

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023
FOR
JOY FOR HUMANITY UK

CHARITY NUMBER 1183224

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023

	Page
Charity Information	1
Report of the Trustees	2-7
Report of the Independent Examiner	8
Statement of Assets and Liabilities	9
Receipts and Payments Account	10-11

**CHARITY INFORMATION
FOR THE YEAR ENDED 31ST DECEMBER 2023**

Reference and Administrative Information

Charity Name: Joy For Humanity UK
Charity registration number: 1183224 (England and Wales)
Charity's principal address: 72, Lauriston Rd, London, E9 7HA

Trustees

Kevin Belcher (Chair)
Joseph Lukwago
Heather Belcher
Olivia Shilla Namuli

Staff

No staff are employed by Joy For Humanity UK

Independent Examiner

Raymond Chaplin
Caton Fry & Co Limited
Essex House
7-8 The Shrubberies
George Lane
South Woodford
London
E18 1BD

Bankers

CAF Bank
25 Kings Hill Avenue
Kings Hill
West Malling
ME19 4JQ

Joy For Humanity
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2023

The trustees present their report and financial statements for the year ended 31st December 2023.

Structure, Governance and Management

Governing Document

The charity was registered in May 2019 as a Charitable Incorporated Organisation. Prior to this JFH UK had been operating as a project of Frampton Park Baptist Church.

In August 2019 JFH UK was able to open a bank account with CAF Bank. This is when the CIO started to operate as an independent charity.

Board of Trustees

There are four trustees of the charity. Kevin Belcher is chairperson with 20 years experience in UK and International Charity leadership. Kevin is in the habit of visiting Uganda twice a year and has developed a close relationship with Richard Ssekiloleko, the chair of JFH Uganda. They work closely to oversee the governance of the charities and joint working.

Joseph Lukwago, Voluntary Director, oversees the weekly operations of the charity and liaises closely with the team in Uganda. Joseph has many years of leadership in Uganda rising to Private Secretary to the Vice President of Uganda prior to moving to the UK on a secondment.

Heather Belcher is a GP and supports the Governance of the new Health Centre.

Shilla Namuli is from Uganda and supports us making sure all decisions are culturally appropriate.

In the year ahead the Trustees are planning to expand the number of trustees overseeing the charity.

The UK Trustees meet regularly with the Ugandan Trustees.

Risk Management

The trustees are keen to limit the internal and external risks to which the charity is exposed and are looking into ways of providing further support to the charity's principle activities.

Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with the health and safety of staff, volunteers, clients and visitors to the various projects.

Financial Management – Policy and Procedures.

Since we do a lot of international transfers to Joy For Humanity Uganda, our policy includes an overseas payment procedure to ensure that the funds transferred to Uganda are sent for the intended purpose.

Procedure:

- The Uganda team shares acknowledgement of the funds received from Joy For Humanity UK.
- The Uganda team shares detailed financial monthly reports for new projects and ongoing projects.
- Joy For Humanity UK and the Uganda team have regular online meetings to keep each other updated on the activities with financial reports, which is also a learning process for both teams.

- The UK Trustees make regular visits to the project area in Uganda for monitoring. These visits also involve volunteers visiting Uganda to participate and see how the funds sent to Uganda are serving the community.

Joy For Humanity organisation is a result of mutual relationship, friendship, and understanding. This is one of the reasons why there is excellent coordination in the delivery of services. However, even with this kind of established relationship, the UK Charity Trustees exercise their own discretion in the developmental projects in Uganda.

One important reason for the establishment of Joy For Humanity Uganda was to showcase a grassroots charity delivering services to the community with efficient processes and proper utilisation of resources for the intended target group. To showcase a model of success in the future for the country, documenting the processes and funds received in Uganda is at the centre of what is done.

Organisational Structure

Joseph Lukwago and Kevin Belcher complete the operational tasks of the charity without employing any staff. They meet on a Monthly basis with each other and on a monthly basis with the Ugandan team.

There are also a group of JFH Ambassadors who support the charity in the UK. All of the Ambassadors have visited the activities in Uganda.

