

A photograph of a man and several children walking away from the camera on a dirt path in a rural, grassy area. The man in the foreground is carrying a large yellow water jug on his head. The children are also carrying smaller yellow water jugs. The background shows a line of trees under a cloudy sky. The entire image has a warm, orange-tinted overlay.

# for another human.❤️

ANNUAL  
REPORT

‘24





## BOARD OF TRUSTEES



CHRIS ROBINSON



REBEKAH ELLIS



AARON AZNAR



LINDSEY JACQUES



GILES MCVICAR



JANINE AND CRAIG ROBINSON

## A note from Craig and Janine

In 2024, we began an important conversation about how images and stories are used across the nonprofit sector. Our aim was to rethink long-held practices and introduce stronger policies that prioritise dignity, safety, and child-centred representation. This reflection has now been embedded into our organisational values and strategy.

As part of this commitment, we have made the decision to move away from sharing identifiable images of children. Going forward, all fundraising and communication materials will avoid showing children's faces or other recognisable features. This step recognises that informed consent is complex, can change over time, and may not always be possible in the ways the sector has traditionally assumed. This also reflects growing concerns in the digital age.

Once images are placed online, they can be copied, altered, and circulated far beyond their original context, often without the knowledge or control of the people featured. This raises real risks of misuse. By rethinking how we use photographs, we are not only safeguarding children but also responding to these wider realities of the digital landscape.

This year's annual report reflects this new direction. The photographs included were taken by children and community members—images chosen to be shared with you. Each picture highlights local voices, perspectives, and creativity, serving as a reminder that every story is most powerful when told by those who live it.

Note: In 2024 we rebranded our charity to: For Another Human.

Our rebranding reflects our deep commitment to prioritising people. The term hero no longer fits our values - to us, the word fosters uncomfortable imbalances. By eliminating the word hero from our language we strive to enhance equity and inclusivity, ensuring everyone stands on equal ground.

You'll see more storytelling at the centre of our communications as we dedicate ourselves to a more human-centred approach, ensuring that every initiative and interaction is thoughtfully designed with the communities we seek to serve in the centre. In our move towards rebranding and embracing inclusivity, we invite you to join us in celebrating every story equally and fairly.

*Love, Craig & Janine xxxx*

## **vision:**

To alleviate some of the stresses associated with hardship.



## **mission:**

Partnering with communities for shared action in education and community life.

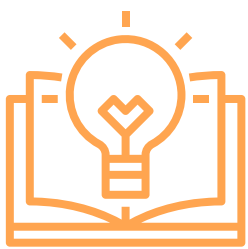


## **values:**

Collaboration  
Belonging  
Generosity  
Inclusion  
Community

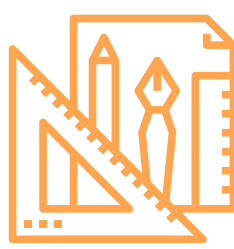


**for another human  
in action**



## **quality education:**

In regions where education remains beyond reach for many, For Another Human provides 20 school scholarships, opening pathways for children to access consistent, high-quality learning.



## **building:**

Constructing essential infrastructure that strengthens both individual well-being and community capacity.



## **community engagement:**

Listening first and working collaboratively with communities to understand priorities, co-design solutions, and ensure local people lead decision-making and delivery throughout every stage of a project.



where  
we work:

# UGANDA



Uganda is a landlocked country. It is bordered by South Sudan, Kenya, Tanzania, Rwanda and the Democratic Republic of Congo. For Another Human operates in and around Gulu, a district in North-Western Uganda with a population of around 186,000.



Uganda's population of 48.5 million increases by about 3% each year, with 71% of people living in rural areas.



Life expectancy is approximately 64 years, with only 2% of the population older than 65.



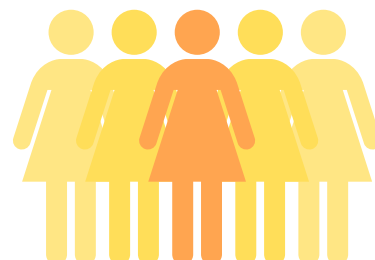
Uganda has one of the world's youngest median ages at 16.3 years - about 45% of the population is under 14, which places great pressure on the demand for education.



60% of people in Gulu live in financial hardship



1 in 3 children do not complete primary school.



