

REGISTERED COMPANY NUMBER: 08073510 (England and Wales)  
REGISTERED CHARITY NUMBER: 1150774

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 30 June 2023  
for  
AMAHA WE UGANDA (UK).



**AMAHA WE UGANDA (UK).**

**Contents of the Financial Statements  
for the Year Ended 30 June 2023**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 9
<b>Independent Examiner's Report</b>	10
<b>Statement of Financial Activities</b>	11
<b>Balance Sheet</b>	12 to 13
<b>Notes to the Financial Statements</b>	14 to 18

---

## **AMAHA WE UGANDA (UK).**

### **Report of the Trustees for the Year Ended 30 June 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2023. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

1. The relief of poverty among people in Uganda and surrounding countries in particular but not exclusively by:
  - a. The provision of education and training;
  - b. The provision of micro finance; and
  - c. The conservation, protection and improvement of the physical and natural environment.
2. To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.
3. The advancement of the education of the public in the United Kingdom, especially young people, regarding poverty and the needs of those in poverty in Africa.
4. To further such other charitable purposes for the public benefit as are exclusively charitable according to the laws of England and Wales as the trustees may from time to time determine.

##### **Mission Statement**

We have developed a mission statement as follows:-

Led by faith, together we enable our brothers and sisters in Christ to sow seeds of hope among communities in Uganda - developing leaders of integrity and empowering groups to overcome poverty and injustice through fellowship, training, projects and microfinance.

##### **Public benefit**

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing its objectives and future activities. Publication of the charity's activities on its web site and active engagement of the supporting churches in the mission leads to greater understanding in both communities.

##### **Grant making**

The charity undertakes its work by making grants to Amaha We Uganda - a locally constituted Non Governmental Organisation ("NGO"), based in Kasese in south western Uganda.

Grants are made for a variety of purposes including -

- Supporting the local administration costs of the NGO team
- Approved project expenditures
- Micro finance loans to Women's groups

##### **Volunteers**

The Trustees are grateful to its volunteers who help with fund raising and also visiting Uganda, at their own expense, to monitor the work of the local NGO.

**AMAHA WE UGANDA (UK).**

**Report of the Trustees  
for the Year Ended 30 June 2023**

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

During the year, grants totalling £32,689 were made to the NGO comprising the following:

	<b>Unrestricted £</b>	<b>Designated £</b>	<b>Restricted £</b>	<b>Total £</b>	<b>2022 £</b>
NGO Support	13,172	-	-	<b>13,172</b>	11,780
Street kids support	-	-	2,130	<b>2,130</b>	945
Appeal (Covid-19)	-	300	-	<b>300</b>	3,266
Trees	-	-	3,235	<b>3,235</b>	2,760
Womens conference/mission	-	-	4,205	<b>4,205</b>	-
A Grace Ministry	-	-	9,392	<b>9,392</b>	5,105
Misc	-	-	255	<b>255</b>	-
<b>Total</b>	<b>13,172</b>	<b>300</b>	<b>19,216</b>	<b>32,689</b>	<b>23,856</b>

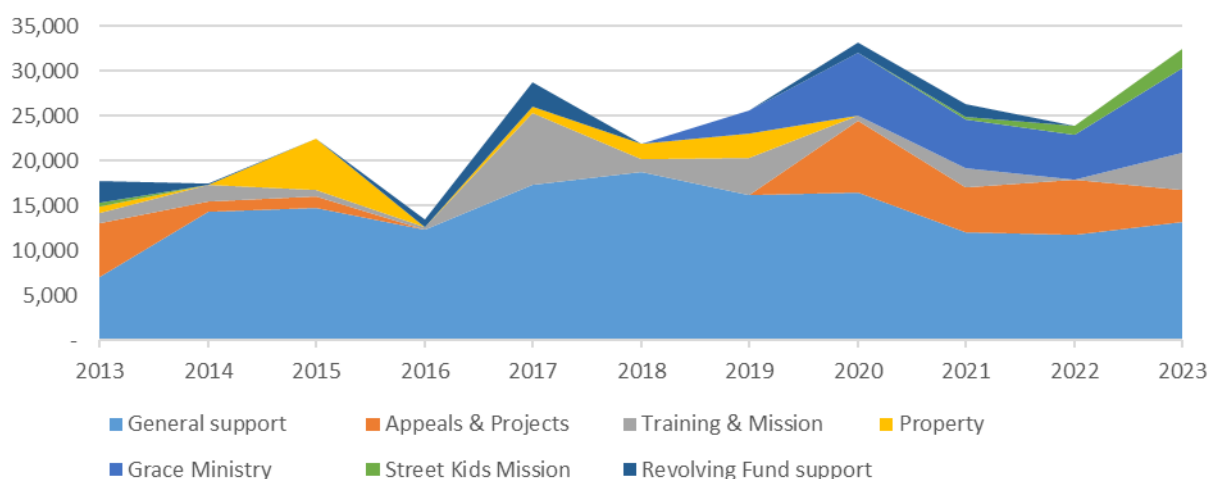
The Charity was launched in 2012 and over that time, grants of some £262,000 have been made to the Ugandan NGO and its forerunner CBO. The NGO Support grant goes to support the work of the Mission team in the form of salary and expenses and the rest goes against projects demanding attention at that time. During this period, the NGO has become registered with the Ugandan authorities, it has supported up to 42 Women's groups (each of 20 people) and engaged in trialling various projects - most recently the replanting of Trees.

