



Restoring Dignity and Hope

2022 Accounts and annual report
1st January– 31st December 2022

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: Amended constitution, adopted 8th December 2022

Major achievements

School reopens after two years of covid lockdowns, January 2022
 E5 church grant, January 2022
 Collection of 1200 books for the school library, March 2022
 Visit to New Dawn Uganda from working committee, April 2022
 Stoke Bishop School fundraising, June 2022
 Sponsored walk, July 2022
 Souter Charitable Trust grant, September 2022
 HL Foundation grant, September 2022
 Completion of new classrooms, November 2022
 Name formally changed from Knowledge Facilitators International to New Dawn International, December 2022
 Big Give fundraising, December 2022
 Ark grant, December 2022
 Christmas Appeal fundraising, December 2022

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 NEW DAWN INTERNATIONAL, UGANDA

Advancement of education

The school continues to grow, and we have supported the continued construction of classrooms and funding of the library. We have trained the teachers in phonics, which are now being delivered in the classroom

Prevention and Relief of poverty

We continue to support a number of needy children, and have helped continue their education. New Dawn 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 several 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 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 New Dawn International treats people according to their needs

Financial review 2022

Total balance brought forward: £1,826.42

Restricted balance brought forward: -

Unrestricted balance brought forward: £1,826.42

Total Income: £40,252.10

Restricted Income: £11,697.16

Unrestricted Income: £28,554.94

Total Expenditure: £36,129.46

Restricted expenditure: £6,697.16

Unrestricted expenditure: £29,432.30

Total balance carried forward: £5,949.06

Restricted balance carried forward: £5,000

Unrestricted balance carried forward: £949.06

Income continues to grow, sourced from more specific fundraising events, and continued increases in regular giving and child sponsorship. Expenditure has risen too, with the vast majority going to New Dawn School, supporting more school construction projects, and contributing to teachers salaries, but only as funds are available. We continue to have not gone into debt.

Restricted Income: £11,697.16

We received donations from:

