



KNOFI

Restoring Dignity and Hope

Knowledge Facilitators International

2021 Accounts and annual report

1st January– 31st December 2021

Registered Office: 21 Sunny Hill Sea Mills Bristol BS9 2NG

Trustees: Nathan Namatati

Sonya Namatati

Matthew Whipple

Luke Mitchell

Anthony Critchley

Yasmina Hopkins

Bank account: Co-operative bank community account

Constituted: Charitable Incorporated Organisation no. 1179201

Governing Document: Foundational constitution, adopted 14th July 2018

Major achievements

Electricity installation July 2021

Completion of library July 2021

Sponsored walk August 2021

Recruitment of Fundraising coordinator and operations coordinator Autumn 2021

Completion of new buildings November 2021

Christmas Fundraiser December 2021

Review of objectives

THE OBJECTIVES OF THE CIO ARE: THE ADVANCEMENT OF EDUCATION, THE PREVENTION AND RELIEF OF POVERTY AND THE ADVANCEMENT OF THE CHRISTIAN FAITH IN UGANDA IN PARTICULAR BY ASSISTING THE CHARITABLE WORK OF THE UGANDAN COMMUNITY BASED ORGANISATION KNOWN AS KNOWLEDGE FACILITATORS' CLUB, UGANDA [now known as KNOFU].

Advancement of education

The school, now renamed as New Dawn school, has grown, and we have supported to continued construction of classrooms and funding of the library, and help fund operations during lockdown.

Prevention and Relief of poverty

We continue to support a number of needy children, and have helped continue their education even during lockdown. KNOFU has continued its work with the poorest in the community, operating a savings scheme. They hope to make much more use of the new buildings for community training in 2022

Advancement of the Christian faith

We continue to support KNOFU in their operations, which have included starting a christian program in school, and operating a gathering for the sponsored children

How our activities deliver public benefit

We have had a number of programs this year where a number of individual beneficiaries from Lwemuna community are selected. The selection of beneficiaries has been done by KNOFU, who work and mostly live in Lwemuna village, and are well aware of the local needs. In particular, the family benefiting from a new house was carefully selected through assessment of needs.

We continue to monitor our programs, to ensure they remain accessible to all, and to do what we can to ensure that KNOFU treats people according to their needs.

Financial review 2021

Summary accounts:

