

YOUBELONG
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2018

YOUBELONG

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Professor F Verity
Doctor A Jenkins
Doctor S Jacob
Doctor J Tibenderana

Charity number

1169229

Accountants and independent examiner

Mark Lynskey
Bruton Charles
The Coach House
Greys Green Business Centre
Henley-on-Thames
Oxfordshire
RG9 4QG

YOUBELONG

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YOUBELONG

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2018

The Trustees of YouBelong (the Foundation), who are also members of the Foundation, present their report and accounts for the period ended 31 August 2018.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Foundation's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: 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 published on 16 July 2014.

Structure, governance and management

The Foundation is a Charitable Incorporated Organisation (CIO) which was registered with the Charity Commission for England and Wales on 16 September 2016 with registered charity number 1169229. The Foundation is governed by its constitution dated 16 September 2016.

The trustees who served during the year were:

Professor F Verity

Doctor A Jenkins

Doctor S Jacob

Doctor J Tibenderana

Chair of the Trustees

There have been no new trustees appointed since the Foundation was registered with the Charity Commission for England and Wales.

If and when new trustees are required, they will be identified by the existing Trustees. Any new trustee will be recruited on the basis of their expertise. It is the policy of the Trustees to have a multi-disciplinary board. In selecting new trustees, the Trustees will expect the prospective trustees to be exemplary in their honesty and commitment to the objects of the Foundation.

A newly-appointed trustee will be provided with a copy of the constitution of the Foundation, the latest financial statements and details of any conflicts of interest and grant-making policies. New trustees will have the decision-making process explained to them by the existing Trustees and will be provided with an overview of the administrative procedures employed by the Foundation.

The Trustees are responsible for the overall governance of the Foundation. The Trustees meet regularly throughout the year by electronic means, as they reside in different countries, and are responsible for ensuring that the Foundation acts in accordance with its objects. The Trustees were able to meet in London in November 2018 for a face to face meeting. The Trustees are also responsible for determining the policies of the charity.

Currently, there are four trustees from a variety of backgrounds relevant to the aims of the charity. The Trustees collectively review strategy and operational performance and approve grants to be provided and fundraising events and activities to be arranged to ensure the Foundation meets its aims. The Trustees also consider conflicts of interest policies, reserves management and risk management.

The chair of the trustees is Doctor Annalisa Jenkins, who undertakes day to day administration of the Foundation in a voluntary capacity.

YOUBELONG

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2018

Related Parties

The Trustees understand that they must disclose transactions with related parties of the Foundation. The Trustees recognise that there are a range of donors, individuals, and organisations that work with and network with the Foundation. In the Trustees' opinion, the only related parties are the four Trustees of the Foundation. All other parties are unconnected with the Foundation.

How our activities deliver public benefit

As required by the Charity Commission, the Trustees have always had due regard for the requirement that the Foundation's aims should be for the public benefit.

The public benefit of the grants made available by the Foundation is significant. Mental patients, who have been in long-term confinement in institutional/asylum care in dehumanising conditions, have been resettled with their families and are provided with a level of support to restore their dignity and to help them towards full recovery. Families have been reunited and supported and enabled to live with increased quality of life. Local communities have a sense of wellbeing in the knowledge that the vulnerable amongst them, such as people with mental illness, are being assisted in order to participate in the economic and social life of the community.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Risk review and management

The Trustees have undertaken a risk assessment that highlights the principal risks associated with the Foundation's activities. They are satisfied that adequate reporting procedures are in place to identify and mitigate the risks posed to the Foundation. The Trustees regularly assess the funding requirements and the costs that the Foundation regularly incurs to ensure that there are no factors that could impact the Foundation's ability to fulfil its objectives.

The Trustees have also taken reasonable steps to prevent fraud and other irregularities. For example, the transfer of funds from the Foundation to programmes in Uganda by electronic means requires full security measures with Barclays Bank UK, who hold the accounts of the Foundation. A two person approval and verification system is in place to ensure that only formally authorised payments can be executed.

