

for another **human**

Annual Report '25

We aim to see lives changed with lasting love.

We listen to what communities need and allow the work to grow from there, so that what we do is relevant and able to make a lasting difference.



This year has felt like we have stood in the middle of so many miracles as they unfolded in front of us!

We are very humbled as ordinary people to be a part of some extraordinary stories. Showing up, day after day, we have learned that meaningful partnership is measured by trust, consistency, and the willingness to listen.

Our organisation is built around our presence.

Seeing the first brick laid in Koc Lii for the community nursery school and the sound of joyful laughter from the kids looking on knowing this is where lessons will soon begin are the moments that defined our year and leave us deeply grateful.

Thank you for trusting us, for walking alongside us, and for believing that love in action can rewrite stories and make a difference that lasts.

Whether you have supported through giving,volunteering, praying, encouraging or simply sharing our story, you are part of a community that believes lasting change begins with human connection.

Love Craig and Janine xxx

Vision:
To alleviate some of the stresses associated with hardship.

Mission:
Partnering with communities for shared action in education and community life.

Values:
Collaboration. Belonging. Generosity. Inclusion. Community.

We continue to be deeply involved in the community, investing our time and resources in projects that yield the highest impact.

Our focus is on initiatives that bring about meaningful, widespread change.

Our primary objective is to relieve some of the everyday stresses associated with hardship and enhance overall wellbeing through avenues such as education, food security, life-skills training, and recreational activities.



Our Team

Together, we continue to learn that the greatest impact is not found in what we achieve alone,

but in what is possible when people come together for another human.

Amos



A familiar presence and trusted ally in our organisation for nearly a decade. This year, he took on the additional responsibility of over-seeing the construction of the Koc Lii nursery school, playing a key role in coordinating the project on the ground.

He is deeply loved by the families and children involved in our education programme, and it is difficult to put into words just how much he means to us and the people we work alongside. He is also our trusted boda driver, safely getting our visitors around Gulu and somehow always knowing where everyone needs to be!

This year has also brought more joy to the Amos family with the arrival of baby Esther. And then there is baby Craig, named after our own Craig, which we think is a pretty special honour! Now that baby Craig has started school, we've had to make a small adjustment and call him Junior Craig instead!

Amos said he has met so many new friends throughout the year and a highlight has been supervising the school build on behalf of For Another Human.



Joseph & Bill

Shout out to Joseph and Bill! Every organisation has those special people who bring light and strength simply by showing up. For us, Joseph and Bill are two of those people.

Neither is formally employed by For Another Human, yet both have become a much-loved part of our wider family.

They are always at our seasonal parties, regulars at family dinners and found getting stuck into whatever job needs doing! Over the years, their friendship has become part of the fabric of For Another Human. We are so grateful for both of them and for all the ways they continue to be part of our story.

Ronald

Ronald has become an important part of For Another Human, overseeing our recreational projects and making sure our community activities keep children active, healthy and having fun.

He is a firm favourite with the kids and a trusted local voice in how we shape our work.















When a deed makes a big difference... Sometimes change starts with noticing something and asking-

'What would make this a little easier?'

The Bible has a lot to say about caring for widows and orphans. In our work, we are often drawn to the most visible needs, but sometimes the people who need us to notice are much closer and quieter. Ida's story was a simple reminder to look again, listen well and respond to what is right in front of us.

The ramp has given Ida and her son Dennis a little more freedom and a lot more ease in everyday life. Thanks to a close friend of For Another Human and the incredible work of Sports Ability, we were able to come together and find practical solutions that have brought some extra joy and independence to everyday life.

Our **Bakery Outreach** continues to create practical, quick income opportunities for communities across Gulu. In 2025, we taught 133 women, and through our evaluation, 100% report earning some money every day, and 100% feel a greater sense of security. Delivered through free 5-day workshops led by skilled local bakers, the programme combines hands-on cooking with business training in packaging, hygiene, and financial management. Beyond training, participants receive year-round mentoring to ensure businesses grow.

