

**AMARA Aid Limited.**  
**Company limited by guarantee**

**Report of the Trustees' for Year Ended 30 November 2023**

The Trustees present their Report together with unaudited accounts for year ended 30 November 2023.

**Reference and Administrative Details**

AMARA Aid Limited  
6 Doagh Road  
Ballyclare  
BT39 9BG  
Registered Charity in Northern Ireland (NIC 102416)

**Charity Trustees/Directors**

The Charity Trustees who served during the year or who were trustees at the date of this report were

Mrs Iris Stewart (Chairperson)  
Mr Robert Logan (Vice-Chairperson)  
Mr William Stewart (Secretary)  
Dr Richard Kennedy (Treasurer)  
Mr Samuel Kirk  
Mr S Paul Stewart  
Mrs Ester Stewart (appointed Jan 2023)  
Mr Thomas Weatherup (resigned Mar 2024)

**Status**

The Charity has been accepted as a charity by the Charities Commission for Northern Ireland on the 26<sup>th</sup> August 2015 (NIC102416) and as such no provision for taxation has been made. The Trustees of the Charity are also Directors of the Limited Company for the purposes of the Companies Act 2006.

**Aims and objectives.**

The principal aim and objective of AMARA Aid Limited is the relief of poverty, the advancement of education through medical and agricultural projects and the advancement of religion initially in Tanzania and in such other places as the Trustees may decide.

The charities beneficiaries include people in East Africa inclusive of subsistence farming communities, orphans, disadvantaged people and people with medical needs. Amara aid is entirely voluntary in nature and is not aware of any private benefits flowing from any defined purpose.

**Public Benefit.**

The public benefits derived from the principal aims and objectives can be shown as follows:

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**Trustees report continued...**

- (1) the relief of poverty; The direct benefits which flow from this purpose include a number of humanitarian projects designed to improve living standards for communities suffering poverty in Tanzania and East Africa. These benefits can be demonstrated through agricultural development projects which have sought to foster and improve sustainable food production. The supply of agricultural training, materials and livestock have enabled marginal subsistence farmers to attain better yields helping to secure food production and generate additional income to relieve poverty. The benefits can also be demonstrated for vulnerable young people and orphans through the support of local efforts to provide suitable facilities and accommodation for individuals suffering extreme poverty and hardship. The beneficiaries include impoverished rural subsistence farmers and individuals and communities suffering poverty in Tanzania and East Africa. The benefits of these relief of poverty development projects for poor rural communities in Tanzania and East Africa is significant and there is no harm flowing from this purpose. There is no private benefit flowing from this purpose.
- (2) the advancement of education; The direct benefits which flow from this purpose include enhancing educational attainment and improving social development in East Africa. The benefits of this work are demonstrated through improved access to education, supply of educational resources and support for marginalised/vulnerable people. Follow up visits from AMARA AID members and feedback from the various relevant institutions provide validation of the work. The benefits of this aid e.g. advancing educational attainment for disadvantaged young people outweigh any potential harm. There is no private benefit flowing from this purpose.
- (3) the advancement of religion; The direct benefits which flow from this purpose include helping to support local East African church groups to develop facilities and services for local communities. These benefits can be demonstrated through the development of new and improved church buildings, the renovation of a church hostel for vulnerable young people and the equipping of an Anglican church run medical clinic in Tabora (Tanzania). The beneficiaries are primarily the African communities served by the local church groups that have been supported. The beneficiaries include people suffering poverty and hardship but also young people and those suffering illness, infirmity and disease. The benefits of these purposes to local communities outweigh any potential harm. There is no private benefit flowing from this purpose.

The Trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2008 to have due regard to the public benefit guidance published by The Charity Commission for Northern Ireland.

**Activities & Performance**

The principal activity of the charity is to provide medical, educational and agricultural assistance through various projects to poor communities mostly in rural areas of Tanzania. The charity is overseen by a group of 7 voluntary directors. The organisation relies on support from individual donors, groups and fund raising events including the establishment of a charity shop in the town of Larne in 2014.

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**Trustees report continued...**

Activities and projects supported to date have included the construction of a hostel, development of various agricultural improvement schemes, re-equipping a medical clinic and ongoing support of a group of orphans in East Africa

**Financial Review/Going Concern**

The Financial Statements show a deficit in the period of £5,266 (2022: Surplus £1,790)

In March 2020 the charity took steps (in line with government advice) to help contain the outbreak of COVID-19. This meant that the charity has had to curtail, or change, how it operates; the charity has been able to continue some of its activities and since reopened its charity shop.

At the time of approving the accounts, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future.

Thus the Trustees continue to adopt the going concern basis of accounting in preparing these financial statements. The charity has a net liabilities position at the year end but the trustees remain confident that sufficient resources will be available as debt finance to fund any shortfalls.


**Statement of Trustees Responsibilities**

The Trustees are responsible for the preparation of Financial Statements for each financial period which give a true and fair view of the surplus or deficit arising in the period and of the assets and liabilities of the Charity as at the end of the financial period.


The Financial Statements are to be prepared under Section 64(1) of the Charities Act (NI) 2008 and in accordance with sections 396 of the Companies Act 2006.

The Trustees are responsible for the maintenance of proper accounting records in accordance with section 386 of the Companies Act 2006 which disclose with reasonable accuracy the financial position of the Charity at any given time. They are responsible for safeguarding the assets of the Charity and for taking all necessary steps for the prevention or detection of fraud and other irregularities.

**Signed on behalf of the Trustees:**

  
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Mr William Stewart  
**Director**

Dated: 20 August 2024

  
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Mrs Iris Stewart  
**Director**

Dated: 20 August 2024