Charity no. 1153897

Hope for Life Katanga

Report and Unaudited Financial Statements

31 December 2025

Hope for Life Katanga

Reference and administrative details

For the year ended 31 December 2025

Charity number	1153897
Registered office	50 Westway Nailsea Bristol BS48 2NB
Trustees	The trustees who served during the year and up to the date of this report were as follows: Mark Walters - Chair Megan Walters - Co-Founder Joshua Mutebe - Co-Founder Chris Boddy Laura Harris (resigned 29/01/2025) Laura Richards - Treasurer Joe Williams (appointed 29/01/2025)
Uganda Director	Francis Nkurunziza
Co-Founders	Joshua Mutebe Moses Ssempebwa Megan Walters Mark Walters
Bankers	Lloyds TSB Ariel House 2138 Coventry Road Birmingham B26 3JW
Independent examiner	Jonathan Evans c/o 4 High Street Chipping Sodbury BS37 6AH

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Constitution and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

Structure, governance and management
Hope for Life Katanga is a UK registered charity, which has a constitution as its governing document. Trustees are appointed at general meetings by a majority vote of existing trustees. The trustees of the charity ensure that the work of Hope for Life Katanga is carrying out its stated aims and objectives, is compliant with charity and local law, and is financially sustainable. The board of trustees have three sub-groups to support these functions: Vision & Strategy, Audit & Risk, Events & Fundraising.

Hope for Life Katanga is a registered NGO in Kampala, which sees the voices and participation of the community play an important role in the design and implementation of projects towards the charity's aims and objectives. The charity's operations are headed up by the charity's Director, with direct support from the charity's co-founders, who together form the Vision & Strategy sub-group.

Objectives
The objectives of Hope for Life Katanga are to enable families, in Uganda, to realise their potential towards living a self-sufficient life, free from living in conditions of poverty.

In 2025, we have worked towards these objectives by:
a) educating children (5-15 years old), to increase their future potential of earning a sustainable income;
b) equipping young adults (15-25) and parents, through vocational education, training and support, to earn a self-sufficient income; and
c) preventing ill-health and strengthening wellbeing.

Public benefit
The programmes we run allow us to provide routes out of poverty for some of the most vulnerable people in Katanga. As trustees of Hope for Life Katanga, we are satisfied that our programmes provide a sufficient level of benefit to ensure compliance with the guidance on public benefit issued by the Charity Commission.

Activities and achievements
Our progress towards these objectives is described below:

a) Educating children (5-15 years old), to increase their future potential of earning a sustainable income.
We continued to support 54 vulnerable children and young people from Katanga and surrounding communities, working with 46 families. The Education programme provides school fees, educational materials, counselling, mentoring, home and school follow-up, and support for health and wellbeing.

School fees were paid for all sponsored children, helping to reduce absenteeism and financial pressure on families. During the year, we also provided study materials, workbooks and study-tour fees, registered Primary Seven and Senior Four candidates for their UNEB examinations, and met Directorate of Industrial Training registration and fee costs for learners on skills-based courses. Regular school and home visits enabled staff to monitor attendance, progress, behaviour, health and emotional wellbeing, while working closely with teachers and caregivers to identify children needing additional support.

Counselling and mentoring were provided through individual and group sessions, addressing emotional, behavioural, academic and social challenges. Career guidance was offered to examination candidates and vocational trainees. Parent and student meetings covered education monitoring, career planning, child behaviour, hygiene, parent-child relationships and the importance of sustained caregiver involvement in children's learning.

Several learners moved into vocational skills training, including electrical installation, tailoring, car painting and mechanics. Some have begun to earn small incomes through their practical skills. The programme also held a sports and games day, involving football, netball, rope-pulling and other activities, helping children build confidence, teamwork and social skills.

The programme continued to see important changes in individual lives. For example, Z, who had previously dropped out in Primary Three, was supported to return to education, complete Primary Seven and Senior Four, and train in tailoring. She is now awaiting her vocational results and hopes to purchase her own sewing machine. J, who had struggled academically and repeated several classes, moved into car painting and mechanics, where he has developed practical skills, regained confidence and begun earning an income to support his family. L, once a shy girl had dropped out in Primary Four. With our support, she completed Senior four, joined YMCA to pursue Nursery Teaching. She has excelled and has been retained by the school, now able to support her siblings' schools fees.

b) Equipping young adults (15-25) and parents, through vocational education, training and support, towards earning a self-sufficient income.
We support underprivileged girls and young women through an integrated approach combining education, vocational training, health and wellbeing, life skills, confidence-building and digital awareness.

During the second half of 2025, 15 girls and young women were enrolled into the programme. They received a structured programme of literacy support, soft-skills development, entrepreneurship training and practical hairdressing lessons. By the end of the year, 10 participants had met the programme criteria and were ready to progress to specialised vocational training.

