice of justice, hope and love.

# The Biojemss Organisation UK

## Trustees' Annual Report

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### Activities



*Sharron, who has consented to us sharing this picture, stands in clothes recently received through the emergency appeal that have been gifted to her by Biojemss. She is a graduate of our family-strengthening support programme. March 2023. Sharron is now an adult.*

*We have recently started a little series on social media telling some of our best Biojemss Stories. Sharron's story remains one of our personal favourites. Sharron, like her two siblings, was born deaf and is unable to speak. Their aunt came to the ministry to ask for help as the children's mother is an alcoholic and used to take the children with her to bars. She would often struggle to get home, and would sleep with the children on the side of the road leaving them vulnerable to abuse especially if returning home with people she had met from the night. It was many years ago now that we visited the mother, and together with her came up with a plan to keep the children safe. We have supported the children to go to a special school during term-time where they learn sign language alongside mainstream work, and in the holidays they stay with the aunt and the mother would visit them there. Sharron's younger sister Desire is number one out of 48 in her class, whilst Sharron has now finished vocational school in beauty and hairdressing and is now working in a local salon.*

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 still remained limited since the pandemic. We have also decided to postpone resuming our annual camps until we have water and sanitation facilities to relaunch this initiative from our new premises. Our land is positioned in one of the most deprived areas of the district where less than a third of children have access to soap, and most children will never own a bed or sleep on a mattress. We already have a number of individuals on our waiting list to volunteer with Biojemss, Uganda over the next few years and anticipate the number of teams visiting will exceed those pre-pandemic in due course.

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### Year ended 31 March 2023

Biojemss, UK has continued to be creative throughout this time, and sustained the new pathways developed in our previous year to deliver some of its functions, including carrying out more discussions online and via whatsapp groups, 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 two successful online appeals this year in October 2022 and Christmas 2022 via social media platforms and the use of our bi-annual newsletter.

Biojemss has also been planning other creative ways of responding to the increase in need on the ground given the limited international travel over the past few years. Biojemss has seen a significant increase in family homelessness, and the number of child-headed households since the pandemic. This has been caused due to inflation, and families struggling with debt.



*The third shipment of boxes being prepared, ready to take to one of the UK drop off locations in Oxford, UK*



# The Biojemmss Organisation UK

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*Every single child in this photo is wearing items of clothing donated through our emergency appeal in September. We do not tell every child's story, but we know you would approve of every gift given. From child labour, to exploitation and abuse, the children we support are the most vulnerable and impoverished in our local community.*

In October, we launched an emergency appeal to raise money for shipping costs to send out clothes and shoes to Uganda. Ordinarily, volunteers would carry out donations from the UK to Uganda on behalf of the charity, but this has changed due to us sending out less teams. We researched shipping options to send out supplies to Uganda and settled on Lontex Cargo which has a drop off point in Oxford. This has enabled supporters to donate items to be shipped directly to families in most critical need. We far exceeded our £1500 donation target raising an incredible £2243. This initiative was one of the main UK activities this financial year, and we collected, packed, transported and sent approximately £5000 worth of donations. The items have been distributed over the course of several months, with some placed in storage to respond to our increasing number of referrals.

# The Biojemmss Organisation UK

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*Challenge 22: Children and their families receiving mattresses and blanket sets at the Children's Christmas Party, December 2022*

Our Challenge 22 Christmas Appeal was to raise funds for our emergency hampers, for mattress and blanket sets for all the children and young people benefiting from our support, a Children's Christmas Party, and to contribute towards our pigs and goat projects. One of our volunteers put together an online campaign delivered via our three main social media platforms. This had an improved reach, but was not as financially successful as previous years which we attributed to the cost of living crisis which particularly hit households over the Winter months. We went ahead and purchased the blanket and mattress sets as priority, and delayed the purchase of pigs and goats to the following year.

Every year, Biojemmss had been organising a gala as 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 or 2022 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.

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Nevertheless, the landscape is again starting to change and we have readily embraced emerging opportunities to resume in-person visits to UK churches, and engage in smaller in-person fundraising events and meetings such as coffee mornings and fellowship meals this year. We have also planned the re-launch of our larger in-person fundraising events over the next few years.

Biojemss, Uganda works with community members to identify, address and prevent child abuse in the communities in which we operate in Uganda. We refer to our intervention process as the three R's: **Rescuing** children from abuse, **Restoring** them, their families and communities through practical, emotional and spiritual support and **Releasing** them into true freedom and transformation. Central to all we do is our belief in the transformative and restorative love of God, and advancing the Christian faith is part of our core work.

Our mission is to change the culture of childcare, supporting communities to create safe spaces for children, and stopping the cycle of children at risk by dealing with the root causes and issues. It operates with a focus on long-term and sustainable change through a relationship-based model, employing (and working with existing) family and community strategies to reduce the risk of children to abuse and exploitation.

