

REGISTERED COMPANY NUMBER: 08073510 (England and Wales)
REGISTERED CHARITY NUMBER: 1150774

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 June 2021
for
AMAHA WE UGANDA (UK).

AMAHA WE UGANDA (UK).

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for the Year Ended 30 June 2021**

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AMAHA WE UGANDA (UK).

Report of the Trustees for the Year Ended 30 June 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

1. The relief of poverty among people in Uganda and surrounding countries in particular but not exclusively by:
 - a. The provision of education and training;
 - b. The provision of micro finance; and
 - c. The conservation, protection and improvement of the physical and natural environment.
2. To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.
3. The advancement of the education of the public in the United Kingdom, especially young people, regarding poverty and the needs of those in poverty in Africa.
4. To further such other charitable purposes for the public benefit as are exclusively charitable according to the laws of England and Wales as the trustees may from time to time determine.

Mission Statement

We have developed a mission statement as follows:-

Led by faith, together we enable our brothers and sisters in Christ to sow seeds of hope among communities in Uganda - developing leaders of integrity and empowering groups to overcome poverty and injustice through fellowship, training, projects and microfinance.

Public benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing its objectives and future activities. Publication of the charity's activities on its web site and active engagement of the supporting churches in the mission leads to greater understanding in both communities.

Grantmaking

The charity undertakes its work by making grants to Amaha We Uganda - a locally constituted Non Governmental Organisation ("NGO"), based in Kasese in south western Uganda.

Grants are made for a variety of purposes including -

- Supporting the local administration costs of the NGO team
- Approved project expenditures
- Micro finance loans to Women's groups

Volunteers

The Trustees are grateful to its volunteers who help with fund raising and also visiting Uganda, at their own expense, to monitor the work of the local NGO.

AMAHA WE UGANDA (UK).

Report of the Trustees for the Year Ended 30 June 2021

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year, grants totalling £26,339 were made to the NGO comprising the following:

	Unrestricted £	Designated £	Restricted £	Total £	2020 £
NGO Support	11,980	-	-	11,980	16,433
Specific support provided Diocesan Conference (Kasese)	-	-	-	-	2,342
Street kids support	-	1,000	1,200	2,200	-
Appeal (Covid-19)	-	-	313	313	-
Trees	-	-	1,000	1,000	8,063
Revolving fund/Micro Finance	-	-	3,995	3,995	-
A Grace Ministry	-	-	1,450	1,450	1,137
	-	-	5,401	5,401	7,038
Total	11,980	1,000	13,359	26,339	35,014

Last year we decided to focus our fundraising efforts on the Tree nurseries, recognising the importance of planting native trees on the slopes of the Rwenzori attempting to minimise the effect of climate change and deforestation. The latter had been significant in contributing to the impact of floods on soil erosion and destruction of homes and livelihoods. The Covid-19 pandemic continued to have a significant impact in the area and the women's small market businesses due to lockdowns. We continued to raise funds through an emergency appeal in order to feed the vulnerable in partnership with local churches in the South Rwenzori. We also moved forward in our development plans and in January 2021 gave seed to women's groups for planting and preventing famine in the next season.

Micro finance loans: Covid-19 impacted hugely on the ability of the women to repay their loans due to loss of business during lockdown. Therefore the repayment rate on microfinance loans has been much lower in 2020-2021. We expect this situation to improve as Uganda unlocks and markets reopen and we await a full review by our NGO team on the collectability of these loans following the pandemic.

As at the end of June 2021, the Micro Finance fund had a balance of £13,637 (UGX 61.37 m) (2020 - £14,726 (UGX 66.3m)). Loans, when repaid locally, are recycled to new projects and groups. The changing exchange rate has affected the sterling equivalents for these loans.

Fundraising activities

During 2020-2021 we continued our emergency fundraising to support the street boys who had lost all their work opportunities and we raised enough to feed the boys twice a week, extending that outreach to include the street boys in Bwera. We had a stall at the Shepherds Market which raised awareness of the charity and raised additional funds. We also continued to sell trees as Christmas gifts.

Another zoom quiz night was held to raise money for general funds.

Achievements of last 12 months:

To underpin the work of the Charity, the Trustees have also engaged in the following activities:

- We have continued to maintain and update our website regularly changing the format to make it more user friendly. A member of the trustees took part in a webinar to learn more about hashtagging and using key phrases to raise the profile of AWU on the web. We also used Instagram and facebook more effectively to promote and inform. The local NGO team, continue to provide photographic material which contribute to various social media platforms and provide accountability for the money spent. Fundraising sections of the web are updated approximately every 6 months.