The Trustees have also adopted a conflicts of interest policy that is continually referred to in respect of all of its planned charitable events and grant-making activities.

YOUBELONG

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2018

Objectives and activities

The objects of the Foundation, as set out in the constitution of the Foundation, are as follows:

The objects of the CIO, are the relief of persons in East Africa who are in need, hardship or distress and in particular (without prejudice to the generality) suffering from mental illness and to advance the health of said people by the provision of grants to organisations working with said people.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Foundation's aims and objects and distributing grants.

Mindful of the objects of the CIO, the Trustees of the Foundation have examined the objects of YouBelong Uganda, being the main recipient of grants from the Foundation in the current financial year, and have determined that the work of YouBelong Uganda is consistent with the above objects. YouBelong Uganda is a registered NGO in Uganda established for the purpose of moving people recovering from mental illness from the national mental hospital in Kampala, Uganda, and transporting them to their families and local communities and then working with the returned patient, and their family to prevent relapse and return to institutional life.

The Foundation has provided grants to YouBelong Uganda and continues to monitor and evaluate the work of the Ugandan based organisation to ensure that the grants are appropriately applied to the proper work of the organisation.

The Trustees of the Foundation receive regular reports and the Chair of the Trustees has visited Uganda, East Africa, and observed and monitored the performance of the organisation in its activities.

The Trustees of the Foundation will continue to monitor organisations in East Africa that provide support to people with mental illness and are open to funding a range of organisations, depending upon available funds, and depending upon the relevance of the work of organisations in East Africa, to the objects of the Foundation.

The Trustees have decided for the next financial year to focus their grant-making on Uganda and to provide grants to build a new model of mental health care in Uganda. Following the successful evaluation of a new model of mental health in Uganda that is properly subjected to evidence based research, the Trustees of the Foundation are mindful that such a model could be transported into the health systems of other East African countries.

The core belief of the Foundation is that belonging to family, local community, and culture is foundational to human wellbeing and mental wellbeing. Respect, recognition, and dignity within community are fundamental relational experiences if a person is to possess a healthy self-image and a sense of wellbeing. It is this core belief in the human need to belong that underpins the work of the Foundation in restoring people to mental health in low income countries in East Africa, such as Uganda.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2018

Grant making Policy

The Trustees of the Foundation have resolved that the Foundation's grant-making should be guided by the following principles:

1. Organisations may only qualify for grants from the Foundation if the activities and goals of such organisations are directly within the scope of the objects of the Foundation.
2. Organisations may only qualify for grants from the Foundation if they are legally registered as a non government organisation (NGO) in the East African country in which they operate.
3. Organisations may only qualify for grants from the Foundation if the programmes they run are sustainable beyond the life of the grant.
4. Organisations may only qualify for grants from the Foundation if the programmes they run have the potential to be scalable and to have an impact not only upon individuals but also families and local communities and the health system within the particular East African country.
5. Preference is given to programmes which are evidence-based and innovative.

Preference is given to programmes which aid the development of the local health system and are particularly geared to the creation of a community-based mental health system balanced between acute in-patient hospital care and community based support.

Volunteers

Although there are currently no volunteers working for the Foundation, the Trustees agree that volunteers have the potential to be an important part of local innovation, mobilising the community to assist in mental health support. The Foundation is working with YouBelong Uganda in exploring the use of people who are in a high level of recovery from mental illness to act as volunteer peer support workers. These volunteers would be easily accessible to families who might be experiencing some difficulties when a family member returned from hospital care relapses and behavioural problems occur.

The Foundation is also investigating, with YouBelong Uganda, the use of families as volunteers in a possible family-to-family support programme.

YOUBELONG

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2018

Achievements and performance

Grants from the Foundation to programmes in Uganda, East Africa, during this period of time have produced significant achievements.

