

**LIFEWATER UK CIO
ANNUAL REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2023**

SCOTT & WILKINSON
Dalton House
9 Dalton Square
LANCASTER
LA1 1WD

LIFEWATER UK CIO

INDEX

FOR THE YEAR ENDED 31 DECEMBER 2023

1	Index
2 - 4	Annual Report of the Trustees
5	Independent Examiner's Report
6	Receipts and Payments Account – unrestricted funds
7	Receipts and Payments Account – restricted funds
8	Statement of Assets and Liabilities

LIFEWATER UK CIO

ANNUAL REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2023

Reference and Administrative Details

Registered Charity Number:	1183053
Principal office:	98 Clarendon Road Morecambe LA3 1SD
Bankers:	Lloyds Bank PO Box 1000 Andover BX1 1LT
Accountants:	Scott & Wilkinson Dalton House 9 Dalton Square Lancaster LA1 1WD
Trustees:	Mr R C London Mrs G S London Mr A J Patience Mrs L J Patience Mr P J Muller Mr G D Pronk (resigned 6 March 2023)

LIFEWATER UK CIO

ANNUAL REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees present their report with the financial statements, prepared under the receipts and payments basis, for the year ended 31 December 2023.

Structure, Governance and Management

The charity was registered on 18 April 2019, and is a Charitable Incorporated Organisation ('CIO').

Five charity trustees manage the affairs of the CIO (2022 – six).

Objectives and Activities

The objects of the CIO are to relieve poverty, sickness, need or hardship by supplying hygiene training and water purification equipment to homes, schools, health and community centres, and refugee camps, in Africa, or in other parts of the world as the trustees may from time to time think fit.

Achievements, Performance and Public Benefit

The CIO has continued to engage in the provision and monitoring of water purification equipment across East Africa working with our national and regional Lifewater teams in Uganda, Kenya, Rwanda and Tanzania.

The CIO has undertaken three Lifewater Village distributions across Uganda, and three more Village distributions in Zanzibar, Tanzania, thereby providing Lifewater systems to around 725 families and a few schools and health facilities. The CIO has also undertaken Lifewater distributions in two Refugee Settlements in Western and Northern Uganda – seven distributions in Kyaka II Refugee Settlement, one in Rhino Camp Refugee Settlement (utilising our partner team from the Madi and West Nile, Diocese, Uganda) – thereby providing Lifewater systems to around 1945 families in those settlements. Over the course of the year a number of homes have had their Lifewater systems reconditioned in Uganda as the need has arisen. Alongside our usual training programmes the Lifewater teams have continued to train local recipients on health and hygiene issues.

Throughout the year, two of the UK Trustees, Roger and Glenys London, travelled to Uganda to observe Lifewater distributions taking place in Kyaka II Refugee Settlement. Roger and Glenys London also travelled to Zanzibar, Tanzania, to train a local team there and to oversee village distributions in three local communities. Two other UK Trustees, Alastair and Lorraine Patience, on their visits to Sierra Leone, have been overseeing preliminary discussions about holding Lifewater distributions there commencing 2024.

In the coming year, depending on ongoing sponsorship, the plan is to hold further Lifewater Village distributions in Uganda, Rwanda, Kenya and Sierra Leone, and to continue distributions in the Kyaka II Refugee Settlement. As funds permit, some reconditioning work will also take place across the nations where Lifewater distributions have taken place.

The trustees consider that they have complied with the duty in section 4 of the Charities Act 2012 to have due regard to the public benefit guidance published by the Charity Commission.

LIFEWATER UK CIO

ANNUAL REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2023

Financial Review

The CIO has free reserves of £9,737 (2022 - £25,294) at the year end, and has sufficient funds to meet its liabilities.

No funds are in deficit.