**Mission:**

In late June 2023, a group of Trustees visited Uganda to meet and review matters with the local team and to attend a Women's conference which had been deferred for some time due to the pandemic. This has enabled us to review the work of the NGO team and reset priorities.

Our support can be analysed as follows:-

**Analysis of Grants made to Uganda**

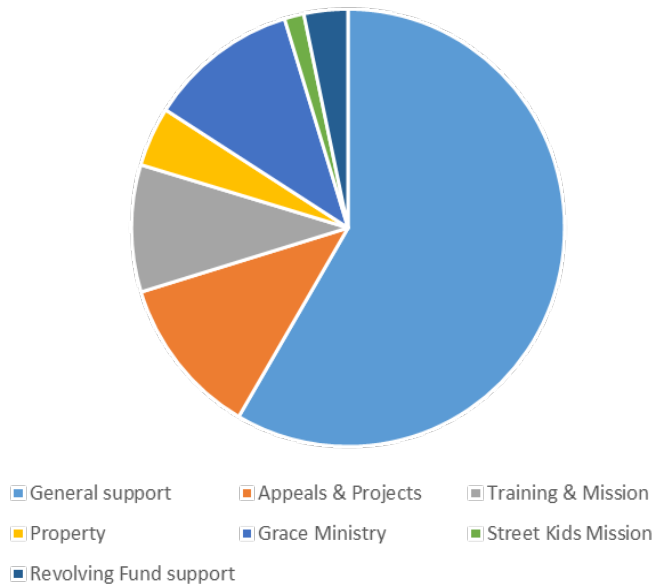


**AMAHA WE UGANDA (UK).**  
**Report of the Trustees**  
**for the Year Ended 30 June 2023**

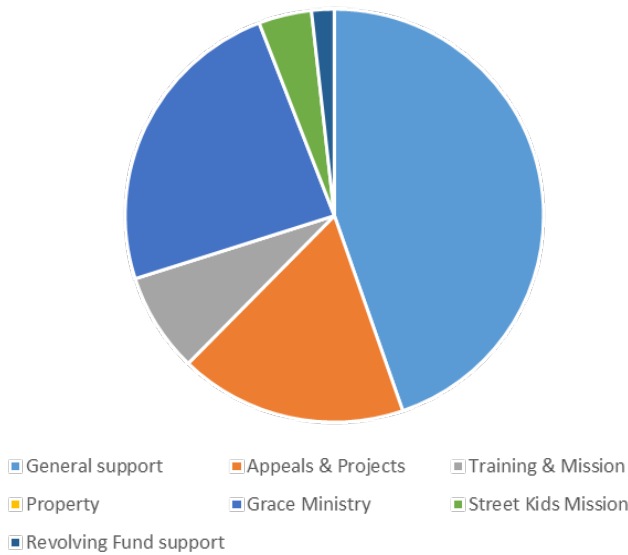
In compiling the above data, Transport costs (new vehicles) have been attributed to General Support. Appeals & Projects includes the current Trees project and the Briquettes as well as some disaster support. Training and Mission includes a variety of local Conferences (both Women and Diocese) as well as support for our missions to Uganda.

