UNITED AFRICAN ASSOCIATION (UAA)

Unaudited Financial Statements

3 July 2025

CARRINGTON BLAKE ACCOUNTANCY
Chartered accountants
Jack Dash House
2 Lawn House Close
London
United Kingdom
E14 9YQ

UNITED AFRICAN ASSOCIATION (UAA)

Financial Statements

Year ended 3 July 2025

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UNITED AFRICAN ASSOCIATION (UAA)

Trustees' Annual Report

Year ended 3 July 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 3 July 2025.

Reference and administrative details

Registered charity name	UNITED AFRICAN ASSOCIATION (UAA)
Charity registration number	1192725
Principal office	UNITED AFRICAN ASSOCIATION BARRATT HOUSE KINGSTHORPE ROAD NORTHAMPTON NN2 6EZ UK
The trustees	
	MIss A Wankiiri Mr D Kinuthia Mr P Duarte Mr R Dobson Mr M Rwizi
Independent examiner	Kwame Agyepong Jack Dash House 2 Lawn House Close London United Kingdom E14 9YQ

1. Reference and Administrative Details

Reference	Details
Charity name	United African Association (UAA)
Legal status	Charitable Incorporated Organisation (CIO)
Registered charity number	1192725
Registered address	Unit F5B, Barratt House, Kingsthorpe Road, Northampton NN2 6EZ
Constitution	Governed by the Constitution dated 28 November 2020.
Bankers	Barclays Bank, Milton Keynes 2, Leicester, Leicestershire LE87 2BB
Trustees during the period	Anne Wankiiri (Chair), David Kinuthia, Pedro Duarte, Richard Dobson, Mucheneripi Rwizi

2. Structure, Governance and Management

United African Association is governed by a Board of Trustees responsible for the charity's strategic direction, oversight and compliance with charity law. The Board meets regularly to review organisational performance, financial management, safeguarding and risk.

The affairs of the CIO are managed by the charity trustees. Decisions are made by simple majority at trustee meetings or by written or electronic resolution. Induction of trustees is overseen by the Chair.

Day-to-day operations are delegated to staff and supported by a large volunteer base. The source material refers to more than 150 volunteers supporting delivery across food provision, events, welfare support, sport, administration and community engagement.

The charity maintains policies covering safeguarding for children and adults at risk, health and safety, equality and diversity, GDPR and financial management in order to promote accountability, transparency and safe service delivery.

3. Objectives, Activities and Public Benefit

Charitable objectives

- Relieve poverty and financial hardship.
- Promote social inclusion and community cohesion.
- Improve health and wellbeing.
- Advance education, skills development and community empowerment.

In practical terms, the charity seeks to prevent or relieve poverty in Northampton and the surrounding area by providing culturally appropriate food parcels, non-food essentials and other forms of support to individuals in need and to organisations working to relieve hardship.

Public benefit

The trustees confirm that they have had due regard to the Charity Commission's public benefit guidance when exercising their powers and duties. During the year the charity provided clear public benefit by supporting people facing food insecurity, financial hardship, loneliness, health inequalities, digital exclusion and barriers to participation in community life.

4. Achievements and Performance

During the reporting period UAA continued to deliver a broad programme of practical support, wellbeing activity, skills development, community engagement and cultural participation. The charity's work particularly benefited people experiencing poverty, social isolation, poor health, insecure immigration status and limited access to mainstream services.

Operational highlights

Activities	Reported highlights
Foodbank	Over 3,000 food parcels distributed during the year, with regular support provided to households across Northamptonshire.
Community lunches	More than 2,000 meals provided and over 150 participants engaged through regular Saturday sessions.
Warm spaces	More than 400 visits recorded during the winter period, with hot refreshments and access to digital facilities.
Welfare	United African Association's Welfare Service supported people facing homelessness, domestic abuse, immigration difficulties, job-related issues, and other forms of hardship.
Allotment	Community allotment supported over 50 beneficiaries through growing, sharing and using fresh produce.
Healthy cooking	Group sessions where people cook together while learning about healthy eating.
Swimming	Women's swimming programme delivered strong progression for beginners and continued to attract new participants.
Football	Regular Saturday sessions delivered with participation reaching up to 30 players per session.
African drumming	African drumming through regular sessions and performances at festivals and community events.
Wellbeing sessions	Online sessions exploring issues that affect the community's wellbeing.
IT and Job club	Over the year, the IT and Job Club offered hands-on support with digital skills, CV writing, online applications, and employability.

