

Wātoto

UNAUDITED

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

WATOTO CHILD CARE MINISTRIES

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WATOTO CHILD CARE MINISTRIES

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2023

Trustees	J Rwotlonyo, Chairman G Skinner J Skinner J Penry R Walsh D Watt G Wheeler (appointed 26 April 2024)
Charity number	1090810
Principal office	CMS House Watlington Road Cowley Oxford OX4 6BZ
Independent examiner	Wenn Townsend 30 St. Giles Oxford OX1 3LE
Bankers	The Royal Bank of Scotland Drummond House Redheughs Avenue Edinburgh EH12 9RH
Solicitors	Anthony Collins Solicitors 134 Edmund St. Birmingham B3 2ES

WATOTO CHILD CARE MINISTRIES

INTRODUCTORY REMARKS FOR THE YEAR ENDED 31 DECEMBER 2023

A Message From Andrew White, Executive Director, Watoto UK

We express sincere thanks for the unwavering commitment of our sponsors and donors right across the UK through these difficult economic times. Our UK sponsors are some of the most loyal supporters across the globe, and we are so grateful for their dedication to the babies, children and vulnerable women we are supporting in Uganda and South Sudan.

Your generosity reflected in donations, with £687,612 received over the course of 2023. Thanks to the Gift of Love campaign in December, we could provide £1,928 to further supporting the work of the ministry.

2023 was a year of strategic development, preparing for the longer term and reawakening the organisation post-Covid. In the past year, we've sought God's guidance, humbled ourselves, and embraced the opportunities and challenges set before us. While facing a cost-of-living crisis across the UK, the trustee board took the bold approach to appoint a new UK Executive Director and have enabled me in this role to begin restructuring for the journey to growth ahead.

Innovation is thriving at Watoto with projects close to our hearts, like Keep A Girl in School, making an enormous impact and capturing the hearts of all we meet with. Across our Watoto villages and Neighbourhood programs, we are now caring for an incredible 115 babies, 3,596 children, 1,373 mothers, 226 teachers and several thousand more through Keep A Girl in School.

Looking ahead to what the Lord has in store ahead, we are excited to be stepping into new beginnings. Our team are now working remotely across the UK, enabling us to hire the very best, keep running costs low and focus our mission on growing our support once more as the need for loving and caring homes remains ever present. Despite challenges, we remain committed, understanding the pressing need as estimates suggest 54% of the central African region daily face extreme poverty.

As we sought God's guidance, we have confidently moved forwards with hiring new team and bringing Watoto back to life in the UK. These roles will allow us to oversee the logistics of the choir and ensure that our sponsorship offering is back to pre-pandemic levels. Ephesians 3:21 reminds us that God can do immeasurably more than we ask or imagine, reinforcing our faith in pursuing our ministry's calling.

Rejoice with us as we witness God's transformative work in the lives of the children, young people, and families we serve. Thank you for partnering with Watoto UK on this incredible journey to celebrate Christ and care for our community.



.....
A White
Executive Director

Date: 30 July 2024

WATOTO CHILD CARE MINISTRIES

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

Objectives and Activities

Why Are We Here?

In 1984, during a time of civil war, aids epidemic and great civil upheaval, Watoto (Swahili for “children”) set up a church in Kampala, Uganda, to reach out to the poor and vulnerable of the country – women and children – in order to offer love, hope and an opportunity to enhance and change their lives through the teachings of the Bible. In 1999, Watoto Childcare Ministries was set up in the UK with a holistic approach to provide financial, spiritual and educational support to Watoto in Uganda. Since then, we have helped rescue thousands of abandoned children, placing them in loving families and we have come alongside vulnerable women, equipping them with skills and empowering them to become mothers and leaders.

The median age in Uganda is 15.9 years (UK – 40.7 years) making it the second youngest population in the world and, partly as a result, it is one of the poorest in the world with average family income less than £600 p.a. Watoto UK, through its sponsors and donors helps provide a loving family, home, education, food and medical care to over 3,000 orphaned and abandoned children each year. In addition, we also help support over 3,000 women and 15,000 children through the Watoto Neighbourhood programme.

There are similar, autonomous, organisations operating in the U.S.A., Canada, Australia, Brazil, Hong Kong and across Europe.

