

Christian Development Uganda
(formerly Friends of African International Christian Ministry)

Trustees Annual Report

For the Year ended 31st December 2022

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:

Mr J.V. Gould 18 Manor Way, Kidlington, Oxford OX5 2BD

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

Christian Development Uganda supports through grants the work of Word And Deed Uganda (WADU) a charity based in Kabale, southern Uganda which is incorporated as an N.G.O. in Uganda (registration number INDR 16001 5236NB). It supports Batwa people and other rural poor through evangelism, education, health and nutrition monitoring and the provision of basic necessities. Through a Sponsorship Programme, eleven needy children are supported in secondary education.

The UK charity is entirely run by volunteers, and seeks donations from any individual or organisation that wishes to support its work. Over 95% of Christian Development Uganda's expenditure in 2022 was paid to WADU or other agencies in Uganda in grants. The remainder (under 5%) represents Christian Development Uganda's own running expenses, 84% of which were covered by specific donations.

The trustees met by Zoom in January, March and November and in person at Witney in June after the AGM. News bulletins were issued in January, February and April and a Newsletter was published in October.

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 2022 that should have been reported to the Charity Commission for England and Wales but were not.

Financial review of the year 2022

It is the policy of Christian Development Uganda to maintain a reserve sufficient to pay the running costs of WADU in Uganda for six months or more. During the first half of 2022 the reserves were insufficient to provide that level of confidence but much increased regular giving and a very generous donation from St. Ebbe's Church in Oxford have since corrected the situation.

M.W. Lloyd (Treasurer)

29th May 2023

CHRISTIAN DEVELOPMENT UGANDA (formerly Friends Of The African International Christian Ministry)

STATEMENT OF FINANCIAL ACTIVITIES

For the Year ended 31 December 2022

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	TOTAL 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	TOTAL 2021 £
<u>Income from:</u>						
Donations and legacies	42,816.83	50,478.40	93,295.23	67,555.59	21,727.69	89,283.28
Charitable activities	-	-	-	-	-	-
Investments	26.02	-	26.02	0.32	-	0.32
Total income	42,842.85	50,478.40	93,321.25	67,555.91	21,727.69	89,283.60
<u>Expenditure on:</u>						
Raising funds	-	-	-	-	-	-
Charitable activities	(30,559.56)	(36,884.20)	(67,443.76)	(43,047.43)	(46,135.42)	(89,182.85)
Total resources expended	(30,559.56)	(36,884.20)	(67,443.76)	(43,047.43)	(46,135.42)	(89,182.85)
Net gains/(losses) on investments	-	-	-	-	-	-
Net incoming/(outgoing resources before transfers)	12,283.29	13,594.20	25,877.49	24,508.48	(24,407.73)	100.75
Gross transfers between funds	(6,918.54)	6,918.54	-	(21,000.00)	21,000.00	-
Net movement in funds	5,364.75	20,512.74	25,877.49	3,508.48	(3,407.73)	100.75
Fund balances at 1 January 2022	15,001.12	12,137.87	27,138.99	11,492.64	15,545.60	27,038.24
Fund balances at 31 December 2022	20,365.87	32,650.61	53,016.48	15,001.12	12,137.87	27,138.99

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

All income and expenditure derive from continuing activities

CHRISTIAN DEVELOPMENT UGANDA (formerly Friends Of The African International Christian Ministry)

BALANCE SHEET

As at 31 December 2022

	2022		2021	
	£	£	£	£
Current assets				
Cash at bank				
CAF current account	52,924.93		24,049.64	
CAF gold account	<u>91.55</u>		<u>3,089.35</u>	
Net assets		<u><u>53,016.48</u></u>		<u><u>27,138.99</u></u>
Income funds				
<u>Restricted</u>				
Alternative Gifts	1,650.52		276.00	
Batwa	27,683.30		936.00	
Murubindi	-		6,365.00	
Sponsorship	3,123.67		2,750.58	
Coronavirus-19 Emergency	-		1,810.29	
Stanton Harcourt Primary School	<u>193.12</u>		-	
		32,650.61		12,137.87
<u>Unrestricted</u>				
General		<u>20,365.87</u>		<u>15,001.12</u>
		<u><u>53,016.48</u></u>		<u><u>27,138.99</u></u>

C Townsend (Chair)

18 March 2023

CHRISTIAN DEVELOPMENT UGANDA (formerly Friends Of The African International Christian Ministry)

