

LOVE IN ACTION (AFRICA)
TRUSTEES' REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD 10 AUGUST 2021 TO 31 AUGUST 2022

LOVE IN ACTION (AFRICA)
FOR THE PERIOD ENDED 31 AUGUST 2022

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**LOVE IN ACTION (AFRICA)
FOR THE PERIOD ENDED 31 AUGUST 2022**

TRUSTEES ANNUAL REPORT

The Trustees present their report and the unaudited financial statements of the Charity for the period ended 31 August 2022.

REFERENCE AND ADMINISTRATIVE INFORMATION

Registered charity name:	Love in Action (Africa)
Charity registration number:	1195457
Companies House:	CE026406
Principal / Registered office:	126 Ifield Road Crawley RH11 7BW

THE TRUSTEES

The Trustees who served the Charity during the period and until the date of this report were:

Sibongile Dokotera Chair
Eleanor Mathews
Sybil Nzeribe

All trustees were appointed on 6th August 2021

All major decisions are taken collectively by the Trustees.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity was established in 2021 and was formally registered with Charities Commission and Companies House as a Charitable Incorporated Organisation on 10th August 2021. The charity is governed in accordance with its Trust Deed dated 7th August 2021.

Recruitment and appointment of trustees

Recruitment and appointment of new trustees would be in line with the Trust Deed and with the consent of the Trustees. The criteria set for the suitable candidate would be someone who is sensitive to the needs and demands of the organisation.

In order to bring a range of skills and cover the broad reach of the charity, the trustees are from backgrounds that reflect the diversity of the people that the charity works with.

Trustees induction and training

New trustees are briefed by the existing trustees on the objects and operations of the charity and are referred to the guidance for new trustees published by the Charity Commission.

In addition, all new trustees are encouraged to read the trust deed and discuss any queries arising from this with existing trustees.

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All trustees are expected to be familiar with the work of the charity and get involved in events and services regularly. The charity places emphasis on staff and volunteer development and trustees may also be sent on training courses seen as beneficial to the charity.

Trustees also discuss the future plans of the charity in relation to the objectives of the charity and ways to secure and strengthen the financial position of the charity. Plans for the charity are also put to the AGM at least once a year in which the ordinary members all have a chance to speak and vote.

Additional governance issues

The charity is funded by donations from well-wishers and support from funding organisations in the United Kingdom.

Risk review

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances. They are satisfied that systems are in place to manage exposure to the major risks.

OBJECTIVES AND ACTIVITIES

Engage - Support

The objects of the Charity are to advance education for the public benefit by providing educational support to socially and economically disadvantaged students in Zimbabwe, Africa. The Charity helps by providing school fees, educational materials and supplies for students from primary school all the way to tertiary education.

Public benefit

The Trustees confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties. All beneficiaries are chosen in accordance with the Charity's grant making policy.

Grant Making Policy

1. School headmasters in various catchment areas will be asked to identify students in their last two years of primary education who are socially or economically disadvantaged and need financial support to complete their primary education and proceed to secondary school education.
2. Parents of the identified students will be then asked to fill an application form and attend an interview with one of the Trustees.
3. The three Trustees will then meet and evaluate the application and then make funding decisions based on the availability of funds, financial needs of the families and academic merits of the students.
4. For continued support, a student should remain enrolled in his or her current course of study. Any application for course transfer will require reassessment against the eligibility criteria and may lead to funding termination. For post-secondary funding (e.g., University undergraduate, technical college) a student must maintain a fulltime enrolment and pass more than 60% of his or her enrolled study load in a Semester and not fail the same unit two (2) or more times.
5. No funding support will be provided for university post graduate studies.

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Objects of the Charity, principal activities and organisation of our work

The Charity's object and its principal activity continue to be that of supporting socially and economically disadvantaged students in Zimbabwe with their educational needs. Support includes things like school fees, uniforms, stationery, groceries and transport.

Trustees meet periodically to manage the affairs of the Charity. Sibongile Dokotera, in her capacity as chair, is responsible for and manages the day-to-day activities of the Charity.

ACHIEVEMENTS AND PERFORMANCE

The charity is currently supporting four students in primary, secondary and sixth form. Two other students are now in the process of applying for university.

FINANCIAL REVIEW

Transactions and financial position

The Statement of Financial Activity shows net income for the period of £4,840 that has been added to reserves. At 31 August 2022, the charity had current assets of £6,533. The Charity continues to rely on donations from well-wishers and is particularly grateful to those individuals and organisations who donate to it.

Reserves

The Charity's reserve policy is to carry reserves sufficient to cover at least two years of commitments.

APPROVAL

I declare, in my capacity of charity chief executive officer, that:

- The Trustees have approved the report above and
- Have authorised me to sign it on their behalf.

DocuSigned by:

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Sibongile Dokotera

23rd February 2023

**LOVE IN ACTION (AFRICA)
FOR THE PERIOD ENDED 31 AUGUST 2022**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WONDERFULLY MADE WOMAN CHARITABLE
INCORPORATED ORGANISATION ("THE CHARITY")**

I report to the charity trustees on my examination of the accounts of the charity for the period ended 31 August 2022, which comprise the statement of financial activities and statement of financial position and the related notes.

Respective responsibilities of trustees and examiner

As trustees of the Charity, 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 Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

As trustees you consider that an audit is not required for this year and that an independent examination is needed. The charity's gross income did not exceed £250,000 and I am qualified to undertake the examination by being a qualified member of The Chartered Association of Certified Accountants (ACCA).