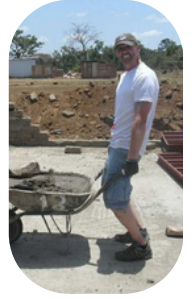
4 in 5 girls who enrol in primary school do not progress to high school.

Find more Gulu statistics at [dataafrica.io/profile/gulu-uga](https://dataafrica.io/profile/gulu-uga)



# a little bit of history:

A personal note from Craig  
from 1st trip until now...



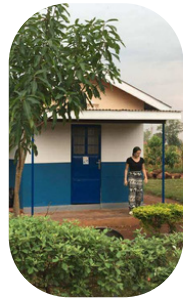
## 2012

Church trip to Gulu, Uganda, to join Watoto church and build a classroom at Watoto Village, Laminadera. My first Ugandan experience and my first introduction to Children of Hope orphanage.



## 2014

Organised and led a team of seven friends to build a church and latrine block for pastor Doreen on the outskirts of Gulu. We also did some much needed repair work at Gulu Remand Home.



## 2016

Organised and led a team to build an indoor kitchen facility for Gulu Remand Home. We also built the second adventure playground at Lacor Hospital, Gulu.



## 2018

Organised and led a team to build a two room extension on the (2015 build) Remand Home private surgery, thus creating a medical centre that can also provide care for the local community as well as look after the children inside the facility. We also build the third of our adventure playgrounds for the children of Bless a Child, Gulu. Became a full time charitable organisation in Uganda.



## 2013

My solo trip to Gulu, Uganda, which included; an introduction to Gulu Remand Home, meeting Pastor Doreen and a day trip to Murchison Falls with Children of Hope whom I visited many times during my stay.



## 2015

Organised and led a team to build the Remand Home medical staff their first single room private surgery and latrine block. For the children at Bless a Child Kampala, we built an adventure playground.



## 2017

My visit to Gulu was to install local ovens and ventilation to the new kitchen facility at Gulu Remand Home. I also spent time and took much needed resources for the work with street kids in Kampala.



## 2018-2024

We have been blessed with many more successful builds including a sanctuary wall for "Christines House". A fun and child friendly waiting room for the Remand Home Medical Centre and a family home for Beatrice. We have also started many programmes such as Skateboarding, Boxing, Little heroes education, Bakery project, a children's hospital fun club and a library club.





### Building bright futures side by side.

Shout out to Charles. Every organisation has those special people who bring light and strength simply by showing up. For us, one of those people is Charles. Although not formally employed by For Another Human, Charles has become an integral part of For Another Human.

Charles is the friend who is always there. His willingness to give his time and energy reflects the very heart of what we stand for — community, generosity, and shared purpose. We are deeply grateful for Charles's years of friendship and commitment. He reminds us that lasting change is never the work of one person alone but the result of many hands and hearts working together.

## Our Team

### AMOS, a year on



'Financially it has made my monthly savings of 150,000 more easy. Socially, I am able to meet many new friends who have a good impact on my life'  
- Amos, Field Manager.

### RONALD, a year on

"Am really grateful and thankful for being employed and receiving sponsorship because it has eased my daily life routine. I am able to concentrate on my boxing career which has catered to my well being. I don't need to go and hustle a lot."  
-Ronald, Programme Manager







## For Another Human: Ready, Steady, Bake!



### The challenge

Northern Uganda continues to experience the long shadow of conflict, leaving families in cycles of hardship. In Gulu, many households rely on subsistence living and have few opportunities to break that cycle. Barriers include a lack of start-up resources, limited training, and inequality in access to opportunities.

### A practical solution

Our initiative equips men and women with practical baking skills and the tools to launch small enterprises. Delivered through free 5-day workshops led by skilled local bakers, the programme combines hands-on cooking with business training in packaging, hygiene, and financial management. Beyond training, participants receive year-round mentoring to ensure businesses grow. Selling roadside or to local shops offers a tangible route to a steady income and improved family well-being.

### Lasting impact

We have now run 14 training cycles, each shaped by local input. Feedback shows consistent results: participants not only establish businesses but also form savings clubs, strengthening community resilience.