Opening balance: £ 1 145.69

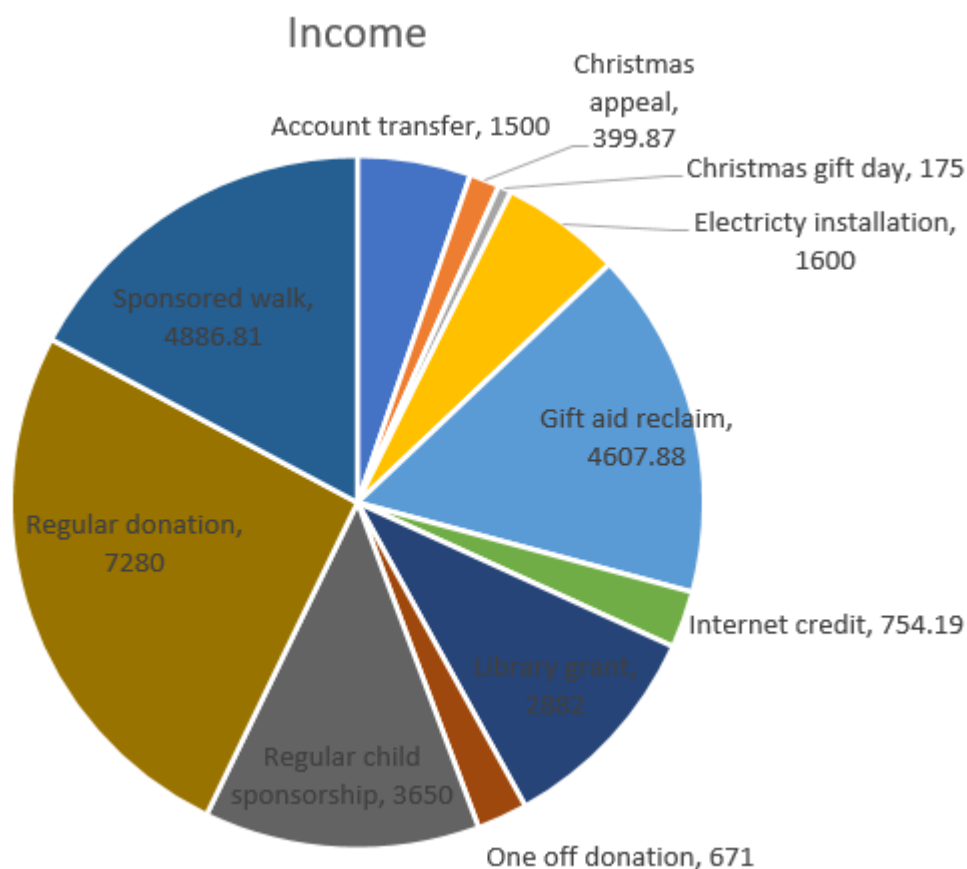
Total income: £28 406.75

Total expenditure: £27 726.02

Closing balance: £ 1,826.42

The financial position has improved, with a large increase in regular donations, one-off non-specific donations, and one-off specific donations. With this, we have been able to provide a lot more support for the school, and support more construction projects.

Income : £28 406.75



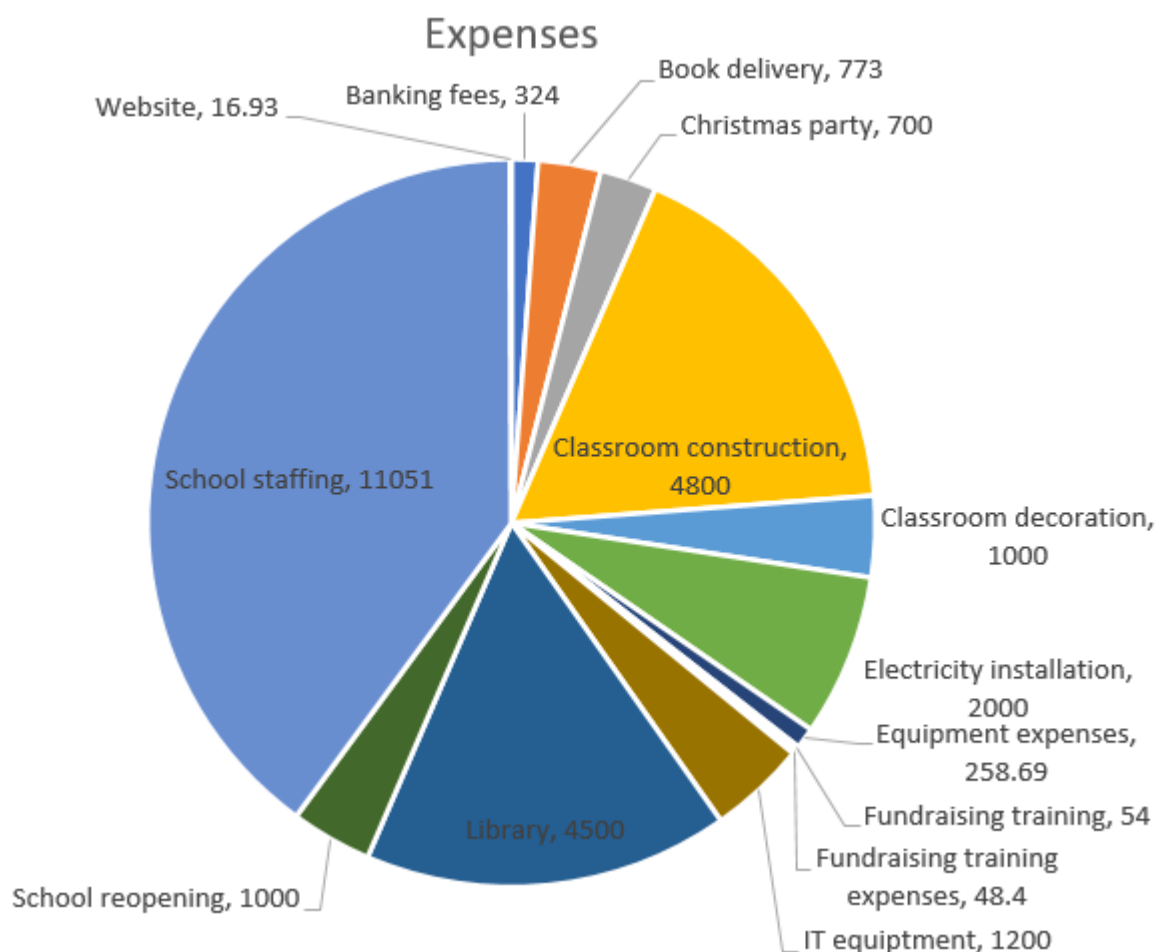
We have received a number of different streams of income. Regular donations have increased, and this year have been split into regular child sponsorships and other regular donations. A number of fundraisers have held up. Contributions from new sources of revenue have occurred this year, such as a contribution for the library, and support as a chosen charity from Paypal. In particular, the sponsored walk was a particularly large fundraiser, and we intend to repeat this in future years.