Over time, it can be seen that our support has varied; the two biggest changes are the lack of recent property and infrastructure items (now that the Office / Library is acquired and equipped) and the start of the Grace Ministry work from 2019. These changes can be shown as:

Share of Grants 2012/13 to 2022/23



Share of Grants made 2020/21 to 2022/23



## AMAHA WE UGANDA (UK).

### Report of the Trustees for the Year Ended 30 June 2023

Covid-19 continued to have a significant impact in the area and on the women's small market businesses due to earlier lockdowns. However, our renewed focus on increasing the Revolving Fund is addressing some of this as the Women's groups recover in strength.

**Revolving Fund / Micro finance loans:** As foreseen last year, the NGO decided to write off all the unrecoverable Micro-Finance loans - this occurred during the Summer mission and Women's conference. Whilst not yet reflected in the NGO statutory accounts, this will involve a write off UGX42m (approx. £10,000). We are planning to replace this sum by fund raising over the next 2-3 years and have already raised £2,500 since year end 2023.

#### **Women's Groups:**

Women's groups remain a key means of encouraging and working with the local people. These groups of up to 20 women meet weekly, usually on Church premises. Covid impacted the number of groups and a number have closed. However, groups have been restarted and as at June 2023, there were 41 operational groups although with smaller numbers of women.



The team in the Ugandan NGO have worked extremely hard over the last 12 months to encourage the women to continue meeting and saving and not to give up hope. However due to the impact of covid many women lost their businesses and the NGO team identified the need for a Women's Group Conference urgently to address this issue. During the year, AWU-UK had a special fundraising drive to pay for 85 leaders and secretaries of each women's group to attend a conference during the mission in June 2023. This was achieved.

The main aim of the Women's conference was to encourage and inspire the women to restart their businesses and exchange ideas to help each other. 85 women attended over 3 days. The conference was a

great success and participants from 41 women's groups attended and agreed to pass on what they had learned to encourage their groups. Numbers in each group are currently lower than before covid. AWU wrote off the women's loans so they could begin saving again without debt hanging over them that could not realistically be repaid.

The conference dealt with 6 main areas; covid impact, business planning and marketing ideas to restart businesses, finance and saving, family diet and nutrition, importance of tree planting, dealing with trauma. Each member of the mission team facilitated one of these areas. The women left the conference full of enthusiasm, promising to restart groups meeting regularly and saving together, and encouraging women members to re-start their businesses.

The next step for the UK charity is to raise funds to refill the revolving loan pot to enable the women to borrow and repay funds to increase their business opportunities. Some women are able to restart the same business but it will take a long time to rebuild to the same level of pre-Covid income, in order to feed and educate their families, because they have little or no capital to buy stock. Others are trying new ways of doing business or different products/services, which they will need to build up over time.

The NGO team are continuing their visits to women's groups to facilitate re-starting of businesses and regular meetings - to encourage the women's groups and their leaders to keep up the impetus following the conference and put the learning into practice.

## AMAHA WE UGANDA (UK).

### Report of the Trustees for the Year Ended 30 June 2023

#### Street Boys

The mission in June 2023 highlighted the impact of the ongoing work with the street boys. There are 55 street boys regularly meeting at the office grounds (Garden of Eden) where we continue with our promise to give them soap and a meal monthly.

The change in the boys was evident. They were more respectful and helpful and many of them were recognising the need to do some kind of honest labour to get some money to feed themselves. Three of the young men had continued in their motor cycle mechanics training and through another donation have been provided with tool boxes and overalls, thus providing them with a sustainable means of looking after themselves.

The boy who was volunteering at The Link Bus Station has now been given a full-time job there. Some of the boys are working at the car wash and say they are now able to feed themselves three times daily. One boy with a physical disability is being trained in shoe making by a member of his church community and will soon be able to make a living for himself.

The boys all have dreams and aspirations for their future and are beginning to recognize how they can become valued members of their community because of the change in their behaviours. Many of them are now members of church communities.

AWU paid for the renewal of one of our 'graduated' street boy's driving license on the understanding he will now save over the next 5 years so he can renew it himself next time.

St Wilfrid's church in Nottingham donated a full football kit which William (director) requested we gave to Martin, a graduated street boy, who runs a football team. They are now our Amaha We Uganda football team. This demonstrates the faith we all have in the boys (now young men) to represent the charity.