Some of the most important things we see cannot be captured by a statistic; there are some things you simply can't quantify. Beyond the proven numbers of earning money and financial security is a human impact that can't be measured. Over 100 people have experienced the Christian love of Jesus through our programme, and for many, the training has brought a renewed sense of confidence and possibility.

An unexpected but positive outcome of the programme has been the establishment of local savings groups, known in Gulu as 'bol cup' in each community. These groups are now helping members save towards both planned and unforeseen needs, adding a powerful layer of sustainability and community resilience. Demand for the training continues to grow, and our biggest challenge is securing sufficient funding to reach all the communities that want to take part. While our vision to expand the project into multiple training sites operating several times a month is still beyond our current resources, we are greatly encouraged by the impact achieved so far. In an area where economic hardship is at its extreme, the firsthand impact we've witnessed is nothing short of incredible. Selling roadside or to local shops offers a tangible route to a steady income and improved family well-being.





Our lead trainer, Susan, is just wonderful.

She shares our love for people and a real passion for her community.

“The bakery project has been a wonderful project to all the communities that we have reached. In the past year, we have been able to train about 100 people in the different villages.

After the training, the bakery project has been able to achieve its aims the following has been achieved:

The trainees can make some baked products and sell along the roadside, schools, weddings and businesses.

The trainees testify how their life has been changed after the training since they can pay children’s school fees.

Good mental health has been realised.

Business skills have been achieved.

The project promoted love and unity among the different communities since most of the groups have formed a savings group. It has also improved the saving mentality in the groups for planning.

I would like to thank everyone who is always giving us funds to run the bakery project outreach. I pray that the Almighty God blesses you all for your sacrifice. Thank you. With time, I am also hoping to have a baking centre where I can train some learn-ers for a longer period of time.”

Susan

The Joy of Education

A year of firsts! We are so delighted to share that, for the very first time, two students, Joan and Dickson, from our scholarship programme have graduated from high school! This celebration belongs to everyone who has contributed to their education over the past decade. Dickson is 20 years old now and Joan is 22.

Both have endured a real slog over the past couple of years of 4am starts, long days, late nights and very little time off. This year we also had another 5 children graduate into senior school.

One honest detail. More than one person sponsors each child, and the care is shared. That's because the full cost of sponsoring is around £60- £80 per month. It's a lot to ask one person, so we share the load so you're one of two or three kind people standing by a child. Want to be a part of making this chapter happen for these kids? We would love to hear from you.







Gulu Boxing Gym

After a little makeover in 2025, GBC continues to thrive. Thank you to everyone who continues to be involved. It really is everyday people like you who help keep it going and support what For Another Human is able to contribute to. If you ever decide to come and visit us, bring your fitness gear!

Gulu has a way of getting you moving, and there's a pretty good chance you'll find yourself joining us for a workout. This year, it has been a real pleasure to take boxing beyond Gulu and meet other clubs working hard to establish themselves. Gulu Boxing Club remains the only club in Northern Uganda affiliated with the Uganda Boxing Federation, so being able to share skills, build connections and encourage the growth of boxing across the region has been particularly special.

In memory of Ibrahim, senior coach of Gulu Boxing Club, who died suddenly in 2024. Ibrahim was a brilliant pad man, the kids loved him and he can never be replaced. He is sadly missed.











Let Kids Grow Healthy

For some of the children in our education programme, the day starts at dawn with a long walk to school and a school day and can last until 7pm making a nutritious meal an important part of being able to learn and take part fully.

The Ripple Effect of Love in Action

Since 2022, Betty, a local mum, has been feeding the community, including our scholarship kids, preparing nutritious meals from her small kitchen business opposite the school. It is a lovely partnership that supports the children while also helping Betty provide for her own family.

And, of course, when we visit each week, we get to enjoy Betty's cooking too! As we look ahead to 2025, our vision still extends beyond merely sustaining the existing program. We aspire to broaden our scope of impact by reaching out to even more children who find themselves in similar circumstances, lacking access to a regular school meal.