In setting our objectives and planning activities, the Trustees have referred to the Charity Commission’s guidance on public benefit and, in particular, to its supplementary public benefit guidance on religion and education and are able to confirm their belief that the trust’s activities are of public benefit.

Our core objectives are as follows:

- To advance the Christian faith in Uganda, the UK and such other parts of the world as the Trustees may, from time to time, see fit.
- To care for and relieve distress amongst those who are suffering under conditions of hardship, sickness, homelessness and need, mainly (but not exclusively) orphaned children and widows, in Uganda or such other parts of the world as the Trustees may, from time to time, see fit.
- To advance education in accordance with Christian principles and teachings by means of establishing and operating educational establishments in Uganda or such other parts of the world as the Trustees may, from time to time, see fit.
- To promote and fulfil such other charitable purposes beneficial to communities in Uganda and in other parts of the world as the Trustees may, from time to time, see fit.

Our core funding goes towards the provision of care for orphaned babies and children and vulnerable children and women in Uganda. Education and medical support are not free at the point of use in Uganda, so as well as helping to support the individual, we also support teachers, teaching and medical programmes. In order to achieve all this, we are also involved in the building and running of capital projects such as homes and schools and support many other local projects where the general aim is to set up self-sustaining and caring communities which can carry on the charitable objectives.

How do we achieve this?

We achieve our charitable objectives through multiple different streams including but not limited to grant funding, sponsorship activity and donations. We also regularly can be found giving interactive and engaging talks across the UK at churches, schools, or at concerts given by the Watoto Children’s Choir. Ninety per cent of the sponsorship money is then passed over to the Ugandan office of Watoto Childcare Ministries for distribution in accordance with the designated wishes of the sponsor or donor and fulfilling our core objectives as set out above.

We also encourage individuals and teams of volunteers to go to Uganda and assist with the many projects being undertaken (e.g. construction, maintenance, education, sustainability, development) and we consider the contribution from such volunteers in terms of time and experience to be invaluable. It has been a joy to see the first few visitors returning to Uganda through our Visit Watoto program, and in 2023 we sent a number of individuals and small groups to help support the work of Watoto in Uganda.

WATOTO CHILD CARE MINISTRIES

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Our operational costs are financed by fundraising activities, a 10% contribution from sponsorship and restricted donation receipts and from gift aid claimed on those sponsorship and donation receipts. Between October 2023 and December 2024, while operational costs are somewhat higher, it has been agreed with the Ugandan office that the UK office will retain an additional 8% from sponsorship and restricted donations to help offset costs, ahead of a return to growth and thus a plan to return to the 10% contributions from January 2025.

Fundraising activities

As well as raising awareness of Watoto and its objectives and raising new sponsors, our main fundraising comes from arranging and promoting the annual Watoto Children's Choir tour, the many talks given up and down the UK and from merchandise sales at both of these events. Much of the merchandise is made in Uganda by the women that we help support and, each year, the choir tour has a new production the title of which is also their latest CD and, this too, goes on general sale. We are delighted to be welcoming back from April to July 2024, the "Better Days" performance of the Watoto Children's Choir. In 2023, we have been earnestly preparing for this, and contracted a part-time Choir Tour Coordinator as part of this preparation.

The Trustees use the following key performance indicators:

- The amount of donations and sponsorship received and the net movement in number of sponsors/donors during the year:
- The number of performances organised for the children's choir each year and the average returns for each performance both per venue and per capita for new sponsors, offerings and merchandise sales; and
- The cost efficiency of operations.

Cost efficiency of operations continues to be monitored in our office. Leading into 2023, the staffing levels were in place to continue minimal operations. In the appointment of an Executive Director in late 2023, the trustees are keen to see the UK return to growth and subsequently supported the Executive Director in a reorganisation of the team as we bid farewell to two finance employees moving into retirement, and subsequently outsourced much of the financial operation to the reputable firm of James Cowper Kreston. In the absence of a Director in place for much of the year, fundraising activities were few and far between, but plans for the year ahead were coming well into place and we anticipate a substantial return to growth in the year ahead.