Income sources	July 2018 - 2019	2020	2021
Regular donation & Child sponsorship	£6785	£6000	£10930
One-off donation	£3216	£3705.62	£671
Specific fundraising events	£1521	£3901.22	£5461.68
Gift aid reclaim	£4724	£2031.66	£4607.88

Comparing with previous years accounts, Regular donations have increased considerably. Fundraising for specific events has increased

considerably, particularly as a result of the sponsored walk. One off donations are considerably down on previous years, likely related to a greater number of specific fundraising events. As a result of higher donation income, gift aid reclaim has also increased.

Expenses: £27 726.02



The largest expenses remain school operations. The combined cost of school operations and construction has more than doubled compared to last year. With the depletion of KNOFU funds over the school lockdown, KNOFI has been able to increase expenditure towards school operations this year. The construction of new classrooms has also increased expenses in this area. Expenses in this area are likely to be lower in future, with the completion of the new classrooms.

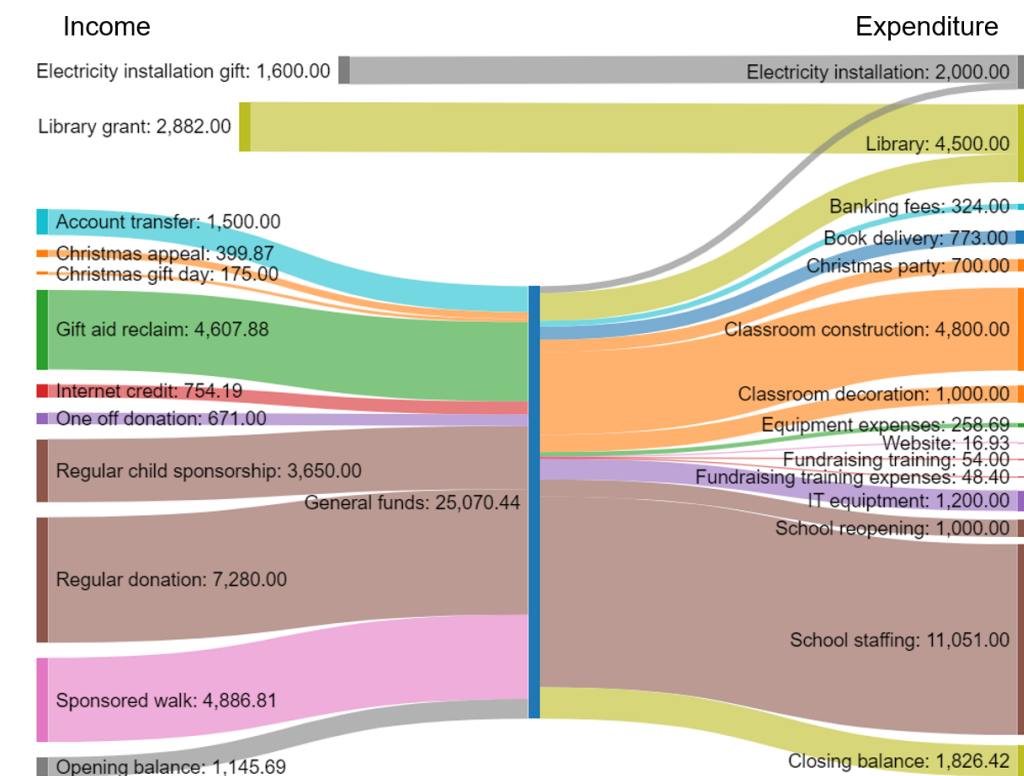
£1745.02, or 5% of expenses were made in the UK, with the remainder in Uganda.