For the past few years we have also tasked Betty and her small team to cater for our Christmas party for over 200 community members.



Love Your Neighbour

‘Love your neighbour’ can sometimes feel like a big idea. For us, it really is quite literal. Our neighbours are the people we see every day, and Easter gives us a great opportunity to show extra love, to open the doors, share a meal and celebrate together.

Each year, around 20 children from our immediate neighbourhood join us for an Easter party. There is plenty of food, crafts, a lot of laughter and, of course, a fair bit of noise! It is a simple afternoon, but one we love because it is about spending time together and celebrating the people right around us.

A chance to make a fuss every now and then.

Sweet, magical moments of joy when Birthdays come around. A birthday cake and a serenade with a chorus of off key yet heartfelt renditions of ‘Happy birthday.’ We love celebrating birthdays and other special occasions.



Koc Lii Community Partnership Build

Progress Report



The vision for a nursery school in Koc Kii began humbly, with children gathered under a mango tree for informal lessons. Koc Lii, a rural community with around 300 households, identified a nursery school as its greatest need, a safe place where young children could begin their education close to home. Most importantly, it is rooted in the priorities of the Koc Lii community itself.

Through 2025, the Koc Lii project has moved from an idea under a mango tree to something that is beginning to look very much like a school. We now have clean, tap to mouth water, sanitation and two classrooms ready to welcome children in 2026. Getting to this point has not been straightforward. Koc Lii is around 35km from the main town of Gulu and 10km from the nearest main road, so getting labour, raw materials, tools and equipment to the site has been a project in itself.

Local drivers have played a huge part, using their experience to navigate the dirt roads and often challenging conditions to get everything where it needs to go. Many times deliveries that should have taken around 2 hours to arrive have taken all day due to burst tyres, or simply getting stuck. The weather presented another significant challenge. Heavy equator storms can make the roads impassable, which means some of the local team have to sleep in Koc Lii for many days, supported by the local community while construction continues.Along the way, new connections have grown and friendships have formed, which has













been one of the most rewarding parts of the project to see.

What could easily have been a major obstacle has instead become another part of the story. When help has been needed, people have stepped forward, bringing a real sense of community to the build. From digging the foundations to putting on the roof, community participation has been at the heart of the Koc Lii build and will continue to shape the project as the school takes its next steps.
To date 160 bags of cement, each weighing 50kgs, 48 roof sheets, 3m long, two and a half tons of timber and over 30,000 bricks have successfully been transported to site.













“The building trip was such an amazing experience starting from the generosity of people seeding into the school project to the feeling of accomplishment when helping build the brick walls. The hospitality of the people from Gulu and Koch Lii was above any expectations and seeing the fantastic work For Another Human is doing around that community was uplifting and encouraging.

Thanks to God and everyone who made this happen.”

Aaron

By humans, for other humans

SO, WHAT DOES THE FUTURE HOLD?
The community nursery school in Koc Lii continues as community vision of creating spaces where children can learn. You are warmly invited to join the journey.

Two more build trips are planned — July 2027 and November 2027 — a hands-on chance to help shape a lasting space for learning.

Reach out to us at:
hello@foranotherhuman.org

For Another Human has always been about people. Craig and Janine could never do what they do without the many people who choose to get involved in different ways.



Come to Uganda. Bring your skills, your curiosity and a willingness to get stuck in. Spend time with our local team, see the work for yourself and become part of life in Gulu. You might tick something off the bucket list along the way and leave with a few new friendships too.

Give. Every gift, whatever the size, helps us keep things moving. Regular giving is particularly helpful because it gives us some stability and allows us to plan ahead rather than simply respond to whatever comes next. How can you measure love? There are simply no numbers in the world that can reflect the eternal impact of one person displaying love to another. We do what we do, for another human.
Tell other humans about us Sometimes the simplest thing you can do is share our stories.

Send something from our wish list. We are often asked, “What do you need?” So we put together an Amazon Wish List to make answering that question a little easier. From school supplies to everyday essentials, the things on the list are items we would otherwise need to find room for in our budget. You might even find a few bones on there for Molly and Timber, who take their job as For Another Human security very seriously!