E5 £3493.57

Towards costs of school uniforms

Souter charitable trust £3203.59

Towards the increase in cost of food in Uganda

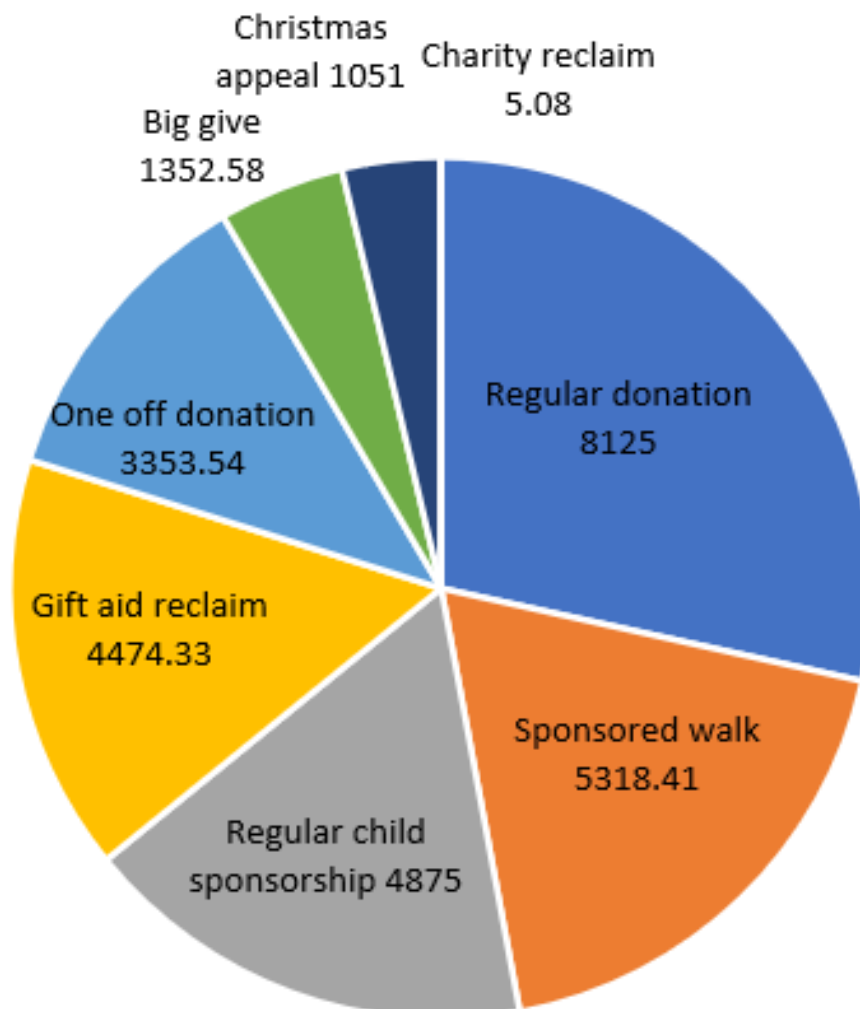
HL Foundation £1000

ARK donation £4000

Both towards construction of a new borehole

Unrestricted Income: £28,554.94

Unrestricted income

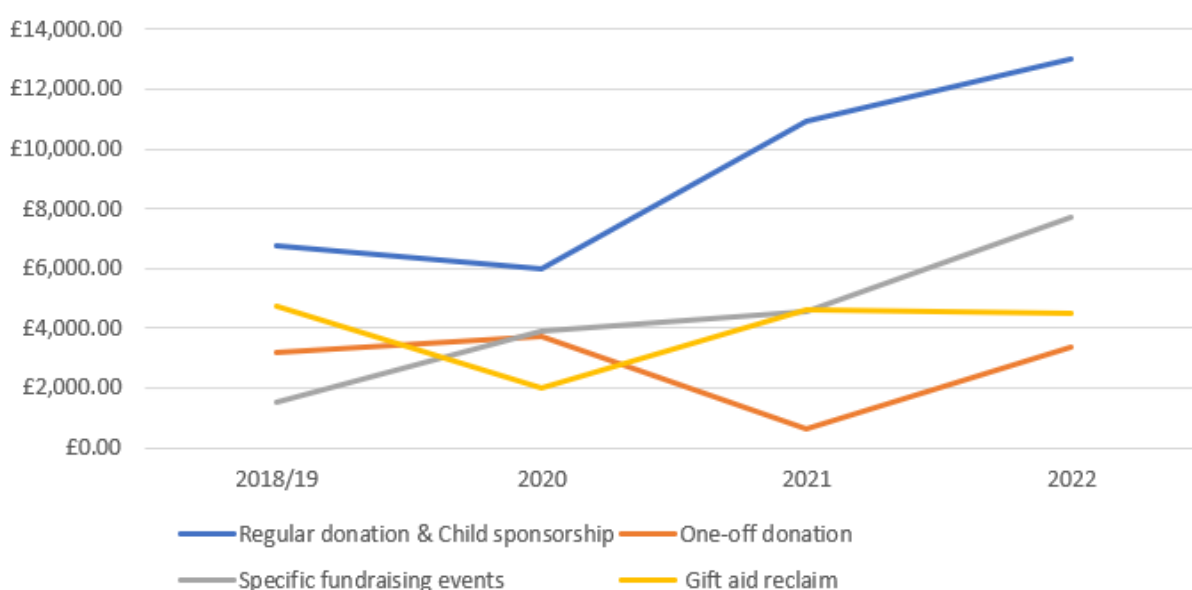


The largest income stream is Regular donations, which have increased. Fundraisers have continued, particularly donations from the sponsored walk, and funding from this has increased. A few new sources of revenue have started this year, such as a grants from HL foundation, E5 and ARC.

Select income streams; comparison with previous years

| | July 2018 - 2019 | 2020 | 2021 | 2022 |
|--------------------------------------|------------------|----------|----------|-----------|
| Regular donation & Child sponsorship | £6785 | £6000 | £10930 | £13000 |
| One-off donation | £3216 | £3705.62 | £671 | £3,353.54 |
| Specific fundraising events | £1521 | £3901.22 | £5461.68 | £7,721.99 |
| Gift aid reclaim | £4724 | £2031.66 | £4607.88 | £4,474.33 |

Selected income sources



In 2022, there was an increase in previous years in regular donations and child sponsorship. The largest increase was in specific fundraising events, in particular the sponsored walk and the Christmas fundraisers.

