Faith in Action
Community Development

# FAITH IN ACTION COMMUNITY DEVELOPMENT

## Report and Accounts

## For the Year ended

## 30 September 2014

## Charity Details

| | |
|---|---|
| Name: | Faith in Action Community Development |
| Registered charity number | 1153485 |
| Principal Address | Holy Trinity Church<br>Church Road<br>Claygate<br>ESHER<br>Surrey<br>KT10 0JP |

## Trustees

| Name | Office |
|---|---|
| Linda Morgan | Chair |
| Gordon Hennessy | |
| Roger Marsden | |
| Steve Cramer | |
| Denise Pavey | Treasurer |
| Elle Dipper | (appointed 16th October 2014) |

| | |
|---|---|
| **Bank** | Barclays Bank plc<br>6 Clarence Street<br>Kingston Upon Thames<br>Surrey<br>KT1 1NY |
| **Independent Examiner** | Charlotte Price ACA |

## Objectives

Faith in Action Community Development (FIACD) is a charitable incorporated organisation registered with the Charity Commission England and Wales. The purpose of FIACD is to demonstrate Christian love to socially and economically disadvantaged communities in Uganda and nearby countries, through partnership in community development and projects. As a charity, it is non-profit making and applies any surplus income to its purpose.

# FAITH IN ACTION COMMUNITY DEVELOPMENT

## Trustees Annual Report and Accounts

## For the Year Ended 30 September 2014

The trustees present their Report and Accounts for the year ended 30 September 2014.

Community development in Katete village, Kiruhura District, SW Uganda had been supported by UK Christians for some years, through personal links with Faith Aguha. In 2013, we decided to establish a charity in order to formalise and strengthen that support and to facilitate more significant projects, such as the building of a dam. We registered as a charitable incorporated organisation with the Charity Commission in August 2013.

In 2013-2014 we accomplished the following:

### Water and Sanitation

With Christian Engineers in Development, funds were raised for the construction of a 5000 cubic metre charco cum valley tank (dam). The village previously had no source of clean water for human consumption and many cattle died in the dry season when the surface water dried up. On completion, the operation and maintenance of the dam was handed to a local water and sanitation users committee. A health and sanitation education workshop was provided in partnership with the Anglican Diocese of Rushere.

### Education Sponsorship

The education and support costs for 17 primary and secondary school children and 4 university students were met through sponsorships from individual supporters, church home groups, Holy Trinity Church, Claygate and the Nias Wheatley Trust. In 2014, the first ever graduate from Katete village completed a BA in Librarianship at Uganda Christian University, Mukono.

### Isaiah Nursery School (and Church)

In February 2014, construction was commenced of a simple two room building for a nursery school for up to 40 children from Katete village and nearby. This was to replace the previous arrangements which had been meeting under a temporary open sided canvas structure. The completed building also serves as a church with services assisted by the Diocese of Rushere. The name for the nursery is taken from the verse which first inspired Faith Aguha to assist community development in her home village.

*"Forget the former things; do not dwell on the past. See, I am doing a new thing! Now it springs up; do you not perceive it? I am making a way in the wilderness and streams in the wasteland."* ***Isaiah 43:18-19***

### Administration, fundraising and finance

From December 2013 to February 2014, Faith Aguha visited Uganda to meet with the sponsored children and students, check on the progress of the projects and identify future development needs in the community.

In March 2014, a concert by the Kampala African Children's Choir was held at Holy Trinity Church, Claygate to raise funds for the charity and for the Choir.

In May 2014, Mike Beresford (Christian Engineers in Development Director) visited the Dam project at Katete to complete a technical report on the construction and to sign off the successful completion.

The charity trustees met four times (September 2013, January, May and July 2014) to manage progress, review budgets and to consider guidelines for project funding and child/student sponsorship.

At the end of the financial year the treasurer reported that the overall financial situation remained healthy with gift aid still to be claimed, forecast income exceeding forecast expenditure and no currently planned capital expenditure.

Our objectives for 2014-2015 are to:

- consult further with the local community in Katete about which development projects they would like to achieve
- improve our methods for transferring funds to Uganda
- expand the numbers of supporters
- establish a risk register and governance policies
- visit Uganda to check progress and gather feedback for our supporters
- improve our communications through a website and newsletters
- arrange a thank you event for supporters.

**Signed on behalf of the Trustee Board**

Signed: ..... Date: 21/6/15

**Linda Morgan**
**Chair**

**Independent examiner's report to the Trustee Board of**

**Faith in Action Community Development**

I report on the accounts of Faith in Action Community Development for the year ended 30 September 2014, which are set out on pages 6-8.

