

Friends of African International Christian Ministry
(Christian Development Uganda from January 2022)

Trustees Annual Report

For the Year ended 31st December 2021

Charity Number: 1011451

Principal Address: Greenleas, Orchard Way, Cranbrook, Kent TN17 3LN

Names of Trustees who managed the Charity during the Year

- | | |
|------------------------------|---------------------------------|
| 1. Miss Esther Byrom | 7. Mr M. Peachey |
| 2. Miss E. Glasgow | 8. Mrs C. Potter |
| 3. Mrs G. Henderson | 9. Rev R. Smith |
| 4. Mr M. Henderson | 10. Mr C. Townsend (Chairman) |
| 5. Mr M.W. Lloyd (Treasurer) | 11. Mrs S. Townsend (Secretary) |
| 6. Mrs H. Peachey | |

Bankers: CAF Bank Ltd, 25 Kings Hill Avenue, West Malling, Kent ME19 4JQ

Independent Examiner:

Rev Canon John A. Tapper FCA, Mill Cottage, Mill Lane, Sissinghurst, Kent TN17 2HX

Type of Governing Document

The Charity is governed by a Deed of Trust dated 17th May 1992, and Deed of Variation dated 29th April 2006.

How the Charity is Constituted: As a Trust.

Charity Trustee Selection method

New Trustees are appointed at the invitation of existing Trustees.

The objects of the charity

To promote any charitable purpose for the benefit of the inhabitants of Uganda and other parts of Africa, including the advancement of education, the relief of poverty, sickness and distress, the preservation and protection of health, and the advancement of religion.

Summary of the Main Activities in relation to the Objects

Friends of A.I.C.M. was founded to support through grants of the work of African International Christian Ministry (A.I.C.M.) a charity based in Kabale, southern Uganda. A.I.C.M. is incorporated as an N.G.O. in Uganda (registration number INDR 299913NB) and has its own Trustees and management staff and runs the A.I.C.M. College of Science & Technology for the benefit of several hundred local youths. It also supported the Batwa people by education and the provision of basic necessities. It supported Women's Groups in the area, a Health Centre, and through a Sponsorship Programme, twenty vulnerable children in local schools and in the A.I.C.M.

College of Science & Technology. During 2021 A.I.C.M. was partnered with Pilot Light Foundation in a project to support improvements to living conditions in the area.

During 2021 the new primary school building project at Murubindi was completed, with the construction of a teachers' house.

The Coronavirus Disease 19 emergency made the normal work of A.I.C.M. very difficult, at best, causing the schools to be closed all year and making travel and transport difficult for extended periods. As in 2020, money provided for school fees for sponsored students has had to be used to support their education in other ways. Similarly, money sent to support the primary schools has had to be spent on supporting the communities instead.

The UK charity is entirely run by volunteers, and seeks donations from any individual or organisation that wishes to support its work. Almost 99% of F.A.I.C.M.'s expenditure in 2021 was paid to A.I.C.M. or other agencies in Uganda in grants. The remaining 1% represents the Friends' own running expenses, 50% of which were covered by specific donations.

As in 2020, Trustees' tours of inspection were prevented by the coronavirus-19 crisis.

The trustees met by Zoom in February and in April (twice). The A.G.M. was held in June by Zoom. The trustees met in September at Witney and by Zoom in November (twice). Newsletters were published in March and September.

Problems with the management of A.I.C.M. had been apparent since the summer and at the November meetings it was reluctantly decided to terminate our relationship with A.I.C.M. It was also decided to change our name to Christian Development Uganda with effect from 1st January 2022. We have continued to fulfil the objectives above, though through other agencies. We thank our new patron, the Right Reverend Paul Butler, Bishop of Durham, for his support during what turned out to be a difficult year.

The trustees have had regard to the guidance issued by the Charity Commission on public benefit. The trustees have given consideration to the major risks to which the charity is exposed and satisfied themselves that systems or procedures are established in order to manage those risks. There were no serious incidents during 2020 that should have been reported to the Charity Commission for England and Wales but were not.

Financial review of the year 2021

It is the policy of Friends of A.I.C.M. to maintain a reserve sufficient to pay the salaries of A.I.C.M. staff in Uganda for six months or more, which has been possible this year (2021) due to a very generous legacy.

M.W. Lloyd (Treasurer)