The link can be found on our website foranotherhuman.org

Transparency and accountability. We want to be open and accountable in how For Another Human operates and how we use the support entrusted to us. We report annually to the Charity Commission in the UK (Registration 1182592) and are registered with the ACNC in Australia (ABN 24 936 263 851). In Uganda, our work is accountable to the National Bureau for Non-Governmental Organisations, which regulates and oversees NGO operations.

Our financial information is publicly available through the UK Charity Commission and ACNC. We also value the voices of our supporters, volunteers and team, wherever you are in the world. We want to keep learning and becoming a better, fairer organisation, so please get in touch with any feedback, ideas or suggestions hello@foranotherhuman.org.

And finally, thank you. Every prayer, donation, conversation, visit, social like and words of encouragement helps us keep going. Craig and I hold your support very closeto our hearts and are incredibly grateful to be able to pass that support on to the communities we work alongside.

With love,
Craig & Janine xxx



HELP US TO LOVE
WITH OPEN ARMS
LIKE YOU DO,
A LOVE THAT
ERASES ALL THE
LINES AND SEES
THE TRUTH,

OH THAT WHEN THEY
LOOK IN OUR EYES
THEY WOULD SEE YOU,
EVEN IN JUST A SMILE,
THEY WOULD FEEL
THE FATHER'S LOVE.

AMEN.



CHARITY COMMISSION FOR ENGLAND AND WALES

Charity Name	No (if any)
FOR ANOTHER HUMAN	

Receipts and payments accounts

CC16a

For the period from	Period start date	To	Period end date
	1/1/25		31/12/25

Section A Receipts and payments

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Last year
	to the nearest £	to the nearest £	to the nearest £	to the nearest £	to the nearest £
A1 Receipts					
DONATIONS &. GIFT AID	20,478	7,402	-	27,880	-
FUNDRAISING		-	-	-	-
SALES	346		-	346	-
PROGRAMS	- 0		-	-	-
GRANTS	- 0	9,750	-	9,750	-
OTHER REVENUE		-	-	-	-
	- 0	-	-	-	-
	- 0	-	-	-	-
Sub total(Gross income for AR)	20,824	17,152	-	37,976	45,309
A2 Asset and investment sales, (see table).					
	- 0	- 0	- 0	-	
	- 0	- 0	- 0	-	- 0
Sub total	- 0	- 0	- 0	-	- 0
Total receipts	20,824	17,152	- 0	37,976	45,309
A3 Payments					
OPERATIONS	15,740	-	-	15,740	-
COST OF SALES	- 0	-	-	-	-
PROGRAMS	4,658	15,152	-	19,810	-
ADMIN, ADVERTISING, MARKETING	1,126	-	-	1,126	-
LEGAL, PROFESSIONAL AND BANK	260	-	-	260	-
FUNDRAISING COSTS	- 0		-	-	-
EMPLOYEE WELFARE		-	-	-	-
MISSION TRIPS		2,000	-	2,000	-
TRAVEL AND MOTOR VEHICLE	917	-	-	917	-
Sub total	22,701	17,152	-	39,853	45,350
A4 Asset and investment purchases, (see table)					
	- 0	- 0	- 0	-	
	- 0	- 0	- 0	-	
Sub total	- 0	- 0	- 0	-	- 0
Total payments	22,701	17,152	- 0	39,853	45,350
Net of receipts/(payments)	- 1,877	-	-	- 1,877	- 41
A5 Transfers between funds	- 0	-	-	-	-
A6 Cash funds last year end	5,291		-	5,291	-
Cash funds this year end	3,414	-	-	3,414	- 41

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds	Restricted funds	Endowment funds
		to nearest £	to nearest £	to nearest £
B1 Cash funds	BANK CURRENT ACCOUNT	998	-	-
		-	-	-
		-	-	-