### Gladis's story

*"My name is Gladis Opio. I really thank God for this project in the community, it has been a gift from God to all the community members because it is bringing changes. I am also one of the students, I was also taught. I hosted the training from my home, then after the training I have come to train other people in the village. So people are very happy, they are appreciating what this project is doing in their life, it is changing their life. We went for follow up and others are making a profit of 6000 ugs and 3000 ugs and are now not dependent on other people, at least they can get their own money after the training. I want to send a blessing to those giving to the project. May God bless them, and open doors for them."*







## For Another Human: Spaces to Belong, Places to Grow!

One of the most pressing needs we encounter is ensuring food security for school-aged children. Many in our scholarship programme begin their day before sunrise, walking long distances to reach school by 7 a.m. and studying until late afternoon. Without a nutritious meal, it becomes difficult to stay alert, focused, and fully engaged in learning. Providing daily meals is therefore not just about nourishment—it's an essential foundation for concentration, attendance, and academic progress.

Since 2022, we have run a small school lunch club — Let Kids Grow Healthy — providing daily meals for children within our scholarship programme. These meals are prepared by Betty, a local mother whose small kitchen business is situated opposite the school.

This partnership does more than fill plates- it nourishes learning, strengthens local livelihoods by supporting Betty in sending her own children to school — a genuine ripple effect of partnership and shared growth in action. Oh, and of course we enjoy the food too when we visit each week to spend time with the kids at lunch break.

For Another Human currently supports 20 children through school scholarships. As these children progress into senior school, the costs of education rise significantly — with higher school fees and additional expenses for learning materials and support.



**We warmly invite you to partner with us in this journey. Every contribution goes directly to our scholarship programme, ensuring that each child continues their education without interruption. Your support is not just for one student, but part of a collective effort that makes quality education possible for all the children in our care.**







## Come visit: We welcomed friends, family and trustees to stay in 2024

2024 has seen more friends join us in Northern Uganda, bringing their energy, skills, and compassion to our community projects. For Another Human welcomes volunteers into every aspect of our work — from laying bricks on school builds to joining outreach programmes, visiting families, or simply playing with children until the sun sets. Each day offers a chance to learn, to serve, and to be part of something lasting.

Volunteers live alongside us in our home near Gulu town, sharing in both the rhythms of daily life and the joy of community. Time is spent building relationships with children in our programmes, supporting local initiatives, and encouraging one another in faith and action. Uganda is full of friends not yet met, and the connections forged here often become lifelong.

We also encourage those who support children through our school scholarship programme to meet the young people, their families, and communities. Every volunteer contributes in a meaningful way, and the relationships formed here often leave a lasting impact on both sides. The experience of serving, learning, and sharing life in community not only strengthens our work but also creates memories and connections that stay long after the journey ends.

### The Big 5 Are Waiting...

Just one hour from our base in Gulu lies Murchison Falls National Park, Uganda's largest and most breathtaking reserve. We encourage volunteers to take part in a two-night safari experience. Imagine waking up on the banks of the Nile with an early morning coffee before heading out on a game drive to spot lions, elephants, giraffes, and buffalo. Later, take a boat cruise along the Nile to the base of the world's most powerful waterfall, Murchison Falls, where hippos, elephants, and antelope gather to drink and cool off.

It's a chance to pause, unwind, and experience the beauty and wonder of Uganda — a perfect balance to the busy and rewarding days spent serving in the community.



### From Sarah, visit November 2024

*"Knowing Janine through her work in the UK, when her and the family moved to UG, I always knew that someday I would go to support them and boy, what an experience which hugely exceeded my expectations. I was instantly made to feel at home in their home and got straight to work unloading the supplies I had taken over with the financial support of my community and friends at the office HQ. The overall summary of my visit was the way the community just embraced me and through this have made some lifetime friends. Just wow!!! "*







## For Another Human: Building Together, Brick by Brick

### A Forever Home Completed

Last year we shared the story of building a forever home for B and her cherished family. In 2024, that vision came to life in full colour with the exterior beautifully rendered and painted in shades chosen by B herself. This year also saw the addition of a shower room, flourishing plants, and food provisions to bring comfort and dignity to daily life. What began as walls and a roof has become a sanctuary — a place filled with security, warmth, and the joy of belonging. Thank you for standing with us in this journey.



## Meet One of Our Neighbours: Nelly

Nelly is a great neighbour and friend. Last year, with determination and hard work, she transformed part of her home into a small restaurant — a place where she could cook, serve, and earn an income for her family. But the open layout left her vulnerable, and repeated break-ins put both her business and her safety at risk. Recognising her commitment and the potential of her efforts, our trustees agreed to step in and provide secure doors and locks for the structure. This simple support gave Nelly the security she needed to protect her business and continue building her vision for the future. No break in's since.