25th June 2022

RESTRICTED FUNDS 2021

*

	2021	2020
ALTERNATIVE GIFTS (Restricted)		
Balance BF	2,645.00	2,148.00
Gifts received	2,269.00	3,684.00
To AICM - Alternative gifts	4,638.00	3,187.00
Income less expenditure	-2,369.00	497.00
Balance CO	276.00	2,645.00
BATWA (Restricted)		
Balance BF	2,240.98	1,692.00
Gifts received - SOs	1,171.00	1,176.00
- Donations	500.02	3,580.98
Transfer from General		70.00
To AICM - Batwa support	2,976.00	4,278.00
Income less expenditure	-1,304.98	548.98
Balance CO	936.00	2,240.98
MURUBINDI (Restricted)		
Balance BF	4,365.00	17,540.00
Gifts received	1,500.00	31,518.00
Tax refund		2,300.00
To AICM	20,500.00	48,000.00
Transfer from General	21,000.00	1,007.00
Income less expenditure	2,000.00	-13,175.00
Balance CO	6,395.00	4,365.00
SPONSORSHIP (Restricted)		
Balance BF	3,187.00	3,707.00
Gifts received - SOs	6,748.00	6,522.00
- Donations	200.00	0.00
To AICM - Student sponsorship	5,732.00	7,042.00
To ACCT* - Student sponsorship	1,652.42	
Income less expenditure	-436.42	-520.00
Balance CO	2,750.58	3,187.00
*African College of Commerce & Technology - Fees for eight students who transferred from AICM CST were paid direct in December.		
TEACHERS & EXTENSION WORKERS (Restricted)		
Balance BF	2,637.00	3,893.00
Gifts received - SOs	350.00	420.00
- Donations	5.00	8,222.00
Tax refund		1,656.00
To AICM - Salaries	2,992.00	11,554.00
Income less expenditure	-2,637.00	-1,256.00
Balance CO	0.00	2,637.00
CORONAVIRUS-19 EMERGENCY		
Balance B/F	470.62	0.00
Gifts received - Donations	8,984.67	8,060.62
To AICM	7,645.00	7,590.00
Income less expenditure	1,339.67	470.62
Balance CO	1,810.29	470.62

A balance was carried over into 2022 because we collected rather more than AICM needed for their CVD-19 relief programme. This balance was spent on health interventions early in 2022.

GENERAL FUND (SUMMARY)

Balance BF	11,492.64	4,631.61
Income	67,555.91	45,594.23
Expenditure - Expenses	1,064.43	1,728.20
- To AICM etc	41,983.00	35,928.00
Transfer to Murubindi	21,000.00	1,077.00
Income less expenditure	3,508.48	6,861.03
Balance CO	15,001.12	11,492.64

GRAND TOTAL

Brought forward	27,038.24	33,611.61
Receipts	89,283.60	112,733.83
Expenditure	89,182.85	119,307.20
Income less expenditure	100.75	-6,573.37
Carried over	27,138.99	27,038.24

GENERAL FUND (DETAIL)

INCOME	2021	2020
Gifts received - SOs	18,931.74	18,997.52
- Donations	12,239.37	17,861.15
- Legacy	30,000.00	
Tax refund (Dec20-Aug21)	6,384.48	8,733.08
Interest	0.32	2.48
Income total	67,555.91	45,594.23

In February we received £30,000 from the estate of one of our founders, the Rev'd Canon Trevor Williams.

GRANTS TO AICM etc

Salaries	35,036.00	31,302.00
General Overheads	6,647.00	3,240.00
Audit fee		799.00
Repairs		167.00
CST		420.00
Dentaidd	300.00	
Total grants	41,983.00	35,928.00

EXPENSES

Bank charges	329.50	200.00
Website, phone & software	198.00	180.00
Stationery and Newsletters	536.93	910.20
Trustee travel & expenses		438.00
Total expenses	1,064.43	1,728.20

Total expenditure	43,047.43	37,656.20
Transfer to Murubindi	21,000.00	1,007.00
Transfer to Batwa		70.00
Brought forward	11,492.64	4,631.61
Income less expenditure and transfers	3,508.48	6,861.03
Carried over	15,001.12	11,492.64

BALANCE SHEET AS AT 31st DECEMBER 2021

	Assets	2020
CAF Current Account	24,049.64	23,949.21
CAF Gold Account	3,089.35	3,089.03
	27,138.99	27,038.24
	Liabilities	
Alternative Giving	276.00	2,645.00
Batwa	936.00	2,240.98
Sponsorship	2,750.58	3,187.00
TEW	0.00	2,637.00
Murubindi	6,365.00	4,365.00
Coronavirus-19	1,810.29	470.62
Sub total	12,137.87	15,545.60
General Fund	15,001.12	11,492.64
	27,138.99	27,038.24

Independent Examiner's Report
To the Trustees of the Christian Development Uganda
(Known until January 2022 as the Friends of AICM)
For the year ended 31st December 2021
Charity no 1011451

Responsibilities

The Trustees are responsible for preparing the Financial Statements. The Trustees consider that an Audit is not required under the Provisions of the Charities Act 2011, but that an Independent Examination is required. That examination includes:

- 1) Examination of the Accounts under S 145 of that Act
- 2) Following the procedures laid down in the general directions given by the Charity Commission under S 145(5)(b) of that Act
- 3) Stating whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination included a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also included reconciliation with the bank statements and with paying in and other vouchers. Explanations of any large or unusual transactions were sought from the Trustees. However the procedures outlined do not constitute an Audit, and consequently no opinion is given as to whether the accounts present a "true and fair view", and my Report is limited to those matters set out in the next paragraph.

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 (a) to keep accounting records in accordance with S130 of the Charities Act, and (b) to prepare accounts which accord with the accounting records and to comply with the requirements of the Act, have not been met.
- 2) To which, in my opinion, attention should be drawn in order for a proper understanding of the Accounts to be reached.

J A Tapper FCA
Mill Cottage, Mill Lane, Sissinghurst, Kent, TN17 2HX.

4th May 2022