The primary beneficiaries of our work are children who are at significant risk of abuse or are already experiencing abuse. This includes children who are employed in child labour, homeless, in conflict with the law, experiencing sexual or physical abuse, or in child-headed households. Our criteria have been guided by Uganda's legal definition of vulnerable children. We maintain a high threshold for our more holistic support to ensure we can prioritise children who are experiencing serious harm. These initiatives are designed to strengthen families whenever possible to manage risks.

Our preventative work with children, young people and young adults is opened out to wider community members. These are either our own initiatives such as children's conferences, camps, and safeguarding training, or by offering services, resources, and support to build local existing initiatives.

Biojemss delivers most of its activities within Rukungiri District which spans 1,444km. The organisation has this financial year **now reached 50% of administrative areas**. Biojemss is the only children's charity working in Rukungiri and the surrounding areas working specifically with children at risk of significant harm, and one of only a handful working with children. We have fifteen years of building rapport and community connections which makes us uniquely positioned to achieve our objectives in the area in which we work, and to develop a model of practice that can be replicated in other areas to have a wider national impact.

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 continued to increase 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



# The Biojemss Organisation UK

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agencies can come together to provide critical assistance to families in crisis throughout this last period.

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

Biojemss, Uganda has continued the following activities this financial year:

#### Foundations: Residential Provision



*She is clothed with strength and dignity, and she laughs without fear of the future. This is our favourite picture of Brenda this year, one of the children in our residential provision, receiving clothes from the emergency appeal.*

# The Biojemss Organisation UK

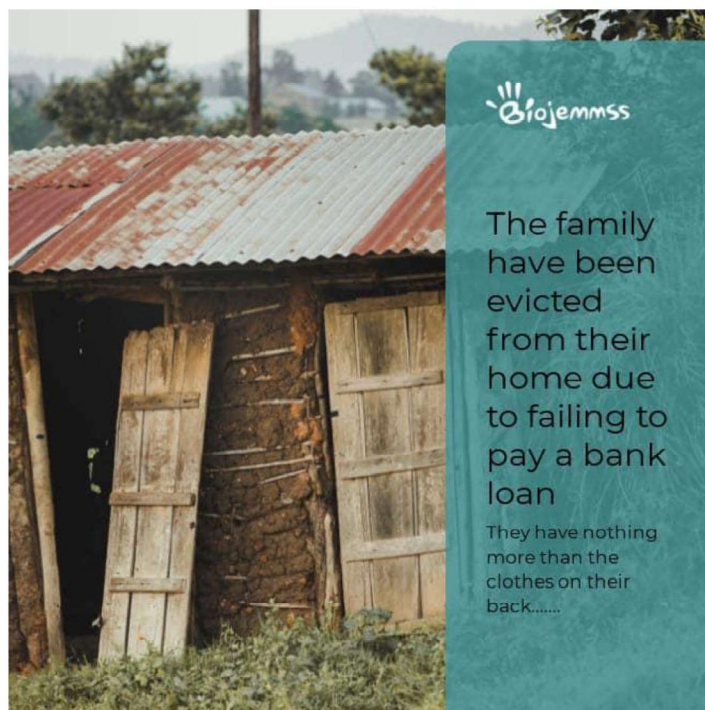
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Over the past decade, Biojemss, Uganda has holistically supported 27 children and young people through residential provision. Many of these youngsters have either graduated into independent living, or are in the process of graduating with the support of the charity. There are currently **seven** children, young people and young adults benefiting from holistic residential support (educational fees, scholastic materials, accommodation, food, medical bills etc) with no changes this financial year. We have two members who are continuing their studies in Universities in Kampala. We also have 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 with two of our young people completing their S4 (the equivalent of GCSEs) this year. They all 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 now has a low number of residential children as part of a decision to phase out long-term care in preference for short-term crisis care and community-based preventative support. We have further expanded the number of community initiatives we have been delivering this year under our categories of **Rescue, Restore, Release**.