A further 20 girls and young women were supported in vocational training across a range of courses. Ten completed their second year of training during the year. Staff made regular visits to training centres, working with tutors to monitor attendance, progress and the suitability of learning environments. Quarterly meetings with trainees reinforced their responsibilities and supported them to stay focused on their longer-term goals.

The programme also provided individual and group guidance sessions to reduce isolation, strengthen confidence and help trainees remain motivated. Guardians' meetings helped carers better understand how to support girls at home. Training on digital technology introduced participants to using technology for reading, information access and learning, while workshops on confidence and mindset encouraged them to see challenges as opportunities and to develop resilience.

The programme's impact is demonstrated by the experiences of former participants. P, who had left school and worked as a housemaid, joined Hope for Life and later trained in hairdressing. She now runs her own salon, giving her greater financial independence. C, who completed fashion and design training in 2023, is now self-sufficient, earning an income producing designs for clients and contributing to her family's wellbeing.

c) Preventing ill-health and strengthening wellbeing.
We supported underserved families in Katanga through health education, psychosocial support, hygiene promotion, menstrual-health education, nutrition guidance and emergency medical assistance. Our work focused on preventing ill-health from disrupting children's education, young people's training and families' ability to earn an income.

During 2025, the programme delivered workshops and community health talks on mental health, personal hygiene, nutrition, child health, disease prevention, sanitation and healthy living. A major health and hygiene sensitisation session took place in September, facilitated by Maka Pads, with a focus on cleanliness, menstrual hygiene and psychosocial wellbeing.

All children in the programme benefitted from a comprehensive deworming campaign. Girls and caregivers received menstrual-hygiene education, and free sanitary pads were distributed in partnership with Maka Pads, Solooza Always Pads and Incredible Sports Hub Uganda. The support improved girls' knowledge of managing menstruation safely and with dignity, while reducing a significant financial burden on households.

Staff also provided counselling and follow-up support to parents and children experiencing emotional, behavioural or mental-health difficulties. Home visits assessed living conditions and enabled practical guidance on health and hygiene. Emergency medical assistance was provided to individual beneficiaries, including A and P, and staff continued routine follow-up for people with chronic health needs.

The programme supported adults affected by alcohol dependency as well as children and families affected by its consequences. One father, for example, attended a community counselling seminar and subsequently received continuing counselling, follow-up and emotional support. He is now reporting to be sober, he is employed and more able to care for his son, demonstrating the value of combining practical support with long-term psychosocial care.

We are grateful to the donors, partners, field staff, health educators, community members and caregivers who made this work possible during 2025.

Financial review
Total income for the year was £59,421 (2024: £56,989). We are incredibly grateful for all funding support that is given by our donors.

Total expenditure was £56,770 (2024: £44,093). This increase in spending reflects both higher inflation levels requiring increases to be made to school fees and salaries, and increased activity. We have greater participation in programmes, for example higher college scholarship fees, and greater spend on new areas such as the Health initiatives outlined above. This work has been made possible by new funding secured at the end of 2024.

Total funds held at 31 December 2024 are £38,954 (2024: £36,303), of which £2,528 (2024: £nil) is held in restricted funds and £36,426 (2024: £36,303) is held in unrestricted funds.

Reserves policy
The trustees continue to review Hope for Life Katanga's need for reserves in line with the guidance issued by the Charity Commission and have adopted a policy to set aside funds to cover approximately one term of school and vocational fees, and salaries. This is estimated to be in the region of £10k - 13k. This target level of reserves has increased during the year (2024: £4k) as the charity's activity levels have expanded.

The approval of a majority of trustees is required before the reserve fund can be used for any purpose and it may only be used in the case of an emergency, or to prevent an emergency occurring. An emergency can be considered as any event that would cause the staff or beneficiaries of Hope for Life Katanga to face life altering or life-threatening circumstances.

As at 31 December 2024 the balance of the reserve fund (including amounts held in other cash accounts) was £13k (2024: £4k).

Statement of responsibilities of the trustees
The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales 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 the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those 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 and statements of recommended practice 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 operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (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 charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees on 26 October 2026 and signed on their behalf by

Mark Walters - Chair 

Independent examiner's report

To the trustees of

Hope for Life Katanga

I report to the trustees on my examination of the accounts of Hope for Life Katanga for the year ended 31 December 2025, which are set out on pages 9 to 20.

Responsibilities and basis of report
As trustees of the charity 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 charity'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 the charity as required by section 130 of the Act;
(2) the accounts do not accord with those records; or
(3) the accounts do not comply with the applicable 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.