AMAHA WE UGANDA (UK).

Report of the Trustees for the Year Ended 30 June 2021

- We have continued to maintain and update our website regularly changing the format to make it more user-friendly. We continue to maintain and develop our links with the Kasese team, women's groups and Street Children support and training.
- By April 2021, 23,630 saplings had been delivered to the surrounding community for planting. All recipients had been trained in the management of these trees. We partnered with the new Bishop in supporting his vision of having 13 tree nurseries, one in each archdeaconry. Our ability to contribute towards the cost of these depends on the funds we are able to raise towards the tree project. To date (June 2021) we have three.
- The NGO got permission from the local Kasese office to meet with the street boys, socially distanced, so they could continue to give out food parcels and soap.
- In March 2021 seed from a very bountiful harvest was paid back and paid forward to other groups for planting.
- In October 2020 a new cohort of tailors and hairdressers started their training at The Good Samaritan Building and they graduated in December 2020.
- William joins in church zoom meetings at St Mary's Ash Vale and sends us videos on whatsapp to keep the UK trustees well informed.

FINANCIAL REVIEW

Financial review

The principal funding sources are i:) the parish and parishioners of Wisley with Pyrford and ii): the parish and parishioners of Ash Vale. During the year some £17,073 (2020 - £10,971) was received from these sources including the sums raised for specific project funding and from gift days.

Outturn for the year

The year shows a surplus of income on the Unrestricted fund of £2,282 (2020 - £3,180 shortfall) before inter fund transfers. We had planned to benefit from increasing the amount of local funding that the NGO could raise, but this continues to be very difficult. Essentially, our general contributions are funding some 80% of the salary and general costs of the NGO; anything above this is treated as a project for which special funding is sought.

The running costs of support were in line with expectations.

The current level of support for the NGO indicates a need for £12,000 - £16,000 per annum (before local challenge) to cover administration and other support costs and further sums for projects as and when approved. This has provided possible with the continuing generous support of the parishes of Wisley with Pyrford and Ash Vale; this support is expected to continue for a further two years when Wisley with Pyrford will want to review the position.

Reserves policy

The Trustees aim to have sufficient funds in hand to cover 12 months operational work by the local NGO or approximately £16,000 max before Local Challenge contribution. The current level of unrestricted and designated funds is £13,518.

As the Charity currently has no UK or management expenditure (apart from its website), this policy enables us to provide some assurance to the local Kasese team.

The restricted funds of £8,435 represent monies raised by supporters of the Charity for specific projects not yet paid over or allocated.

AMAHA WE UGANDA (UK).

**Report of the Trustees
for the Year Ended 30 June 2021**

FUTURE PLANS

The Trustees have agreed to focus their activities on the following for the coming year:

- To continue to support the development of the tree nurseries in each archdeaconary through providing the funds for the initial cost if we are able to raise the money. To continue with training recipients of the saplings. To continue to feed the street boys and support the NGO in their attempts to reunite boys with their families
- A new lockdown in July 2021 meant we needed to focus on supporting vulnerable families and street boys in getting enough to eat.
- Look for ways to further assist the NGO to meet both the local challenge we have set but also the local needs of the people.
- Look for ways to broaden the base of the Charity and expand its work.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, its Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08073510 (England and Wales)

Registered Charity number

1150774

Registered office

C/o Brayne, Williams & Barnard Limited
Rosemount House
Rosemount Avenue
West Byfleet
Surrey
KT14 6LB

Trustees

R D Hewitt - Chartered Accountant H Lambert - Lecturer (appointed 14 January 2022)
J N Lambert - Minister of Religion C A Osborne - Management Consultant & Author
A M Sanderson - Director V K Turner - Minister of Religion
J Vella - Teacher (retired) I Smale - Minister of Religion

Independent Examiner

Paul Williams
Brayne, Williams & Barnard Limited
Rosemount House
Rosemount Avenue
West Byfleet
Surrey
KT14 6LB

Mar 19, 2022

Approved by order of the board of trustees on and signed on its behalf by:



R D Hewitt - Trustee

**Independent Examiner's Report to the Trustees of
Amaha We Uganda (Uk).**

Independent examiner's report to the trustees of Amaha We Uganda (Uk). ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act;
or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and 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.