Expenditure	July 2018 - 2019	2020	2021
School buildings	£14 580	£8000	£17 851

& operations			
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School buildings and operations funding has increased considerably on previous years, partially due to classroom construction. We do not expect to spend much on buildings in 2022, since we will now try to make effective use of the existing buildings. Staff spending was much higher than in previous years. As we hopefully return to normal operations without covid restrictions in 2022, we expect KNOFU will be able to gather more of its own income.

Sankey diagram of accounts:



Knowledge Faciliators International

2021 Accounts and annual report

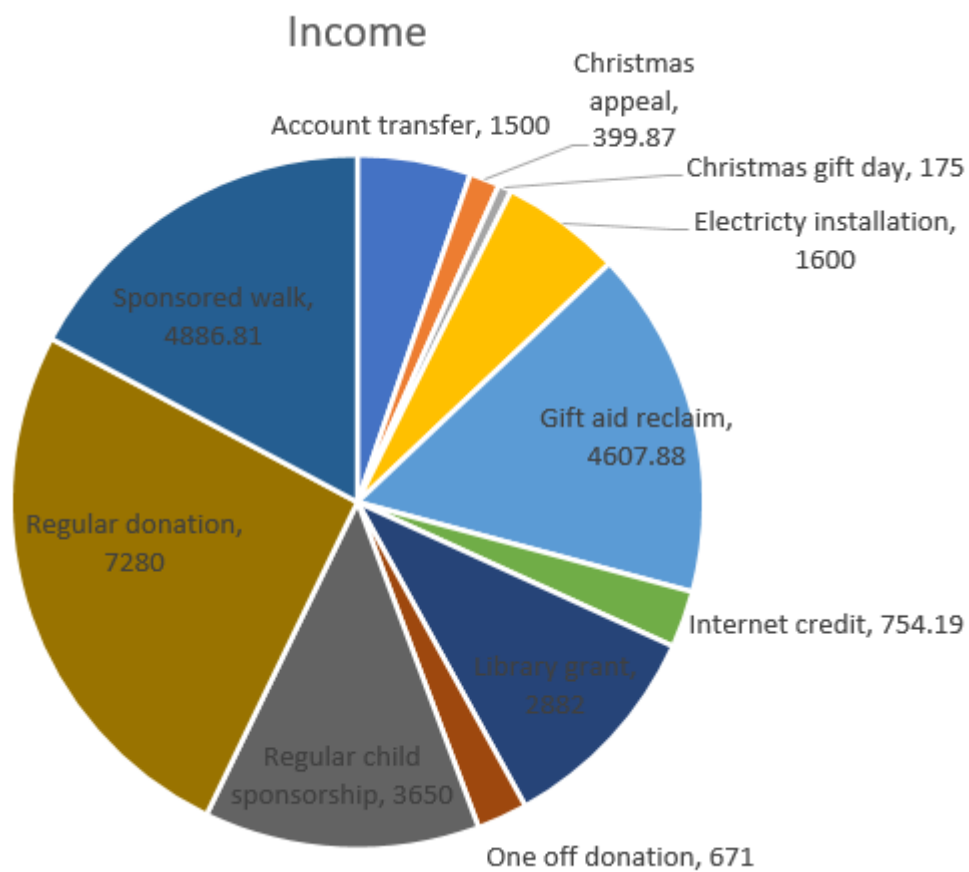
Summary accounts:

Opening balance: £ 1 145.69

Total income: £28 406.75

Total expenditure: £27 726.02

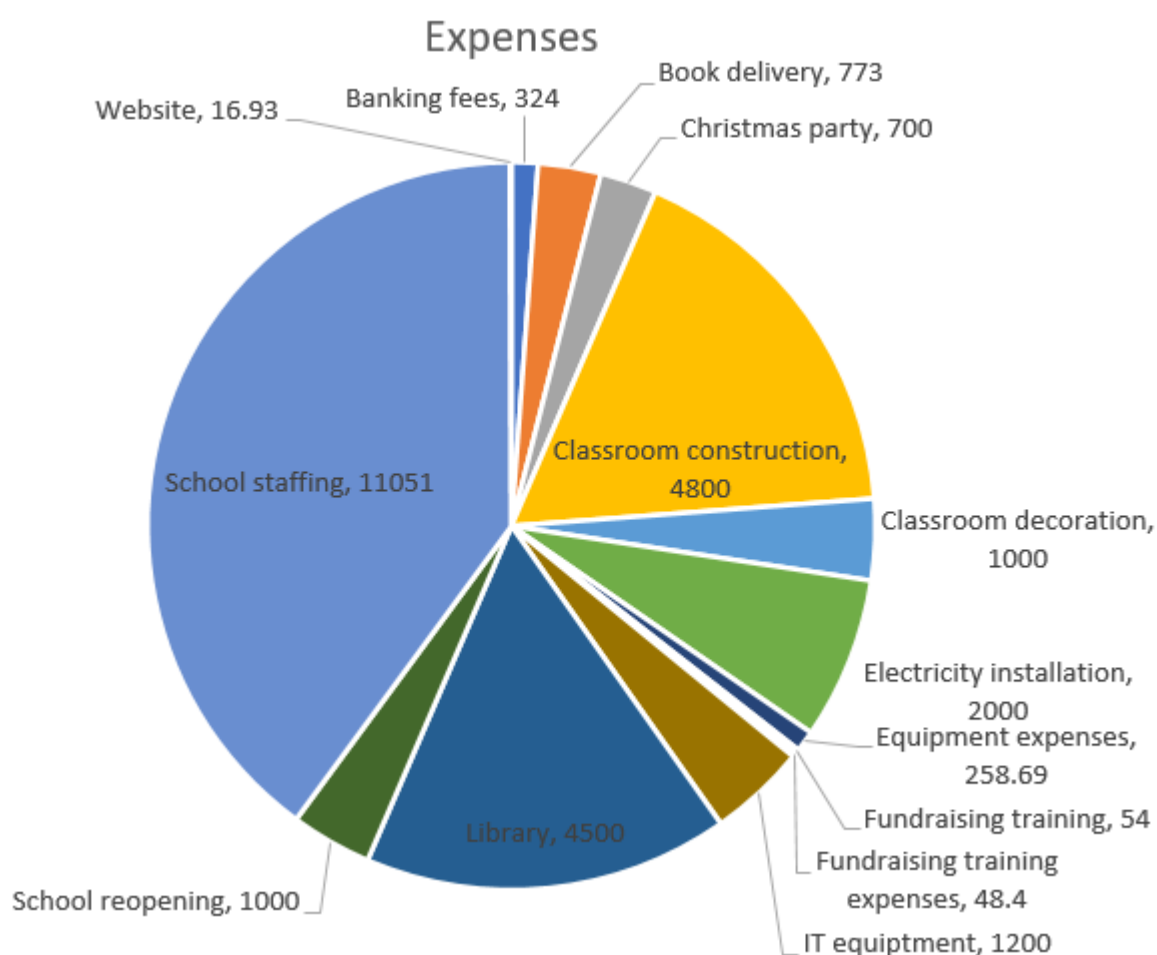
Closing balance: £ 1,826.42



Income

We have received a number of different streams of income. Regular donations have increased. A number of fundraisers have held up. In particular, the sponsored walk was a particularly large fundraiser.

Income sources	2019	2020	2021
Regular donation		£6000	£7280
One-off donation		£3705.62	£671
Gift aid reclaim		£2031.66	£4607.88



Expenses-

The largest expenses remain school operations. The combined cost of school operations and construction has more than doubled compared to last year. With the depletion of KNOFU funds over the school lockdown, KNOFI has been able to increase expenditure towards school operations

this year. The construction of new classrooms has also increased expenses in this area. Expenses in this area are likely to be lower in future, with the completion of the new classrooms.

£1745.02, or 5% of expenses were in the UK, with the remainder in Uganda.

	2019	2020	2021
School buildings & operations		£8000	£17 851

Sanquay diagram of accounts:

KNOWLEDGE FACILITATORS INTERNATIONAL (CIO)

REPORT AND ACCOUNTS

Registered Charity Number 1179201

For the year ended

31st December 2021

KNOWLEDGE FACILITATORS INTERNATIONAL CIO

INDEX TO THE FINANCIAL STATEMENTS

For the year ended 31st December 2021

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KNOWLEDGE FACILITATORS INTERNATIONAL CIO

LEGAL AND ADMINISTRATIVE INFORMATION

Year ended 31st December 2021

Directors:

Nathan Namatati
Sonya Namatati
Mathew Whipple
Luke Mitchell
Yasmina Hopkins
Anthony Critchley