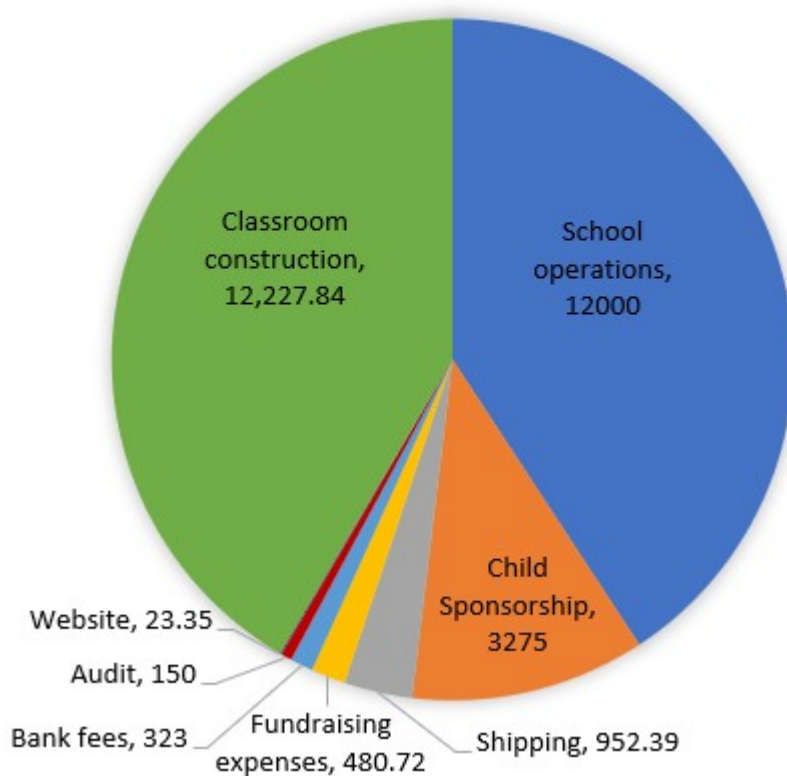
Restricted Expenses: £6,697.16

£3493.57 Towards costs of school uniforms

£3203.59 Towards the increase in cost of food in Uganda

Unrestricted Expenses: £29,432.30

Unrestricted Expenditure



Similar to previous years, 93% of unrestricted expenditure, and 95% of total expenditure has gone to Uganda. This has mostly been spent on school operations and classroom construction. As income has grown, expenditure has grown to match it. We continue to have never gone into debt. Expenses within the UK are primarily for shipping of IT equipment to Uganda.

Income

| | Unrestricted | Restricted | Total |
|-------------------|--------------|------------|----------|
| School Uniforms | | £3493.57 | £3493.57 |
| Food | | £3203.59 | £3203.59 |
| Borehole | | £5000 | £5000 |
| Regular donation | £8125 | | £8125 |
| Child sponsorship | £4875 | | £4875 |
| Sponsored walk | £5318.41 | | £5318.41 |
| Gift aid reclaim | £4474.33 | | £4474.33 |
| One off donation | £3353.54 | | £3353.54 |

| | | | |
|------------------|------------|------------|------------|
| Big give | £1352.58 | | £1352.58 |
| Christmas appeal | £1051 | | £1051 |
| Charity reclaim | £5.08 | | £5.08 |
| Total | £28,554.94 | £11,697.16 | £40,252.10 |