Paul Williams

Paul Williams (Mar 19, 2022 10:08 GMT)

Paul Williams
Brayne, Williams & Barnard Limited
Rosemount House
Rosemount Avenue
West Byfleet
Surrey
KT14 6LB

Date: Mar 19, 2022

AMAHA WE UGANDA (UK).

**Statement of Financial Activities
for the Year Ended 30 June 2021**

	Notes	Unrestricted funds £	Restricted funds £	30.6.21 Total funds £	30.6.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	14,838	9,520	24,358	23,594
Other trading activities	3	1,112	3,396	4,508	9,274
Investment income	4	2	-	2	26
Total		15,952	12,916	28,868	32,894
EXPENDITURE ON					
Raising funds		322	-	322	-
Charitable activities					
Administration and support costs of Uganda NGO		11,980	-	11,980	17,933
Project expenses		1,000	13,359	14,359	17,081
Other		368	-	368	442
Total		13,670	13,359	27,029	35,456
NET INCOME/(EXPENDITURE)		2,282	(443)	1,839	(2,562)
Transfers between funds	8	(25)	25	-	-
Net movement in funds		2,257	(418)	1,839	(2,562)
RECONCILIATION OF FUNDS					
Total funds brought forward		11,261	8,853	20,114	22,676
TOTAL FUNDS CARRIED FORWARD		13,518	8,435	21,953	20,114

The notes form part of these financial statements

AMAHA WE UGANDA (UK).

**Balance Sheet
30 June 2021**

	Notes	Unrestricted funds £	Restricted funds £	30.6.21 Total funds £	30.6.20 Total funds £
CURRENT ASSETS					
Debtors	7	1,366	-	1,366	860
Cash in hand		12,152	8,435	20,587	19,254
		13,518	8,435	21,953	20,114
NET CURRENT ASSETS					
		13,518	8,435	21,953	20,114
TOTAL ASSETS LESS CURRENT LIABILITIES					
		13,518	8,435	21,953	20,114
NET ASSETS					
		13,518	8,435	21,953	20,114
FUNDS					
Unrestricted funds:					
General fund	8			3,418	161
Transport fund				8,652	8,652
Project Funding				1,448	2,448
				13,518	11,261
Restricted funds:					
Mission costs (VT)				2,013	2,013
Satellite dish / Comms project				283	283
Good Samaritan centre				5,047	5,047
A Grace Ministry				138	851
Appeal: Tree Planting				785	659
Street boys				169	-
				8,435	8,853
TOTAL FUNDS					
				21,953	20,114

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

AMAHA WE UGANDA (UK).

**Balance Sheet - continued
30 June 2021**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on
Mar 19, 2022 and were signed on its behalf by:

.....
RD Hewitt - Trustee

The notes form part of these financial statements

AMAHA WE UGANDA (UK).

Notes to the Financial Statements for the Year Ended 30 June 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Charitable activities

The charitable activities relate to making grants to Amaha We Uganda NGO in Kasese Uganda. Payments are approved on a calendar quarter basis and paid at the start of each quarter.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Some of these funds have been designated by the Trustees, but this is an administrative label and the funds can be re-allocated if need be.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	30.6.21	30.6.20
	£	£
Donations through Churches	17,073	10,971
General donations	2,597	3,809
Gift aid	-	2,196
Friendship scheme subscriptions	-	715
A Grace Ministry	4,688	5,903
	24,358	23,594

AMAHA WE UGANDA (UK).

Notes to the Financial Statements - continued
for the Year Ended 30 June 2021

3. OTHER TRADING ACTIVITIES

	30.6.21	30.6.20
	£	£
Appeal: Tree Planting	3,271	1,182
Materials for Good Samaritan centre	-	5
Sale of Calendars	822	432
Appeal: No money - No food	-	5,403
Quiz Nights	290	1,132
Gift aid	-	912
Appeal: Wheelchair	-	200
Misc causes	-	8
Appeal: Food	125	-
	<u>4,508</u>	<u>9,274</u>

4. INVESTMENT INCOME

	30.6.21	30.6.20
	£	£
Deposit account interest	<u>2</u>	<u>26</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2021 nor for the year ended 30 June 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2021 nor for the year ended 30 June 2020.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	14,780	8,814	23,594
Other trading activities	1,057	8,217	9,274
Investment income	26	-	26
	<u>15,863</u>	<u>17,031</u>	<u>32,894</u>
EXPENDITURE ON			
Charitable activities			
Administration and support costs of Uganda NGO	17,933	-	17,933
Project expenses	700	16,381	17,081
Other	410	32	442
	<u>19,043</u>	<u>16,413</u>	<u>35,456</u>
NET INCOME/(EXPENDITURE)	(3,180)	618	(2,562)
Transfers between funds	185	(185)	-

AMAHA WE UGANDA (UK).