Her story is a reminder that sometimes the smallest of gestures — a lock, a door — can make a big difference.







## For Another Human: For Community

### Our Skateboarding Outreach Keeps Rolling Strong!

What started as a weekly Thursday session has now grown to twice a week, with children gathering every Tuesday and Thursday at a local community space. With 30 skateboards available to share, more than 100 children regularly join in, learning new skills, building friendships, and discovering the joy of skating in a safe and supportive space. Beyond fun, the programme is a training ground for confidence, teamwork, and resilience — qualities that flow into school, family, and community life. To make the sessions even more inclusive this year, we added scooters alongside skateboards, opening the joy of play to even more children and ensuring no one is left on the sidelines.







## Gulu Boxing Club: Building Strength, Inside and Out

This year, thanks to your support, the Gulu Boxing Club received an internal makeover, including new mirrors, training equipment, and the security of a full year's ground rent. More than just a gym, the club is a safe haven and community hub where young people can train, grow, and dream. Under the guidance of Coach Mulindra Dennis — a devoted and prayerful mentor — aspiring boxers are nurtured with care, boxing disciplines and encouragement. Many come from homes unable to afford sports training, yet the club remains open to all, free of charge, offering a constructive outlet and a sense of belonging.

### A Legacy from Leeds to Gulu

Craig's journey began decades ago at The Hunslet Club, UK, a place that shaped his life and instilled values of resilience, respect, and service. Today, those same lessons inspire his work in Uganda. The Hunslet Club continues to walk alongside him, sending boxing kit and clothing, and cheering on the mission to nurture young people through sport.

In Craig's own words:

*"You may think The Hunslet Club is just about helping local kids, but the truth is its kindness and generosity ripple far beyond Leeds. What you learn there will stay with you forever — and one day, it may just be the thing that helps you change someone else's life."*



### A Ring of Opportunity

In 2024, Gulu Boxing Club received its first-ever boxing ring — the only one of its kind in Northern Uganda. Designed by local engineers and built with recycled materials, it can be dismantled and transported for competitions across the region. For many young athletes, stepping into this ring was their very first time — a moment that ignited confidence, raised ambition, and gave a fighting chance to pursue potential.

Morale is soaring, the club is thriving, and dreams are being built punch by punch — thanks to the unwavering support of the For Another Human family and friends.



A note from Coach Mulindra Dennis: 'thank you for your greatest efforts working tirelessly in lifting Gulu Boxing Club higher and higher'





## For Another Human: Learning Starts Here. Koc Lii community partnership build

### Progress report

The vision for a nursery school in Koc Lii began humbly, with children gathered under a mango tree for informal lessons. Koc Lii, a rural community south of Gulu with around 300 households, identified a nursery school as its greatest need, a safe and inclusive place where young children could begin their education close to home.

This project will establish a safe and inclusive learning environment, supported by clean water, sanitation, a kitchen, and recreation spaces. It is rooted in the priorities of the Koc Lii community itself.

Land was generously given by the local church in 2023, and this past year, we celebrated another vital milestone: a borehole was drilled, now providing clean, tap-to-mouth safe water for both the school site and surrounding households. Previously, the nearest well was over 4km away, providing unsafe water that required up to three hours' collection each day. In the rainy season, journeys became exhausting and hazardous — as one local friend explained, it is common to slip and fall in the mud.

This borehole has transformed daily life, meeting basic health needs and cementing trust between the organisation and the community.

With this first phase complete, the project is now ready to advance to construction. Phase two addresses the next step: clearing the land and laying foundations for the first of three nursery classrooms and a 4-stance latrine. This phase is crucial for transitioning from vision to reality and creating a safe, accessible, and sustainable environment for children to start their education.







## Community Ownership

For Another Human's role is to stand alongside the community: raising funds, mobilising resources, and providing technical support. Local leaders and workers remain at the forefront. Bricks are being made in the village, creating both income and ownership. A local engineer, holding a degree in engineering, has been identified to oversee key phases of the build — ensuring quality while creating professional opportunities within the region.

Environmental sustainability is also central. The design incorporates rainwater collection for daily use, responsible waste management, and gardens for outdoor learning and food security. Each element reinforces resilience and reduces external dependency.

## Fundraising & Delivery

Leadership for construction is provided by Craig, with more than a decade of experience building in Uganda. His expertise in navigating regulations, sourcing materials, and managing local projects provides a solid base for delivery.