Receiving toolboxes



Out into the world

**Report of the Trustees  
for the Year Ended 30 June 2023**



AWU Football Team

Plans for the future could include training for other street boys as money becomes available. Our Ugandan team recognise which boys may be ready for that opportunity.

There has also been some progress in meeting a group of street girls in Bwera. This is something we would also like to progress when the time is right. Currently relationships are being developed with these girls - a crucial part in earning trust.

**Tree Nurseries:**

By June 2023, 580,000 saplings had been delivered to the surrounding community for planting. A further 8 tree nurseries were scheduled to be seeded in August 2023 for planting out in November/December 2023 resulting in a total of 804,000 saplings planted out by the end of 2023 from the start of the project.

Further research has shown that eucalyptus trees (favoured by farmers for their quick growth and revenue potential) are not good for the environment. They use too much water and ruin the soil. Therefore, AWU has taken the decision to no longer fund planting of these and any saplings not already planted to be destroyed. This decision was taken alongside discussion with the archdeacons in The South Rwenzori during the archdeaconry conference and agreed with the Ugandan AWU team. More work needs to be done with communities in the mountains training them in the importance of tree planting. A conference with all 14 archdeaconries in early June 2023, during the mission, highlighted this and all archdeacons agreed to support the project. Bwera School have taken many tree saplings to be an example to their children and families.



The tree nurseries are located at parish centres where they are nurtured and grown on. Once saplings have left the nurseries, they become the property of the communities taking them. The number of tree saplings taken is recorded and their growth is monitored by the Ugandan team. The percentage survival rate is approximately 85% from seed to tree.

Most of the seeds are indigenous fruit trees. Some of the trees are planted on field boundaries, some in the forests and some are intergrown with crops. Fruit trees planted include mango, avocado, guava, jackfruit, oranges and papaya. Cacao trees are interplanted with coffee and provide good shade. The Bishop's charge for God's Creation says: It is our responsibility to steward our world.

If there was a tree nursery in every archdeaconry, together, we will have planted out more than 1 million trees by the end of 2024. We are on track to achieve this.



## **AMAHA WE UGANDA (UK).**

### **Report of the Trustees for the Year Ended 30 June 2023**

#### **Grace Ministry for a Moses-Like Generation**

This project began in 2018 and was incorporated into Amaha We Uganda in 2019 as the trustees and other individuals involved on the ground in South Rwenzori are the same.

There are many orphans in South Rwenzori. They suffer emotional damage through the loss of one or both parents and also, of course, serious financial deprivation. The Grace Ministry supports a number of orphans by covering their school fees (and other costs from time to time) thus enabling them to have better employment prospects when they leave school or college. Some of the students have already completed their education and gone on into employment.

In the last year the Grace Ministry supported 28 students. This year the budgeted aim is to increase that number to 35. The students range in ages from 15 to 22. The increase in the number is possibly due to the new support from a church in Andover and a number of individuals connected to it. There are many more orphaned students that we are not yet able to support but it is hoped that we can support more and more in the future.

Three times a year the student's support team in Uganda meet with them for a day and once a year for a 3 day conference to assess their needs and motivation and to encourage them.

Their progress is monitored at the end of each term and we receive a progress report and feedback on each one.

#### **Amaha We Uganda Achievements in the last 12 months:**

To underpin the work of the Charity, the Trustees continue to be engaged in the following activities:

- Planned and carried out a Mission in June/July 2023 with the main focus on a Conference for the Women's Group Leaders.
- Continued our support for Women's groups and Street Boys and exploring how to help Girls
- Tree nurseries and planting project
- Continued to improve our direct communication links with the NGO in Kasese. We have remained in close communication with the Amaha We Uganda team in Uganda and received many photos providing evidence of the ongoing work.
- Hosted William for a visit to UK in December/January 2023 that enabled existing and new supporters to meet William and hear first-hand on the NGO's progress. This also boosted the numbers of supporters who made individual gifts to continue the work of the charity.
- We have continued to maintain and update our website - regularly changing the format to make it more user friendly.
- William continues to join in church zoom meetings at St Mary's Ash Vale and sends us videos on WhatsApp to keep the UK trustees well informed about all projects.
- William and Job also attend UK meetings via zoom.
- Started a fund to rebuild the Revolving Finance fund used by the Women's groups.