CIO Secretary:

Sonya Namatati

Registered Office:
INTERNATIONAL

KNOWLEDGE FACILITATORS

21 Sunny Hill
Sea Mills
Bristol
BS9 2NG

Bankers

Co-operative Bank

Accountants

MM Associates
12 Songhurst Close
Croydon
Surrey
CR0 3RQ

KNOWLEDGE FACILITATORS INTERNATIONAL CIO

REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31st December 2021

The directors are required by law to prepare financial statements for each financial year which give a true and fair view of the financial activities of the CIO and of its financial position at the end of that year. In preparing those financial statements the Directors are required to;

- a) Select suitable accounting policies and apply them consistently through the years
- b) Make judgements and estimates that are reasonable and prudent
- c) State whether applicable accounting standards have been followed, subject to any material departures that should be disclosed and explained in the financial statements
- d) Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the CIO will continue in business.

The directors are also responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the CIO and enable us to ensure that the financial statements comply with the applicable standards. We are also responsible for safeguarding the assets of the CIO and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors present their report and the financial statements of KNOWLEDGE FACILITATORS INTERNATIONAL CIO for the year ended 31st December 2021

DEVELOPMENT, ACTIVITIES AND ACHIEVEMENTS

Our aspirations to raise our level of funding have been achieved through the hard work of our director with the voluntary support of othe directors.

Financially we are establishing clear networks of support which will give the programmes we deliver greater stability and longevity.

As last year, in the coming year we aim to develop on this year's financial successes and to develop a fund raising strategy, which matches our CIO's aspirations. We will be aiming to grow the CIO and its services at a pace where quality can be maintained, but where there is also an increase in service users.

KNOWLEDGE FACILITATORS INTERNATIONAL CIO
REPORT OF THE DIRECTORS (Continued)
FOR THE YEAR ENDED 31st December 2021

We were able to continue with the very popular activities from last year through fundraising for the CIO.

FUNDING

The directors and KNOWLEDGE FACILITATORS INTERNATIONAL CIO staff worked hard on fundraising during the year. The financial position has improved with a large increase in regular donations, one-off non-specific donations, and one-off specific donations. With this, we have been able to provide a lot more support to for the school and support more construction of the projects.

	2021	2020
	£	£
Covid Relief	-	1,064
Gift Aid Reclaim	4,608	2,032
Donations	14,555	9,706
Periodic Poverty	-	1,087
Sangaalo Project	-	1,750
Poultry Project	-	1,071
Other Income	-	300
Library Grant	2,882	-
Sponsored Walk	4,287	-
Child Sponsorship	-	-
Christmas Appeal	575	-
Account Transfer Grant	1,500	-
	<hr/>	<hr/>
	28,407	17,010
	=====	=====

THANKS

We extend our gratitude to all of the staff, volunteers, members and the directors for all their hard work during the year.

We would like to thank all the individuals who have supported Knowledge Facilitators International CIO through their financial contributions and donations.

FINANCIAL POSITION

Details of the CIO's financial position for the year are shown on pages 8-14 of the financial statements.

KNOWLEDGE FACILITATORS INTERNATIONAL CIO

REPORT OF THE DIRECTORS (Continued)

FOR THE YEAR ENDED 31st December 2021

FIXED ASSETS

Details of movements in fixed assets during the year are set out in note 3 to the financial statements.

DIRECTORS

Those who served as Directors during the year are shown on page 3 to the financial statements. No director has any beneficial interest in the CIO. All Directors are members of the CIO.

RISK MANAGEMENT AND RESERVES POLICY

The present level of funding is adequate to support the continuation of the CIO for the medium term and the Directors consider the financial position of the CIO to be satisfactory.

The Directors actively review the major risks which the CIO faces on a regular basis. While maintaining the level of direct charitable expenditure, the CIO will seek to build its reserves to a level which will provide a minimum of six months costs, including possible staff redundancies, plus an amount appropriate to cover any temporary shortfalls in income in order to meet legal and other obligations.

SHARE CAPITAL

The company is a Community Interest Company limited by guarantee and has no share capital

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies' regime.

Approved by the Directors on

Signed (Chair Person / Director)
For and behalf of the Directors

REPORT OF THE INDEPENDENT EXAMINERS TO THE MEMBERS

Of

KNOWLEDGE FACILITATORS INTERNATIONAL CIO

We report on the financial statements for the year ended 31st December 2021 which are set out on the pages 8 to 14 which have been prepared on the basis of the accounting policies set out on page 12.

