

ABUNDANT LIFE UGANDA
ANNUAL REPORT & FINANCIAL STATEMENTS
YEAR ENDED 30 SEPTEMBER 2024

ABUNDANT LIFE UGANDA

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ABUNDANT LIFE UGANDA

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2024

The Trustees of the charity present their annual report along with the unaudited financial statements for the year ended 30 September 2024.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Abundant Life Uganda is registered with the Charity Commission for Northern Ireland as per the Trust Deed dated 4 August 2018.

The Trustees who served during the year, up to the date of signature of the financial statements were:

Emily Graham (Chairperson)
Ruth Hamilton (Treasurer)
Charlotte McCluskie

None of the Trustees has any beneficial interest in the charity.

PRINCIPAL ACTIVITIES

Abundant Life Uganda is a faith-based charitable organisation which aims to alleviate poverty by sustainably supporting families in Uganda. It is run by volunteers with the purpose of maximising the amount of donations received reaching the point of need, minimising administrative charges.

In particular, the purpose of the charity is:

- 1 To share the abundant life offered via the good news of Christian message in a relevant way.
- 2 Provide sustainable relief of poverty, primarily through income generating courses and grants to allow families to become self-sufficient and build financial capacity.
- 3 Advance education through primary, secondary and tertiary level sponsorships, teacher training workshops and school renovation projects.
- 4 Provide health, hygiene and medical support through educational workshops and medical grants for urgent cases.

FINANCIAL REVIEW

During the year under review, the trustees are pleased to report that progress has been made with their aims in the current period of operation.

The principal source of income in the year under review is donations.

The financial statements show a negative financial outcome for the year with a net decrease in funds for the year of £230. This is made up of net incoming resources on unrestricted funds of £1,228 and net resources expended on restricted funds of £1,458.

Total funds held at 30 September 2024 amounted to £746 of which £746 was unrestricted funds and £Nil was restricted funds.

ABUNDANT LIFE UGANDA**TRUSTEES' ANNUAL REPORT (CONTINUED)**
FOR THE YEAR ENDED 30 SEPTEMBER 2024

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (UK GAAP).

The law applicable to charities in Northern Ireland 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 of the charity for that period.

In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008, the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 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.

POLITICAL AND CHARITABLE DONATIONS

During the year the charity made no political or charitable contributions.

The trustees' report was approved by the Board of Trustees.



Emily Graham
Chairperson

Date: 23-07-25



Ruth Hamilton
Treasurer

Date: 23-07-25

ABUNDANT LIFE UGANDA**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ABUNDANT LIFE UGANDA**

I report to the trustees on my examination of the financial statements of Abundant Life Uganda for the year ended 30 September 2024, which are set out on pages 4 to 8.

RESPECTIVE RESPONSIBILITIES OF CHARITY TRUSTEES AND EXAMINER

As the trustees of the charity, you are responsible for the preparation of the financial statements in accordance with the Charities Act (Northern Ireland) 2008.

Having satisfied myself that the financial statements of the charity are not required to be audited and are eligible for independent examination, it is my responsibility to:

- examine the financial statements under section 65 of the Charities Act;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act;
- state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

I have examined your charity financial statements as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of any unusual items or disclosures in the financial statements, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

- 1 That accounting records were not kept in accordance with section 63 of the Charities Act;
- 2 That the financial statements do not accord with those accounting records;
- 3 That the financial statements do not comply with the accounting requirements of the Charities Act;
- 4 That there is further information needed for a proper understanding of the financial statements to be reached.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Johnston Kennedy DFK
Chartered Accountants
10 Pilots View
Heron Road
Belfast
BT3 9LE

Date: 23/07/2025

ABUNDANT LIFE UGANDA

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income from:					
Donations and legacies	2	1,981	15,570	17,551	15,408
Total income		<u>1,981</u>	<u>15,570</u>	<u>17,551</u>	<u>15,408</u>
Expenditure on:					
Charitable activities	3	-	17,028	17,028	18,172
Other costs	4	753	-	753	1,339
Total expenditure		<u>753</u>	<u>17,028</u>	<u>17,781</u>	<u>19,511</u>
Net income/(expenditure) before transfers		<u>1,228</u>	<u>(1,458)</u>	<u>(230)</u>	<u>(4,103)</u>
Transfers between funds		(1,458)	1,458	-	-
Net income/(expenditure) for the year		<u>(230)</u>	<u>-</u>	<u>(230)</u>	<u>(4,103)</u>
Fund balances at 01 October 2023		976	-	976	5,079
Fund balances at 30 September 2024		<u><u>746</u></u>	<u><u>-</u></u>	<u><u>746</u></u>	<u><u>976</u></u>

