Charity registration number: 1149786

Friends of Namuwongo Community Foundation

known as

Formerly - Friends of Ray of Hope - Uganda

Annual Report and Financial Statements

for the Year Ended 31 December 2025

Friends of Namuwongo Community Foundation

known as Formerly - Friends of Ray of Hope - Uganda

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Friends of Namuwongo Community Foundation

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Reference and Administrative Details

Trustees	Liz Jennings Steve Jennings John Miller Mathew Brearley Susan Forward Nicola Brearley
Charity Registration Number	1149786
Principal Office	15 Keyhaven Road Milford On Sea SO41 0QW
Independent Examiner	MMO Limited Chartered Accountants and Statutory Auditors Wellesley House 204 London Road Waterlooville Hampshire PO7 7AN
Bankers	Barclays Bank PLC

Friends of Namuwongo Community Foundation

known as Formerly - Friends of Ray of Hope - Uganda

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2025.

Financial review

Policy on reserves

The charity ensures it has at least three months money held in reserve to cover expenses, general monthly costs and any unforseen expenditure.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Structure, governance and management

Nature of governing document

The charity is goverened by a trust deed document. The charity was entered onto the charities register on the 16th November 2012 and is run by the elected trustees. No trustee received any remuneration. Any new trustee would be elected at regular charity meetings.

Friends of Namuwongo Community Foundation

Reg. Charity No.1149786

Trustees' 2025 Annual Report

Objectives and activities

Public benefit

The charity objective is to advance the education of the pupils at Namuwongo Community Foundation School, Uganda by providing and assisting in the provision of facilities for education at the school and to assist in such ways as the charity trustees think fit for the public benefit.

The unincorporated charity was registered at the Charity Commission on the 12th November 2012

The trustees confirm that they have complied with the requirements of Sec 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Namuwongo Community Foundation (NCF)

NCF is a small Ugandan charity that operates in the slums of Kampala. It works with vulnerable children from the Namuwongo slum community to give them an education, which otherwise they would not receive. It also works with the families of the children to train women in craft skills and assist with micro-finance as far as their means allow

NCF runs a School that caters for the primary and secondary years of education. Graduating children are offered vocational training, and for the most academically gifted, the opportunity to progress into higher education. Of course, such opportunities can only be offered if NCF has the means to finance it. NCF operates a Feeding Programme and feeds the children every school day. It also seeks to empower widows and other underprivileged women by teaching them craft, micro-business skills and life skills.

NCF is directed by Christine Kasapuli, an inspirational young woman who grew up in the local slum community and was a beneficiary of this project when it was first established in 2000. She was sponsored through her education and now has graduated into the leadership role of this organisation. Christine is a great example of one of our NCF principles - "change a life, change lives."

Friends of Namuwongo Community Foundation

*Friends…*is a small UK registered charity that provides the funding and support for the work of NCF in Uganda.

Although we mention it in every report, it needs to be repeated, that *Friends…'* role in the provision of all that NCF does is one of funding and support. We *Friends…* do not provide the services to the community in Namuwongo, the scope of that, and how it is done, is for Christine as Director, in consultation with the NCF board of trustees. It is a service by Ugandans to their community. However, our funding is vital to the continuance of the project. Although NCF do receive a small amount of support intermittently from other sources, funding from 'Friends….' is by far its major secure source, accounting for 93% or more of their income.

Emily Hashima

We begin this year's report with the sad news of the passing of Emily Hashima in December. Many of our supporters who have been with us since the early days of *'Friends…'* will know just how inspirational this lady was. When *'Friends..'* founders, Steve and Liz Jennings, volunteered in 2008 to assist Emily for a month in her slum school project they couldn't have guessed that this 'chance' meeting would change their lives. They returned home to the UK inspired by Emily's commitment to the poor in her community, and especially to addressing the lack of education for its children**.**

Within a relatively short time 'Friends…' was born as others too were inspired by Emily and struck by the plight of the slum-dwelling children. Thank you Emily, your legacy lives on, for you have changed many lives for the better.

Report for 2025

In February 'Friends…' trustees, Matthew and Nicola Brearley, once again visited the project, this time accompanied by two student supporters of NCF. As always, in consultation with the staff at NCF and with its Board of Trustees, they were able to establish that despite the financial difficulties, NCF was thriving and keeping within its budget and providing all that we 'Friends..' have financed. Visits were made to families of school children that were considered to be particularly vulnerable, and food parcels were delivered.

This year has seen two significant developments at NCF. Firstly, our aim to be able to offer the full four years of secondary education withing NCF has been achieved. This means that our graduating primary classes can be assured of completing their education to 'O' level standard within our school. This has not come without cost, as it adds a further 120+ pupils in four classes to be taught and fed. Secondly, with the help, support and tuition offered by supporter, Andy Dale and his company, Silver Cloud, a Tech Hub has been set up at NCF that has given pupils access to first world technology and skills essential to enhancing their future prospects. Laptops and tablets have been donated to adequately equip this wonderful addition to the education offered at NCF.