Respective Responsibilities of Directors and Independent Examiners

The directors are responsible for the preparation of the financial statements. It is our responsibility to form an independent opinion, based on our work, on those statements to report our opinion to you.

Basis of Statement

Our examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the CIO and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, seeking explanations from you as Directors concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently we do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In connection with our examination, no matter has come to our attention, which gives reasonable cause to believe that in any material respect the requirements to keep the accounting records in accordance with section 41 of the Act; and to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met; or to which, in our opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

MM Associates
12 Songhurst Close
Croydon
Surrey
CR0 3RQ

Date.....

020 3561 3986
07958 685 519

KNOWLEDGE FACILITATORS INTERNATIONAL CIO
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31ST MARCH ENDED 2021

2020	Restricted Funds £	Unrestricted Funds £	2021 £
£			
Incoming Resources	2,882	25,525	28,407
17,010			
Resources expended			
Direct charitable expenditure (17,671)	(5,273)	(22,753)	(28,026)
Net outgoing resources for the year 661)	<u>(2,391)</u>	<u>2,772</u>	<u>381</u> (
Accumulated funds brought forward 1,807	(3,744)	4,890	1,146
Funds carried forward	<u>(6,135)</u>	<u>7,662</u>	<u>1,527</u>
1,146			
=====	=====	=====	=====
=====			

All the above results derive from continuing activities. There were no recognisable gains or losses other than the above results.

The notes on pages 12 to 14 form part of these accounts.

KNOWLEDGE FACILITATORS INTERNATIONAL CIO

BALANCE SHEET

AS AT 31st December 2021

		2021	2020
	Notes	£	£
Tangible Fixed Assets	3	00	
00			
Current Assets			
Debtors and prepayments	4	-	
-			
Cash and bank balances		<u>1,1827</u>	<u>1,146</u>
		-	-
CREDITORS: Amounts falling due in a year	5	(300)	
(-)			
		<u>1,527</u>	<u>1,146</u>
Net Assets		1,527	1,146

=====		=====	
REPRESENTED BY:			
Unrestricted funds	7	5,271	4,890
-			
Restricted funds	7	(3,744)	
(3,744)			1,527
1,146			

=====

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

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

The accounts have been prepared in accordance with the provisions applicable to the small companies' regime

Director/Chair Person Date.....

Treasurer Date.....

The notes on pages 12 - 14 form part of these accounts

KNOWLEDGE FACILITATORS INTERNATIONAL CIO

DETAILED ANALYSIS OF INCOMING RESOURCES

FOR THE YEAR ENDED 31st December 2021

GRANTS RECEIVABLE AND OTHER INCOME

		<u>2021</u>	2020
	Restricted Funds	Unrestricted Funds	
£	£	£	
Covid Relief	-	-	1,064
Period Poverty	-	-	1,087
Sangaalo Project	-	-	1,750

Poultry Project	-	-	1,071	
Gift Aid Reclaim		4,608	4,608	2,032
Donations 10,006		14,555	14,555	
Library Grant	2,882		2,882	1,227
Sponsored event	-	4,287	4,287	-
X-Mas Appeal	-	575	575	-
Other Income	-	1,500	1,500	300
Total Incoming Resources	2,882	25,525	28,407	
24,768				
	=====	=====	=====	=====
=====				

KNOWLEDGE FACILITATORS INTERNATIONAL CIO
DETAILED ANALYSIS OF INCOMING RESOURCES
FOR THE YEAR ENDED 31st December 2021

DIRECT CHARITABLE EXPENDITURE

	<u>2020</u>	<u>Restricted</u>	<u>Unrestricted</u>	<u>2021</u>
		£	£	£
£				

	Covid Relief	-	-	-	1,873
	Book Delivery	773	-	-	773
	Poultry Project	-	-	-	-
3,823	X-Mass Party		700		700
	Period Poverty	-	-	-	1,143
	Sangaalo Project	-	-	-	1,877
	Fundraising Expenses	-	-	-	75
	School Building	-	-	-	5,953
	School Operations	-	-	-	2,047
	Shipping	-	-	-	480
	Classroom Construction		4,800	4,800	
-					
	Decoration		1,000	1,000	
-					
	Electricity Installation		2,000		2,000
	IT Equipment		1,200		1,200
	Library	4,500			4,500
	Staffing		11,051		11,051
	School reopening		1,000	1,000	
	Bank Charges		304		304
	Audit and Accountancy		300	300	
300					
	Website		304	304	
-					
	Miscellaneous		94		94
	100				
	Total Expenditure	5,273	22,753		28026
	17,671		=====		=====
	=====				

KNOWLEDGE FACILITATORS INTERNATIONAL CIO

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31st December 2021

1. ACCOUNTING POLICIES

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the financial statements.