Grants from the Foundation have enabled the resettlement of people with serious mental illness from the national mental hospital in Kampala, Uganda, an institution with 550 beds but with over 900 patients living in dehumanising and degrading conditions, back to their families and communities. Grants to YouBelong Uganda provide the resources to help to prevent patients recovering from serious mental illness from relapse and return to institutional care.

Grants from the Foundation have also enabled:

- The employment in Uganda of 3 social workers, 3 clinical nurses, 2 occupational therapists and 1 psychologist/ Technical director. These individuals form a community mental health team. A driver and a house keeper have also been employed.
- The renting of offices and the purchase of a 15 seater minibus to transport patients back to families and local village communities.
- Through research by Makerere University, Kampala, Uganda, in conjunction with YouBelong Uganda, the development of a unique Pre-Discharge from hospital assessment tool and a Post- Discharge Intervention Process, to enable the community mental health team to prepare a patient for discharge and to prepare their family to receive the patient back home and to maintain the patient in the community. Before these tools were developed, there was no preparation of the patient or their family before discharge.
- The training of the community mental health team employed by YouBelong Uganda in crisis management, problem solving skills and family mapping in order to empower families in their support of the returned family member recovering from serious mental illness.
- The transfer of over 90 patients from the mental hospital back to their families and local communities.
- The education of people in local village communities in the causes of serious mental illness in order to dispel local beliefs regarding mental illness. There is widespread local belief that mental illness is caused by witchcraft, demons, curses, and ancestral spirits.
- The development of a training programme in mental health, and its implementation in the districts of Kampala and Wakiso, in Uganda, regarding the training of primary care workers in health centres, and community health workers embedded in local communities.

The Foundation is also monitoring issues such as the need for an uninterrupted supply of anti-psychotic medication for mental health patients in Uganda and is also examining the feasibility of using micro-grants for families to purchase seed, chickens, or goats etc., to assist them in income-generating work, and thus achieving a level of self-sufficiency and independence.

Dr Shevin Jacob, a Trustee of the Foundation, lives in Uganda and has engaged with the Ministry of Health and other health officials to maintain good working relationships between the Foundation and the Government of Uganda.

YOUBELONG

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2018

Financial review

The results and financial position of the Foundation are shown on the Statement of Financial Activities and the Balance sheet on pages 9 and 10.

Income for the period was \$269,972 and expenditure was \$240,755. The net result was a surplus of \$29,217, which will be utilised in the third year of activities of the Foundation. The trustees are pleased with the level of funds that the Foundation has generated in its second period of existence.

The main source of funding in the financial period to date was a grant from the Hintze Family Charitable Foundation, in the UK. A grant of \$150,000 was received from the Hintze Family Charitable Foundation during the last financial year to enable the Foundation to continue its charitable activity.

The level of income in the second period of the Foundation, while modest, was consistent with expectations and budget forecasts.

The income received in the financial period of this report was applied to the salaries of the community mental health team of YouBelong-Uganda for its work in assisting people with severe mental illness. It was also applied to salaries for a driver, security guards for the Ugandan office building, rent payments, legal fees, and accountancy fees. Income was also applied to maintaining the mini bus purchased last year to transport mental patients from the hospital institution to the community. Refer to the annexed operating data of YouBelong Uganda.

Reserves policy

The Trustees have reviewed the Foundation's requirement for reserves in line with guidance from the Charity Commission. They are comfortable that in holding such reserves the Foundation is financially able to continue its work in 2018/2019.

The Foundation has completed two years of operation and began its operations on a small scale. As the Foundation is operating on minimum overheads, the Trustees feel it is appropriate to operate on the basis of a minimum of three months funds in reserve at any one time. This position will be reviewed in the coming year, depending upon the level of funding that the Foundation receives in 2019 and any change in overheads in the next financial year.

The Foundation has commitments from various philanthropists to provide a level of funding that will allow current programme activity to continue for the next financial year.