The fundraising strategy blends grants, donations, and the active involvement of supporters. In November 2025, a team from the UK will join with community labour to deliver Phase two:

- Clearing and securing the land with fencing.
- Construction of the first two nursery classrooms.
- Building a four-stance latrine block (two boys, two girls).

This partnership of community, local expertise, and international support ensures the project remains ambitious yet achievable — turning vision into reality, phase by phase.

**If you would like to donate to this project please visit [justgiving.com/foranotherhuman](https://justgiving.com/foranotherhuman) or links in our Instagram @foranotherhuman**



# By Humans, For Humanity



## SO, WHAT DOES THE FUTURE HOLD?

The Nursery School in Koc Lii continues a community vision of creating spaces where children can learn. You are warmly invited to join the journey. Two more build trips are planned — February 2026 and March 2026 — a hands-on chance to help shape a lasting space for learning. Together, we can bring this vision to life. Reach out to us at:

[hello@foranotherhuman.org](mailto:hello@foranotherhuman.org)

## GET INVOLVED:

Craig and Janine's work thrives through shared effort. Come be part of it.

- Volunteer with Us: Bring your unique skills and talents to Uganda, and collaborate with our local team while enjoying an incredible international experience. Together, we can create a meaningful impact, accomplish bucket-list aspirations, and build lasting friendships.
- Donate to Us: Whether large or small, your support is invaluable. Consider signing up for recurring donations. Consistent, sustainable giving enables us to plan effectively and budget wisely. We are immensely grateful for the unwavering support from our sponsor families.
- Advocate for Us: Help amplify the message of For Another Human's work in Uganda. Share our stories, or even better, initiate an important conversation through one of our "This Garment" products!
- Friends often ask, "What do you need most right now?" To make it easier to respond, we've created an Amazon Wish List — a simple way to choose and send the items that keep our programmes running smoothly. Every purchase you make is something we would otherwise have to stretch our budget to cover — from school supplies to everyday essentials. Each gift not only meets a practical need but also frees up resources so we can invest more deeply in education, community projects, and long-term impact. And yes — you'll even spot a bone or two on the list for our faithful guard dogs Timber and Molly, who keep watch over our home every night. Explore the list here : [https://www.amazon.co.uk/hz/wishlist/ls/2A62HEIZZ0MGY?ref\\_=wl\\_share](https://www.amazon.co.uk/hz/wishlist/ls/2A62HEIZZ0MGY?ref_=wl_share)

[justgiving.com/foranotherhuman](https://justgiving.com/foranotherhuman)

## Cosy, Organic, and Full of Purpose

What began during the challenges of COVID has grown into one of our most loved initiatives: our hoodies and t-shirts. Each purchase is more than just a comfy piece of clothing — it's a way to wrap yourself in purpose.



By choosing one of our garments, you're not only adding something cosy to your wardrobe, but also directly supporting projects that bring education and opportunity to communities in Gulu. It's a simple way to show your support.

Order here:  
[foranotherhuman.org/  
thisgarment](https://foranotherhuman.org/thisgarment)



## TRANSPARENCY & ACCOUNTABILITY:

We strive to remain transparent and accountable in our operations with an annual commitment to The Charities Commission in the UK (Registration 1182592) and as a member of the ACNC in Australia (ABN 24 936 263 851). And accountable to the The National Bureau for Non Government organisations who regulate, monitor, inspect, coordinate and oversee all operations in Uganda.

A copy of our financials can be found on the Charity UK website & ACNC AU.

We value voices from all of our supporters, team, and volunteers from all over the world. We are committed to becoming the best, equitable organisation we can be. We welcome any feedback, suggestions and ideas. Contact us: [hello@foranotherhuman.org](mailto:hello@foranotherhuman.org)

Thank you to everyone. You are making a difference, Craig and I hold your love, prayers and financial support dear to our hearts and send thanks on behalf of our communities.