### Rescue: Crisis Intervention



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 **emergency hampers** to alleviate the suffering of families who had been driven into financial crisis. We hoped to intervene in situations before

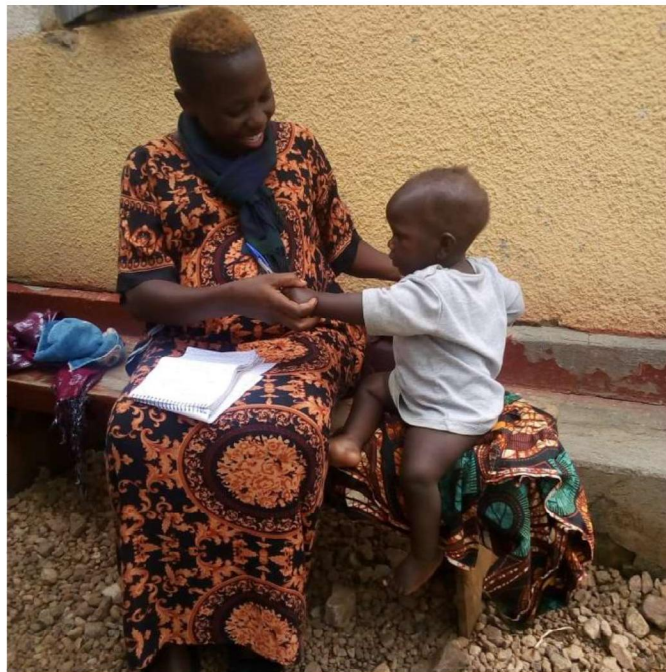


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families resorted to desperate measures to survive. These include child labour, abandonment, neglect, or other forms of child exploitation. Many families live hand-to-mouth in Uganda and COVID had significantly impacted livelihoods. This initiative was met with overwhelming need and we decided to continue running it as one of our core initiatives. We have been very 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 increased last year 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. Thanks to the ongoing generosity of supporters, we had been **delivering up to 10 emergency hampers a week**. Significantly, due to the hike in commodity prices, Biojemss has been using our **agricultural endeavours** such as our maize farm to supplement these hampers.



*Social worker Phiona sits with this 11 month old boy, and engages in a few moments of play. But beyond the photo frame they sit in the prison premises, March 2023*

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Biojemss also delivers a growing **prison ministry** and incorporates the hamper support into this work. We provide hampers for children under the age of five who have been incarcerated because their mothers or fathers are serving prison sentences. We visit Rukungiri prison once a week to provide emotional support and provide hampers once a month which contain essential items. Rukungiri prison houses inmates who have been transferred from remote locations, especially when they have children in their care in prison. When parents are arrested, they often also leave young children unsupervised at home. Biojemss undertakes home visits when needed to locate these children and alert the local authorities and relevant community members. **Biojemss preaches the gospel to about 50 inmates each visit and has seen many commit their lives to the Lord. We intervene with a minimum of approximately 5 children per month. This financial year, in addition to hampers, we have delivered new clothes from our shipment to seven women and five children under this initiative.**

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.

Rescue also covers our **“retracing and rehabilitation”** work with street children where we work to trace family members and rehabilitate them back home wherever possible. This can sometimes include working with the community to locate wider families who are willing to look after the child whilst we support through our family strengthening department. Biojemss Rukungiri does provide crisis short-term accommodation to these children as this process is completed. The district does not have a significant number of these children, meaning we have worked with a small handful this financial year.

In families where children are already experiencing exploitation or abuse, or at significant risk of experiencing exploitation or abuse, they are referred on to the **family-strengthening department**. This department rescues countless numbers of children out of child labour, or safeguarded from situations of harm and abuse. A more comprehensive assessment is then completed to look at the need for more holistic and long-term intervention and support.

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### Restore: Family-Strengthening Work



*Biojemss delivers one of its workshops during the school holidays. They are served tea and cake as they listen to advice and support on a variety of issues.*

Biojemss has continued to develop and expand this department, in turn increasing our reach to families where children are experiencing abuse or harm. This has included rolling out **several new initiatives in this financial year**. Biojemss has a strong, stable and experienced staff team, who are passionate about the work. From Buyanja to Bwanbara, Biojemss is currently **supporting over 60 families in the most rural areas of southwest Uganda** with intensive input designed to get children out of abuse and exploitation, and into freedom for them and their entire families. Biojemss works with the most vulnerable children. All these children, thanks to us either fully or partially funding fees, are now in school whilst their parents receive support and training from our qualified staff. We have started paying school fees for an **additional 40 children** this financial year.

This package of support includes comprehensive assessments and developing **care plans individually with each family** looking at issues such as the need for safety plans, practical support and emotional counselling. Indeed, we believe that the best help for children is a loving and safe home where their basic needs are met. Sometimes, parents or caregivers might need a little help to make their home a safe place. Biojemss also started a new initiative this year to deliver **monthly saving groups in addition to our workshops**. In these monthly workshops, we cover topics such as parenting, domestic violence and substance misuse. We also use these workshops to empower caregivers such as training them in business skills. The savings group empowers group members to actively start saving towards