Notes to the Financial Statements - continued
for the Year Ended 30 June 2021

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Net movement in funds	(2,995)	433	(2,562)

RECONCILIATION OF FUNDS

Total funds brought forward	14,256	8,420	22,676
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TOTAL FUNDS CARRIED FORWARD

	11,261	8,853	20,114
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7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.21 £	30.6.20 £
Gift aid receivable	1,366	860

8. MOVEMENT IN FUNDS

	At 1.7.20 £	Net movement in funds £	Transfers between funds £	At 30.6.21 £
Unrestricted funds				
General fund	161	3,282	(25)	3,418
Transport fund	8,652	-	-	8,652
Project Funding	2,448	(1,000)	-	1,448
	11,261	2,282	(25)	13,518
Restricted funds				
Mission costs (VT)	2,013	-	-	2,013
Satellite dish / Comms project	283	-	-	283
Good Samaritan centre	5,047	-	-	5,047
A Grace Ministry	851	(713)	-	138
Appeal: Tree Planting	659	126	-	785
Appeal: Food	-	(25)	25	-
Street boys	-	169	-	169
	8,853	(443)	25	8,435
TOTAL FUNDS	20,114	1,839	-	21,953

AMAHA WE UGANDA (UK).

Notes to the Financial Statements - continued
for the Year Ended 30 June 2021

8. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	15,952	(12,670)	3,282
Project Funding	-	(1,000)	(1,000)
	<u>15,952</u>	<u>(13,670)</u>	<u>2,282</u>
Restricted funds			
Miscellaneous restricted payments	1,050	(1,050)	-
A Grace Ministry	4,688	(5,401)	(713)
Appeal: Tree Planting	4,121	(3,995)	126
Cow fund	400	(400)	-
Diocoesan Conference	1,200	(1,200)	-
Apeal: Food	975	(1,000)	(25)
Street boys	482	(313)	169
	<u>12,916</u>	<u>(13,359)</u>	<u>(443)</u>
TOTAL FUNDS	<u>28,868</u>	<u>(27,029)</u>	<u>1,839</u>

Comparatives for movement in funds

	At 1.7.19 £	Net movement in funds £	Transfers between funds £	At 30.6.20 £
Unrestricted funds				
General fund	456	(980)	685	161
Transport fund	9,352	(700)	-	8,652
Project Funding	4,448	(1,500)	(500)	2,448
	<u>14,256</u>	<u>(3,180)</u>	<u>185</u>	<u>11,261</u>
Restricted funds				
Miscellaneous restricted payments	31	(43)	12	-
Cable Funds	446	-	(446)	-
Mission costs (VT)	2,013	-	-	2,013
Satellite dish / Comms project	425	-	(142)	283
Good Samaritan centre	5,505	(500)	42	5,047
A Grace Ministry	-	851	-	851
Appeal: No Money - No Food	-	(392)	392	-
Appeal: Wheelchair	-	43	(43)	-
Appeal: Tree Planting	-	659	-	659
	<u>8,420</u>	<u>618</u>	<u>(185)</u>	<u>8,853</u>
TOTAL FUNDS	<u>22,676</u>	<u>(2,562)</u>	<u>-</u>	<u>20,114</u>

AMAHA WE UGANDA (UK).

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2021**

8. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	15,863	(16,843)	(980)
Transport fund	-	(700)	(700)
Project Funding	-	(1,500)	(1,500)
	<u>15,863</u>	<u>(19,043)</u>	<u>(3,180)</u>
Restricted funds			
Miscellaneous restricted payments	927	(970)	(43)
Good Samaritan centre	5	(505)	(500)
A Grace Ministry	7,889	(7,038)	851
Appeal: No Money - No Food	6,171	(6,563)	(392)
Revolving Fund/Micro Finance	1,137	(1,137)	-
Appeal: Wheelchair	243	(200)	43
Appeal: Tree Planting	659	-	659
	<u>17,031</u>	<u>(16,413)</u>	<u>618</u>
TOTAL FUNDS	<u><u>32,894</u></u>	<u><u>(35,456)</u></u>	<u><u>(2,562)</u></u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2021.

Amaha We Uganda Limited Financial Statements 30.06.21

Final Audit Report

2022-03-19

Created:	2022-03-18
By:	Team BWB (admin@bwbca.com)
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