Trustees' Report (continued)

Although all is well at the project, everything is governed by the availability of sufficient funding. With more funds more could be done. However, at this time we at 'Friends…' are concentrating on funding our core responsibilities.

Fundraising in 2025

Throughout the year various fundraising events were held; a 'Community Lunch' event in February was followed by a Line dancing evening and a 'wreath making' event in April. June saw our annual 'Open Gardens 'and December a musical evening with 'Straight Banana'. Our monthly coffee mornings have been well attended and we again thank our fellow trustee, Sue Forward, and our other hosts of the 'travelling' coffee morning event. 'Going the extra mile' is a fundraising internet tool we use. Anyone being sponsored for a sporting event can run, cycle, or whatever, adding their money raised to others to try to reach our annual £10,000 target. For the second consecutive year we have exceeded that target and are very grateful to all participants and contributors. Once again, we would want to express our gratitude to our long-term corporate sponsor, Lottery Funding Services of Milford on Sea, who have stood with us through another year. Also, our thanks to Hope Law Solicitors who have adopted 'Friends…' as their corporate charity. Lastly, our thanks to Alan Dale and Silver Cloud for all the help in setting up the Tech Hub. Many individuals have given of their time and money, too many to mention, thank you all, so much!

Finances for 2025

I guess every small charity has the same experience as us, in that the needs grow faster than our ability to fund them. Although our accounts are provided separately to this report, in a nutshell, our income for the year 2025 was £135,172 **a**nd our outgoings totalled £143,945. Although for our income for this year was an increase of approximately 13% over 2024, our outgoings rose by nearly 50% over the same period. The reasons for this marked increase were primarily the extension of our funding for secondary education and meeting the costs of Ugandan Authority inspections of the school premises. On top of these costs, wages, food and material costs have risen with inflation. This has resulted in our inability to meet the cost of each of the three school terms on time, having to send additional supplements when funds permitted.

We are so grateful to our long-standing and committed supporters, many of whom have been with us for a decade or more. However, the difficulty we have experienced this year in providing support for the NCF project is likely only to grow unless we can access new streams of funding.

Plans for 2026

Fundraising here in the UK, and cost-cutting in Uganda remain our focus in 2026. We will continue with all of the well tried and tested events listed above, as well as being open to new ideas for fundraising, or 'friend' making. Although we stand with both feet firmly on the ground, we are a faith-based operation and trust that even when things are looking pretty grim, God has a surprise for us just around the corner.

In closing this report, on behalf of the Trustees of Friends of NCF, and the NCF Team in Uganda and the hundreds of people they serve, I once again offer my sincere thanks to all of our fellow '*friends.'*

Steve Jennings

Treasurer and Trustee

Friends of Namuwongo Community Foundation

known as Formerly - Friends of Ray of Hope - Uganda

The annual report was approved by the trustees of the charity on ..... and signed on its behalf by:

.....
Liz Jennings
Trustee

.....
Steve Jennings
Trustee

Friends of Namuwongo Community Foundation

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Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 then apply them consistently;
- observe the methods and principles in the Charities SORP;
- 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on ..... and signed on its behalf by:

.....
Liz Jennings
Trustee

.....
Steve Jennings
Trustee

Friends of Namuwongo Community Foundation

known as Formerly - Friends of Ray of Hope - Uganda

Independent Examiner's Report to the trustees of Friends of Namuwongo Community Foundation

I report to the trustees on my examination of the accounts of Friends of Namuwongo Community Foundation for the year ended 31 December 2025.

Responsibilities and basis of report

As the charity trustees of Friends of Namuwongo Community Foundation 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 Friends of Namuwongo Community Foundation'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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Friends of Namuwongo Community Foundation as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

.....
Gillian McIntosh for an on behalf of MMO Limited
Chartered Accountants and Statutory Auditors
ICAEW

Wellesley House
204 London Road
Waterlooville
Hampshire
PO7 7AN

Date:.....

Friends of Namuwongo Community Foundation

known as Formerly - Friends of Ray of Hope - Uganda

Statement of Financial Activities for the Year Ended 31 December 2025

	Note	Unrestricted funds £	Total 2025 £
Income and Endowments from:			
Donations and legacies		124,538	124,538
Other trading activities		10,634	10,634
Total income		135,172	135,172
Expenditure on:			
Charitable activities		(143,946)	(143,946)
Total expenditure		(143,946)	(143,946)
Net expenditure		(8,774)	(8,774)
Net movement in funds		(8,774)	(8,774)
Reconciliation of funds			
Total funds brought forward		253,839	253,839
Total funds carried forward	12	245,065	245,065

	Note	Unrestricted funds £	Total 2024 £
Income and Endowments from:			
Donations and legacies		107,628	107,628
Other trading activities		8,102	8,102
Total income		115,730	115,730
Expenditure on:			
Charitable activities		(98,915)	(98,915)
Total expenditure		(98,915)	(98,915)
Net income		16,815	16,815
Net movement in funds		16,815	16,815
Reconciliation of funds			
Total funds brought forward		237,025	237,025
Total funds carried forward	12	253,840	253,840

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 12.