Trustee Remuneration and expenses

The Trustees are not remunerated and in the year 2023 have claimed no expenses.

Objectives and aims

Joy For Humanity provides education to children and empowers Ugandan families to earn an income which allows them to meet their basic needs like shelter, healthcare, food, clothing, and education to live healthy, and dignified lives.

The objects are, for the benefit of people living in Uganda, a country found in East Africa.

- 1) To advance the education of persons in need, including orphans in Uganda by providing merit-based scholarships and assisting in the provision of facilities for education and by such other means as the trustees may determine.
- 2) The prevention or relief of Poverty and sickness in Uganda by providing education, training, healthcare projects and all necessary support designed to enable individuals to generate a sustainable income and be self-sufficient.

As the charity has developed the objectives have fallen into four areas of activity:

Education

The education environment in Uganda never fully recovered from the Covid-19 pandemic. Greater restrictions have been imposed by the Government, and the state of the economy has meant that the local parents have struggled to pay school fees for their children to attend school. During 2023, through the support of Britannia Education Trust, the new school toilets were fully completed.

The numbers attending the school have dropped from pre-pandemic levels of 650 to 400-450 students per term. This has put a tremendous financial strain on the school management. Some months it has not been fully possible to pay the teachers on time. The Trustees and family supporting the school have been providing food from their personal farm and also been cooking the food themselves. (as we write this report, in May 2024 only 50% of the current 450 students are able to pay their school fees)

Without the monthly support from the UK, it would not have been possible to maintain the excellent team of staff at the school.

Remote teaching at the weekend has continued for local children who are not able to attend Kyazanga Modern Primary School (KMPS). This has been a great encouragement to the wider community and promotes the phonics teaching method. The access to computer tablets has been such a boost for the school and community.

The school continues to struggle, so our hope for 2024 is that we will be able to increase our financial support and perhaps provide more modern equipment for the school.

We also believe that the economic growth part of our support is growing in importance to enable the local parents to be able to afford to send their children to school.

Economic Growth

Savings and Credit Organisation (SACCO) - We were able to continue to support the SACCO by supporters re-investing funds that could have been withdrawn. This SACCO continues to support many local farmers.

Chickens - This continues to be a self-funding project, but the number of chickens reared has been less due to the high cost of feed, making it a challenge to make a surplus when selling the chickens. The project is, however, continuing and working well alongside the Black Soldier Flies.

A new hatchery was provided for the Kyazanga Community by the Government in 2023. However, when we visited in November, the team was still waiting for the delivery of a generator that was being donated by a local businessman. As this is written in May 2024 the generator has arrived, but there are still some teething problems with the project. JFH have now got high-quality chickens ready to provide eggs for the hatchery when it is fully functional.

Black Soldier Flies - This project has flourished during 2023. It has become a regional centre to demonstrate the effectiveness of the project and is producing a monthly surplus.

Self Empowerment Group (SEG) - To start with, this embraced the chicken and PIG projects, but the group has responded beyond this. There are now approximately 90 family groups that are members from 4 local villages. There is a local structure supported by JFH but not led by JFH. JFH continues to offer start-up grants to families. When a family receives a grant they become a part of the SEG and are supported by other SEG members in their project. So far 100% of the investments have been successful, as the group supports and holds people accountable for the projects.

We were able to provide the groups with a portable irrigation system which means that farmers are able to grow their crops even in the dry seasons which wasn't possible before this acquisition.

The number of families part of the group more than doubled in 2023.

Without the economic growth within the community, we will not see long-term transformation, and families will not be able to pay for the educational services and health services which are available to them.

We are currently investigating other business opportunities that may enable the SEG members to work closer together on bigger projects.

Health Centre - The first phase of the health centre was completed in March 2022. In 2022/23 we raised a further £50,000 for phase 2, which consisted of more equipment. The centre became independent of the local electricity supply and is now run completely on solar power with batteries. We were also able to build staff quarters on-site to enable staff to live next to the health centre rather than at a distance. This has been a real boost for the staff. A community kitchen was also built, enabling the family to prepare food for inpatients.