Date: 26 October 2026

Jonathan Evans
c/o 4 High Street
Chipping Sodbury
BS37 6AH

Hope for Life Katanga

Statement of financial activities

For the year ended 31 December 2025

	Note	Restricted £	Unrestricted £	**2025 Total £**	2024 Total £
Income from:					
Donations and legacies	3	38,192	21,175	**59,367**	54,209
Other trading activities:					
Fundraising events		-	-	**-**	2,712
Investments		-	54	**54**	68
Total income		38,192	21,229	**59,421**	56,989
Expenditure on:					
Raising funds		-	232	**232**	80
Charitable activities		45,664	10,874	**56,538**	44,013
Total expenditure	4	45,664	11,106	**56,770**	44,093
Net income / (expenditure)		(7,472)	10,123	**2,651**	12,896
Transfers between funds		10,000	(10,000)	**-**	-
Net movement in funds	5	2,528	123	**2,651**	12,896
Reconciliation of funds:					
Total funds brought forward		-	36,303	**36,303**	23,407
Total funds carried forward		2,528	36,426	**38,954**	36,303

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 12 to the accounts.

Hope for Life Katanga

Balance sheet

As at 31 December 2025

	Note	£	2025 £	2024 £
Fixed assets				
Tangible assets	8		**100**	100
Current assets				
Debtors	9	**10,414**		3,837
Cash at bank and in hand		**28,440**		32,366
		38,854		36,203
Liabilities				
Creditors: amounts falling due within 1 year	10	**-**		-
Net current assets			**38,854**	36,203
Net assets			**38,954**	36,303
Funds	12			
Restricted funds			**2,528**	-
Unrestricted funds				
General funds			**36,426**	36,303
Total charity funds			**38,954**	36,303

Approved by the trustees on 26 October 2026 and signed on their behalf by

Mark Walters - Chair

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Hope for Life Katanga meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern. The trustees consider this to be appropriate having regard to the current level of unrestricted reserves and the ongoing support of regular donors.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest received or receivable by the bank.

1. Accounting policies (continued)

f) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g) Expenditure and irrecoverable VAT

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

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Freehold land and buildings	Held at residual value, not depreciated.
Computer equipment	3 years
Furniture	4 years

i) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

j) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

k) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

l) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

1. Accounting policies (continued)

m) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no estimates or judgements that have a significant effect on the amounts recognised in the financial statements.

n) Foreign currency transactions

Transactions in foreign currencies are translated at rates prevailing at the date of the transaction. Balances denominated in foreign currencies are translated at the rate of exchange prevailing at the year end.

2. Prior period comparatives

	Restricted £	Unrestricted £	**2024 Total £**
Income from:			
Donations and legacies	20,160	34,049	**54,209**
Other trading activities:			
Fundraising events	-	2,712	**2,712**
Investments	-	68	**68**
Total income	20,160	36,829	**56,989**
Expenditure on:			
Raising funds	-	80	**80**
Charitable activities	33,864	10,149	**44,013**
Total expenditure	33,864	10,229	**44,093**
Net income	(13,704)	26,600	**12,896**
Transfers between funds	7,402	(7,402)	**-**
Net movement in funds	**(6,302)**	**19,198**	**12,896**

3. Income from donations and legacies

	Restricted £	Unrestricted £	**2025 Total £**
Planned monthly giving	16,595	10,320	**26,915**
One-off donations	347	3,505	**3,852**
Grants from Trusts and Foundations	21,250	-	**21,250**
Donations from churches	-	1,975	**1,975**
Gift aid	-	5,375	**5,375**
Total donations	38,192	21,175	**59,367**

Prior period comparative

	Restricted £	Unrestricted £	**2024 Total £**
Planned monthly giving	15,160	8,005	**23,165**
One-off donations	-	4,256	**4,256**
Grants from Trusts and Foundations	5,000	10,000	**15,000**
Donations from churches	-	4,484	**4,484**
Gift aid	-	7,304	**7,304**
Total donations	20,160	34,049	**54,209**

4. Total expenditure

	Raising funds £	Charitable activities £	**2025 Total £**
Direct costs in Uganda:			
Salaries	-	11,970	**11,970**
Staff training	-	420	**420**
School fees	-	16,935	**16,935**
Other education costs (food, resources and travel)	-	3,741	**3,741**
College scholarship fees	-	10,884	**10,884**
Medical equipment and supplies	-	1,117	**1,117**
Community support	-	3,134	**3,134**
Core running costs (fuel, utilities, internet, reg fees)	-	3,435	**3,435**
Building maintenance	-	649	**649**
International travel	-	1,836	**1,836**
Other costs	-	1,753	**1,753**
Support and fundraising costs in the UK:			
Fundraising and event costs	232	-	**232**
Website and software	-	664	**664**
Total expenditure	232	56,538	**56,770**