Friends of Namuwongo Community Foundation

known as Formerly - Friends of Ray of Hope - Uganda

(Registration number: 1149786)
Balance Sheet as at 31 December 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	9	207,484	207,484
Current assets			
Cash at bank and in hand	10	39,921	48,695
Creditors: Amounts falling due within one year	11	(2,340)	(2,339)
Net current assets		37,581	46,356
Net assets		245,065	253,840
Funds of the charity:			
Unrestricted income funds			
Unrestricted		245,066	253,840
Total funds	12	245,066	253,840

The financial statements on pages 8 to 18 were approved by the trustees, and authorised for issue on ..... and signed on their behalf by:

.....
Liz Jennings
Trustee

.....
Steve Jennings
Trustee

Friends of Namuwongo Community Foundation

known as Formerly - Friends of Ray of Hope - Uganda

Notes to the Financial Statements for the Year Ended 31 December 2025

1 Accounting policies

Statement of compliance
The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation
Friends of Namuwongo Community Foundation meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments
Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset’s use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs
These include the costs attributable to the charity’s compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets
Individual fixed assets costing £100.00 or more are initially recorded at cost.

Depreciation and amortisation
The trustees have decided not to depreciate the land and buildings

Asset class	Depreciation method and rate
Land and buildings	nil depreciation

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings
Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	80,701	80,701
Regular giving and capital donations	43,837	43,837
Total for 2025	124,538	124,538
Total for 2024	107,628	107,628

3 Income from other trading activities

	Unrestricted funds General £	Total funds £
Events income;		
Other events income	10,634	10,634
Total for 2025	10,634	10,634
Total for 2024	8,102	8,102

4 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Governance costs		868	868
Total for 2024		47,685	47,685

5 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Audit fees		
Other fees paid to auditors	696	696
Other governance costs	172	172
Total for 2025	868	868
Total for 2024	185	185

6 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

7 Staff costs

The aggregate payroll costs were as follows:

	2024 £
Staff costs during the year were:	
Wages and salaries	47,500

No employee received emoluments of more than £60,000 during the year

8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

9 Tangible fixed assets

	Land and buildings £	Total £
Cost		
At 1 January 2025	207,484	207,484
At 31 December 2025	207,484	207,484
Depreciation		
At 31 December 2025	-	-
Net book value		
At 31 December 2025	207,484	207,484
At 31 December 2024	207,484	207,484

As a UK based charity, Friends of Ray of Hope- Uganda cannot own property in Uganda. The original school purchased in 2011 was held in the name of another UK charity that was registered in Uganda and therefore eligible to own property. The title document is held in the name of Hope for Children although there is a caveat included making clear the arrangement that Friends of Ray of Hope – Uganda is in fact the owner and that Hope for Children's name on the title is purely an administrative arrangement.

During 2017 a new school property was purchased and was originally put in the name of the Ugandan NGO whom the charity worked with. The charity was advised to hold the property in the name of the vendor with a caveat securing the property in the charity's interest.

A new NGO is now formed among staff members with a new director and is now registered (Namuwongo Community Foundation). Matters are currently in hand with their Ugandan Solicitors to effect the transfer of the property to the new NGO once the appropriate governance is set up.

10 Cash and cash equivalents

	2025	2024
	£	£
Cash at bank	39,921	48,695

11 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other creditors	1	(1)
Accruals	2,339	2,340
	2,340	2,339

12 Funds

	Balance at 1 January 2025 £	Incoming resources £	Resources expended £	Balance at 31 December 2025 £
Unrestricted funds				
General				
General	253,840	135,172	(143,946)	245,066

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Balance at 31 December 2024 £
Unrestricted funds				
General				
General	237,025	115,730	(98,915)	253,840

13 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 December 2025 £
Tangible fixed assets	207,484	207,484
Current assets	39,921	39,921
Current liabilities	(2,340)	(2,340)
Total net assets	245,065	245,065

	Unrestricted funds General £	Total funds at 31 December 2024 £
Tangible fixed assets	207,484	207,484
Current assets	48,695	48,695
Current liabilities	(2,339)	(2,339)
Total net assets	253,840	253,840

Friends of Namuwongo Community Foundation

known as Formerly - Friends of Ray of Hope - Uganda

Statement of Financial Activities by fund for the Year Ended 31 December 2025

	Total Unrestricted Funds 2025 £	Total Unrestricted Funds 2024 £
Income and Endowments from:		
Donations and legacies	124,538	107,628
Other trading activities	10,634	8,102
Total income	135,172	115,730
Expenditure on:		
Charitable activities	(143,946)	(98,915)
Total expenditure	(143,946)	(98,915)
Net (expenditure)/income	(8,774)	16,815
Net movement in funds	(8,774)	16,815
Reconciliation of funds		
Total funds brought forward	253,839	237,025
Total funds carried forward	245,065	253,840