We still require further funds to build the additional women's suite, including a maternity ward.

In November 2023 we launched a promotion of a reduced cost for births. This has significantly increased the number of children being born at the health centre.

The health centre continues to move towards self-sustainability. As we write this in May 2024 we are slowly reducing the amount of funds being sent on a monthly basis to support wages, and the health centre in Uganda are slowly building their reserves.

The move towards sustainability has been slower than predicted due to the economy being very bad. People cannot afford to prioritise their health. The health centre is still perceived as expensive due to the quality of health care being offered, but in reality it is a similar price to other private health care on offer in the area. To offset this perception the health team have been doing a lot of outreach into the community Eg health checks at schools or after church services as well as working with the District Health leadership and Village Health Teams.

Public Benefit

Trustees have taken account of the Charity Commission's general guidance on public benefit when reviewing aims and objectives and in planning future activities.

Background to the charity

Joseph Lukwago started JFH Uganda 16 years ago whilst still a teenager. When he moved to the UK he joined Frampton Park Baptist Church in 2016 who began a small project to support Kyazanga Modern Primary School have access to the internet. This created the opportunity for more communication and a variety of visits of people from Hackney to Kyazanga. The Ambassadors that have visited the village have caught the vision of a partnership and the charity has grown from their expanding from the original Educational support to the Health and Economic Growth Activities.

JFH UK has no ambition to grow staff or a bigger structure in the UK. We want to remain a support organisation for the team in Uganda supporting them to develop their services. We believe they know best the needs of their community but with our external support they can make this happen quicker and in better ways.

Plans for 2024

Education

Many Local parents continue to be unable to pay the full fees for the school. The number of parents that can pay is insufficient to sustain the school. Therefore we have started to target parents in cities who can afford to pay and will enable us to subsidise the local parents. Through a sponsored climb up Mount Killimajaro, the ongoing partnership with The Britannia Trust and other generous donors we are in the process of refurbishing the grounds of the school and classrooms. The grounds of the school have been paved and 3 classrooms renovated to a high standard. More parents from the Massaka are already bringing boarders to the school. The school team will now start to market the new facilities to parents in larger towns.

Economic Growth

All the current projects will be expanded and we intend to incorporate more villages. Hopefully by the end of 2024 we will have 6 villages with a Self Empowered Group. We are working with a new chicken hatchery to expand the production of chickens but this is being a lot slower than we would have liked. Hopefully this year it will make further progress. Also we hope that the sewing project will progress further this year.

Health Centre

The aim this year will be for the health centre to become self sustainable. We have slowly started to reduce the monthly funds being sent from the UK. With the reserves they now hold in Uganda they could keep

running for 8 months without any further support from us. We are encouraged by this but would hope that by the end of the year they do not need any further funds from us.

We also hope to complete the support program of supporting 150 births at a very discounted price.

At the moment we are not fundraising for phase 3 of the building as this is not necessary and do not starting that again until 2025. We have received an offer of funding to build a house for visiting ex-patriate staff to stay in.

Vision Trips

One trip is planned for 2024. A group of 9 people will be visiting on 24th June 2024. The next visit will take place on 17th Feb 2025.

Financial review and funding sources

In 2023 we successfully raised £42,400 for phase 2. This was raised through a campaign to 1,000 small trusts across the UK. Equipment was purchased in the UK and taken out and the main items of expenditure in Uganda were staff quarters and an enhanced solar power system.

The monthly individual donations for the health centre continued during the year enabling us to give ongoing support to the health centre of approximately £1,000 per month in addition to the funds for capital expenditure.

Monthly support from individuals continued for child sponsorship and school support.

In total we were able to transfer £74,020 to the team in Uganda during the year.

Reserves policy

The trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby unrestricted funds are required to:

- Cover administration and support costs in the UK without which the charity could not function to provide funds to enable projects to be undertaken at short notice.
- The trustees consider it prudent that unrestricted funds should be sufficient to cover 3 months administration and support. This amounts to £500.