Charitable expenditure

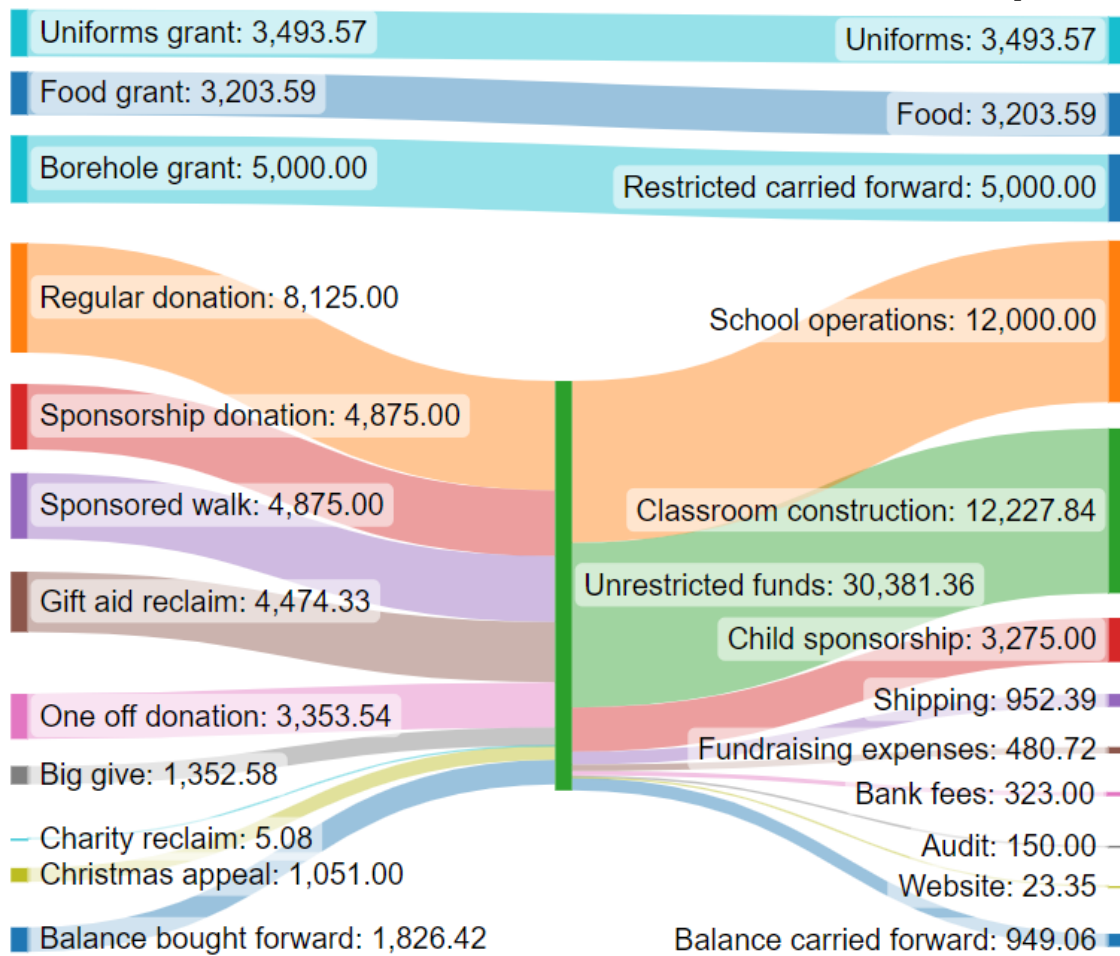
| | Unrestricted | Restricted | Total |
|------------------------|--------------|------------|------------|
| School Uniforms | | £3493.57 | £3493.57 |
| Food | | £3203.59 | £3203.59 |
| School operations | £12,000 | | £12,000 |
| Classroom construction | £12,227.84 | | £12,227.84 |
| Child sponsorship | £3275 | | £3275 |
| Shipping | £952.39 | | £952.39 |
| Fundraising expenses | £480.72 | | £480.72 |
| Bank fees | £323 | | £323 |
| Audit | £150 | | £150 |
| Website | £23.35 | | £23.35 |
| Total | £29,432.30 | £6,697.16 | £36,129.46 |

Summary accounts

| | Unrestricted | Restricted | Total |
|-------------------------|--------------|------------|------------|
| Balance brought forward | £1826.42 | | £1826.42 |
| Income | £28,554.94 | £11,697.16 | £40,252.10 |
| Expenditure | £29,432.30 | £6,697.16 | £36,129.46 |
| Balance carried forward | £949.06 | £5000 | £5,949.06 |