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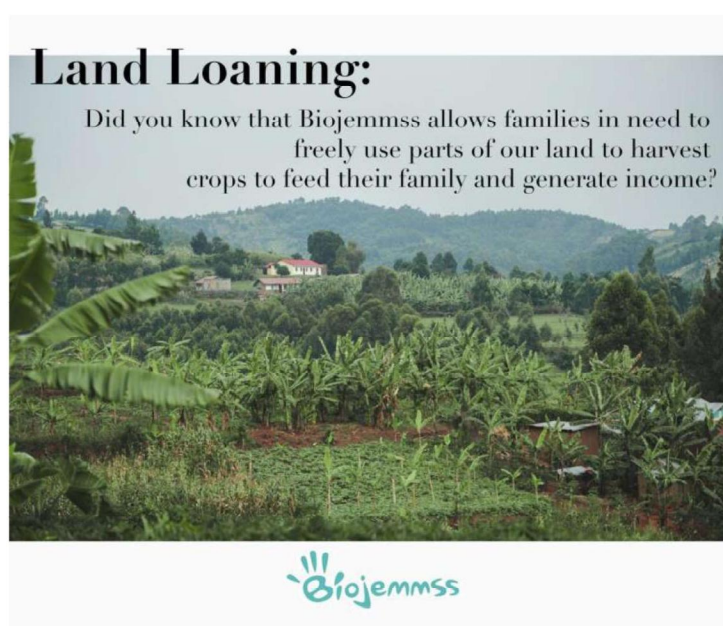
## Trustees' Annual Report

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their and their children's future, and we have already received some incredible testimonies of the impact of this initiative. Significantly, these groups are reducing social isolation, and improving the mental health for many of our families. On average, we received **17 caregivers to these monthly groups, with more that 30 children also attending when the groups were delivered during school holidays.**

"It takes a village to raise a child" African Proverb

When children are experiencing abuse, we work first with their family and local officials to create safety plans utilising wider family, neighbours and friends. Sometimes though children are unable to stay close to home, and in these circumstances Biojemss finds and creates **foster placements** to keep them safe, keep them in families, and keep them in their local community. We currently have **two children in foster placements which have been placed this financial year**, one with a church pastor. One of these children was from our retracing and rehabilitation work outlined above. There are many individuals that would want to step into such circumstances and help, rather than children going into institutions, but are also experiencing financial constraints and need some support. These arrangements often work best for the child, for the family, and for the community who are often passionate about their own. Biojemss provides a holistic package of support to help these families.



One of the little known facts about Biojemss is that we create and deliver a number of creative initiatives to empower and generate opportunities for the people we support. Biojemss has a **land loaning scheme** where we lease out parts of our unused land to local people in need to enable them to grow crops and provide for their children by selling their produce at the local market. This is loaned to families without charge, however they frequently gift Biojemss potato leaves for our lovely pigs,

# The Biojemss Organisation UK

## Trustees' Annual Report

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and sweet potatoes for our children at home, as a thank you. **A total of 4 families have benefited from this scheme this financial year.**

**Release: Sustainable Livelihood**



*20th November 2022, a day of celebration, as one of our goats gave birth to two female kids!*

Biojemss' believes in children, families and communities. This means we believe in their potential for change, and to achieve the unexpected. With this in mind, **the Release part of our model is just as important as the Rescue.** We believe in the importance of supporting children and their families to be independent of us in the long-term. In terms of our Residential care, we prepare our young people with independence skills (cooking, cleaning, money management) as well as business or job opportunities once they have finished education so they can go on to live independently.

In terms of our work within the community one of the ways in which we achieve the Release part of our goal is to help families start a small livestock business, alongside our workshops and other education. In our last financial year, we commenced our pig and goat project which included building the facilities and structures, and purchasing 3 mature goats and 3 mature pigs. We had also hired Ambrose and his family from the local community to look after the livestock and crops as part of our commitment to provide local employment opportunities. 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 have successfully



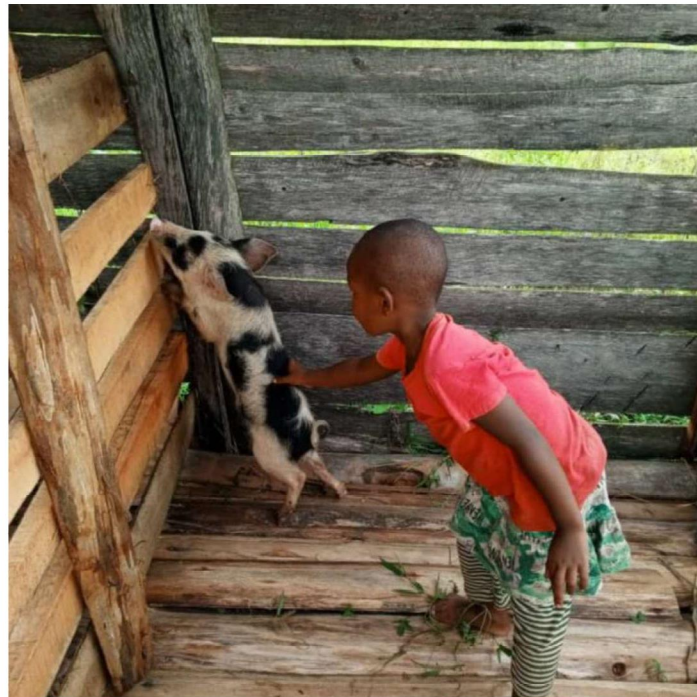
# The Biojemss Organisation UK

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expanded the number of livestock in this project this year both by the purchase of animals, but mostly through breeding. We have also developed the premises, and improved on veterinary care with a recent decision to change providers.