Future Plans

As 2023 developed, we saw continuing opportunity for Watoto to re-establish itself in the UK through a bolstered and effective team, and in appointing Andrew White as Executive Director, we are excited to see a new-look team coming together. In 2024 we anticipate the hiring of a full-time Choir Tour Coordinator, alongside a full-time Sponsorship Coordinator and even the possibility of hiring someone to come in to assist with development opportunities across the UK part-time. The choir will arrive in April 2024 and remain in the UK for three months, where we anticipate the tour performing to approximately 85,000 people across 81 different venues from northern Scotland to south-west England. Our new Executive Director plans to also conduct a UK-wide tour visiting with church leaders, sponsors and donors and we intend on exhibiting at five major Christian events across the country during the year also.

WATOTO CHILD CARE MINISTRIES

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Structure, Governance and Management

Governing Document

The Charity is constituted under a Trust Deed dated 9th March 1999, amended 6th November 2001 (charity No. 1090810) and is operated in accordance with its governing document, the deed of trust and constitutes an unincorporated charity.

The Trustee Board

The board of Trustees meets every six months to set and review the strategy of the Charity. The Executive Director is appointed by the board and to whom it delegates responsibility for the day to day running of the Charity.

The Board of Trustees is fully committed to the financial stewardship, quality and safety of the Charity.

The Trustees are guided by an agreed scheme of corporate governance which sets out their responsibilities and those of the Executive Director. The Board of Trustees regularly consider the skills mix required to support the Charity.

New Trustees are selected from long-term supporters of the Charity with the appropriate skills and are interviewed by Senior Trustees before being offered appointment. They are encouraged to visit Uganda to view the works undertaken there and they undertake an induction programme designed to ensure their understanding of the trustee role and their wider knowledge of Watoto and its philosophy.

All Trustees give of their time freely and no trustee received any remuneration during the year. Details of Trustees expenses are disclosed in note 8 in the accounts.

Risk Management

The Trustees regularly review the risks faced by the Charity, in particular those related to financial security and operationally surrounding choir tours, to ensure that key risks have been identified, and that suitable plans are in place to prevent or manage these risks. We approach risk management on three levels; strategic, operational and at project level. This enables both Trustees and staff to undertake the identification of risk and allows clear allocation of responsibilities for managing these risks. Trustees and staff use a clear understanding of risk to help inform decision making within the Charity, including decisions regarding use of resources, tour planning, sponsor recruitment and development.

WATOTO CHILD CARE MINISTRIES

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Financial Review & Trustee's Responsibilities

Overview

The year ended with a deficit of £10,834 in unrestricted funds (2022 - £27,717 deficit) and a deficit in restricted funds of £40,933 (2022 - £4,346 deficit) giving a net total deficit for the year of £51,767 (2022 - £32,063 deficit).

Income

Restricted Funds

Sponsorship donations have seen a fall of 10.48% (£58,637) on 2022 levels, which was within the budgeted parameters for net attritional losses during the year. 2023 proved, as expected, to be difficult for finding sponsorship promotional opportunities with the limited staffing resources. Overall, income into restricted funds fell by £11.87 (69,095%) in 2023.

Unrestricted Funds

General donations fell by £3,784. Gift aid receipts fell by 4.67% (£4,570) from £97,861 in 2022 to £93,291 in 2023. A significant proportion of this can be attributed to the fall in sponsor numbers (as above) but we also have an increasingly aging donor base and the changing financial situations of many means that they are no longer able to gift-aid their donations. Allied with the extended inability to re-commence any fundraising activities, the Charity suffered a total deficit for the year of £51,767 (being £40,933 through restricted funds and £10,834 through unrestricted funds).

The nature of the Charity's activities means that income growth is unlikely to be restored before mid-2024 at the earliest. In acknowledgement of this, the Charity continued to monitor and restrict expenditure wherever possible in 2023 and until such times as income generation can properly resume.

Expenditure

Restricted Funds

In line with the fall in income, grant fund payments to Uganda fell by 1.91% to £575,121 in 2023 (2022 - £586,315). The board noted that this trend was likely to continue whilst there was an inability to increase sponsorship numbers.

Unrestricted Funds

Overall, expenditure through Unrestricted Funds fell 10.47% (£21,991) from £210,088 in 2022 to £188,097 in 2023. There were trustee meeting expenses of £NIL in the year (2022 - £1,604).

At the year end the Charity holds reserves totalling £174,149 (2022 - £225,916), comprising restricted reserves of £123,592 (2022 - £164,525), and unrestricted reserves of £50,557 (2022 - £61,391). The Charity has available free reserves at the balance sheet date of £6,561 (2022 - £20,887). The Trustees acknowledge that this figure is low and continue to look to implement processes which will restore the balance to previous levels over the coming 3-5 years. With the next choir tour taking place in 2024, all efforts continue to be channelled into formulating – and holding – a break-even budget.