**HELP US TO LOVE WITH  
OPEN ARMS LIKE YOU DO,**

**A LOVE THAT ERASES ALL  
THE LINES AND SEES THE  
TRUTH,**

**OH THAT WHEN THEY  
LOOK IN OUR EYES THEY  
WOULD SEE YOU,**

**EVEN IN JUST A SMILE,  
THEY WOULD FEEL THE  
FATHER'S LOVE.**

**AMEN.**



**For Another Human**  
**Statement of Financial Activities**  
**for the year ended 31 December 2024**

	Unrestricted funds	Restricted funds	Total funds
	2024	2024	2024
	£	£	£
<b>Income and Endowments from:</b>			
Donations and legacies	13,141	20,726	33,867
Charitable activities	1,660	1,600	3,260
Other trading activities	1,411		1,411
Other	105		105
Total:	16,317	22,326	38,643
<b>Expenditure on:</b>			
Raising funds	750		750
Charitable activities	26,042	10,979	37,021
Other	5,858		5,858
Total:	32,650	10,979	43,629
Net gains on investments			
Net expenditure	-16,333	11,347	-4,986
Transfers between funds			
Net expenditure before other gains/(losses)	-16,333	11,347	-4,986
Other gains and losses			
Net movement in funds	-16,333	11,347	-4,986
Reconciliation of funds:			
Total funds brought forward	5,579	2,808	8,387
Total funds carried forward	-10,754	14,155	3,401



**For Another Human**  
**Balance sheet**  
**at 31 December 2024**

**Charity No. 1182592**

	2024	2023
	£	£
Current assets		
Cash at bank and in hand	5,291	9,407
	5,291	9,407
Creditors: Amount falling due within one year		-1,020
Accruals	-1,020	
Total creditors: amounts falling due within one year	1,020	
Other		
Duplicated transaction	-870	
Net current assets	3,401	8,387
Total assets less current liabilities	3,401	8,387
Net assets excluding pension asset or liability	3,401	8,387
Total net assets	3,401	8,387
The funds of the charity		
Restricted funds		
Restricted income funds	3,401	2,808
Unrestricted funds		
General funds		5,579
		5,579
Total funds	3,401	8,387

Approved by the trustees on 31 October 2025

  
G.D. McVicar

Trustee

31-Oct-25



**Michael Mullender**  
**1 Westminster Avenue**  
**Wakefield**  
**WF1 2EG**

27<sup>th</sup> October 2025

**Independent Examination of Charity Accounts**  
**For Another Human - Charity Number 1182592**

I have completed my examination of the accounts of For Another Human for the year ending 31<sup>st</sup> December 2024. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in any material respect the accounting records were not kept in accordance with the Charities Act.

I confirm that 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.

A handwritten signature in black ink, appearing to read 'M Mullender', with a long horizontal flourish extending to the right.

Michael Mullender





# CHARITY COMMISSION FOR ENGLAND AND WALES

## Independent examiner's report on the accounts

### Section A

### Independent Examiner's Report

Report to the trustees/  
members of

Charity Name

FOR ANOTHER HUMAN

On accounts for the year  
ended

31/12/2024

Charity no  
(if any)

1182592

Set out on pages

3 - 7

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2024

Responsibilities and  
basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed 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 (~~other than that disclosed below \*~~) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

\* Please delete the words in the brackets if they do not apply.

Signed:

*M. Mullender*

Date:

27/10/2025

Name:

MICHAEL MULLENDER

Relevant professional  
qualification(s) or body  
(if any):

Address:

1 WESTMINSTER AVENUE

WAKEFIELD

WF1 2EG



Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

NONE





## **Independent examination of charity accounts checklist (CC32a)**

### **A recommended checklist for examiners**

**This checklist is not suitable for the examination of voluntary group accounts.**

#### **1. Self-assessment checklist**

The questions in this checklist are designed to help the examiner to undertake their independent examination in accordance with the legal requirements and good practice recommendations set out in the Commission's guidance on Independent examination of charity accounts: Directions and guidance for examiners (CC32).

The examiner is recommended to use the checklist alongside the Directions for independent examination. Not all the checks listed will apply in the case of every independent examination and so the checklist is not a substitute to the examiner using their own judgment as to what is necessary.

The prompt 'step done' may prompt a 'yes' or 'no'. A 'no' answer does not always indicate a problem because it may simply be that the step was either not applicable or found not to be necessary to the examination undertaken in which case the words 'not applicable' or 'not necessary' might be entered in place of a working paper reference.

Some answers may be 'no' because the evidence or information that was needed could not be obtained and this will need to be considered when the examiner makes their report. It is recommended that all the steps for each Direction are completed with a working paper reference added.

It may be that the examiner completes the checklist as they go through the examination or as a completeness check at the end as they bring their examination to a conclusion and prepare their report. There is no legal requirement to use this checklist and examiners may substitute their own checklist or take an alternative approach.