Approved by the Trustees on and signed on their behalf by:

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Mr A J Patience
Trustee

.....
Mrs L J Patience
Trustee

**INDEPENDENT EXAMINER'S REPORT TO
THE TRUSTEES OF LIFEWATER UK CIO
FOR THE YEAR ENDED 31 DECEMBER 2023**

Independent examiner's report to the Trustees of Lifewater UK CIO

I report to the charity Trustees on my examination of the accounts of Lifewater UK CIO for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity trustees of the CIO 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 CIO's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 CIO as required by Section 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts 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.

T M Preece FCCA
Scott & Wilkinson
Dalton House
9 Dalton Square
Lancaster
LA1 1WD

Date:

LIFEWATER UK CIO

RECEIPTS AND PAYMENTS ACCOUNT - UNRESTRICTED FUNDS

FOR THE YEAR ENDED 31 DECEMBER 2023

	2023		2022	
	£	£	£	£
Charitable income				
Donations from Water Works	62,633		66,872	
Donations from Transformed International	37,743		29,574	
Donations from Institutions	510		-	
Donations from Individuals	190		430	
		101,077		96,876
Other income				
VAT refunds	8,283		6,462	
		8,283		6,462
Total receipts		109,360		103,338
Charitable expenditure				
Filter kits for distribution	47,588		42,259	
General emergency fund	-		933	
Logistics and shipment costs	5,886		4,316	
Import fees	4,500		5,310	
Distribution costs	37,833		27,688	
Ground salaries and expenses	22,032		22,691	
Vehicle repair funds	500		1,300	
Legal and Professional fees	-		525	
Donations to Institutions	200		-	
Management and administration				
Computer costs	372		197	
Travel expenses	4,962		2,366	
Accountancy fees	744		774	
Bank charges	77		79	
		124,694		108,438
Total payments		124,694		108,438
Net (deficit) for the year		(15,334)		(5,099)
Cash and bank balances as at				
1 January 2023		24,091		29,190
Cash and bank balances as at				
31 December 2023		8,756		24,091

All funds are unrestricted.

LIFEWATER UK CIO

RECEIPTS AND PAYMENTS ACCOUNT - RESTRICTED FUNDS

FOR THE YEAR ENDED 31 DECEMBER 2023

	£	2023	£	£	2022	£
Charitable income						
Donations from Water Works for training					1,600	
			-			1,600
Total receipts			-			1,600
Charitable expenditure						
Training					1,600	
			-			1,600
Total payments			-			1,600
Net (deficit)/surplus for the year			-			-
Cash and bank balances as at 1 January 2023			-			-
Cash and bank balances as at 31 December 2023			-			-

LIFEWATER UK CIO

STATEMENT OF ASSETS AND LIABILITIES

FOR THE YEAR ENDED 31 DECEMBER 2023

		2023 £	2022 £
Monetary assets			
Current bank account	Note 1	8,756	24,091
		<u>8,756</u>	<u>24,091</u>
Fixed assets			
3 Laptops			
Printer		1,100	1,100
Printer		280	280
Laptop		200	200
		274	274
		<u>1,854</u>	<u>1,854</u>
Current assets			
VAT debtor		1,521	1,733
		<u>1,521</u>	<u>1,733</u>
Current liabilities			
Accountancy accrual		540	530
		<u>540</u>	<u>530</u>
Notes to the accounts			

1. The current bank account balance at period end 31 December 2023 is made up of the following designated fund balances:

	2023	2022
Aall Foundation Village Projects	2,266	2,809
Aall Rhino Camp Facilitation	-	1,882
Aall Reconditioning Project	9	9
Water Works Kyaka II	4,840	18,024
Lifewater General	18	48
Emergency Response Fund	-	-
Monthly Salaries and Expenses	4	-
AYA Monitoring Expenses	4	204
Sierra Leone Village Fund	1,615	1,115
Total	<u>8,756</u>	<u>24,091</u>

2. Related Party Transactions

During the year, £200 was paid to Marantha Christian Outreach Ministries for the development of work in Sierra Leone to distribute water purification equipment. Four of the Trustees of Lifewater UK CIO are also Trustees of Marantha Christian Outreach Ministries.

Approved by the Trustees on and signed on their behalf by:

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Mr A J Patience

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Mrs L J Patience