

Christian Development Uganda

Trustees Annual Report

For the Year ended 31st December 2023

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. Mrs H. Peachey |
| 2. Miss E. Glasgow | 8. Mr M. Peachey |
| 3. Mr A.Z. Fynes-Clinton (from June) | 9. Mrs C. Potter |
| 4. Mrs G. Henderson (to April) | 10. Rev R. Smith |
| 5. Mr M. Henderson | 11. Mr C. Townsend (Chairman) |
| 6. Mr M.W. Lloyd (Treasurer) | 12. Mrs S. Townsend (Secretary) |

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

Independent Examiner: Mr J.V. Gould FCA 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 a 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.

The trustees have confirmed that they have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to the guidance published by the Charity Commission.

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 99% of Christian Development Uganda's expenditure in 2023 was paid to WADU in grants. The remainder (under 1%) represents Christian Development Uganda's own running expenses, which were lower than usual in 2023 because most of the tour of inspection expenses were incurred in 2022.

Three trustees and a supporter visited the Kabale area on a tour of inspection in January and February. They were able to support WADU in various medical interventions and erect playground equipment at a primary school.

The trustees met in person at Witney in March after the AGM and by Zoom in June and November. Newsletters were published in March, July and December.

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 2023 that should have been reported to the Charity Commission for England and Wales but were not.

Financial review of the year 2023:

It is the policy of Christian Development Uganda to maintain a reserve sufficient to pay the running costs of WADU for six months or more, which has been achieved in 2023. Our Lent Appeal raised over £2,000 to provide uniforms for children who would not otherwise be able to go to school. Stanton Harcourt Primary School provided funds to equip 193 children with shoes so that they no longer need to suffer from injuries, blisters and parasites. An appeal to provide WADU with a Toyota Land Cruiser was launched in July and we were able to provide the funds (about £43,750) in December, half of which came from a legacy received earlier and half the rest from one donor. At the yearend we held £23,623 in restricted funds and £24,054 in unrestricted funds.

M.W. Lloyd (Treasurer)

13th April 2024

CHRISTIAN DEVELOPMENT UGANDA

STATEMENT OF FINANCIAL ACTIVITIES

For the Year ended 31 December 2023

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	TOTAL 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	TOTAL 2022 £
Income from:						
Donations and legacies (note 2)	59,296.18	67,645.15	126,941.33	42,816.83	50,478.40	93,295.23
Charitable activities	-	-	-	-	-	-
Investments	645.85	-	645.85	26.02	-	26.02
Total income	59,942.03	67,645.15	127,587.18	42,842.85	50,478.40	93,321.25
Expenditure on:						
Raising funds	-	-	-	-	-	-
Charitable activities (note 3)	(38,192.04)	(94,734.31)	(132,926.35)	(30,559.56)	(36,884.20)	(67,443.76)
Total resources expended	(38,192.04)	(94,734.31)	(132,926.35)	(30,559.56)	(36,884.20)	(67,443.76)
Net gains/(losses) on investments	-	-	-	-	-	-
Net incoming/(outgoing resources before transfers)	21,749.99	(27,089.16)	(5,339.17)	12,283.29	13,594.20	25,877.49
Gross transfers between funds	(18,062.17)	18,062.17	-	(6,918.54)	6,918.54	-
Net movement in funds	3,687.82	(9,026.99)	(5,339.17)	5,364.75	20,512.74	25,877.49
Fund balances at 1 January 2023	20,365.87	32,650.61	53,016.48	15,001.12	12,137.87	27,138.99
Fund balances at 31 December 2023	24,053.69	23,623.62	47,677.31	20,365.87	32,650.61	53,016.48

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

BALANCE SHEET

As at 31 December 2023

	2023		2022	
	£	£	£	£
Current assets				
Cash at bank				
CAF current account	29,394.28		52,924.93	
CAF gold account	<u>18,283.03</u>		<u>91.55</u>	
Net assets		<u><u>47,677.31</u></u>		<u><u>53,016.48</u></u>
Income funds				
<u>Restricted</u>				
Alternative Gifts	916.62		1,650.52	
Batwa	17,360.00		27,683.30	
Sponsorship	5,347.00		3,123.67	
Stanton Harcourt Primary School	-		193.12	
Vehicle Appeal	<u>-</u>		<u>-</u>	
		23,623.62		32,650.61
<u>Unrestricted</u>				
General		<u>24,053.69</u>		<u>20,365.87</u>
		<u><u>47,677.31</u></u>		<u><u>53,016.48</u></u>

C Townsend (Chair)