## **AMAHA WE UGANDA (UK).**

### **Report of the Trustees for the Year Ended 30 June 2023**

#### **Fundraising activities**

During the year, we held fund raising appeals to assist with the Women's conference (held during recent Mission) as well as continuing to seek funds for the Trees project. We had a stall at the Shepherds Market (Church of the Good Shepherd) which raised awareness of the charity and raised additional funds. We also continued to promote trees as Christmas gifts.

#### **FINANCIAL REVIEW**

##### **Financial review**

The principal funding sources are i:) the parish and parishioners of Wisley with Pyrford and ii): the parish and parishioners of St Mary's Ash Vale. During the year £13,218 (2022 - £11,476) was received from these sources including the sums raised for specific project funding and from gift days.

##### **Outturn for the year**

The year shows a surplus of income on the Unrestricted fund of £2,719 (2022 - £3,929 surplus) before inter-fund transfers. The running costs of support were in line with expectations.

To simplify local funding and recognise the reality of what can be done locally, we have amended our approach. We no longer seek a local contribution to all costs; instead limit the budget to the running costs of the NGO solely. All other expenditure on projects, such as Trees or the Revolving Fund, are raised by special appeal. In addition, to recognise the management of projects, 10% of all project grants is attributed to the organisation's admin and support costs.

The current level of support for the NGO indicates a need for £12,000 - £16,000 per annum to cover administration and other support costs and further sums for projects as and when approved. This has proved possible with the continuing generous support of the parishes of Wisley with Pyrford and Ash Vale. Support from Wisley with Pyrford is reviewable at the end of 2024.

##### **Reserves policy**

The Trustees aim to have sufficient funds in hand to cover 12 months operational work by the local NGO or approximately £16,000 max before Local Challenge contribution. The current level of unrestricted and designated funds is £20,322.

As the Charity currently has no UK or management expenditure (apart from its website), this policy enables us to provide some assurance to the local Kasese team.

The restricted funds of £12,259 represent monies raised by supporters of the Charity for specific projects not yet paid over or allocated.

**AMAHA WE UGANDA (UK).**

**Report of the Trustees  
for the Year Ended 30 June 2023**

**FUTURE PLANS**

As noted above, we simplified the Budget process and identified three areas that we intend to help fund-raise for: - maintaining the support for Women's groups, Tree Nurseries and starting to replenish the revolving fund for Microfinance loans following the Covid losses. Accordingly, the Trustees have agreed to continue their focus during 2023-24 on:

- Enabling women's groups to re-start and develop their small businesses with NGO Team's help.
- To continue to develop the tree nurseries in each archdeaconry through providing the funds for the initial cost. To continue with training recipients of the saplings on maintaining trees.
- To continue to feed the street boys and support the NGO in their attempts to reunite boys with their families.
- Plan further fundraising to restore the revolving fund for Micro Finance loans for women.
- With the generosity of our donors, seek to expand the focus of work with Street Boys to see what support can be provided to girls too.
- Continue with the Grace Ministry for a Moses-Like Generation.
- Look for ways to broaden the base of the Charity and expand its work.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, its Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

08073510 (England and Wales)

**Registered Charity number**

1150774

**Registered office**

C/O BWBCA Limited  
Dukes Court  
Duke Street  
Woking  
Surrey  
GU21 5BH

**Trustees**

R D Hewitt - Chartered Accountant	H Lambert - Lecturer
J N Lambert - Minister of Religion	C A Osborne - Management Consultant & Author
A M Sanderson - Director	V K Turner - Minister of Religion
J Vella - Teacher (retired)	I Smale - Minister of Religion

**Independent Examiner**

Paul Williams  
BWBCA Limited  
Dukes Court  
Duke Street  
Woking  
Surrey  
GU21 5BH

**02/02/2024**

Approved by order of the board of trustees on ..... and signed on its behalf by:

*RD Hewitt*

RD Hewitt (Feb 2, 2024 10:07 GMT).....  
RD Hewitt - Trustee

**Independent Examiner's Report to the Trustees of  
Amaha We Uganda (Uk).**

**Independent examiner's report to the trustees of Amaha We Uganda (Uk). ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2023.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

*Bwbca Limited*

[Bwbca Limited \(Feb 2, 2024 21:12 GMT+11\)](#)

Paul Williams

BWBCA Limited  
Dukes Court  
Duke Street  
Woking  
Surrey  
GU21 5BH

Date: **02/02/2024** .....