Income

Expenditure



KNOWLEDGE FACILITATORS INTERNATIONAL (CIO)

REPORT AND ACCOUNTS

Registered Charity Number 1179201

For the year ended

31st December 2022

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COMPANY INFORMATION

Directors

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

CIO Secretary:

Sonya Namatati

Bankers

Co-operative Bank

Accountants

MM Associates
 12 Songhurst Close
 Croydon
 Surrey
 CR0 3RQ

Registered Office:

21 Sunny Hill
 Sea Mills
 Bristol
 BS9 2NG

Charity Incorporated Organisation Registered Number

1179201

DIRECTORS' REPORT

The Directors present their annual report and financial statements of the charity for the year ended 31st December 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities Act and the Statement of Recommended Practice: Accounting and Reporting by Charities as published in 2005. For the current financial year, 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.

Risk management and reserves policy

The Directors have considered the major risks to which the charity is exposed and have reviewed those risks and established systems and procedures to manage those risks.

The Directors aim to maintain free reserves in unrestricted funds at a level which equates to approximately six months of unrestricted charitable expenditure. The Directors consider that this level will provide sufficient funds available to cover support and governance costs including possible staff redundancies, plus an amount appropriate to cover any temporary shortfalls in income in order to meet legal and other obligations.

Objectives and activities for the public benefit

The objective of the Charity is 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 new dawn international, Uganda.

The charity carries out this objective by.

Advancement of education. The school continues to grow, and we have supported the continued construction of classrooms and funding of the library. We have trained the teachers in phonics, which are now being delivered in the classroom

Prevention and Relief of poverty. We continue to support a number of needy children and have helped continue their education. New Dawn 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.

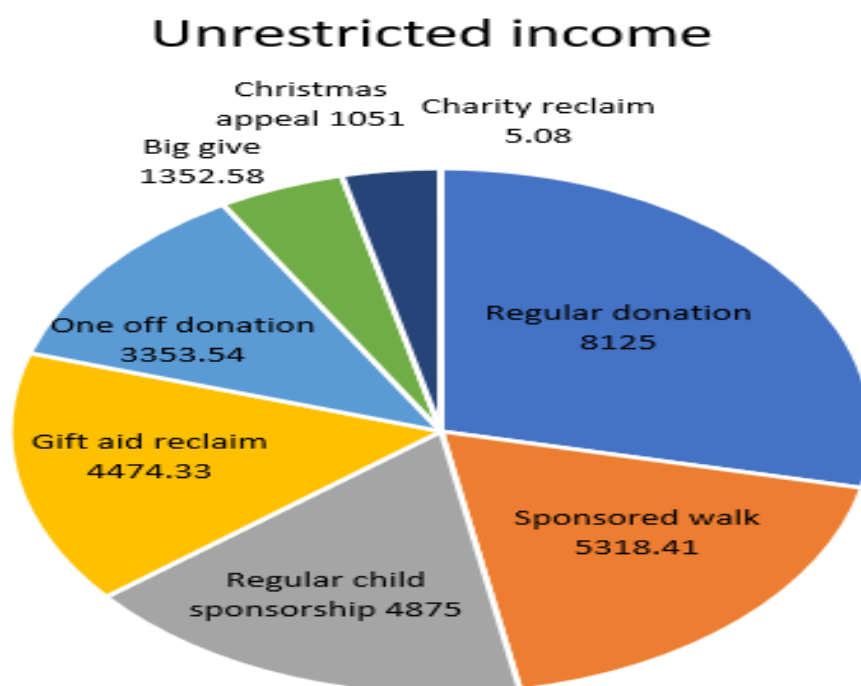
We have had a number of programs this year where a number of individual beneficiaries from Lwemuna community are selected. The selection of beneficiaries has been done by KNOFU, who work and mostly live in Lwemuna village, and are aware of the local needs. In particular, the family benefiting from a 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 New Dawn International treats people according to their needs.