If the checklist is completed it is recommended that this forms part of the formal record of their independent examination undertaken and is kept in the file of examiner's working papers.



## 2. Checklist

The Directions and documentation	Step done?	Working paper reference
<b>Direction 1: Check whether the charity is eligible to have an independent examination</b>		
Checked the charity audit threshold applying to the accounts to be reviewed	✓	
Checked an audit is not required for any other reason	✓	
Confirmed the charity is eligible for independent examination	✓	
Confirmed the amount of the charity's income to figure shown the accounts (including any branches) and confirmed that income and assets are below the audit threshold or, if applicable, obtained a copy of the letter from the Commission approving an audit dispensation	✓	
If the charity has one or more subsidiaries confirmed that group accounts are not required by law	N/A	
If a charitable company checked that the audit exemption statement has been made	N/A	
If applicable, rechecked the threshold calculation during the examination	✓	
If the charity's income is more than £250,000 confirmed that the examiner is a member of one of the listed bodies	✓	
If applicable, informed the trustees that the charity is not eligible for an independent examination	N/A	
If receipts and payments accounts have been prepared, checked that the charity's gross income is less than £250,000 and that it is not a company	✓	
If receipts and payments accounts have been prepared, check that there is no requirement to prepare accruals accounts in the charity's governing document or for any other reason	✓	
If applicable, informed the trustees that the charity is not eligible to prepare receipts and payments accounts	✓	
<b>Direction 2: Check for any conflict of interest that prevents the examiner from carrying out their independent examination</b>		
Confirmed that there are no close personal relationships with the trustees that compromise independence	✓	
Confirmed as having no the day to day involvement in the administration of the charity	✓	
If providing other services to the charity then confirmed that all the criteria in Direction 2 necessary for independence are met	✓	
Identified that there are no circumstances in the examiner's judgment that would reasonably lead to the perception that the examiner is not independent	✓	



<b>The Directions and documentation</b>	<b>Step done?</b>	<b>Working paper reference</b>
Considered whether sufficiently skilled to carry out the examination and, where required, confirmed membership of a listed body	✓	
If applicable, informed the trustees that you are not eligible to carry out the independent examination	✓	
<b>Direction 3: Record your independent examination</b>		
File of working papers prepared to document the work undertaken (see the Direction for guidance on key working papers)	✓	
Evidence of appointment on file	✓	
If issued, letter of engagement signed by the trustees on file	N/A	
Documentation of steps required by Direction 1 are all done	✓	
Documentation that steps required by Direction 2 are all done	✓	
Analytical review documented	✓	
Areas of concern identified and noted whether these were resolved or if unresolved and significant have included them in the examiner's report	✓	
Verification and vouching procedures undertaken and any checks made are on file	✓	
Copy of approved accounts on file	✓	
Copy of trustees' annual report on file	✓	
Copies of information relied upon as part of the examination are on file	✓	
If applicable, copies of written assurances given	✓	
Recorded the conclusions drawn as an outcome of the independent examination that support the examiner's report are on file	✓	
Recorded any matters of material significance about which a report must be made direct to the Commission	N/A	
Recorded whether to exercise discretion and report on relevant matters direct to the Commission	N/A	
<b>Direction 4: Plan your independent examination</b>		
Obtained an understanding of the charity's constitution, objectives, organisational structure, the funds managed, its activities and accounting records and systems	✓	
Planned specific examination procedures appropriate to the circumstances of the charity	✓	
Reviewed whether any areas for improvement were advised to the trustees in the previous year's independent examiner's report (or audit report and management letter) and looked to see if any action taken	✓	
Considered the financial risks identified and, where accruals accounts prepared, considered whether the trustees have evidence that shows that the charity is a going concern	✓	
Noted any implications for the examiner's report and for separate reporting to the Commission	✓	