4. Total expenditure (continued)

Prior period comparative

	Raising funds	Charitable activities	**2024 Total**
	£	£	**£**
Direct costs in Uganda:			
Salaries	-	9,529	**9,529**
Staff training	-	85	**85**
School fees	-	15,187	**15,187**
Other education costs (food, resources and travel)	-	4,964	**4,964**
College scholarship fees	-	7,721	**7,721**
Medical equipment and supplies	-	665	**665**
Community support	-	43	**43**
Core running costs (fuel, utilities, internet, reg fees)	-	1,825	**1,825**
Building maintenance	-	403	**403**
International travel	-	1,307	**1,307**
Other costs	-	1,551	**1,551**
Support and fundraising costs in the UK:			
Fundraising and event costs	80	-	**80**
Website and software	-	733	**733**
Total expenditure	80	44,013	**44,093**

5. Net movement in funds

This is stated after charging:

	2025	2024
	£	£
Depreciation	**Nil**	Nil
Trustees' remuneration	**Nil**	Nil
Trustees' reimbursed expenses	**Nil**	Nil

6. Staff costs and numbers

Staff costs were as follows:

	2025	2024
	£	£
Salaries and wages	**11,970**	9,529

No employee earned more than £60,000 during the year.

The key management personnel of the charity are deemed to be the trustees. No trustees received remuneration or reimbursed expenses.

	2025	2024
	No.	No.
Average head count	**5.00**	5.00

7. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

8. Tangible fixed assets

	Freehold land and buildings £	Furniture and equipment £	**Total £**
Cost			
At 1 January 2025	3,022	2,062	**5,084**
Additions in year	-	-	**-**
At 31 December 2025	3,022	2,062	**5,084**
Depreciation			
At 1 January 2025	2,922	2,062	**4,984**
Charge for the year	-	-	**-**
At 31 December 2025	2,922	2,062	**4,984**
Net book value			
At 31 December 2025	100	-	**100**
At 31 December 2024	100	-	100

9. Debtors

	2025 £	2024 £
Gift aid recoverable	**9,138**	3,790
Prepayments	**990**	47
Other debtors	**286**	-
	10,414	3,837

10. Creditors : amounts due within 1 year

	2025 £	2024 £
Other creditors	**-**	-

11. Analysis of net assets between funds

	Restricted funds £	Unrestricted funds £	**Total funds £**
Tangible fixed assets	-	100	**100**
Current assets	2,528	36,326	**38,854**
Current liabilities	-	-	**-**
Net assets at 31 December 2025	**2,528**	**36,426**	**38,954**

Prior period comparative

	Restricted funds £	Unrestricted funds £	**Total funds £**
Tangible fixed assets	-	100	**100**
Current assets	-	36,203	**36,203**
Current liabilities	-	-	**-**
Net assets at 30 December 2024	**-**	**36,303**	**36,303**

12. Movements in funds

	At 1 January 2025 £	Income £	Expenditure £	Transfers between funds £	**At 31 December 2025 £**
Restricted funds					
Education: sponsor a child	-	18,335	(18,047)	-	**288**
Education and training	-	11,727	(21,334)	10,000	**393**
Health	-	8,130	(6,283)	-	**1,847**
Total restricted funds	-	38,192	(45,664)	10,000	**2,528**
Unrestricted funds					
General funds	36,303	21,229	(11,106)	(10,000)	**36,426**
Total unrestricted funds	36,303	21,229	(11,106)	(10,000)	**36,426**
Total funds	36,303	59,421	(56,770)	-	**38,954**

Purposes of restricted funds

Sponsor a child	This fund pays for school fees and related costs, e.g. uniforms, for children in formal schooling.
General education	This fund covers vocational fees, exam entry fees, and other education costs such as learning materials, staff time, and travel and communication costs to visit beneficiaries on the programme.
Health	This fund supports community health initiatives such as counselling and mental health support, deworming treatment for children, mosquito nets and reproductive health advice.

Transfers between funds

The transfers from general funds in to restricted funds are to reallocate grant funding received in 2024 to restricted education programme work.

12. Movements in funds (continued)

Prior period comparative

	At 1 January 2024 £	Income £	Expenditure £	Transfers between funds £	**At 31 December 2024 £**
Restricted funds					
Education: sponsor a child	6,302	9,860	(16,562)	400	**-**
Education and training	-	10,300	(17,302)	7,002	**-**
Total restricted funds	6,302	20,160	(33,864)	7,402	**-**
Unrestricted funds					
General funds	17,105	36,829	(10,229)	(7,402)	**36,303**
Total unrestricted funds	17,105	36,829	(10,229)	(7,402)	**36,303**
Total funds	23,407	56,989	(44,093)	-	**36,303**

13. Related party transactions

There were no related party transactions in the current or prior reporting period.