23rd May 2024

Charity Registration No. 1011451

CHRISTIAN DEVELOPMENT UGANDA

RESTRICTED FUNDS

For the Year ended 31 December 2023

	2023		2022
ALTERNATIVE GIFTS			
Balance brought forward	1,650.52		276.00
Donations		1,222.70	1,374.52
Grants		(1,956.60)	-
Income less expenditure	(733.90)		1,374.52
Balance carried over	<u>916.62</u>		<u>1,650.52</u>
BATWA			
Balance brought forward	27,683.30		936.00
Regular giving		25,716.00	11,366.00
Donations		6,617.47	29,915.30
Transfers from General		-	6,130.00
Transfer from Murubindi		-	4,928.00
Grants		(42,656.77)	(25,592.00)
Income less expenditure	(10,323.30)		26,747.30
Balance carried over	<u>17,360.00</u>		<u>27,683.30</u>
MURUBINDI			
Balance brought forward	-		6,365.00
Donations		-	-
Grants		-	(1,437.00)
Transfer to Batwa		-	(4,928.00)
Income less expenditure	-		(6,365.00)
Balance carried over	<u>-</u>		<u>-</u>
SPONSORSHIP			
Balance brought forward	3,123.67		2,750.58
Regular giving		7,811.00	5,904.00
Donations		83.00	-
Grants		(5,670.67)	(5,530.91)
Income less expenditure	2,223.33		373.09
Balance carried over	<u>5,347.00</u>		<u>3,123.67</u>
CORONAVIRUS-19 EMERGENCY			
Balance brought forward	-		1,810.29
Donations		-	100.00
Transfer from General		-	574.00
Grants		-	(2,484.29)
Income less expenditure	-		(1,810.29)
Balance carried over	<u>-</u>		<u>-</u>
STANTON HARCOURT PRIMARY SCHOOL			
Balance brought forward	193.12		-
Donations		510.00	1,718.58
Transfer from General		-	214.54
Happy feet donations		-	100.00
Grants		(703.12)	(1,840.00)
Income less expenditure	(193.12)		193.12
Balance carried over	<u>-</u>		<u>193.12</u>
VEHICLE APPEAL			
Balance brought forward	-		-
Donations		25,684.98	-
Transfer from General		18,062.17	-
Grants and associated bank charges		(43,722.15)	-
Bank charges		(25.00)	-
Income less expenditure	-		-
Balance carried over	<u>-</u>		<u>-</u>

CHRISTIAN DEVELOPMENT UGANDA

UNRESTRICTED FUNDS (SUMMARY)

For the Year ended 31 December 2023

	2023		2022	
Balance brought forward	20,365.87		15,001.12	
Donations		59,942.03		42,842.85
Expenditure - Support costs		(421.50)		(3,079.47)
Grants		(37,770.54)		(27,480.09)
Transfers to restricted funds		<u>(18,062.17)</u>		<u>(6,918.54)</u>
Income less expenditure	<u>3,687.82</u>		<u>5,364.75</u>	
Balance carried over	<u>24,053.69</u>		<u>20,365.87</u>	

CHRISTIAN DEVELOPMENT UGANDA

NOTES TO THE ACCOUNTS

For the Year ended 31 December 2023

1 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. It was formerly known as Friends Of The African International Christian Ministry

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, on a receipts and payments basis 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.

Vehicle Appeal - funds are used to enable WADU to purchase their own vehicle for use by their aid workers.

During the year, the Stanton Harcourt Primary School restricted fund was 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.

2 Income from donations and legacies

	2023		2022	
	Unrestricted Funds	Restricted Funds	Unrestricted Funds	Restricted Funds
Donations	37,636.18	67,645.15	42,816.83	50,478.40
Legacies	21,660.00	-	-	-
	<u>59,296.18</u>	<u>67,645.15</u>	<u>42,816.83</u>	<u>50,478.40</u>

3 Expenditure on charitable activities

	2023		2022	
	Unrestricted Funds	Restricted Funds	Unrestricted Funds	Restricted Funds
Grants to institutions:				
Word and Deed Uganda	36,891.37	94,709.31	27,480.09	36,884.20
Other	879.17	-	-	-
Support Costs				
Travel	-	-	1,752.15	-
Bank charges	211.50	25.00	284.00	-
Stationery and newsletters	-	-	845.32	-
Website, phone and software	210.00	-	198.00	-
	<u>38,192.04</u>	<u>94,734.31</u>	<u>30,559.56</u>	<u>36,884.20</u>

Word and Deed Uganda (WADU) is a charity registered in Uganda as an N.G.O. Its aims are in line with those of Christian Development Uganda (CDU). The two charities are not connected.

4 Trustees expenses

None of the trustees were reimbursed expenses during the year.
The trustees received no remuneration.

Christian Development Uganda

Independent Examiner's Report to the Trustees of the Christian Development Uganda, Charity number 1011451, on accounts for the year ended 31 December 2023 set out on pages 4 to 9

I report to the trustees on my examination of the accounts of the above charity ('the Trust') for the year ended 31 December 2023.

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

24th May 2024