<b>The Directions and documentation</b>	<b>Step done?</b>	<b>Working paper reference</b>
<b>Direction 5: Check that accounting records are kept to the required standard</b>		
Checked that accounting records have been kept are complete and considered if they have been kept to the required standard	✓	
Asked the trustees about how they ensure the accounting records are complete	✓	
If corrections made or records created during the examination, the trustee approval for these has been sought and obtained	✓	
Asked the trustees if they carried out a review of the charity's internal financial controls in the year reported	✓	
Noted any implications for the examiner's report and for separate reporting to the Commission	✓	
<b>Direction 6: Check that the accounts are consistent with the accounting records</b>		
Compared the accounts with the underlying accounting records	✓	
Checked some entries from the listing of transactions of income and expenditure to vouchers such as invoices, bank statements, and receipts.	✓	
If applicable, confirmed that the trustees have taken the necessary steps to ensure that restricted or endowed funds are correctly reported in the accounts	✓	
If additional checks were necessary, the evidence was found that showed the accounting record was complete, voucher present, and both supported the entry in the accounts	✓	
<b>Direction 7: If the accounts are prepared on an accruals basis and one or more related party transactions took place the examiner must check if these were properly disclosed in the notes to the accounts</b>		
Checked that the disclosures required by the SORP have been made and are complete	N/A	
Considered whether there are any implications for the examiner's report and reporting to the Commission	✓	
If receipts and payments accounts prepared and a related party transaction note was provided, then checked the note for any implications for the examiner's report	✓	
<b>Direction 8: Check the reasonableness of the significant estimates and judgments and accounting policies used in accounting for the types of fund held and in the preparation of the accounts</b>		
Checked with the trustees that the separate funds of the charity have been correctly accounted for and reported correctly in the accounts	✓	
Checked the reasonableness of any significant estimates or judgments that have been made in preparing the accounts	✓	



The Directions and documentation	Step done?	Working paper reference
Where accruals accounts are prepared, checked that the accounting policies adopted are consistent with the SORP and are appropriate to the activities of the charity	N/A	
Where accruals accounts are prepared, checked that the accounts were prepared on a going concern basis	N/A	
Noted any implications for the examiner's report and for separate reporting to the Commission	✓	
<b>Direction 9: The examiner must check whether the trustees have considered the financial circumstances of the charity at the end of the reporting period and, if the accounts are prepared on an accruals basis, check whether the trustees have made an assessment of the charity's position as a going concern when approving the accounts</b>		
Asked the trustees whether they expect the charity to be able to settle outstanding invoices, bills and commitments as and when they fall due	✓	
Asked the trustees about the reserves policy and the adequacy of the level of reserves held	✓	
Where accruals accounts are prepared, checked that the trustees' have made an assessment of going concern and that their assessment is reasonable given the information available	N/A	
Where accruals accounts are prepared, checked that the SORP's disclosures about going concern have been made	N/A	
Noted any implications for the examiner's report and for separate reporting to the Commission	✓	
<b>Direction 10: Check the form and content of the accounts</b>		
Where receipts and payments accounts have been prepared, checked that the charity can lawfully prepare such accounts, that all the accounting statements are present and that the funds of the charity are correctly identified	✓	
Where accruals accounts are prepared, checked that they comply with the SORP and applicable accounting standard	N/A	
If the charity is a company, checked that the accounts also comply with the applicable company law requirements	N/A	
Noted any implications for the examiner's report and for separate reporting to the Commission	✓	
<b>Direction 11: Identify items from the analytical review of the accounts that need to be followed up for further explanation or evidence</b>		
Carried out an analytical review	✓	



<b>The Directions and documentation</b>	<b>Step done?</b>	<b>Working paper reference</b>
Following the analytical review, selected material items in the accounts for further explanation or supporting evidence	✓	
If the accounts could be materially misstated, additional checks were undertaken and the examiner is satisfied that the item(s) identified were satisfactorily explained and correctly included in the accounts	✓	
Noted any implications for the examiner's report and for separate reporting to the Commission	✓	
<b>Direction 12: Compare the trustees' annual report with the accounts</b>		
Checked that any figure for reserves quoted in the trustees' annual report is not materially inconsistent with the accounts	✓	
Compared the trustees' annual report with the accounts for any material inconsistency	✓	
Noted any implications for the examiner's report and for separate reporting to the Commission	✓	
<b>Direction 13: Write and sign the independent examination report</b>		
Reviewed the conclusions from the independent examination	✓	
Considered whether the examination has identified a matter of concern that should be reported in the examiner's report	✓	
Checked that the examiner's report covers all of the matters required	✓	
If relying on the work of others in undertaking the independent examination, the examiner is fully satisfied with their work and that work has been fully documented	✓	
Signed and dated the examiner's report	✓	
Reported matters of material significance direct to the Commission	✓	
Exercised discretion and reported relevant matters direct to the Commission	✓	



M.E. MULLENBAER

27/10/2025