Financial review

The Charity work is entirely reliant on income from donations and the Directors are establishing clear networks of support which will give the programmes we deliver greater stability and longevity. Income continues to grow, with rises from more specific fundraising events, and continued increases from regular giving. From this, we have been able to support more construction projects in the school. Expenditure has risen too, with the vast majority going to New Dawn Uganda, but only as funds are available. We breakdown the income streams below in comparison with prior years;

| | July 2018 - 2019 | 2020 | 2021 | 2022 |
|--------------------------------------|------------------|--------|---------|---------|
| Regular donation & Child sponsorship | £6,785 | £6,000 | £10,930 | £13,000 |
| One-off donation | £3,216 | £3,706 | £671 | £3,354 |
| Specific fundraising events | £1,521 | £3,901 | £5,462 | £7,722 |
| Gift aid reclaim | £4,724 | £2,032 | £4,608 | £4,474 |

The largest income stream this financial year has been Regular donations, which have increased from prior periods. Fundraisers have continued, particularly donations from the sponsored walk which has raised £5,318. A few new sources of revenue have been started this financial year, such as a grants from HL foundation, E5 and ARK which in total contributed to income of £8,494. There was also an increase in child sponsorship from the prior year by £400 due to the drive to bring more sponsors on board. Below we breakdown income from each of the streams.



Directors' responsibilities in relation to the financial statements

The Directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards.

The Directors are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and enable them to ascertain to ensure that the financial statements comply with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies' regime. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Directors are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

Approved by the Directors on

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

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS

Report on the audit of the financial statements

I report on the financial statements for the year ended 31st December 2022 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.

Responsibilities of Directors and Independent Examiners

The Directors 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 accounts 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.

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 Charity 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

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 accounts do not accord with those records; or

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.

MM Associates
12 Songhurst Close
Croydon
Surrey
CR0 3RQ

Date.....

020 3561 3986
07958 685 519

**Statement Of Financial Activities for the
year ending 31 December 2022**

| | Notes | Restricted Funds £ | Unrestricted Funds £ | 2022 £ | 2021 £ |
|-------------------------------------|-------|--------------------------|----------------------------|---------------|---------------|
| Incoming Resources | | | | | |
| Donations and Grants | 2 | 11,697 | 28,555 | 40,252 | 28,407 |
| Total Incoming resources | | 11,697 | 28,555 | 40,252 | 28,407 |
| Resources expended | | | | | |
| Direct charitable expenditure | 3 | (6,697) | (29,432) | (36,130) | (28,026) |
| Net outgoing resources for the year | | 5,000 | (877) | 4,122 | 381 |
| Accumulated funds brought forward | | - | 1,826 | 1,826 | 1,146 |
| Funds carried forward | | 5,000 | 949 | 5,949 | 1,527 |

The notes on pages 10 to 12 form part of these accounts.

Balance Sheet as at 31 December 2022

| | Notes | Restricted Funds | Unrestricted Funds | 2022 | 2021 |
|-----------------------------------------|-------|---------------------|-----------------------|--------------|--------------|
| Current Assets | | | | | |
| Cash and bank balance | 6 | 5,000 | 949 | 5,949 | 1,827 |
| Total Current Assets | | 5,000 | 949 | 5,949 | 1,827 |
| Liabilities | | | | | |
| Creditors Amounts falling due in a year | 4 | - | - | - | (300) |
| Total Net Assets | | 5,000 | 949 | 5,949 | 1,527 |
| The funds of the charity: 6 | | | | | |
| Restricted funds | | 5,000 | - | 5,000 | - |
| Unrestricted funds | | - | 949 | 949 | 1,826 |
| | | 5,000 | 949 | 949 | 1,826 |

The notes on pages 10 – 12 form part of these accounts

Director/Chairperson Date.....

Treasurer Date.....