Foodbank and welfare support

The African Foodbank remained a central strand of the charity's work. The programme provided culturally appropriate food and essential non-food items to households experiencing hardship across

Northamptonshire.
Over 3,000 food parcels were distributed during the year and that the service regularly supported more than 120 households. Referrals were received from children's and adult social care services, NHS professionals, schools, local authorities, elected councillors and other charitable organisations.
Many beneficiaries supported through the foodbank had no recourse to public funds, including asylum seekers, refugees, international students, individuals with limited leave to remain and people with pending immigration matters. Demand also increased among people affected by low income, unemployment, retirement and short- or long-term ill health.
Funding for food and essential supplies was supported through grant income, including support linked to Northamptonshire Community Foundation and West Northamptonshire Council through the Food Aid Alliance for West Northamptonshire.



Foodbank and welfare support

Community lunch, warm spaces and befriending

UAA delivered regular Community Lunch sessions every Saturday, creating a safe and inclusive setting in which people of different backgrounds and ages could come together. The programme provided over 2,000 meals during the year and engaged more than 150 individual participants. Beyond meeting immediate food needs, community lunches reduced social isolation, encouraged friendship and strengthened community connections.
During the colder months the charity operated a Warm Spaces initiative that offered a heated and welcoming environment, hot refreshments, information and informal support. More than 400 visits were recorded. Visitors could also use internet-enabled computers, supporting digital access and inclusion.
The charity also operated a befriending service for individuals experiencing vulnerability or disadvantage. Support was provided by telephone and in person, with transport arranged where necessary to enable attendance at lunches, office appointments and wellbeing activities.



Community lunch



Warm spaces and community connection

Healthy living, growing and nutrition

Through Grow, Cook, Eat healthy cooking sessions, the charity combined practical cookery activity with nutrition education. Participants were supported to prepare healthy, affordable meals and to build confidence around food choices and meal preparation.

The programme promoted better health awareness, including the role of a balanced diet in supporting physical wellbeing and in managing diet-related conditions such as high cholesterol and diabetes. The community allotment programme complemented this work by giving participants the opportunity to grow vegetables, learn sustainable food production and engage with the natural environment. The allotment supported over 50 beneficiaries during the year and that produce grown on site was shared with households and used within Grow, Cook, Eat sessions.



Grow, Cook, Eat healthy cooking



Community allotment

Health, wellbeing and mental health support

The charity delivered regular online wellbeing sessions covering mental health, relationships, parenting, discrimination and longer-term health issues including cancer and Parkinson's disease. These sessions created a safe space for discussion, peer support and the sharing of practical coping strategies.

On 5 April 2025 the charity launched a community podcast series. This included community conversations with Frances, a PhD student from the University of Coventry, and provided a non-judgemental platform for community members to share lived experience, challenge stigma and encourage understanding.

The charity also participated in awareness and learning activity linked to Alzheimer's and Parkinson's disease, helping community members access information and discussion around longer-term health conditions.



Online wellbeing sessions



Community podcast

Digital inclusion, employability and skills

Throughout the year the IT and Job Club acted as a practical hub for digital literacy and employability support. Participants received help with core software skills, CV preparation, tailoring job applications and navigating online systems.

The programme also supported safer internet use through guidance on phishing, scams and cyber safety. Several regular attendees moved into part-time or full-time employment during the period.

The wider employability and engagement offer also included an Indoor Youth Club and practical community workshops, helping participants build confidence, routine and social connection.



IT and Job Club

Sport, recreation and women's participation

Regular football sessions continued throughout the year and were designed to provide structured recreation, support physical and mental wellbeing and reduce the risk of anti-social behaviour.

Saturday sessions were well attended, with participation reaching up to 30 players per session and only minimal cancellations.

Participants and volunteers also benefited from wider engagement opportunities, including attending live matches at Sixfields through ticket donations from Northampton Town Football Club.

The **women's swimming** programme continued to build confidence and life skills. This was a high-impact initiative, with the majority of participants joining as non-swimmers and making strong progress in the water. Participation increased over the year, and two volunteers worked toward swimming instructor qualifications to strengthen delivery capacity.



Football sessions



Women's swimming

Culture, celebration and community engagement

African drumming remained a core part of the charity's cultural engagement work and community identity. Alongside regular sessions, the group contributed to a range of local festivals, celebrations and community events.

The charity also delivered and participated in a wide range of community-facing events, including Black History Month activity, Africa Day celebrations, Northampton Carnival, fundraising events and wider wellbeing and anti-discrimination activity.