RESTRICTED FUNDS

For the Year ended 31 December 2022

	2022	2021	
ALTERNATIVE GIFTS			
Balance brought forward	276.00	2,645.00	
Donations	1,374.52	2,269.00	
Grants	-	(4,638.00)	
Income less expenditure	<u>1,374.52</u>	<u>(2,369.00)</u>	
Balance carried over	<u>1,650.52</u>	<u>276.00</u>	
BATWA			
Balance brought forward	936.00	2,240.98	
Regular giving	11,366.00	1,171.00	
Donations	29,915.30	500.02	
Transfers from General	6,130.00	-	
Transfer from Murubindi	4,928.00	-	
Grants	(25,592.00)	(2,976.00)	
Income less expenditure	<u>26,747.30</u>	<u>(1,304.98)</u>	
Balance carried over	<u>27,683.30</u>	<u>936.00</u>	
MURUBINDI			
Balance brought forward	6,365.00	4,365.00	
Donations	-	1,500.00	
Transfer from General	-	21,000.00	
Grants	(1,437.00)	(20,500.00)	
Transfer to Batwa	(4,928.00)	-	
Income less expenditure	<u>(6,365.00)</u>	<u>2,000.00</u>	
Balance carried over	<u>-</u>	<u>6,365.00</u>	
SPONSORSHIP			
Balance brought forward	2,750.58	3,187.00	
Regular giving	5,904.00	6,748.00	
Donations	-	200.00	
Grants	(5,530.91)	(7,384.42)	
Income less expenditure	<u>373.09</u>	<u>(436.42)</u>	
Balance carried over	<u>3,123.67</u>	<u>2,750.58</u>	
TEACHERS & EXTENSION WORKERS			
Balance brought forward	-	2,637.00	
Regular giving	-	350.00	
Donations	-	5.00	
Grants	-	(2,992.00)	
Income less expenditure	<u>-</u>	<u>(2,637.00)</u>	
Balance carried over	<u>-</u>	<u>-</u>	
CORONAVIRUS-19 EMERGENCY			
Balance brought forward	1,810.29	470.62	
Donations	100.00	8,984.67	
Transfer from General	574.00	-	
Grants	(2,484.29)	(7,645.00)	
Income less expenditure	<u>(1,810.29)</u>	<u>1,339.67</u>	
Balance carried over	<u>-</u>	<u>1,810.29</u>	
STANTON HARCOURT PRIMARY SCHOOL			
Balance brought forward	-	-	
Donations	1,718.58	-	
Transfer from General	214.54	-	
Happy feet donations	100.00	-	
Grant	(1,840.00)	-	
Income less expenditure	<u>193.12</u>	<u>-</u>	
Balance carried over	<u>193.12</u>	<u>-</u>	

CHRISTIAN DEVELOPMENT UGANDA (formerly Friends Of The African International Christian Ministry)

UNRESTRICTED FUNDS (SUMMARY)

For the Year ended 31 December 2022

Balance brought forward	15,001.12		11,492.64	
Income		42,842.85		67,555.91
Expenditure - Support costs		(3,079.47)		(1,064.43)
Grants		(27,480.09)		(41,983.00)
Transfer to Murubindi		-		(21,000.00)
Total transfers		<u>(6,918.54)</u>		<u>-</u>
Income less expenditure	<u>5,364.75</u>		<u>3,508.48</u>	
Balance carried over	<u>20,365.87</u>		<u>15,001.12</u>	

CHRISTIAN DEVELOPMENT UGANDA (formerly Friends Of The African International Christian Ministry)

NOTES TO THE ACCOUNTS

For the Year ended 31 December 2022

ACCOUNTING POLICIES

Charity Information

Christian Development Uganda is a registered Charity, governed by a Deed of Trust dated 17 May 1992, and a Deed of Variation dated 29 April 2006.

Accounting Convention

The financial statements have been prepared in accordance with the charity's governing document, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows. The financial statements are prepared in sterling and under the historical cost convention.

Going Concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and they therefore continue to adopt the going concern basis of accounting in preparing the financial statements.

Charitable Funds

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

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are:

Alternative Gifts - funds are used to purchase specific useful items for the rural population in Uganda.

Batwa - funds are used to provide school meals, educational materials and activities for Batwa primary school children.

Sponsorship - funds pay school fees for vulnerable children of secondary school age who would not otherwise receive an education

Stanton Harcourt Primary School - funds are for playground equipment and shoes for primary school children.

During the year, the Murubindi and Coronavirus-19 Emergency restricted funds were fully expended.

Income

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 income will be received.

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.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of obligation can be measured reliably.

Grants are included in the accounts once they are approved for payment by the trustees.

Cash and Cash Equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks and bank overdrafts. Bank overdrafts are shown in current liabilities.

Christian Development Uganda (formerly Friends of the African International Christian Ministry)

Independent Examiner's Report to the Trustees of the Christian Development Uganda, Charity number 1011451, on accounts for the year ended 31 December 2022 set out on pages 4 to 8

I report to the trustees on my examination of the accounts of the above charity ('the Trust') for the year ended 31 December 2022.

Responsibilities and basis of report:

As the charity's trustees, 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 Trust'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.

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 which gives me cause to believe that in, any material respect;

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records

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.

J V Gould FCA

18, Manor Way, Kidlington, Oxon

29 May 2023