Notes to the financial statements

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) Basis of preparation

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

All assets costing more than £1000 are capitalised and valued at historic cost. Tangible fixed assets are stated at cost less depreciation. Depreciation is charged on furniture and equipment which is written off on a straight-line basis over their expected useful life on the following basis:

| | |
|-------------------------|-----------------------------|
| Furniture and Equipment | 25% per annum straight line |
|-------------------------|-----------------------------|

(c) Income

Income is brought into the account on the basis of amounts received in the accounting period 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 Charity. The income from fundraising ventures is shown gross, with the associated costs included in fundraising costs where material.

(d) Funds Structure

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. There are four restricted funds in the current year; the E5 grant restricted to purchase of uniforms for pupils, the Souter grant restricted to feeding of the children and the Ark and HL Foundation grant meant for construction of boreholes to provide safe water to the pupils of New Dawn School.

Unrestricted funds are those where there are no externally imposed restrictions, and the Directors are free to use for any purpose in furtherance of charitable objects. They include those freely available to the Charity for expenditure or appropriation to reserves for internally designated purposes.

Further details of each fund are disclosed in note 2

(e) Resources expended

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the

category.

(f) Fundraising costs

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

(g) Irrecoverable Value Added Tax (VAT)

Value Added Tax is not recoverable by the Charity and as such is charged against the category of resources expended for which it was incurred.

2. Grants receivable and other income

| | Restricted Funds | Unrestricted Funds | 2022 | 2021 |
|---------------------------------|-----------------------------|-------------------------------|---------------|---------------|
| | £ | £ | £ | £ |
| Donations and child sponsorship | 11,697 | 17,712 | 29,409 | 14,555 |
| Sponsored event | - | 5,318 | 5,318 | 4,287 |
| Gift Aid Reclaim | - | 4,474 | 4,474 | 4,608 |
| Library Grant | - | - | - | 2,882 |
| Christmas Appeal | - | 1,051 | 1,051 | 575 |
| Other Income | - | - | - | 1,500 |
| | | | | |
| Total Incoming Resources | 11,697 | 28,555 | 40,252 | 28,407 |

3. Direct charitable expenditure

| | Restricted Funds | Unrestricted Funds | 2022 | 2021 |
|--------------------------|-----------------------------|-------------------------------|---------------|---------------|
| | £ | £ | £ | £ |
| Shipping Fees | | 1,131 | 1,131 | 773 |
| Classroom Construction | | 11,725 | 11,725 | 4,800 |
| Uniforms | 3,494 | - | 3,494 | - |
| Feeding | 3,203 | | 3,203 | - |
| Electricity Installation | | - | - | 2,000 |
| IT Equipment | | - | - | 1,200 |
| Library | | - | - | 4,500 |
| Staffing | | 12,000 | 12,000 | 11,051 |
| Child Sponsorship | | 3,275 | 3,275 | 1,450 |
| Bank Charges | | - | - | 304 |
| Audit and Accountancy | | 150 | 150 | 300 |
| Website | | 24 | 24 | 304 |
| Other expenses | | 1,127 | 1,128 | 2,794 |
| | | | | |
| Total Expenditure | 6,697 | 29,432 | 36,129 | 28,026 |

4. Creditors

| | 2022 £ | 2021 £ |
|-----------------|-----------|------------|
| Trade Creditors | - | 300 |
| | | 300 |

5. Analysis of net assets between funds

| | Restricted Funds £ | Unrestricted Funds £ | Total £ |
|-------------------------|--------------------------|----------------------------|--------------|
| Current assets | 5,000 | 949 | 5,949 |
| Current liabilities | - | - | - |
| Total Net Assets | 5,000 | 949 | 5,949 |

The current assets constitute cash at bank of £5,949 which constitutes restricted funds of £4,000 from the Ark grant meant for construction of boreholes to provide safe water to the pupils of New Dawn School.

6. Statement of Funds

| | Balance at 31/12/21 £ | Incoming resources £ | Resources Expended £ | Transfers £ | Balance at 31/12/22 £ |
|--------------------|-----------------------------|----------------------------|----------------------------|----------------|-----------------------------|
| Restricted funds | 0 | 11,697 | (6,697) | - | 5,000 |
| Unrestricted funds | 1,826 | 28,555 | (29,432) | - | 949 |
| Total funds | 1,826 | 40,252 | (36,129) | - | 5,949 |