The piggery and goat project has been designed to provide a source of income to families. An initial gift of pigs or goats 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. By being able to provide either goats or pigs, we are able to assist more families and be more flexible to their needs. Prior to receiving animals, each family is comprehensively assessed to make sure they meet our criteria. We then give them training, help them get their premises ready, and give them a pair of animals. Having the option of goats enables us to better support our families who practice the Muslim faith or reside within a Muslim community. This enables them to have a source of income and make safer choices for their children with the support they have been given through our educational workshops.



*One of the children who received two piglets through this initiative in 2022*

Whilst they are being prepared for this initiative, as above Biojemss does remove children from existing abusive circumstances, and pays short-term for their school fees until their caregivers are back on their feet. In this financial year, Biojemss took on an additional 40 children to our existing community and residential numbers. Each of these children were rescued from abuse, and supported back into school through sponsorship. Their parents have in turn benefited from the workshops, as well as parenting and other support. Biojemss was also able to start distributing livestock to families

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under this work once they were ready and had received training. **We have already distributed eight animals this financial year to families on our waiting list.**

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 next financial year that we received donations to cover the entirety of the land purchase, and all outstanding fees and duties. We went on last year to complete 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.



*Biojemss has been distributing the maize gathered from our gardens last season to families who are really struggling. In Uganda, there has been a hike in commodity prices. The photo shows three parents being given maize and soap.*

Agriculture was a big part of our lockdown activities. **We have now expanded on the types of crops we were planting which have included maize and sweet potatoes, as well as growing elephant grass and other vegetation as livestock feed.** We have used this surplus within our family home, but also to supply our emergency hampers.

# **The Biojemss Organisation UK**

## **Trustees' Annual Report**

### **Year ended 31 March 2023**

Biojemss is going into the next financial year having completed Stage One of our land development (agricultural endeavours and livestock development). We are planning in the next financial year to raise the funds needed to develop a comprehensive water system to increase our access to water both for our agricultural and livestock activities, but also to enable us in the long run to deliver all our activities from our own premises.

### **Final Comments**

It has been three years since Biojemss started a special appeal to raise funds to enable Siân Ball cee 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 remained a priority to release her into full-time charity work.

Following several discussions with the Trustees after her return from Uganda in March 2020 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.

The Trustees towards the end of this financial year have now released Sian into a paid role, so far totalling three months of this financial year which is reflected in our financial accounts. We have outlined this decision further below, and the view that the timing was in the best interests of the charity and the beneficiaries in which we serve.

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



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## Volunteers



*Three volunteers standing by a Biojemss Craft Stall at a Biojemss Fundraising Event, 2022*

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



*Kampala View, Photo Taken by Quentin Ball at 5:30am, April 2023*

**“Weeping may last through the night, but joy comes with the morning” Psalm 50:5**

As a 5:30 am starter, I have come to understand why my husband loves what King David describes as the “light of morning at sunrise”. It is as if in those minutes as day breaks, God himself walks the earth as he did in the days in the Garden. It is a moment of peace before the world yawns, stretches, and rises to the day's rushes and rhythms. It also reminds me, in that moment of sublime beauty, of the promise in Psalm 50:5 that “joy comes with the morning”. I am always amazed how the Lord brings beauty from ashes, even from the darkest and most painful moments of people’s lives. This ministry has had the privilege of changing stories for nearly 15 years, and being first-hand witness to this gentle and beautiful work the Lord can do in the lives of others. We share testimonials of children and their families walking from brokenness into healing through the work of this ministry. Indeed, Biojemss has been a “reliable constant” in the lives of many children through such seasons, and often been the only support they have been able to access. We too have also journeyed with all of you, our supporters and friends, and have over the years cried when you cried and rejoiced with you over your triumphs. It has been this partnership, this beautiful interaction and friendship, that has enabled us to bring such beauty from brokenness.