Having satisfied myself that the charity is not subject to an audit and is eligible for independent examination, it is my responsibility to:

- 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 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 next statement.

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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 Charity as required by section 130 of the Act;
or
2. the accounts do not accord with those records.

I 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.

Strictly Accounts and Finance Ltd
Chartered Certified Accountants
1st Floor, Raydean House
15 Western Parade
Barnet, EN5 1AD

Date: 24th February 2023

LOVE IN ACTION (AFRICA)
FOR THE PERIOD ENDED 31 AUGUST 2022

STATEMENT OF FINANCIAL ACTIVITIES

		Unrestricted	2022 Restricted	Total funds
	Note	funds	funds	
		£	£	£
Income and endowments				
Donations and legacies	4	7,613	-	7,613
Charitable activities	5	-	-	-
Total income		7,613	-	7,613
Expenditure				
Charitable activities	6	2,293	-	2,293
Fund Raising activities	7	-	-	-
Governance & Other	8	480	-	480
Total expenditure		2,773	-	2,773
Net income/(expenditure)		4,840	-	4,840
Gain/(loss) on revaluation of fixed assets		-	-	-
Net movement in funds		4,840	-	4,840
Reconciliation of funds				
Total funds brought forward		-	-	-
Total funds carried forward		4,840	-	4,840

The statement of financial activities includes all gains and losses recognised in the year.

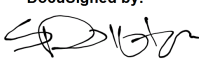
All income and expenditure derive from continuing activities.

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STATEMENT OF FINANCIAL POSITION

		2022	
		£	£
Current assets			
Cash at bank and in hand		6,533	
		<hr/>	
		6,533	
Creditors: amounts falling due within one year	9	(1,693)	
		<hr/>	
Net current assets			4,840
			<hr/>
Total assets/ (liabilities)			4,840
			<hr/>
Creditors: amounts falling due in one year			-
			<hr/>
Total net assets/ (liabilities)			4,840
			<hr/>
Funds of the charity			
Funds			4,840
			<hr/>
Total charity funds	10		4,840
			<hr/>

Approved by the Trustees on 23rd February 2023 and signed on their behalf.

DocuSigned by:

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Sibongile Dokotera
Chairperson, Board of Trustees

LOVE IN ACTION (AFRICA)
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NOTES TO THE ACCOUNTS

1. General information

The charity is a Charitable Incorporated Organisation (CIO), registered with the Charities Commission and companies house in England and Wales. The address of the registered office and other administrative information is as given in the Trustees Report.

The presentation currency of the financial statements is the Pound Sterling (£)

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Fund accounting

Unrestricted funds held by the charity are funds that can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds held by the charity represent funds where there is a contractual requirement for it to be spent on a particular purpose and returned if unspent.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

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- income from contracts for the supply of services or goods is recognised with the delivery of the contracted service or goods. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations/Gifts	7,613	—	7,613
Memberships subscriptions	-	—	-
Donated goods and facilities	-	—	-
	<hr/> 7,613 <hr/>	<hr/> - <hr/>	<hr/> 7,613 <hr/>

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NOTES TO THE ACCOUNTS
FOR THE PERIOD ENDED 31 AUGUST 2022

5. Income for charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Grants	-	-	-
Other	-	-	-
	<hr/>	<hr/>	<hr/>
	-	-	-
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

6. Expenditure on charitable activities

These comprise all the expenditure in meeting the charitable objectives including amounts spent on support costs of the direct provision of charitable service

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Student support	2,293	-	2,293
Other direct costs	-	-	-
	<hr/>	<hr/>	<hr/>
	2,293	-	2,293
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

7. Expenditure on fund raising activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Publicity and other	-	-	-
Trading costs	-	-	-
	<hr/>	<hr/>	<hr/>
	-	-	-
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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NOTES TO THE ACCOUNTS

8. Expenditure on governance & other

	2022
	£
Professional fees	480
Publicity	-
Miscellaneous	-
	<hr/>
	480
	<hr/> <hr/>

8a. Independent examination fees

	2022
	£
Fees payable to the independent examiner for:	
Independent examination	480
	<hr/>
	<hr/> <hr/>

9. Creditors: amounts falling due within one year

	2022
	£
Accruals	480
Other creditors	1,213
	<hr/>
	1,693
	<hr/> <hr/>

10. Analysis of charitable funds

Unrestricted funds

	At 10 Aug 21	Income	Expenditure	Trans	At 31 Aug 22
	£	£	£	£	£
General funds	-	7,613	(2,773)	-	4,840
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Restricted funds

	At 10 Aug 21	Income	Expenditure	Trans	At 31 Aug 22
	Restated £	£	£	£	£
	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

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11. Analysis of net assets

	Total Funds
	2021
	£
Tangible fixed assets	-
Current assets	6,533
Creditors	(1,693)
	<hr/>
Net assets	4,840
	<hr/> <hr/>

12. Taxation

The charity is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

13. Related party transactions

During the year, the charity paid £1,080 to S Dokotera, Trustee and Chair, in reimbursements for student support costs sent to Zimbabwe via her personal bank account. At 31 August 2022, £1,213 in outstanding reimbursements were owed to S Dokotera. The amount is included in creditors due in one year.

14. Trustees & key management personnel

	2022
	£
Trustees' remuneration and benefits	-

15. Going concern

There are no material uncertainties about the charity's ability to continue as a going concern for the next twelve months.