Investment policy

The Foundation does not hold any investments and so has no investment policy at this stage.

YOUBELONG

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2018

Plans for the future

In its third year of operation, the Foundation aims to continue to develop a new community-based mental health care model in Uganda, and East Africa, and to build upon the programmes currently funded.

As part of this aim, the Trustees are particularly interested in providing grants in the next financial year that focus on combating the deep social stigma attached to serious mental illness in Uganda.

The Trustees are convinced that programmes designed to educate the general community and primary health care workers about the causes and treatment of mental health must be based in a local cultural framework, considering the powerful impact that cultural understanding of mental illness has on the population in East Africa.

The Trustees are conscious that shifting the behaviour of people away from traditional healers and faith healers and towards primary health care workers trained in mental health is a major task, and see that the Foundation's role in funding programmes in this area will be an important part of the task in shifting to a new model of care that does not rely on institutional care.

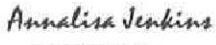
The Trustees will also focus on the development of evaluation models to ensure that the Foundation's funding of programmes is seen to have a measurable and tangible result in line with the objectives of the Foundation.

In the next financial year, the Trustees intend to broaden the funding base of the Foundation beyond the Hintze Family Charitable Foundation. While it is anticipated that a further grant of money will be provided by the Hintze Family Charitable Foundation, research grant applications and DFID applications for programme funding will be undertaken.

The Trustees have also embarked on a fund-raising campaign targeting philanthropic bodies in the UK. The Trustees are developing a presentation in the form of a documentary, in order to promote the Foundation's work in assisting vulnerable people in need in East Africa.

By broadening the funding base of the Foundation, the Trustees hope to be able to fund additional programmes in East Africa to continue to fulfil the objects of the Foundation.

On behalf of the board of trustees

DocuSigned by:

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Doctor Annalisa Jenkins

Trustee 2/18/2019
Dated:

YOUBELONG

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF YOUBELONG

I report on the accounts of the charity for the year ended 31 August 2018, which are set out on pages 9 to 13.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (ii) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met; or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mark Lynskey CA
Bruton Charles – Chartered Accountants

Dated: 18/2/2019

YOUBELONG

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2018

	Notes	2018 \$	2017 \$
<u>Incoming resources from generated funds</u>			
Donations and grants receivable	2	269,798	171,556
Investment income	3	174	7
Total incoming resources		269,972	171,563
<u>Resources expended</u>	4		
<u>Costs of generating funds</u>			
Costs of generating donations and legacies		41,722	3,700
Net incoming resources available		228,250	167,863
<u>Charitable activities</u>			
Grants payable	5	168,500	159,000
Chief executive salary		5,000	-
Chief executive travelling costs		7,748	-
Total charitable expenditure		181,248	159,000
Governance costs		17,785	5,676
Total resources expended		240,755	168,376
Net income for the year/ Net movement in funds		29,217	3,187
Fund balances at 1 September 2017		3,187	-
Fund balances at 31 August 2018		32,404	3,187

YOUBELONG

BALANCE SHEET

AS AT 31 AUGUST 2018

	Notes	2018 \$	\$	2017 \$	\$
Current assets					
Cash at bank and in hand		47,904		18,687	
Creditors: amounts falling due within one year	8	<u>(15,500)</u>		<u>(15,500)</u>	
Total assets less current liabilities			<u>32,404</u>		<u>3,187</u>
Income funds					
Unrestricted funds			<u>32,404</u>		<u>3,187</u>
			<u>32,404</u>		<u>3,187</u>

2/18/2019

The accounts were approved by the Trustees on

DocuSigned by:

Annalisa Jenkins

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Doctor Annalisa Jenkins
Trustee

YOUBELONG

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2018

1 Accounting policies

1.1 Basis of preparation

The accounts have been prepared under the historical cost convention.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

1.2 Incoming resources

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations, grants, legacies and other forms of voluntary income are recognised as incoming resources when receivable, except insofar as they are incapable of financial measurement.