AMAHA WE UGANDA (UK).

Statement of Financial Activities  
for the Year Ended 30 June 2023

	Notes	Unrestricted funds £	Restricted funds £	30.6.23 Total funds £	30.6.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	16,507	17,281	33,788	26,135
Other trading activities	3	-	3,238	3,238	4,959
Investment income	4	171	-	171	5
<b>Total</b>		<u>16,678</u>	<u>20,519</u>	<u>37,197</u>	<u>31,099</u>
<b>EXPENDITURE ON</b>					
Raising funds		-	-	-	180
<b>Charitable activities</b>					
Administration and support costs of Uganda - NGO		13,172	-	13,172	11,780
-Project expenses		300	19,217	19,517	12,076
Other		487	-	487	450
<b>Total</b>		<u>13,959</u>	<u>19,217</u>	<u>33,176</u>	<u>24,486</u>
<b>NET INCOME</b>		2,719	1,302	4,021	6,613
Transfers between funds	8	56	(56)	-	-
<b>Net movement in funds</b>		2,775	1,246	4,021	6,613
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		17,553	11,013	28,566	21,953
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>20,328</u>	<u>12,259</u>	<u>32,587</u>	<u>28,566</u>

The notes form part of these financial statements

AMAHA WE UGANDA (UK).

Balance Sheet  
30 June 2023

	Notes	Unrestricted funds £	Restricted funds £	30.6.23 Total funds £	30.6.22 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	7	770	3,488	4,258	1,881
Cash in hand		<u>19,558</u>	<u>8,771</u>	<u>28,329</u>	<u>26,685</u>
		<u>20,328</u>	<u>12,259</u>	<u>32,587</u>	<u>28,566</u>
<b>NET CURRENT ASSETS</b>					
		<u>20,328</u>	<u>12,259</u>	<u>32,587</u>	<u>28,566</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>20,328</u>	<u>12,259</u>	<u>32,587</u>	<u>28,566</u>
<b>NET ASSETS</b>					
		<u>20,328</u>	<u>12,259</u>	<u>32,587</u>	<u>28,566</u>
<b>FUNDS</b>					
8					
Unrestricted funds:					
General fund				10,849	8,042
Transport fund				8,652	8,652
Project Funding				<u>827</u>	<u>859</u>
				<u>20,328</u>	<u>17,553</u>
Restricted funds:					
Mission costs (VT)				2,013	2,013
Satellite dish / Comms project				-	88
Good Samaritan centre				5,047	5,047
A Grace Ministry				213	1,277
Appeal: Tree Planting				309	306
Street boys				35	430
Women's Conference				-	124
Cox Memorial Fund				1,791	1,728
Paul Vella Memory				<u>2,851</u>	<u>-</u>
				<u>12,259</u>	<u>11,013</u>
<b>TOTAL FUNDS</b>					
				<u>32,587</u>	<u>28,566</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2023 in accordance with Section 476 of the Companies Act 2006.

**AMAHA WE UGANDA (UK).**

**Balance Sheet - continued  
30 June 2023**

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on

02/02/2024

..... and were signed on its behalf by:

*RD Hewitt*

[RD.Hewitt.\(Feb.2,2024.10:07.GMT\)](#)

RD Hewitt - Trustee

The notes form part of these financial statements

---

## AMAHA WE UGANDA (UK).

### Notes to the Financial Statements for the Year Ended 30 June 2023

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Income**

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

##### **Expenditure**

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

##### **Charitable activities**

The charitable activities relate to making grants to Amaha We Uganda NGO in Kasese Uganda. Payments are approved on a calendar quarter basis and paid at the start of each quarter.

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Some of these funds have been designated by the Trustees, but this is an administrative label and the funds can be re-allocated if need be.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.



AMAHA WE UGANDA (UK).