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## **Trustees' Annual Report**

### **Year ended 31 March 2023**

In the UK, we are experiencing some of the worst economic uncertainty that many people have seen in their lifetime. This year saw our nation impacted by inflation, the cost of living crisis and eye-watering interest rates. I have watched as you, our supporters, our volunteers, our staff and our trustees, have still sometimes given your last loaves and fishes to those in need through this ministry, and how God has stretched these gifts. I continue to 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. 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 continued to grow and protect Biojemss throughout this time, and given us wisdom to make significant financial preparations over the last few years to weather the storms. Like last year, I am confident that we as a ministry are emerging from this year stronger, and with many unfolding opportunities for the years ahead. We have seen a slight decline in income due to not being able to deliver as many in-person fundraising events, some individual supporter decline attributed to income changes, and since our two-year appeal for employment costs has ended. We have though still seen overall consistency in financial giving, and also positive responses to our one-off online appeals, and remain confident that our income will increase over coming seasons.

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 water system and other facilities for our workshops has commenced alongside several new and creative initiatives to meet the growing needs that had set Biojemss at the forefront of those working with children in the NGO sector.

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.

# The Biojemss Organisation UK

## Trustees' Annual Report

Year ended 31 March 2023

## Achievements and performance



*JB and Joel standing with a young person formally living on the street and successfully placed in foster care by Biojemss*

This has been the fifth year of registration for The Biojemss Organisation, UK after being granted UK charity status on the 19<sup>th</sup> 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 and inflation 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.



# **The Biojemss Organisation UK**

## **Trustees' Annual Report**

### **Year ended 31 March 2023**

Our strongest financial year to date was at the height of the pandemic between 2020-2021. We recognised then though the potential years of famine ahead and made some important financial decisions:

1. Biojemss had raised funds (and continues to raise funds through individuals that give specifically to this cost) to employ our CEO. We decided to postpone employing her during the pandemic to reduce the pressure on charitable giving and the charity to cover costs for her role as we had not yet built enough in this fund. The gifts were held in restrictive funding until January this year when we started to employ her part-time. This was part of a strategy to be able to give our CEO more time to dedicate to the children we support, to the staff who worked relentlessly on the frontline over Covid and need increased supervision and support, and to focus on the UK side and fundraising.
2. Biojemss had made the decision to hold back finances in our general fund with the projection that the pandemic would push Uganda into national economic crisis and the number of children at risk would soar. Biojemss wanted to be ready for such an emergency
3. Biojemss increased our reserves from 3 months running costs to 6 months in light of the potential impact the pandemic may have on the income of supporters, the charity sector and Biojemss. This is a decision that we have maintained, and has enabled us to progress forward with confidence despite our surrounding context and some changes in our funding base.

We have experienced an understandable decline in terms of regular and one off giving. Some of this has been due to the issues outlined above, but also that those giving to the restricted employment fund were asked to do so for only two years with a few then, as expected, dropping off at that point. We anticipate over the next few years our income will recover, especially given the CEO role, and other newly emerging partnerships and opportunities.

Biojemss is good with money, and we made some proactive decisions around finances to streamline costs. We now grow food to supplement both the residential provision, and to fuel our emergency hampers. We have also been growing our own food for our livestock to reduce the cost of buying feeds. Importantly, given some of our graduations last year, we have downsized our rental property in Kampala.

This financial planning has enabled us to continue to push some significant developments including the expansion particularly of our family-strengthening work as outlined above, and focusing on much needed developments on the land.

# **The Biojemmss Organisation UK**

## **Trustees' Annual Report**

### **Year ended 31 March 2023**

We are pleased to report the following achievements:

- Biojemmss has received consistent financial giving, with only some changes to our supporter base (outlined above) 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
- Biojemmss has continued to demonstrate financial competence and while we have put in place strong financial protocols (such as being externally audited in both countries) we continue to identify good practices and seek to implement them in a proportionate manner. We have always filed our annual accounts and other reports on time, and kept accountable to our supporters and funders. We can account for every £1 that has been given to us, and can do this with the confidence that our supporters will agree with how we spent it
- Biojemmss has re-launched its use of smaller in-person fundraising activities this financial year though re-engaging church ambassadors. One of our coffee mornings raised an additional £340 towards the general fund, and our CEO carried out three visits to supporting churches
- Biojemmss launched two successful online appeals this year, far exceeding our target for our emergency appeal in October 2022
- Biojemmss 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
- Our CEO has retained credentials with Elim Missions, with her husband also being accredited with the organisation this financial year
- 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. Biojemmss is currently delivering up to 10 hampers a week to families in crisis
- Biojemmss has expanded its piggery and goat projects with the delivery of several healthy litters! The project has been carefully stewarded by staff, including the maintenance of our feeding programme and the careful monitoring by our caretaker with the assistance of improved veterinary services
- Biojemmss 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
- Biojemmss has successfully launched a new initiative within our family-strengthening department to establish foster placements in appropriate circumstances, and have sourced and sustained two through this period
- Biojemmss has expanded agricultural projects this year to include elephant grass for our livestock. We now have 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.
- Biojemmss has successfully launched a new initiative to educate and support caregivers in the form of savings groups. These run alongside our other support including monthly workshops. These educate and empower by creating emotional and practical advice and support to families