On 17 August 2024 UAA hosted a Healthy Heart and Wellbeing event designed to strengthen links between statutory services and local communities. Representatives from NHS services and local authorities engaged directly with community members. The event included health checks, educational talks on Parkinson's disease, dementia and brain health, as well as family-friendly cultural and wellbeing activities.

The Black History Month programme brought together community groups representing different African cultures, with performances, food, children's activities and intergenerational participation.

On 29 March 2025 the charity held an annual fundraising event attended by over 100 people, raising approximately £1,000 to support continued service delivery. The event celebrated volunteers and donors while strengthening community bonds.

On 14 June 2025 UAA took part in the Northampton Carnival parade, increasing the charity's visibility and participation in a major local community celebration.



Community events



Healthy Heart and wellbeing event



Black History Month


Africa Day celebration


Annual fundraising event



Northampton Carnival

Additional activities and events during the year

- Podcast conversations with Frances, a University of Coventry PhD student, as part of the charity's community discussion work.
- Participation in the Good Food West Northants Summit.
- A visit to the charity's offices by MP Lucy Rigby.
- Indoor Youth Club activity and wider youth engagement.
- Warm Welcoming Spaces activity during periods of need.
- A community coach trip to Cambridge to support social inclusion and shared experience. A
- fundraising event linked to support for people experiencing homelessness.
- Job Club and wider employment support activity.
- Participation in the West Northants Domestic Abuse Safe Accommodation workshop.
- Awareness activity linked to Alzheimer's and Parkinson's disease.

5. Partnerships, Collaboration and Community Links

The charity's work during the year was strengthened by collaboration with a wide range of statutory, voluntary, educational, cultural and community partners. The following organisations are among those identified as partners, collaborators or active links during the period:

Category	Details
Statutory, council and health links	Food Aid Alliance West Northants (FAAWN); NHS; Northamptonshire Healthcare NHS Foundation Trust (NHFT); Spring Social Prescribing (GPA); NHS REN Parity Northants; Admiral Nurses; West Northamptonshire Council; Northampton Town Council; Northamptonshire Police; Northamptonshire Sport; Trilogy.

Category	Details
Community and specialist partners	Northampton Town of Sanctuary (NToS); Mind; Lowdown; Support Northamptonshire; Northamptonshire Black Communities Together (NBCT); Northamptonshire Rights & Equality Council (NREC); Northampton Partnership Homes (NPH); Northampton Hope Centre; Metta; Growbaby (Re:Store); Citizens Advice Bureau; Accommodation Concern; GamCare.
Education, culture and wider links	University of Northampton; University of East Anglia; Royal & Derngate Theatre; Click Arts; Northampton Music Festival; Barclaycard; Caroline Chisholm School; Abbeyfield School; Wellingborough School.
Supporting organisations and businesses	Vodafone; BBC Radio Northampton; Inspiration FM Radio; Tesco; Northampton Town Football Club, including support in kind such as children's toys.

Drumming performances and public engagement

The drumming group also supported public engagement through appearances and performances associated with Solstice Festival, Northampton Carnival, World Drumming Day, International Women's Day activity, Abbeyfield School, Weston Favell Shopping Centre, Diwali, Tollyfest, Northampton Music Festival, FestiVol, Pilotlight and Mind Culture Diversity Day.

6. Recognition and Achievement

Awards and key milestones achieved during the year included a British Red Cross Certificate of Recognition, a Rose of the Shires Award, and creative recognition for the charity single produced with Click Arts. The year also marked important volunteer milestones and graduation achievements, reflecting the dedication, growth, and development of those who support the charity's work.

- British Red Cross certificate and recognition during Refugee Week.
- Rose of the Shires Award.
- Charity single developed with Click Arts.
- Volunteer and community graduation milestones.



Recognition and community achievement



Volunteer and community milestones

7. Financial Review

The material available for this consolidated version does not yet contain a complete, verified Statement of Financial Activities, balance sheet or detailed notes to the accounts. This report therefore presents the narrative financial review only and should be read alongside the charity's final examined accounts.

During the year the charity's income was described as coming from a combination of grants, donations, fundraising income and community-generated income. The principal areas of expenditure identified in the source material were foodbank supplies and essential items, community programme delivery,

equipment and digital infrastructure, volunteer and staff support, and operational and administrative costs.

Reserves policy

The trustees aim to maintain sufficient reserves to ensure continuity of services, manage unforeseen financial pressures and support organisational stability. Reserve levels are monitored regularly by trustees and reviewed annually.