Notes to the Financial Statements - continued  
for the Year Ended 30 June 2023

2. DONATIONS AND LEGACIES

	30.6.23	30.6.22
	£	£
Donations through Churches	13,218	11,476
General donations	11,237	8,090
Mission support	374	-
Friendship scheme subscriptions	631	325
A Grace Ministry	<u>8,328</u>	<u>6,244</u>
	<u><u>33,788</u></u>	<u><u>26,135</u></u>

3. OTHER TRADING ACTIVITIES

	30.6.23	30.6.22
	£	£
Appeal: Tree Planting	3,238	2,281
Appeal: Food	<u>-</u>	<u>2,678</u>
	<u><u>3,238</u></u>	<u><u>4,959</u></u>

4. INVESTMENT INCOME

	30.6.23	30.6.22
	£	£
Deposit account interest	<u>171</u>	<u>5</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2023 nor for the year ended 30 June 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 June 2023 nor for the year ended 30 June 2022.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	16,834	9,301	26,135
Other trading activities	-	4,959	4,959
Investment income	<u>5</u>	<u>-</u>	<u>5</u>
<b>Total</b>	<u><u>16,839</u></u>	<u><u>14,260</u></u>	<u><u>31,099</u></u>
<b>EXPENDITURE ON</b>			
Raising funds	180	-	180
<b>Charitable activities</b>			
Administration and support costs of Uganda			
NGO	11,780	-	11,780
Project expenses	500	11,576	12,076

AMAHA WE UGANDA (UK).

Notes to the Financial Statements - continued  
for the Year Ended 30 June 2023

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES – continued

	Unrestricted funds £	Restricted funds £	Total funds £
Other	<u>450</u>	<u>-</u>	<u>450</u>
<b>Total</b>	<u>12,910</u>	<u>11,576</u>	<u>24,486</u>
<b>NET INCOME</b>	3,929	2,684	6,613
<b>Transfers between funds</b>	<u>106</u>	<u>(106)</u>	<u>-</u>
<b>Net movement in funds</b>	4,035	2,578	6,613
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>13,518</u>	<u>8,435</u>	<u>21,953</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>17,553</u>	<u>11,013</u>	<u>28,566</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	<b>30.6.23</b>	30.6.22
	£	£
Other debtors	<b>375</b>	-
Gift aid receivable	<b>3,883</b>	1,881
	<b><u>4,258</u></b>	<u>1,881</u>

8. MOVEMENT IN FUNDS

	At 1.7.22	Net movement in funds	Transfers between funds	At 30.6.23
<b>Unrestricted funds</b>				
General fund	<b>8,042</b>	<b>2,719</b>	<b>88</b>	<b>10,849</b>
Transport fund	<b>8,652</b>	-	-	<b>8,652</b>
Project Funding	<u><b>859</b></u>	<u>-</u>	<u><b>(32)</b></u>	<u><b>827</b></u>
	<b>17,553</b>	<b>2,719</b>	<b>56</b>	<b>20,328</b>
<b>Restricted funds</b>				
Miscellaneous restricted payments	-	<b>625</b>	<b>(625)</b>	-
Mission costs (VT)	<b>2,013</b>	-	-	<b>2,013</b>
Satellite dish / Comms project	<b>88</b>	-	<b>(88)</b>	-
Good Samaritan centre	<b>5,047</b>	-	-	<b>5,047</b>
Mission support	-	<b>(3,831)</b>	<b>3,831</b>	-
A Grace Ministry	<b>1,277</b>	<b>(1,064)</b>	-	<b>213</b>
Appeal: Tree Planting	<b>306</b>	<b>3</b>	-	<b>309</b>
Street boys	<b>430</b>	<b>(395)</b>	-	<b>35</b>
Women's Conference	<b>124</b>	<b>3,050</b>	<b>(3,174)</b>	-
Cox Memorial Fund	<b>1,728</b>	<b>63</b>	-	<b>1,791</b>
Paul Vella Memory	<u>-</u>	<u><b>2,851</b></u>	<u>-</u>	<u><b>2,851</b></u>
	<u><b>11,013</b></u>	<u><b>1,302</b></u>	<u><b>(56)</b></u>	<u><b>12,259</b></u>
<b>TOTAL FUNDS</b>	<b>28,566</b>	<b>4,021</b>	<b>-</b>	<b>32,587</b>

AMAHA WE UGANDA (UK).