# **The Biojemmss Organisation UK**

## **Trustees' Annual Report**

### **Year ended 31 March 2023**

- 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.
- Biojemmss has continued to pay salaries on time to five full-time members of staff, and one newly qualified social worker
- Biojemmss has sustained our prison ministry work to children, their mothers and wider family members through our prison outreach ministry
- Biojemmss has sustained our family-strengthening work including paying schools fees, counselling support, care planning and other interventions. Biojemmss has increased this support package to an additional 40 children this financial year
- Biojemmss launched an incredibly successful UK initiative and emergency appeal, shipping out over £5000 worth of donations to the field

# **The Biojemss Organisation UK**

## **Trustees' Annual Report**

**Year ended 31 March 2023**

## **Trustees' 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**

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, though Biojemss has experienced a recent decline, 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.

#### **Need for reserves**

Although the funding strategy outlined above has proved reliable to date, trustees nevertheless wish to ensure that funds held in reserve will further enhance the stability and sustainability of the operation especially as the organisation steadily expands and as we work on diversifying income streams. This policy reflects Charity Commission guidance.

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 in this financial year in light of the ongoing impact of coronavirus on the charity sector and that we have for the first time started utilising some reserves. Biojemss has alongside this made some important changes to streamline costs and therefore holding six months reserves will not impact on funds available for day-to-day operations in Uganda and existing projects.

We note that in terms of unrestricted funding, we currently hold just less than six months Ugandan running costs, but are confident that our use of reserves this financial year was appropriate and in line with decisions made by the wider sector. Biojemss has retained its reserves policy as we feel strongly that the charity needs to, as closely as possible, maintain this buffer level over the next few years. The unrestricted funds held at the year end were £22,739.



# **The Biojemss Organisation UK**

## **Trustees' Annual Report**

**Year ended 31 March 2023**

### **Statement on reserves and coronavirus**

Biojemss has carefully considered its financial position in light of the longer-term economic impact of coronavirus and other recent world events, 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 remain mindful that the sector is reporting that one in four charities are currently relying on reserves to keep operating and have on average seen a 43% decline in income, and have encouraged charities to consider a variety of matters including reserves for adversity as well as new opportunities.

Biojemss has therefore maintained its current reserves policy to sustain our resilience to overcome ongoing fluctuations in terms of funding (inflation, changes in exchange rate, and loss of supporters) in the coming months and years.

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 view foreign exchange as a potential risk to the Charity's activities. The Trustees will therefore periodically monitor and review the effect of foreign exchange rates when supporting Biojemss 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.

The trustees' annual report was approved on 09/01/2024 ..... and signed on behalf of the board of trustees by:



Trustee

of the Charity

# **The Biojemss Organisation UK**

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

**Year ended 31 March 2023**

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 2023.

### **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

09/01/2024

# The Biojemmss Organisation UK

## Statement of Financial Activities

Year ended 31 March 2023

			2023		2022
		Unrestricted	Restricted	Total funds	Total funds
	Note	funds	funds		
		£	£	£	£
<b>Income and endowments</b>					
Donations and legacies	4	34,195	11,104	45,299	53,290
Other income	5	2,263	—	2,263	27
<b>Total income</b>		<u>36,458</u>	<u>11,104</u>	<u>47,562</u>	<u>53,317</u>
<b>Expenditure</b>					
Expenditure on charitable activities	6,7	39,963	12,346	52,309	37,810
<b>Total expenditure</b>		<u>39,963</u>	<u>12,346</u>	<u>52,309</u>	<u>37,810</u>
		—	—	—	—
<b>Net (expenditure)/income and net movement in funds</b>		<u>(3,505)</u>	<u>(1,242)</u>	<u>(4,747)</u>	<u>15,507</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		26,244	50,247	76,491	60,984
<b>Total funds carried forward</b>		<u>22,739</u>	<u>49,004</u>	<u>71,744</u>	<u>76,491</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 31 to 37 form part of these financial statements.

# The Biojemmss Organisation UK

## Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
<b>Current assets</b>			
Debtors	11	1,700	1,653
Cash at bank and in hand		72,813	77,807
		<u>74,513</u>	<u>79,460</u>
<b>Creditors: amounts falling due within one year</b>	12	2,769	2,970
<b>Net current assets</b>		<u>71,744</u>	<u>76,490</u>
<b>Total assets less current liabilities</b>		<u>71,744</u>	<u>76,490</u>
<b>Net assets</b>		<u><u>71,744</u></u>	<u><u>76,490</u></u>
<b>Funds of the charity</b>			
Restricted funds		2,577	50,106
Unrestricted funds		69,167	26,385
<b>Total charity funds</b>	13	<u><u>71,744</u></u>	<u><u>76,491</u></u>

These financial statements were approved by the board of trustees and authorised for issue on 09/01/2024 and are signed on behalf of the board by:



Trustee

of the Charity

The notes on pages 31 to 37 form part of these financial statements.