The notes on pages 6 to 8 form part of these financial statements


ABUNDANT LIFE UGANDA

STATEMENT OF ASSETS AND LIABILITIES
AS AT 30 SEPTEMBER 2024

		2024		2023	
	Note	£	£	£	£
Current Assets					
Debtors	6	717		1,534	
Bank and cash balances		998		797	
		<u>1,715</u>		<u>2,331</u>	
Creditors: due within one year					
Accruals and deferred income		969		1,355	
		<u>969</u>		<u>1,355</u>	
Net Current Assets			746		976
Net Assets			<u>746</u>		<u>976</u>
			<u><u>746</u></u>		<u><u>976</u></u>
Income Funds					
Unrestricted Funds - General			746		976
Restricted Funds - Income		-		-	
- Capital		-		-	
		<u>-</u>		<u>-</u>	
			-		-
Retained Reserves	7		<u>746</u>		<u>976</u>
			<u><u>746</u></u>		<u><u>976</u></u>

The financial statements were approved by the Trustees on 23-07-25 and signed on their behalf by:


 Emily Graham
 Chairperson


 Ruth Hamilton
 Treasurer

The notes on pages 6 to 8 form part of these financial statements

ABUNDANT LIFE UGANDA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

1 Principal accounting policies

Set out below are the principal accounting policies which have been adopted in the compilation of the Statement of financial activities and the Balance sheet.

1.1 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds are unrestricted funds earmarked by the trustees for particular future projects or commitments.

Restricted funds are subject to specific conditions by donors as to how they may be used.

1.2 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that the income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.3 Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the 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.

ABUNDANT LIFE UGANDA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2024

2 Donations and legacies	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Donations and gifts	1,981	12,214	14,195	14,141
Gift Aid on donations and gifts	-	3,356	3,356	1,267
	<u>1,981</u>	<u>15,570</u>	<u>17,551</u>	<u>15,408</u>
	<u><u>1,981</u></u>	<u><u>15,570</u></u>	<u><u>17,551</u></u>	<u><u>15,408</u></u>

3 Cost of charitable activities	2024	2023
	£	£
School fees, uniforms & supplies	15,069	11,600
School activities	230	430
Living expenses	408	605
Medical	77	2,990
Transport	353	720
Uni Course & Fees	-	228
Sundry	807	292
Foreign exchange	84	1,307
	<u>17,028</u>	<u>18,172</u>
	<u><u>17,028</u></u>	<u><u>18,172</u></u>

4 Other expenditure	2024	2023
	£	£
Travel	-	304
Web design	30	31
Accountancy	514	470
Bank fees	209	534
	<u>753</u>	<u>1,339</u>
	<u><u>753</u></u>	<u><u>1,339</u></u>

5 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

ABUNDANT LIFE UGANDA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2024

6 Debtors			2024	2023
			£	£
Gift Aid claims			717	1,534
			<u>717</u>	<u>1,534</u>
			<u><u>717</u></u>	<u><u>1,534</u></u>
7 Reserves	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
Reserves b/fwd	976	-	976	5,079
Net movement in funds	(230)	-	(230)	(4,103)
Reserves c/fwd	<u>746</u>	<u>-</u>	<u>746</u>	<u>976</u>
	<u><u>746</u></u>	<u><u>-</u></u>	<u><u>746</u></u>	<u><u>976</u></u>
8 Analysis of net assets between funds	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
Current assets	1,715	-	1,715	2,331
Current liabilities	(969)	-	(969)	(1,355)
Total funds	<u>746</u>	<u>-</u>	<u>746</u>	<u>976</u>
	<u><u>746</u></u>	<u><u>-</u></u>	<u><u>746</u></u>	<u><u>976</u></u>