**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:

- examine the accounts under section 145 of the 2011 Act;
- 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
- to state whether particular matters have come to my attention.

This report, including my statement, has been prepared for and only for the charity's trustees as a body. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body for my examination work, for this report, or for the statements I have made.

**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:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Charlotte Price

Name: Charlotte Price

Relevant professional qualification or body: Member of ICAEW

Address: Rose Cottage, Fullerton Road, London, SW18 1BX

Date: 15 June 2015.

# FAITH IN ACTION COMMUNITY DEVELOPMENT

## Receipts and Payments

## For the Year Ended 30 September 2014

| | Note | 2014 £ General Funds | 2014 £ Restricted Funds | 2014 £ Total Funds | 2013 £ Total Funds |
|---|---|---|---|---|---|
| **Receipts** | | | | | |
| Grants | 2 | 2,000 | 5,000 | 7,000 | 17,000 |
| Donations | | 5,397 | 1,353 | 6,750 | 1,000 |
| **Total Receipts** | | **7,397** | **6,353** | **13,750** | **18,000** |
| **Payments** | | | | | |
| Child Sponsorship | | 1,100 | 4,620 | 5,720 | 4,555 |
| Dam Project | | - | 10,000 | 10,000 | - |
| Nursery Project | | 4,249 | - | 4,249 | - |
| Miscellaneous | | 500 | 200 | 700 | 300 |
| **Total Payments** | | **5,849** | **14,820** | **20,669** | **4,855** |
| **Net Surplus for the Period** | | **1,548** | **(8,467)** | **(6,919)** | **13,145** |
| **Funds** | | | | | |
| Balance Brought Forward at 1 Oct 2013 | | 2,395 | 10,750 | 13,145 | - |
| Net Surplus for the Period | | 1,548 | (8,467) | (6,919) | 13,145 |
| **Balance at 30 Sep 2014** | | **3,943** | **2,283** | **6,226** | **13,145** |

# FAITH IN ACTION COMMUNITY DEVELOPMENT

## Balance Sheet

## As at 30 September 2014

| | 2014 | 2013 |
|---|---|---|
| | £ | £ |
| **Current Assets** | | |
| Cash at Bank and In Hand | 6,226 | 13,145 |
| **Net Assets** | **6,226** | **13,145** |
| **Funds** | | |
| Restricted funds | 2,283 | 10,750 |
| General funds | 3,943 | 2,395 |
| **Balance of Funds at Period End** | **6,226** | **13,145** |

**Approved on behalf of the Trustee Board**

Signed: ..... Date: 11/6/15

**Linda Morgan**

**Chair**

## Notes to the Accounts

### 1 Accounting Policies

**Accounting Convention**
Financial statements are prepared on a receipts and payment basis, under the historical cost convention. This is consistent with Charity Commission Guidelines whereby CIOs with income less than £250,000 can prepare receipts and payments accounts.

**Fixed Assets**
At 30 September 2014, FIACD had no fixed assets. The policy is:

- to capitalise fixed assets if they can be used for more than one year, recording them at cost or, if gifted, at the value to the charity on receipt; and
- to write them off on a straight line basis over their estimated useful lives.

**Income Recognition**
Grant income is recognised upon receipt, provided that any conditions for receipt have been met. Any unexpended grant is carried forward in reserves. If any grant unexpended has been provided for a restricted purpose, any balance remaining is carried forward as a restricted fund.

**Restricted Gifts**
Restricted gifts are only used for the purpose for which they were given. If a restricted gift cannot be used for the purpose given, or has been held for three years without being used, it will be returned to the donor or permission sought for an alternative use.

### 2 Grant Income

| | 2014 | | | 2013 |
|---|---|---|---|---|
| | General funds | Restricted funds | Total funds | |
| | | | £ | £ |
| Holy Trinity Church Claygate – Child Sponsorship | - | 3,000 | 3,000 | 1,905 |
| Holy Trinity Church Claygate – General Funds | 2,000 | - | 2,000 | 3,095 |
| Nias Wheatley Trust - Child Sponsorship | - | 2,000 | 2,000 | 2,000 |
| Nias Wheatley Trust – Dam project | | | | 10,000 |
| | **2,000** | **5,000** | **7,000** | **17,000** |

### 3 Related parties

One Trustee is also a Trustee of the Parochial Church Council of the Ecclesiastical Parish of Claygate ('Holy Trinity Church Claygate'). This charity donated £5,000 during this financial year, and also donated £5,000 during the financial period to 30 September 2013.