(a) Accounting Convention

The financial statements are prepared under the historical cost convention and on a going concern basis, which is dependent upon the availability of adequate continued funding. The nature of the CIO's funding is inherently uncertain as it is only agreed by the funding bodies each year. Should funding be discontinued in future years, the CIO would have to find other sources of funding or significantly curtail its activities.

The accounts have been prepared in compliance with and in accordance with the Statement of Recommendation Practice for Charity Accounts.

(b) Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is calculated to write off the cost of fixed assets less their estimated residual value over their expected useful life on the following basis:

Equipment	25% per annum straight line
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(c) Income

Income is brought into the account on the basis of amounts received in the accounting period, or receivable at the accounting date and no provision is made for any actual or contingent liability to repay surplus grants. Voluntary income and donations are accounted for as received by the CIO. The income from fundraising ventures is shown gross, with the associated costs included in fundraising costs where material.

(d) Restricted and Unrestricted Funds

The accounts distinguish between restricted and unrestricted funds. Restricted funds are received from donors and are subject to restrictions on the purposes for which they may be used. Unrestricted funds are those where there are no externally imposed restrictions. They include those freely available to the CIO for expenditure or appropriation to reserves for internally designated purposes.

(e) Fundraising costs

Fundraising expenditure comprises costs incurred in inducing people and CIOs to contribute financially to the CIO's work. This includes the cost of advertising for donations and the staging of special fundraising events.

KNOWLEDGE FACILITATORS INTERNATIONAL CIO

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31st December 2021

2. Taxation, including Value Added Tax

KNOWLEDGE FACILITATORS INTERNATIONAL CIO Limited is a voluntary CIO with charitable aims and is exempt from Income Tax and Corporation Tax on its normal activities. Value Added Tax is not recoverable by the CIO and as such is included in the relevant costs in the Statement of Financial Activities

3. Tangible Fixed Assets

Total

Equipment

	£	£
Cost		
Balance at 31st December 2021	-	-
Additions	-	-
	<u>-</u>	<u>-</u>
Balance at 31st December 2021	<u>-</u>	<u>-</u>
Depreciation		
Balance at 1st April 2020	-	-
Charge for the year	-	-
	<u>-</u>	<u>-</u>
Balance at 31st December 2021	<u>-</u>	<u>-</u>
Net Book Value		
At 31st December 2021	-	-
	<u>-</u>	<u>-</u>
At 31 st December 2020	-	-
	<u>-</u>	<u>-</u>

4. Debtors

	2021	2020
	£	£
	-	-
	<u>-</u>	<u>-</u>
	-	-
	<u>-</u>	<u>-</u>

5. Creditors

2020

2021

Trade Creditors

Loan

Other creditors (Accounts)

	£	£
Trade Creditors	300	-
Loan	-	-
Other creditors (Accounts)	-	-
	<u>300</u>	<u>-</u>
	<u>300</u>	<u>-</u>

KNOWLEDGE FACILITATORS INTERNATIONAL CIO
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31st December 2021

6. Analysis of net assets between funds

	Unrestricted	Total	Restricted Funds	
Funds			£	£
	£			
Fixed assets			-	-
-				
Current assets			1,827	-
1,827				
Current liabilities			-	-
-				
<hr/>				
Total net assets			1,827	-
1,827				

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7. Statement of Funds

	Balance at	Incoming	Resources	Transfers
Balance at	31/12/19	resources	Expended	
31/12/21				
	£	£	£	£
£				
Unrestricted funds	1,146	25,525	(22,753)	-
3,918				
Restricted funds	-	2,882	(5,273)	-
(2,391)				
<hr/>				
Total funds	1,146	28,407	(28,026)	-
1,527				

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The balance of any funds will be utilised in the forthcoming months to meet the delivery commitments made by the CIO and future depreciation charges.