8. Risk Management

The trustees reviewed the charity's principal risks and identified the following key areas together with the main mitigation approaches.

Risk	Mitigation
Funding uncertainty	Diversified funding strategy and ongoing grant fundraising.
Increased demand for services	Volunteer engagement, partnerships and continued service coordination.
Safeguarding risks	Safeguarding policies, training and governance oversight.
Operational capacity	Structured management, regular trustee oversight and volunteer support.

9. Plans for Future Periods

- Increase food parcel distribution in response to the cost of living crisis and continued demand.
- Further develop work with NHS, NHFT and other partners to address health inequalities.
- Develop the podcast and community conversation offer with relevant academic and community collaborators.
- Continue fundraising for the foodbank and for additional staffing capacity.
- Recruit more office-based volunteers.
- Work with councils, social services and Northamptonshire Children's Trust to improve pathways for people with no recourse to public funds facing severe hardship.
- Expand online wellbeing sessions and wider health and wellbeing partnerships.
- Develop alternative fundraising streams.
- Expand cultural activities and community engagement projects.
- Strengthen the Grow, Cook, Eat programme and develop more local champions.

10. Acknowledgement of Funders, Supporters and Partners

The charity records its thanks to the many funders, supporters, commissioners and partners who contributed to its work during the year.

Grant funders and funding partners referred to in the source material

- Sport England.
- BBC Children in Need.
- West Northamptonshire Council / UK Shared Prosperity Fund.
- People's Postcode Lottery / Millionaire Street Fund.
- Co-op Local Community Fund.
- Groundwork support, including Tesco-linked support.
- Northamptonshire Community Foundation, including named funds and endowment support.

- National Lottery Community Fund.
- CommSave.
- Food Aid Alliance for West Northamptonshire.
- Albert Hunt Trust support as referenced in the source notes, subject to confirmation in the final grant schedule.

Supporters and collaborating organisations mentioned across the material

- British Red Cross.
- Support Northamptonshire.
- Northampton Hope Centre.
- Northampton Partnership Homes.
- Northamptonshire Police and related community safety links.
- Northamptonshire Rights and Equality Council.
- Northamptonshire Black Communities Together.
- Royal & Derngate.
- University of Northampton.
- University of East Anglia.
- Click Arts.
- BBC Radio Northampton.
- Inspiration FM Radio.
- Vodafone.
- Tesco.
- Wellingborough School.
- Abbeyfield School.
- Caroline Chisholm School.
- Northampton Town Football Club, including donation of children's toys and wider community support.

11. Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom accounting standards.
The trustees are required to keep adequate accounting records, to disclose with reasonable accuracy the financial position of the charity at any time and to ensure that the financial statements comply with the Charities Act 2011.
They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

12. Approval

This report was approved by the Board of Trustees and signed on its behalf by:

Anne Wankiiri

Chair of Trustees

Signature: _____

Date: _____

UNITED AFRICAN ASSOCIATION (UAA)

Independent Examiner's Report to the Trustees of UNITED AFRICAN ASSOCIATION (UAA)

Year ended 3 July 2025

I report to the trustees on my examination of the financial statements of UNITED AFRICAN ASSOCIATION (UAA) ('the charity') for the year ended 3 July 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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

Since the charity 's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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; or

2. the financial statements do not accord with those records; or

3. the financial statements 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.

Kwame Agyepong

Kwame Agyepong
Independent Examiner

Jack Dash House
2 Lawn House Close
London
United Kingdom
E14 9YQ

UNITED AFRICAN ASSOCIATION (UAA)

Statement of Financial Activities

Year ended 3 July 2025

	Note	2025 Unrestricted funds £	2025 Total funds £	2024 Total funds £
Income and endowments				
Donations and legacies	4	259,271	259,271	205,485
Charitable activities	5	2,774	2,774	1,214
Total income		262,045	262,045	206,699
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	6	253,503	253,503	164,825
Total expenditure		253,503	253,503	164,825
Net income		8,542	8,542	41,874
Other recognised gains and losses				
Other gains/(losses) user defined 1		17,058	17,058	–
Net movement in funds		25,600	25,600	41,874
Reconciliation of funds				
Total funds brought forward		55,994	55,994	28,133
Total funds carried forward		81,594	81,594	70,007

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

UNITED AFRICAN ASSOCIATION (UAA)

Statement of Financial Position

3 July 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	11	13,611	17,799
Current assets			
Donation	12	400	–
Cash at bank and in hand		67,583	52,208
		67,983	52,208
Net current assets		67,983	52,208
Total assets less current liabilities		81,594	70,007
Funds of the charity			
Restricted funds		–	28,133
Unrestricted funds		81,594	41,874
Total charity funds	14	81,594	70,007

These financial statements were approved by the board of trustees and authorised for issue on 27 March 2026, and are signed on behalf of the board by:

MIss A Wankiiri
Trustee

The notes on pages 10 to 15 form part of these financial statements.