	Total cash funds	**3,414**	**-**	**-**
	(agree balances with receipts and payments account(s))	OK	OK	OK
		Unrestricted funds	**Restricted funds**	**Endowment funds**
	Details	**to nearest £**	**to nearest £**	**to nearest £**
B2 Other monetary assets		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
	Details	**Fund to which asset belongs**	**Cost (optional)**	**Current value (optional)**
B3 Investment assets			-	-
			-	-
			-	-
			-	-
			-	-
	Details	**Fund to which asset belongs**	**Cost (optional)**	**Current value (optional)**
B4 Assets retained for the charity's own use			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
	Details	**Fund to which liability relates**	**Amount due (optional)**	**When due (optional)**
B5 Liabilities			-	
			-	
			-	
			-	
			-	
Signed by one or two trustees on behalf of all the trustees	Signature	Print Name		Date of approval

CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees	Charity Name: FOR ANOTHER HUMAN		
On accounts for the year ended	31/12/2025	**Charity no (if any)**	1182592
Set out on pages	(pages 1 to include the page numbers of annual accounts)		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31 / 12 / 2025**.

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

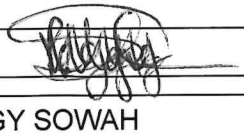
[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. *Delete* [ ] *if not applicable.*

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) 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; or
- the accounts did 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.

** Please delete the words in the brackets if they do not apply.*

Signed:		**Date:**	24/10/2026
Name:	PEGGY SOWAH		
Relevant professional qualification(s) or body			

(if any):	
Address:	4 ST VINCENT COURT, LITTLEMOOR ROAD
	PUDSEY
	LS28 9GH

Section B Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.	NOTHING TO DISCLOSE

Peggy Sowah
4 St Vincent Court
Littlemoor Road
Pudsey
LS28 9GH

24th October 2026

RE: Independent Examiner's Report to the trustees of For Another Human – Charity Number 1182592

I have completed my independent examination of the accounts of **For Another Human** for the year ended **31 December 2025**.

Based on the examination undertaken, no material matters have come to my attention that would give me reasonable cause to believe that, in any material respect, the accounting records have not been maintained in accordance with the requirements of the Charities Act.

Furthermore, I have identified no concerns in relation to the charity's financial affairs and have not become aware of any other matters connected with the examination that should be brought to the attention of readers in order to facilitate a proper understanding of the accounts.

Accordingly, I have no matters of concern to report.



Peggy Sowah

CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examination of charity accounts checklist (CC32a)

A recommended checklist for examiners

This checklist is not suitable for the examination of voluntary group accounts.

1. Self-assessment checklist

The questions in this checklist are designed to help the examiner to undertake their independent examination in accordance with the legal requirements and good practice recommendations set out in the Commission's guidance on Independent examination of charity accounts: Directions and guidance for examiners (CC32).

The examiner is recommended to use the checklist alongside the Directions for independent examination. Not all the checks listed will apply in the case of every independent examination and so the checklist is not a substitute to the examiner using their own judgment as to what is necessary.

The prompt 'step done' may prompt a 'yes' or 'no'. A 'no' answer does not always indicate a problem because it may simply be that the step was either not applicable or found not to be necessary to the examination undertaken in which case the words 'not applicable' or 'not necessary' might be entered in place of a working paper reference.

Some answers may be 'no' because the evidence or information that was needed could not be obtained and this will need to be considered when the examiner makes their report. It is recommended that all the steps for each Direction are completed with a working paper reference added.

It may be that the examiner completes the checklist as they go through the examination or as a completeness check at the end as they bring their examination to a conclusion and prepare their report. There is no legal requirement to use this checklist and examiners may substitute their own checklist or take an alternative approach.

If the checklist is completed it is recommended that this forms part of the formal record of their independent examination undertaken and is kept in the file of examiner's working papers.

