ABUNDANT LIFE UGANDA

ANNUAL REPORT & FINANCIAL STATEMENTS
YEAR ENDED 30 SEPTEMBER 2025

Registered with The Charities Commission for Northern Ireland NIC108621

ABUNDANT LIFE UGANDA

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ABUNDANT LIFE UGANDA

TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2025

The Trustees of the charity present their annual report along with the unaudited financial statements for the year ended 30 September 2025.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Abundant Life Uganda is registered with the Charity Commission for Northern Ireland as per the Trust Deed dated 4 August 2018.

The Trustees who served during the year, up to the date of signature of the financial statements were:

Emily Graham (Chairperson)
Ruth Hamilton (Treasurer)
Charlotte McCluskie
Oliver Hamilton

None of the Trustees has any beneficial interest in the charity.

PRINCIPAL ACTIVITIES

Abundant Life Uganda is a faith-based charitable organisation which aims to alleviate poverty by sustainably supporting families in Uganda. It is run by volunteers with the purpose of maximising the amount of donations received reaching the point of need, minimising administrative charges.

In particular, the purpose of the charity is:

1. To share the abundant life offered via the good news of Christian message in a relevant way.
2. Provide sustainable relief of poverty, primarily through income generating courses and grants to allow families to become self-sufficient and build financial capacity.
3. Advance education through primary, secondary and tertiary level sponsorships, teacher training workshops and school renovation projects.
4. Provide health, hygiene and medical support through educational workshops and medical grants for urgent cases.

FINANCIAL REVIEW

During the year under review, the trustees are pleased to report that progress has been made with their aims in the current period of operation.

The principal source of income in the year under review is donations.

The financial statements show a positive financial outcome for the year with a net increase in funds for the year of £15,396. This is made up of net incoming resources on unrestricted funds of £3,577 and net incoming resources on restricted funds of £11,819.

Total funds held at 30 September 2025 amounted to £16,142 of which £4,323 was unrestricted funds and £11,819 was restricted funds.

ABUNDANT LIFE UGANDA

TRUSTEES' ANNUAL REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2025

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 (UK GAAP).

The law applicable to charities in Northern Ireland requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008, the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 and the provisions of the trust deed. They 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.

POLITICAL AND CHARITABLE DONATIONS

During the year the charity made no political or charitable contributions.

The trustees' report was approved by the Board of Trustees.

E Graham

Emily Graham
Chairperson

Date: 22 July 2026

Ruth Hamilton

Ruth Hamilton
Treasurer

Date: 22 July 2026

ABUNDANT LIFE UGANDA

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ABUNDANT LIFE UGANDA

I report to the trustees on my examination of the financial statements of Abundant Life Uganda for the year ended 30 September 2025, which are set out on pages 4 to 8.

RESPECTIVE RESPONSIBILITIES OF CHARITY TRUSTEES AND EXAMINER

As the trustees of the charity, you are responsible for the preparation of the financial statements in accordance with the Charities Act (Northern Ireland) 2008.

Having satisfied myself that the financial statements of the charity are not required to be audited and are eligible for independent examination, it is my responsibility to:

- examine the financial statements under section 65 of the Charities Act;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act;
- state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

I have examined your charity financial statements as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of any unusual items or disclosures in the financial statements, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act;
2. That the financial statements do not accord with those accounting records;
3. That the financial statements do not comply with the accounting requirements of the Charities Act;
4. That there is further information needed for a proper understanding of the financial statements to be reached.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Duncan Graham

Johnston Kennedy DFK
Chartered Accountants
10 Pilots View
Heron Road
Belfast
BT3 9LE

Date: 22 July 2026

ABUNDANT LIFE UGANDA

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2025

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Income from:					
Donations and legacies	**2**	4,135	33,409	37,544	17,551
Total income		4,135	33,409	37,544	17,551
Expenditure on:					
Charitable activities	**3**	-	21,590	21,590	17,028
Other costs	**4**	558	-	558	753
Total expenditure		558	21,590	22,148	17,781
Net income/(expenditure) before transfers		3,577	11,819	15,396	(230)
Transfers between funds		-	-	-	-
Net income/(expenditure) for the year		**3,577**	**11,819**	**15,396**	**(230)**
Fund balances at 01 October 2024		746	-	746	976
Fund balances at 30 September 2025		**4,323**	**11,819**	**16,142**	**746**

The notes on pages 6 to 8 form part of these financial statements

ABUNDANT LIFE UGANDA

STATEMENT OF ASSETS AND LIABILITIES
AS AT 30 SEPTEMBER 2025

		Note	2025 £	2025 £	2024 £	2024 £
Current Assets						
Debtors		**6**	4,619		717	
Bank and cash balances			12,554		998	
			17,173		1,715	
Creditors: due within one year						
Accruals and deferred income			1,031		969	
			1,031		969	
Net Current Assets				16,142		746
Net Assets				**16,142**		**746**
Income Funds						
Unrestricted Funds	- General			4,323		746
Restricted Funds	- Income		11,819		-	
	- Capital		-		-	
				11,819		-
Retained Reserves		**7**		**16,142**		**746**

The financial statements were approved by the Trustees on 22 July 2026 and signed on their behalf by:

Emily Graham
Chairperson

Ruth Hamilton
Treasurer

The notes on pages 6 to 8 form part of these financial statements

ABUNDANT LIFE UGANDA

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025

1 Principal accounting policies

Set out below are the principal accounting policies which have been adopted in the compilation of the Statement of financial activities and the Balance sheet.

1.1 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds are unrestricted funds earmarked by the trustees for particular future projects or commitments.

Restricted funds are subject to specific conditions by donors as to how they may be used.

1.2 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that the income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.3 Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the 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 not 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.

ABUNDANT LIFE UGANDA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2025

2 Donations and legacies

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Donations and gifts	4,135	29,507	33,642	14,195
Gift Aid on donations and gifts	-	3,902	3,902	3,356
	4,135	33,409	37,544	17,551

3 Cost of charitable activities

	2025	2024
	£	£
School fees, uniforms & supplies	14,241	15,069
School activities	779	230
Living expenses	1,615	408
Medical	1,933	77
Transport	2,114	353
Sundry	771	807
Foreign exchange	137	84
	21,590	17,028

4 Other expenditure

	2025	2024
	£	£
Web design	12	30
Accountancy	534	514
Bank fees	12	209
	558	753

5 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2025

6	**Debtors**	**2025**	**2024**
		£	**£**
	Gift Aid claims	4,619	717
		4,619	717

7	**Reserves**	**Unrestricted funds**	**Restricted funds**	**Total 2025**	**Total 2024**
		£	**£**	**£**	**£**
	Reserves b/fwd	746	-	746	976
	Net movement in funds	3,577	11,819	15,396	(230)
	Reserves c/fwd	4,323	11,819	16,142	746

8	**Analysis of net assets between funds**	**Unrestricted funds**	**Restricted funds**	**Total 2025**	**Total 2024**
		£	**£**	**£**	**£**
	Current assets	5,354	11,819	17,173	1,715
	Current liabilities	(1,031)	-	(1,031)	(969)
	Total funds	4,323	11,819	16,142	746