Accounting and Reporting Responsibilities

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charity SORP;
- Make judgements and estimates that are reasonable and prudent;

- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

Board of Trustees

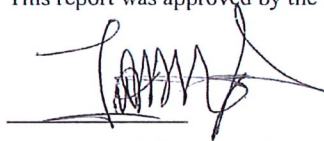
The board of trustees, who served during the year and up to the date of this report, are set out on page 1.

Independent examiner

The independent examiner Raymond Chaplin will be proposed for re-appointment.

This report has been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities.

This report was approved by the Trustees on 27th July 2024 and signed on their behalf by:



JOSEPH LUKWALE
TRUSTEE

**REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES
OF Joy For Humanity UK**

I report on the accounts for the year ended 31st December 2023 which are set out on pages nine to eleven.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is my responsibility: -

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. 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 and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view; and the report is limited to those matters set out in the statements below.

Independent Examiner's Statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention: -

- 1) which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Raymond Chaplin
Caton Fry & Co Limited
7-8 The Shrubberies
South Woodford
London
E18 1BD

Date: 12 August 2024

Joy For Humanity UK

STATEMENT OF ASSETS AND LIABILITIES
AS AT 31ST DECEMBER 2023

	2023	2022
	£	£
OTHER MONETARY ASSETS		
Gift aid claim receivable	7,874	-
	<hr/>	<hr/>
CASH FUNDS:		
CAF Bank Current	11,150	33,145
CAF Bank Deposit	42	41
	<hr/>	<hr/>
Total Cash Funds	11,192	33,186
	<hr/>	<hr/>
LIABILITIES:		
Accruals – Independent Examination Fee	(1,314)	(1,290)
	<hr/>	<hr/>
	<hr/>	<hr/>
Total Funds	17,752	31,896
	<hr/>	<hr/>



Date: 27th July 2024

Joy For Humanity UK

RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31ST DECEMBER 2023

RECEIPTS AND PAYMENTS	Unrestricted Funds	2023 Restricted Funds	Total Funds	2022 Total Funds
	£	£	£	£
Receipts				
Fundraising and donations	20,676	55,602	76,278	127,349
TOTAL RECEIPT	20,676	55,602	76,278	127,349
PAYMENT				
Fundraising costs	-	-	-	2,667
Bank interest & charges	60	-	60	165
Subscriptions	1,347	-	1,347	1,326
IT equipment for Health Centre	-	5,500	5,500	4,754
Transport costs for delivery of equipment to Uganda	-	-	-	2,907
Independent Examiners Fees	1,290	-	1,290	1,230
Sundry costs	55	-	55	51
Transfers to Uganda - General	16,000	-	16,000	9,143
Transfers to Uganda - Education	-	18,420	18,420	20,446
Transfers to Uganda – Health Building Fund	-	42,400	42,400	55,000
Transfers to Uganda – Health Ops Fund	-	12,450	12,450	13,384
Transfers to Uganda – Economic Growth	-	750	750	1,314
Transfers to Uganda – Craft Sales	-	-	-	-
TOTAL PAYMENTS	18,752	79,520	98,272	112,387
NET OF RECEIPTS/(PAYMENTS)	1,924	(23,918)	(21,884)	14,962
Cash Funds Brought Forward	40	33,146	33,186	18,224
CASH FUNDS CARRIED FORWARD	1,964	9,228	11,192	33,186

RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31ST DECEMBER 2023 (continued)

Note 1 – Restricted Funds Movement 2023

YTD Summary	Quality education	Economic Growth	Health Centre Capital	Health Centre Operational	Vision Trips	Total
	£	£	£	£	£	£
Opening Balance	5,882	118	24,984	2,091	71	33,146
Income	14,358	750	29,100	11,394	-	55,602
Transfer to Uganda	18,420	750	42,400	12,450	-	74,020
Expenditure in UK	-	-	5,500	-	-	5,500
Total expenditure	18,420	750	47,900	12,450	-	79,520
Current Balance	1,820	118	6,184	1,035	71	9,228