

**ANNUAL REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021**

**HOPE AND LIFE
MISSIONS AFRICA UK**

(Charitable Incorporated Organisation)

CHARITY REGISTRATION No: 1185616

Castle View Accounting Ltd
New Barn
Mudberry Lane
Bosham
Chichester
West Sussex
PO18 8TS

HOPE AND LIFE MISSIONS AFRICA UK

(Charitable Incorporated Organisation)

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HOPE AND LIFE MISSIONS AFRICA UK

(Charitable Incorporated Organisation)

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1185616
DATE OF REGISTRATION	4th October 2019
START OF FINANCIAL YEAR	1st January 2021
END OF FINANCIAL YEAR	31st December 2021
TRUSTEES AT 31ST DECEMBER 2021	Margaret Dorothy Bagley Theresa Marie Worrall Danielle Louise Finch
LEGAL STATUS	Charitable Incorporated Organisation
GOVERNING INSTRUMENT	CIO - Foundation Registered 4th October 2019

OBJECTS

For the public benefit, in Uganda and such other parts of the World as the Charity Trustees may from time to time determine.
a) The advancement of education. b) The advancement of the Christian Faith. c) The prevention and relief of poverty.

CORRESPONDENCE ADDRESS	Felbridge Rise Alvanley Road Helsby Frodsham WA6 9PS
PRIMARY BANKERS	Co-operative Bank Plc P.O Box 101 1 Balloon Street Manchester M60 4EP
INDEPENDENT EXAMINERS	Castle View Accounting Ltd New Barn Mudberry Lane Bosham Chichester West Sussex PO18 8TS

HOPE AND LIFE MISSIONS AFRICA UK

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TRUSTEES' REPORT FOR THE YEAR ENDED 31ST DECEMBER 2021

Introduction

It was a challenging year as the Covid 19 pandemic continued which caused restrictions in Uganda affecting education as well as people's livelihood and income. The loyal support of our UK sponsors and donors is very much appreciated. Due to the pandemic, it has been difficult to increase sponsorship or to engage in fundraising.

Sponsorship Meeting

All regular donors were invited to a Zoom meeting in July to update them as to the progress of the charity, the people they support and to give opportunity for questions. Although there was low attendance the meeting was very much appreciated by those who did attend.

Sponsorship programme in Uganda

Due to Covid restrictions, the normal education programme of everyone was affected.

Economic hardship was also caused as local businesses were affected by COVID restrictions. In addition, weather changes meant that expected yields of harvest did not occur. The team in Uganda worked hard to check on the welfare of the sponsored children and we were able to supply food and other necessities as appropriate. We also supported a teacher to visit the villages, taking learning materials to the sponsored children so that they could do some study from home. This proved to be effective as when the children did return to school, they were ready to continue with their learning rather than be affected from a period of absence from school.



Children began to return to school in stages towards the end of 2021. This provided additional challenges as term timetables were very disrupted in an effort to catch up on missed time in schools. This resulted in making the costs of education quite unpredictable as terms were run together without breaks and fees rose as schools attempted to make up on missed income as well as cope with the general increasing cost of living.

The regular monitoring of the children during the COVID restrictions proved invaluable as health checks were done and medical treatment administered as appropriate so that all remained healthy.



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TRUSTEES' REPORT (Continued)
FOR THE YEAR ENDED 31ST DECEMBER 2021

General Comments

It is the aim of the Trustees to visit at least once per year but travel restrictions due to Covid 19 made this very difficult. One of the trustees booked a flight in December 2021, but when a new variant was discovered, flights were affected so the trustee could not travel.

However, regular reports and contact were maintained with Uganda, as well as photos and videos being received showing the children thriving and happy. The Ugandan team also joined some UK trustee meetings via internet which allowed for direct communication and encouragement.

Some safeguarding training was done for the team in Uganda during 2021 which will be expanded in 2022.

Future Developments

A need for more local facilities for those with special needs has been identified.

Discussions are going on as to the possibility of supporting a deaf community in another area by funding a teacher for the deaf. During the discussions, a need for Bibles for the deaf community was identified and money was raised for that.

It has been difficult to plan ahead until the state of the pandemic is known but it is hoped to plan for further development during 2022.

Trustees' Responsibilities

The Charities Act 2011 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 CIO and of the surplus of the CIO for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the CIO. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 28 June 2021

Signed on their behalf by Trustee 

Printed Name: Theresa M. Worrall

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STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST DECEMBER 2021

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £	TOTAL 2020 £
INCOMING RESOURCES					
Incoming Resources from Generated Funds					
Donations, Grants & Legacies	3a	815	11,157	11,972	11,195
Charitable Activities	3b	480	-	480	-
Other Incoming Resources	3c	306	-	306	-
TOTAL INCOMING RESOURCES		1,601	11,157	12,758	11,195
RESOURCES EXPENDED					
Costs of Generating Funds					
Cost of Charitable Activities	4a	963	12,459	13,422	8,016
Governance Costs	4b	575	120	695	30
TOTAL RESOURCES EXPENDED		1,538	12,579	14,117	8,046
NET INCOMING (OUTGOING) RESOURCES		63	(1,422)	(1,359)	3,149
Funds Brought Forward		1,007	2,142	3,149	-
TOTAL FUNDS CARRIED FORWARD		1,070	720	1,790	3,149

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 8 to 13 form part of these financial statements.