2. Checklist

The Directions and documentation	Step done?	Working paper reference
Direction 1: Check whether the charity is eligible to have an independent examination		
Checked the charity audit threshold applying to the accounts to be reviewed	✓	
Checked an audit is not required for any other reason	✓	
Confirmed the charity is eligible for independent examination	✓	
Confirmed the amount of the charity's income to figure shown the accounts (including any branches) and confirmed that income and assets are below the audit threshold or, if applicable, obtained a copy of the letter from the Commission approving an audit dispensation	✓	
If the charity has one or more subsidiaries confirmed that group accounts are not required by law	N/A	
If a charitable company checked that the audit exemption statement has been made	N/A	
If applicable, rechecked the threshold calculation during the examination	✓	
If the charity's income is more than £250,000 confirmed that the examiner is a member of one of the listed bodies	✓	
If applicable, informed the trustees that the charity is not eligible for an independent examination	N/A	
If receipts and payments accounts have been prepared, checked that the charity's gross income is less than £250,000 and that it is not a company	✓	
If receipts and payments accounts have been prepared, check that there is no requirement to prepare accruals accounts in the charity's governing document or for any other reason	✓	
If applicable, informed the trustees that the charity is not eligible to prepare receipts and payments accounts	✓	
Direction 2: Check for any conflict of interest that prevents the examiner from carrying out their independent examination		
Confirmed that there are no close personal relationships with the trustees that compromise independence	✓	
Confirmed as having no the day to day involvement in the administration of the charity	✓	
If providing other services to the charity then confirmed that all the criteria in Direction 2 necessary for independence are met	✓	
Identified that there are no circumstances in the examiner's judgment that would reasonably lead to the perception that the examiner is not independent	✓	

The Directions and documentation	Step done?	Working paper reference
Considered whether sufficiently skilled to carry out the examination and, where required, confirmed membership of a listed body	✓	
If applicable, informed the trustees that you are not eligible to carry out the independent examination	✓	
Direction 3: Record your independent examination		
File of working papers prepared to document the work undertaken (see the Direction for guidance on key working papers)	✓	
Evidence of appointment on file	✓	
If issued, letter of engagement signed by the trustees on file	N/A	
Documentation of steps required by Direction 1 are all done	✓	
Documentation that steps required by Direction 2 are all done	✓	
Analytical review documented	✓	
Areas of concern identified and noted whether these were resolved or if unresolved and significant have included them in the examiner's report	✓	
Verification and vouching procedures undertaken and any checks made are on file	✓	
Copy of approved accounts on file	✓	
Copy of trustees' annual report on file	✓	
Copies of information relied upon as part of the examination are on file	✓	
If applicable, copies of written assurances given	✓	
Recorded the conclusions drawn as an outcome of the independent examination that support the examiner's report are on file	✓	
Recorded any matters of material significance about which a report must be made direct to the Commission	N/A	
Recorded whether to exercise discretion and report on relevant matters direct to the Commission	N/A	
Direction 4: Plan your independent examination		
Obtained an understanding of the charity's constitution, objectives, organisational structure, the funds managed, its activities and accounting records and systems	✓	
Planned specific examination procedures appropriate to the circumstances of the charity	✓	
Reviewed whether any areas for improvement were advised to the trustees in the previous year's independent examiner's report (or audit report and management letter) and looked to see if any action taken	✓	
Considered the financial risks identified and, where accruals accounts prepared, considered whether the trustees have evidence that shows that the charity is a going concern	✓	
Noted any implications for the examiner's report and for separate reporting to the Commission	✓	