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is UNITED AFRICAN ASSOCIATION, BARRATT HOUSE, KINGSTHORPE ROAD, NORTHAMPTON, NN2 6EZ, UK.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies (continued)

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- legacy income is recognised when receipt is probable and entitlement is established.

- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. Accounting policies (continued)

Tangible assets (continued)

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Motor vehicles	-	20% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

3. Accounting policies (continued)

Financial instruments (continued)

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Donations				
Donations type 1	259,271	259,271	205,485	205,485

5. Charitable activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Other income from charitable activities	2,774	2,774	1,214	1,214

6. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Costs of raising donations and legacies - Donations	253,503	253,503	164,825	164,825

7. Net income

Net income is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	4,188	3,141

8. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	500	–

9. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025 £	2024 £
Wages and salaries	85,640	43,206
Social security costs	72	–
Employer contributions to pension plans	25,410	10,086
	111,122	53,292

The average head count of employees during the year was 2 (2024: Nil).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

10. Trustee remuneration and expenses

There was no trustee who received remuneration in the period.

11. Tangible fixed assets

	Motor vehicles £
Cost	
At 4 July 2024 and 3 July 2025	20,940
Depreciation	
At 4 July 2024	3,141
Charge for the year	4,188
At 3 July 2025	7,329
Carrying amount	
At 3 July 2025	13,611
At 3 July 2024	17,799

12. Other asset

	2025 £	2024 £
Donation	400	–

13. Pensions and other post-retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £25,410 (2024: £10,086).

14. Analysis of charitable funds

Unrestricted funds

	At 4 July 2024 £	Income £	Expenditure £	Gains and losses £	At 3 July 2025 £
General funds	55,994	262,045	(253,503)	17,058	81,594

	At 4 July 2023 £	Income £	Expenditure £	Gains and losses £	At 3 July 2024 £
General funds	–	206,699	(164,825)	–	41,874

The following pages do not form part of the financial statements.

UNITED AFRICAN ASSOCIATION (UAA)

Detailed Statement of Financial Activities

Year ended 3 July 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Donations type 1	259,271	205,485
Charitable activities		
Other income from charitable activities	2,774	1,214
Total income	262,045	206,699
Expenditure		
Costs of raising donations and legacies		
Wages and salaries	85,640	43,206
Employer's NIC	72	–
Pension costs	25,410	10,086
Rent	15,951	7,450
Rates and water	41	–
Light and heat	288	1,177
Repairs and maintenance	82	30
Insurance	1,488	3,905
Vehicle leasing/hire	4,065	568
Other motor/travel costs	82	–
Telephone	727	990
Other office costs	15,330	15,927
Depreciation	4,188	3,141
DetailedSOFAExpenditureOnRaisingDonationsType1H	56,449	44,955
DetailedSOFAExpenditureOnRaisingDonationsType2H	41,064	32,174
DetailedSOFAExpenditureOnRaisingDonationsType3H	160	156
DetailedSOFAExpenditureOnRaisingDonationsType4H	318	–
DetailedSOFAExpenditureOnRaisingDonationsType5H	2,148	1,060
	253,503	164,825
Total expenditure	253,503	164,825
Net income	8,542	41,874

UNITED AFRICAN ASSOCIATION (UAA)

Notes to the Detailed Statement of Financial Activities

Year ended 3 July 2025

	2025 £	2024 £
Costs of raising donations and legacies		
Costs of raising donations and legacies - Donations		
Wages and salaries	85,640	43,206
Sundary	72	–
Remuneration	25,410	10,086
Rent	15,951	7,450
Rates & water	41	–
Light & heat	288	1,177
Repairs & maintenance	82	30
Insurance	1,488	3,905
Vehicle maintance and expenditure	4,065	568
Travel and accomodation	82	–
Telephone and internet	727	990
Volunter expenses	15,330	15,927
Donations - depreciation	4,188	3,141
Programme Supply - Food	56,449	44,955
Programme Supply - Non-Food	41,064	32,174
Courier and Stationery	160	156
Subcriptions	318	–
Fuel	2,148	1,060
	253,503	164,825
Costs of raising donations and legacies	253,503	164,825