Notes to the Financial Statements - continued  
for the Year Ended 30 June 2023

8. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	16,678	(13,959)	2,719
<b>Restricted funds</b>			
Miscellaneous restricted payments	880	(255)	625
Mission support	374	(4,205)	(3,831)
A Grace Ministry	8,328	(9,392)	(1,064)
Appeal: Tree Planting	3,238	(3,235)	3
Street boys	1,735	(2,130)	(395)
Women's Conference	3,050	-	3,050
Cox Memorial Fund	63	-	63
Paul Vella Memory	2,851	-	2,851
	<u>20,519</u>	<u>(19,217)</u>	<u>1,302</u>
<b>TOTAL FUNDS</b>	<u>37,197</u>	<u>(33,176)</u>	<u>4,021</u>

Comparatives for movement in funds

	At 1.7.21 £	Net movement in funds £	Transfers between funds £	At 30.6.22 £
<b>Unrestricted funds</b>				
General fund	3,418	4,429	195	8,042
Transport fund	8,652	-	-	8,652
Project Funding	<u>1,448</u>	<u>(500)</u>	<u>(89)</u>	<u>859</u>
	13,518	3,929	106	17,553
<b>Restricted funds</b>				
Mission costs (VT)	2,013	-	-	2,013
Satellite dish / Comms project	283	-	(195)	88
Good Samaritan centre	5,047	-	-	5,047
A Grace Ministry	138	1,139	-	1,277
Appeal: Tree Planting	785	(479)	-	306
Appeal: Food	-	(89)	89	-
Street boys	169	261	-	430
Women's Conference	-	124	-	124
Cox Memorial Fund	-	<u>1,728</u>	-	<u>1,728</u>
	<u>8,435</u>	<u>2,684</u>	<u>(106)</u>	<u>11,013</u>
<b>TOTAL FUNDS</b>	<u>21,953</u>	<u>6,613</u>	<u>-</u>	<u>28,566</u>

AMAHA WE UGANDA (UK).

Notes to the Financial Statements - continued  
for the Year Ended 30 June 2023

8. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	16,839	(12,410)	4,429
Project Funding	<u>-</u>	<u>(500)</u>	<u>(500)</u>
	16,839	(12,910)	3,929
<b>Restricted funds</b>			
A Grace Ministry	6,244	(5,105)	1,139
Appeal: Tree Planting	2,281	(2,760)	(479)
Appeal: Food	2,677	(2,766)	(89)
Street boys	1,206	(945)	261
Women's Conference	124	-	124
Cox Memorial Fund	<u>1,728</u>	<u>-</u>	<u>1,728</u>
	<u>14,260</u>	<u>(11,576)</u>	<u>2,684</u>
<b>TOTAL FUNDS</b>	<u><u>31,099</u></u>	<u><u>(24,486)</u></u>	<u><u>6,613</u></u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2023.











# Amaha We Uganda Limited Financial Statements 30.06.23

Final Audit Report

2024-02-02

Created:	2024-02-01
By:	Team BWBCA (admin@bwbca.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAAn_0nTPXPZyzFLTnzxN0hlzS94Tz3F0yd

## "Amaha We Uganda Limited Financial Statements 30.06.23" History

-  Document created by Team BWBCA (admin@bwbca.com)  
2024-02-01 - 22:01:27 GMT - IP address: 109.73.121.1
-  Document emailed to Robert (robert@amahaweuganda.org) for signature  
2024-02-01 - 22:01:34 GMT
-  Email viewed by Robert (robert@amahaweuganda.org)  
2024-02-01 - 22:13:12 GMT - IP address: 86.17.77.189
-  Signer Robert (robert@amahaweuganda.org) entered name at signing as RD Hewitt  
2024-02-02 - 10:07:05 GMT - IP address: 86.17.77.189
-  Document e-signed by RD Hewitt (robert@amahaweuganda.org)  
Signature Date: 2024-02-02 - 10:07:07 GMT - Time Source: server- IP address: 86.17.77.189
-  Document emailed to Paul (paul@bwbca.com) for signature  
2024-02-02 - 10:07:09 GMT
-  Email viewed by Paul (paul@bwbca.com)  
2024-02-02 - 10:11:19 GMT - IP address: 49.184.151.225
-  Signer Paul (paul@bwbca.com) entered name at signing as Bwbca Limited  
2024-02-02 - 10:12:23 GMT - IP address: 49.184.151.225
-  Document e-signed by Bwbca Limited (paul@bwbca.com)  
Signature Date: 2024-02-02 - 10:12:25 GMT - Time Source: server- IP address: 49.184.151.225
-  Agreement completed.  
2024-02-02 - 10:12:25 GMT