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BALANCE SHEET
AS AT 31ST DECEMBER 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total 31-Dec-21 £	Total 31-Dec-20 £
Fixed Assets					
Tangible Assets	2	-	-	-	-
Investments	6	-	-	-	-
Total Fixed Assets		-	-	-	-
Current Assets					
Debtors & Prepayments	8	-	-	-	-
Cash at Bank and in Hand	7	1,645	720	2,365	3,149
Total Current Assets		1,645	720	2,365	3,149
Creditors: Amounts falling due within one year	9	575	-	575	-
NET CURRENT ASSETS		1,070	720	1,790	3,149
TOTAL ASSETS less current liabilities		1,070	720	1,790	3,149
Creditors: Amounts falling due in more than one year	10	-	-	-	-
NET ASSETS		1,070	720	1,790	3,149
Funds of the Charity					
General Funds		1,070	-	1,070	1,007
Restricted Funds	5	-	720	720	2,142
Total Funds		1,070	720	1,790	3,149

Approved by the Trustees on 28 June 2021

Signed on their behalf by Trustee 

Printed Name: Theresa M. Worrell

HOPE AND LIFE MISSIONS AFRICA UK
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021**

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services have been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of any voluntary help received is not included in the accounts.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

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NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST DECEMBER 2021

1. ACCOUNTING POLICIES (continued)

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Unrestricted funds

These funds can be used for the general objectives of the charity as set out in the trustees report. The movements of the unrestricted funds are given in the Statement of Financial Activities.

Restricted funds

These funds are where the donor has specified a purpose for the donation made. These restrictions often arise as a result of appeals for special offerings for specific purposes.

Designated funds

These funds are funds set aside by the trustees out of unrestricted general funds for particular purposes or projects.

Fixed Assets

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Fixtures, Fittings and Equipment

25% - Straight Line Basis

2. TANGIBLE FIXED ASSETS

The CIO held no fixed assets during this or the previous financial period.

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st December 2021 : None

31st December 2020 : None

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NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST DECEMBER 2021

3. INCOMING RESOURCES

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £	TOTAL 2020 £
a) Donations, Grants & Legacies					
Gifts & Donations		-	11,157	11,157	10,570
Gift Aid		815	-	815	625
			-		
		815	11,157	11,972	11,195
b) Charitable Activities					
Evangelism		480	-	480	-
		480	-	480	-
c) Other Incoming Resources					
Sundry Income		306	-	306	-
		306	-	306	-

4. RESOURCES EXPENDED

		Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £	TOTAL 2020 £
a) Cost of Charitable Activities					
Administrative Expenses		-	72	72	-
Bank Charges		-	140	140	110
Grants to Uganda		-	11,817	11,817	7,531
Insurance Costs		-	281	281	274
Sundry Expenses		963	-	963	40
Website Costs		-	149	149	61
		963	12,459	13,422	8,016
b) Governance Costs					
Independent Examiners Fees	9	575	-	575	-
Legal & Professional Fees		-	120	120	30
		575	120	695	30

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NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST DECEMBER 2021

5. RESTRICTED FUNDS

CURRENT FINANCIAL YEAR

	Balance 01-Jan-21 £	Income £	Expenditure £	Transfers £	Balance 31-Dec-21 £
Uganda Fund	2,142	11,157	12,579	-	720
	2,142	11,157	12,579	-	720

PREVIOUS FINANCIAL YEAR

	Balance 01-Jan-20 £	Income £	Expenditure £	Transfers £	Balance 31-Dec-20 £
Uganda Fund	-	10,187	8,045	-	2,142
	-	10,187	8,045	-	2,142

The Restricted funds are wholly represented by the charity's cash reserves and are to be expended as specified above.

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NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST DECEMBER 2021

6. INVESTMENTS

The CIO held no fixed assets investments during this or the previous financial period.

7. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-21 £	Total 31-Dec-20 £
Cash at Bank & in Hand	1,645	720	2,365	3,149
	1,645	720	2,365	3,149

8. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-21 £	Total 31-Dec-20 £
Sundry Debtors	-	-	-	-
	-	-	-	-

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-21 £	Total 31-Dec-20 £
Independent Examiners Fees	575	-	575	-
	575	-	575	-

10. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The CIO held no long term liabilities during this or the previous financial period.

11. NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total 31-Dec-21 £	Total 31-Dec-20 £
Fixed Asset Investments	-	-	-	-
Net Current Assets	1,070	720	1,790	3,149
Long Term Liabilities	-	-	-	-
	1,070	720	1,790	3,149

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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2021

12. STAFF COSTS AND NUMBERS

The CIO employed no members of staff during this or the previous financial period.

13. TRUSTEES AND OTHER RELATED PARTIES

No payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

14. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

15. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the CIO's needs. This is based on the CIO's size and the level of financial commitments held. The Trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

16. PUBLIC BENEFIT

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the CIO has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the CIO should undertake

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INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of Hope and Life Missions Africa UK on the accounts for the year ended 31st December 2021 set out on pages 6 to 13.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- state whether particular matters have come to my attention

Basis of independent examiner's statement

My examination was carried out in accordance with 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 the 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 statement below.

Independent examiner's statement

In connection with my examination, no matter 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 Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have 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.

K. Collaku MAAT
Castle View Accounting Ltd
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Mudberry Lane
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Chichester
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PO18 8TS



Date: 7th July 2022