1.3 Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

Resources expended are allocated between Direct Charitable costs, Charitable Support costs, Governance costs and Management and Administrative costs.

Direct Charitable costs represent the core charitable activity costs directly incurred in carrying out the charitable objectives. Charitable Support costs are those that represent costs in respect of activities that support the core activities, not necessarily the direct charitable work. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. Management and administration costs are those costs incurred in running the office, which itself supports the local charity work carried out.

2 Donations and legacies

	2018 \$	2017 \$
Donations and gifts	119,798	1,556
Grants receivable for core activities	150,000	170,000
	<u>269,798</u>	<u>171,556</u>

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NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2018

3 Investment income

	2018	2017
	\$	\$
Bank interest receivable	174	7

4 Total resources expended

	Other costs	Grant funding	Total	Total
	\$	\$	2018	2017
	\$	\$	\$	\$
Costs of generating funds				
Fundraising consultancy costs	41,422	-	41,422	-
Website development costs	300	-	300	3,700
Charitable activities				
Grant funding of activities	-	168,500	168,500	159,000
Chief executive salary	5,000	-	5,000	-
Chief executive's travelling costs	7,748	-	7,748	-
Governance costs	17,785	-	17,785	5,676
	72,255	168,500	240,755	168,376

5 Grants payable

	2018	2017
	\$	\$
Grants paid to YouBelong Uganda (refer to annexed data)	168,500	159,000

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the period.

7 Employees

YouBelong does not have any employees of its own as it is a very small organisation. The chair of the trustees and the other trustees carry out any necessary executive work for the charity unpaid. The trustees have not been remunerated so as to allow for as much funding as possible to be provided for the charities objectives. The CEO has taken a small salary for his services, as disclosed on the SOFA.

8 Creditors: amounts falling due within one year

	2018	2017
	\$	\$
Loans payable	15,500	15,500

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ANNEXED YOUBELONG UGANDA OPERATING DATA

FOR THE YEAR ENDED 31 AUGUST 2018

STATEMENT OF FINANCIAL ACTIVITIES	2018	2017
	\$	\$
<u>Incoming resources from generated funds</u>		
Donations and legacies	6,366	500
Incoming resources from charitable activities	168,500	159,000
	<hr/>	<hr/>
Total incoming resources	174,866	159,500
	<hr/>	<hr/>
<u>Resources expended</u>		
Charitable activities		
Direct charitable activities	137,214	54,653
Charitable support costs	15,191	10,704
	<hr/>	<hr/>
Total charitable expenditure	152,405	65,357
	<hr/>	<hr/>
Governance costs	7,516	3,070
	<hr/>	<hr/>
Management and Administrative costs	25,249	11,457
	<hr/>	<hr/>
Total resources expended	185,170	79,884
	<hr/>	<hr/>
Net income (expenditure) for the year/		
Net movement in funds	(10,304)	79,616
	<hr/>	<hr/>
Fund balances at 1 September 2017	79,616	-
	<hr/>	<hr/>
Fund balances at 31 August 2018	69,312	79,616
	<hr/>	<hr/>

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ANNEXED YOUBELONG UGANDA OPERATING DATA

