

**LIFEWATER UK CIO
ANNUAL REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2024**

XEINADIN
Dalton House
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LIFEWATER UK CIO

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FOR THE YEAR ENDED 31 DECEMBER 2024

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LIFEWATER UK CIO

ANNUAL REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2024

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:	Xeinadin 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

LIFEWATER UK CIO

ANNUAL REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees present their report with the financial statements, prepared under the receipts and payments basis, for the year ended 31 December 2024.

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 (2023 – five).

Recruitment of new trustees is undertaken by the existing trustees.

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 both East and West Africa working with our national and regional Lifewater teams in Uganda, Kenya, Rwanda and Sierra Leone.

The CIO has undertaken four Lifewater Village distributions across Uganda, and one Village distribution in Kailahun, Sierra Leone, thereby providing Lifewater systems to around 650 families and a few schools and health facilities.

The CIO has also undertaken Lifewater distributions in Kyaka II Refugee Settlement in Western Uganda, working with our funding partner Water Works. – seven distributions in Kyaka II Refugee Settlement, – thereby providing Lifewater systems to around 1943 families in those settlements.

In September 2024, Lifewater provided water purification systems to four large schools and two Health Centres as part of a pilot programme in Kyaka II Settlement.

Over the course of the year a number of homes have had their Lifewater systems reconditioned in Uganda as the need has arisen, thereby providing ongoing sustainability to the Projects.

There were two main monitoring exercises conducted across Uganda, Rwanda and Kenya during the course of the year. The results of these exercises were extremely encouraging with very good usage and maintenance of the Lifewater systems.

In July 2024 a one-day training event took place in Kyegegwa, Uganda, for the Lifewater National and Kyaka II teams. 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. Two other UK Trustees, Alistair and Lorraine Patience, visited Sierra Leone in November 2024, where a Lifewater distribution was held in Nyanyahun Village, Kailahun District.

In the coming year, depending on ongoing sponsorship, the plan is to hold a further Lifewater Village distribution in Sierra Leone, to continue distributions in the Kyaka II Refugee Settlement, and to further the schools and Health Centre Pilot Project in Kyaka II Settlement. The Refugee Settlement work may also extend to Nakivale Refugee Settlement in Uganda. As funds permit, reconditioning work will also take place across Uganda, Rwanda and Kenya.

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 2024

Financial Review

The CIO has free reserves of £11,520 (2023 - £9,737) at the year end and has sufficient funds to meet its liabilities.

No funds are in deficit.

Approved by the Trustees on 31/3/25 and signed on their behalf by:

AJ Patience

Mr A J Patience
Trustee

LJ Patience

Mrs L J Patience
Trustee

**INDEPENDENT EXAMINER'S REPORT TO
THE TRUSTEES OF LIFEWATER UK CIO
FOR THE YEAR ENDED 31 DECEMBER 2024**

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 2024.

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.



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Date:4/3/2025.....

LIFEWATER UK CIO

RECEIPTS AND PAYMENTS ACCOUNT - UNRESTRICTED FUNDS

FOR THE YEAR ENDED 31 DECEMBER 2024

	2024		2023	
	£	£	£	£
Charitable income				
Donations from Water Works	56,250		62,633	
Donations from Transformed International	30,975		37,743	
Donations from Institutions	1,410		510	
Donations from Individuals	110		190	
		88,745		101,077
Other income				
VAT refunds	6,085		8,283	
		6,085		8,283
Total receipts		94,831		109,360
Charitable expenditure				
Filter kits for distribution	29,800		47,588	
Logistics and shipment costs	2,697		5,886	
Import fees	3,350		4,500	
Distribution costs	31,173		37,833	
Ground salaries and expenses	22,514		22,032	
Vehicle repair funds	-		500	
Donations to Institutions	-		200	
Management and administration				
Computer costs	233		372	
Travel expenses	2,917		4,962	
Accountancy fees	838		744	
Bank charges	89		77	
		93,610		124,694
Total payments		93,610		124,694
Net surplus/(deficit) for the year		1,221		(15,334)
Cash and bank balances as at				
1 January 2024		8,756		24,091
Cash and bank balances as at				
31 December 2024		9,977		8,756

All funds are unrestricted.

LIFEWATER UK CIO

STATEMENT OF ASSETS AND LIABILITIES

FOR THE YEAR ENDED 31 DECEMBER 2024

			2024 £	2023 £
Monetary assets				
Current bank account	Note 1		9,977	8,756
			<u>9,977</u>	<u>8,756</u>
Fixed assets				
3 Laptops			1,100	1,100
Printer			280	280
Printer			200	200
Laptop			274	274
			<u>1,854</u>	<u>1,854</u>
Current assets				
VAT debtor			2,093	1,521
			<u>2,093</u>	<u>1,521</u>
Current liabilities				
Accountancy accrual			550	540
			<u>550</u>	<u>540</u>

Notes to the accounts

1. The current bank account balance at period end 31 December 2024 is made up of the following designated fund balances:

	<u>2024</u>	<u>2023</u>
Aall Foundation Village Projects	1,800	2,266
Aall Reconditioning Project	-	9
Water Works Kyaka II	8,079	4,840
Lifewater General	97	18
Monthly Salaries and Expenses	-	4
AYA Monitoring Expenses	-	4
Sierra Leone Village Fund	-	1,615
Total	<u>9,977</u>	<u>8,756</u>

LIFEWATER UK CIO

STATEMENT OF ASSETS AND LIABILITIES

FOR THE YEAR ENDED 31 DECEMBER 2024

Notes to the accounts (continued)

2. Related Party Transactions

Mr R C London and Mrs G S London (Trustees of Lifewater UK CIO) are Directors of Cleanwater Ltd. Lifewater UK CIO purchases water filter kits from Cleanwater Ltd. Purchases in the year amounted to £29,800 (2023 - £47,588).

All of the Trustees of Lifewater UK CIO also act as Trustees for Transformed International. In the year, Lifewater UK CIO received donations of £30,975 (2023 - £37,743) from Transformed International.

Four of the Trustees of Lifewater UK CIO are also Trustees of Maranatha Christian Outreach Ministries. In the year ended 31 December 2023, £200 was paid to Maranatha Christian Outreach Ministries for the development of work in Sierra Leone to distribute water purification equipment. There have been no payment to Maranatha Christian Outreach Ministries in 2024.

Approved by the Trustees on 31/3/25..... and signed on their behalf by:

Mr A J Patience
Mr A J Patience

Mrs L J Patience
Mrs L J Patience