The Directions and documentation	Step done?	Working paper reference
Direction 5: Check that accounting records are kept to the required standard		
Checked that accounting records have been kept are complete and considered if they have been kept to the required standard	✓	
Asked the trustees about how they ensure the accounting records are complete	✓	
If corrections made or records created during the examination, the trustee approval for these has been sought and obtained	✓	
Asked the trustees if they carried out a review of the charity's internal financial controls in the year reported	✓	
Noted any implications for the examiner's report and for separate reporting to the Commission	✓	
Direction 6: Check that the accounts are consistent with the accounting records		
Compared the accounts with the underlying accounting records	✓	
Checked some entries from the listing of transactions of income and expenditure to vouchers such as invoices, bank statements, and receipts.	✓	
If applicable, confirmed that the trustees have taken the necessary steps to ensure that restricted or endowed funds are correctly reported in the accounts	✓	
If additional checks were necessary, the evidence was found that showed the accounting record was complete, voucher present, and both supported the entry in the accounts	✓	
Direction 7: If the accounts are prepared on an accruals basis and one or more related party transactions took place the examiner must check if these were properly disclosed in the notes to the accounts		
Checked that the disclosures required by the SORP have been made and are complete	N/A	
Considered whether there are any implications for the examiner's report and reporting to the Commission	✓	
If receipts and payments accounts prepared and a related party transaction note was provided, then checked the note for any implications for the examiner's report	✓	
Direction 8: Check the reasonableness of the significant estimates and judgments and accounting policies used in accounting for the types of fund held and in the preparation of the accounts		
Checked with the trustees that the separate funds of the charity have been correctly accounted for and reported correctly in the accounts	✓	
Checked the reasonableness of any significant estimates or judgments that have been made in preparing the accounts	✓	

The Directions and documentation	Step done?	Working paper reference
Where accruals accounts are prepared, checked that the accounting policies adopted are consistent with the SORP and are appropriate to the activities of the charity	N/A	
Where accruals accounts are prepared, checked that the accounts were prepared on a going concern basis	N/A	
Noted any implications for the examiner's report and for separate reporting to the Commission	✓	
Direction 9: The examiner must check whether the trustees have considered the financial circumstances of the charity at the end of the reporting period and, if the accounts are prepared on an accruals basis, check whether the trustees have made an assessment of the charity's position as a going concern when approving the accounts		
Asked the trustees whether they expect the charity to be able to settle outstanding invoices, bills and commitments as and when they fall due	✓	
Asked the trustees about the reserves policy and the adequacy of the level of reserves held	✓	
Where accruals accounts are prepared, checked that the trustees' have made an assessment of going concern and that their assessment is reasonable given the information available	N/A	
Where accruals accounts are prepared, checked that the SORP's disclosures about going concern have been made	N/A	
Noted any implications for the examiner's report and for separate reporting to the Commission	✓	
Direction 10: Check the form and content of the accounts		
Where receipts and payments accounts have been prepared, checked that the charity can lawfully prepare such accounts, that all the accounting statements are present and that the funds of the charity are correctly identified	✓	
Where accruals accounts are prepared, checked that they comply with the SORP and applicable accounting standard	N/A	
If the charity is a company, checked that the accounts also comply with the applicable company law requirements	N/A	
Noted any implications for the examiner's report and for separate reporting to the Commission	✓	
Direction 11: Identify items from the analytical review of the accounts that need to be followed up for further explanation or evidence		
Carried out an analytical review	✓	

The Directions and documentation	Step done?	Working paper reference
Following the analytical review, selected material items in the accounts for further explanation or supporting evidence	✓	
If the accounts could be materially misstated, additional checks were undertaken and the examiner is satisfied that the item(s) identified were satisfactorily explained and correctly included in the accounts	✓	
Noted any implications for the examiner's report and for separate reporting to the Commission	✓	
Direction 12: Compare the trustees' annual report with the accounts		
Checked that any figure for reserves quoted in the trustees' annual report is not materially inconsistent with the accounts	✓	
Compared the trustees' annual report with the accounts for any material inconsistency	✓	
Noted any implications for the examiner's report and for separate reporting to the Commission	✓	
Direction 13: Write and sign the independent examination report		
Reviewed the conclusions from the independent examination	✓	
Considered whether the examination has identified a matter of concern that should be reported in the examiner's report	✓	
Checked that the examiner's report covers all of the matters required	✓	
If relying on the work of others in undertaking the independent examination, the examiner is fully satisfied with their work and that work has been fully documented	✓	
Signed and dated the examiner's report	✓	
Reported matters of material significance direct to the Commission	✓	
Exercised discretion and reported relevant matters direct to the Commission	✓	