FOR THE YEAR ENDED 31 AUGUST 2018

TOTAL RESOURCES EXPENDED

	Staff costs \$	Other costs \$	Total 2018 \$	Total 2017 \$
Direct Charitable activities				
Technical director	29,611		29,611	11,382
Motor vehicles depreciation		3,897	3,897	2,436
CEO accommodation and security	18,000		18,000	9,000
Local travelling costs		2,908	2,908	242
Motor vehicle costs		953	953	1,877
Drivers allowances	3,210		3,210	314
Insurances – staff and vehicles		11,261	11,261	2,384
Project managers	13,984		13,984	7,419
Food and clothing for resettled patients		52	52	63
Pre and post discharge consultants		428	428	3,519
Occupational Therapist	6,444		6,444	1,215
Nursing costs	6,530		6,530	1,753
Local IRB and UNCST fees (ethics)	-		-	820
Policy advisors		7,661	7,661	1,838
Social workers	16,998		16,998	4,660
Staff recruitment costs		-	-	2,617
Meetings and workshops		-	-	58
Research and data costs		2,295	2,295	3,056
Training costs	7,482		7,482	
Initial legal set costs		5,500	5,500	-
Total	102,259	34,955	137,214	54,653

Charitable support costs

Office manager	4,455		4,455	5,338
Plant and equipment depreciation		1,032	1,032	521
Fixtures and fittings depreciation		1,308	1,308	777
Security and maintenance staff	856		856	576
Office security and maintenance costs		4,367	4,367	2479
Cleaners and janitor's fees	1,997		1,997	712
Staff development and welfare	1,176		1,176	
Other consultant's costs		-	-	301
Total	8,484	6,707	15,191	10,704

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ANNEXED YOUBELONG UGANDA OPERATING DATA

FOR THE YEAR ENDED 31 AUGUST 2018

TOTAL RESOURCES EXPENDED (CONTINUED)

Governance costs

	Staff costs	Other costs	Total 2018	Total 2017
	\$	\$	\$	\$
Local accounting fees		1,200	1,200	-
Finance and human resource fees	6,316		6,316	3,070
	<u>6,316</u>	<u>1,200</u>	<u>7,516</u>	<u>3,070</u>

Management and administration costs

	Staff costs	Other costs	Total 2018	Total 2017
	\$	\$	\$	\$
Office hire and rent		18,000	18,000	7,500
IT services		613	613	178
Office supplies and stationery		2,042	2,042	2,092
Telephone, internet, electricity & water		2,215	2,215	1,248
Bank charges & foreign exchange		2,379	2,379	439
	<u>-</u>	<u>25,249</u>	<u>25,249</u>	<u>11,457</u>

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ANNEXED YOUBELONG UGANDA OPERATING DATA

FOR THE YEAR ENDED 31 AUGUST 2018

BALANCE SHEET	2018		2017	
	\$	\$	\$	\$
Fixed assets				
Tangible assets		21,451		23,841
Current assets				
Debtors	1,500		12,359	
Cash at bank and in hand	46,361		43,416	
Net current assets		47,861		55,775
Total assets less current liabilities		69,312		79,616
Income funds				
Unrestricted funds		69,312		79,616
		69,312		79,616

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ANNEXED YOUBELONG UGANDA OPERATING DATA FOR THE YEAR ENDED 31 AUGUST 2018

BALANCE SHEET DATA

Tangible fixed assets

	Plant and machinery	Fixtures, fittings & equipment	Motor vehicles	Total
	\$	\$	\$	\$
Cost				
At 1 September 2017	3,382	8,603	15,590	27,575
Additions	<u>2,417</u>	<u>1,429</u>	<u>-</u>	<u>3,846</u>
At 31 August 2018	<u>5,799</u>	<u>10,032</u>	<u>15,590</u>	<u>31,421</u>
Depreciation				
At 1 September 2017	521	777	2,436	3,734
Charge for the year	<u>1,031</u>	<u>1,308</u>	<u>3,897</u>	<u>6,236</u>
At 31 August 2018	<u>1,552</u>	<u>2,085</u>	<u>6,333</u>	<u>9,970</u>
Net book value				
At 31 August 2018	<u>4,247</u>	<u>7,947</u>	<u>9,257</u>	<u>21,451</u>
At 31 August 2017	<u>2,861</u>	<u>7,826</u>	<u>13,154</u>	<u>23,841</u>
Debtors			2018	2017
			\$	\$
Prepaid rent and insurance costs			<u>1,500</u>	<u>12,359</u>