# **The Biojemmss Organisation UK**

## **Notes to the Financial Statements**

**Year ended 31 March 2023**

### **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 2023

### 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 2023**

### **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 2023

### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
Donations	32,244	9,181	35,975
Gift aid received on donations	1,951	1,923	3,874
	<u>34,195</u>	<u>11,104</u>	<u>45,299</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
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>

### 5. Other income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank Interest	<u>2,263</u>	<u>2,263</u>	<u>26</u>	<u>26</u>

### 6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Fundraising for Biojemmss Uganda	34,776	7,424	42,200
Support costs	5,187	4,922	10,110
	<u>39,963</u>	<u>12,346</u>	<u>52,309</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Fundraising for Biojemmss Uganda	31,678	3,766	35,444
Support costs	2,365	—	2,366
	<u>34,043</u>	<u>3,766</u>	<u>37,810</u>



# The Biojemss Organisation UK

## Notes to the Financial Statements (*continued*)

Year ended 31 March 2023

### 7. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2023	Total fund 2022
	£	£	£	£
Fundraising for Biojemss Uganda	<u>44,135</u>	<u>8,175</u>	<u>52,310</u>	<u>37,810</u>

### 8. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	510	480
Other financial services	<u>1,790</u>	<u>1,680</u>
	<u>2,300</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 1 (2022: Nil).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

#### Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £4,382 (2022:£-).

### 10. Trustee remuneration and expenses

No remuneration was paid to any of the trustees during the year. One trustee received £- (2022: £444.81) reimbursement of out of pocket expenditure during the year for travel and other administrative costs.

### 11. Debtors

	2023 £	2022 £
Other debtors	<u>1,700</u>	<u>1,653</u>

# The Biojemmss Organisation UK

## Notes to the Financial Statements (*continued*)

Year ended 31 March 2023

### 12. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	2,769	2,970

### 13. Analysis of charitable funds

#### Unrestricted funds

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
General funds	26,244	36,458	(39,963)	—	22,739

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

#### Restricted funds

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
"We Need A Home" Appeal	—	—	—	—	—
Biojemmss Camp Employment Fund	46,428	7,499	(4,922)	—	49,005
Send A Pig	—	—	—	—	—
The Hundred Hamper Appeal	—	—	—	—	—
Build Our Home Appeal	1,425	1,303	(2,728)	—	—
Change the World for A Child Appeal	2,394	—	(2,394)	—	—
Emergency Appeal	—	2,302	(2,302)	—	—
	50,247	11,104	(12,345)	—	49,004

# The Biojemss Organisation UK

## Notes to the Financial Statements (*continued*)

Year ended 31 March 2023

	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>50,247</u>

### 14. Related parties

There have been no related party transactions during the year.

### 15. Donations in kind

During the year the charity received donations in kind. The contributions, valued at £5,000, encompassed clothing and shoes dispatched to Uganda for charitable initiatives and a phone valued at £450 for capturing photo and video footage. These items have been recognized as income and expenditure at their fair market values, adhering to SORP guidelines.

# **The Biojemmss Organisation UK**

## **Management Information**

**Year ended 31 March 2023**

**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 2023

	2023 £	2022 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	41,425	48,371
Gift aid received on donations	3,874	4,919
	<u>45,299</u>	<u>53,290</u>
<b>Other income</b>		
Bank Interest	2,263	26
	<u>2,263</u>	<u>26</u>
<b>Total income</b>	<u>47,562</u>	<u>53,316</u>
<b>Expenditure on charitable activities</b>		
<b>Fundraising for Biojemss Uganda</b>		
<i>Activities undertaken directly</i>		
Donations sent to Biojemss Uganda	36,750	35,444
Shipment and donation of clothes and shoes	7,385	—
	<u>44,135</u>	<u>35,444</u>
<b>Support costs</b>		
Staff Salary Costs	4,382	—
Insurance	539	—
Accountancy Fees	1,924	2,160
Transaction Fee's	234	206
Equipment & Consumables	389	—
DBS Costs	145	—
Travel Costs	474	—
Website Costs	88	—
	<u>8,175</u>	<u>2,366</u>
<b>Total expenditure</b>	<u>52,310</u>	<u>37,810</u>
<b>Net (expenditure)/income</b>	<u>(4,748)</u>	<u>15,506</u>