Investment Policy

The Trustees have the power to invest in such assets as they see fit. Funds are held in UK banks to enable the Charity to access them as and when required. Accessibility of funds is very important to the Charity as, this way, we are able to allocate and distribute funds as soon as they are required. The Trustees may, from time to time, use the services of a professional investment adviser; none were required in the year under review.

Reserves Policy

All reserves are held to be applied to meet with the objectives set out above. Free reserves amounting to three months operating costs should be held as a minimum requirement. The Trustees accept that, currently, this is not the case and are planning to see that this is achieved in the shortest time frame possible with effect from 2024 when the choir are expected to return. The effects of Covid-19 has meant that no choir tours were possible from 2021 to 2023 and the board are of the opinion that it is extremely difficult to achieve this aim until then.

WATOTO CHILD CARE MINISTRIES

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

The Charity has three designated funds. A number of donors give monies with preference that it be used in one of three broad areas though this is not a specified restriction. These three broad areas and the funds created are:

Where Most Needed – A third group give donations freely but with an expressed preference that they be immediately available for use by the Country Director (with board approval) to put towards any emergency purpose or appeal, either in the UK or elsewhere in the world, as they see fit and appropriate. £3,492 was received into this fund during 2023 and the fund had a balance at the year end of £30,181.

Operational Development Fund – A number of individuals and churches give donations with a preference, in the first instance, that they be used to help advance the Christian faith and defray the costs of promoting and growing the work of Watoto in the UK. There was £NIL received into this fund during 2023 and the fund has a balance at the year-end of £12,900.

Keep The Choir On The Road – The choir has many supporters some of whom give money with the preference that, in the first instance, it be used to help defray any unforeseen (and, thus, unbudgeted) choir tour costs. £NIL was received into this fund during 2023 and the balance on the fund at the year-end was £915.

The board decided that these donations should be specifically recorded and acknowledged and set up these three designated funds to record this. No minimum or maximum fund balances have been set and it was envisaged that, under normal circumstances, the majority of these donations would be utilised in the year that they are received. However, since all such activity has had to be suspended since 2020, the board have agreed that income should continue to accrue into these funds until such times as activities recommence, and the funds can be properly utilised.

Approved by order of the members of the board of Trustees and signed on their behalf by:


.....
J Skinner

Date: July 11, 2024

WATOTO CHILD CARE MINISTRIES

**STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales 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 its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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 2011, the Charity (Accounts and Reports) Regulations 2008 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.

Approved by order of the members of the board of Trustees and signed on its behalf by:



.....

J Skinner

Date: July 11, 2024

WATOTO CHILD CARE MINISTRIES

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

Independent Examiner's Report to the Trustees of Watoto Child Care Ministries ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2023.

Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

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

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: *Wenn Townsend* Dated: 12 July 2024

FCA

Wenn Townsend, Chartered Accountants, Oxford

WATOTO CHILD CARE MINISTRIES

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Note	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	3	512,874	174,738	687,612	762,314
Charitable activities	4	-	-	-	1,550
Other trading activities	5	-	489	489	60
Investments	6	-	2,036	2,036	416
Total income		512,874	177,263	690,137	764,340
Expenditure on:					
Raising funds		-	-	-	30
Charitable activities	7	553,807	188,097	741,904	796,373
Total expenditure		553,807	188,097	741,904	796,403
Net movement in funds		(40,933)	(10,834)	(51,767)	(32,063)
Reconciliation of funds:					
Total funds brought forward		164,525	61,391	225,916	257,979
Net movement in funds		(40,933)	(10,834)	(51,767)	(32,063)
Total funds carried forward		123,592	50,557	174,149	225,916

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 13 to 28 form part of these financial statements.

WATOTO CHILD CARE MINISTRIES

**BALANCE SHEET
AS AT 31 DECEMBER 2023**

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	12	4,592	4,659
		4,592	4,659
Current assets			
Stocks	13	5,870	5,870
Debtors	14	37,505	145,102
Cash at bank and in hand		171,077	119,542
		214,452	270,514
Creditors: amounts falling due within one year	15	(44,895)	(49,257)
		169,557	221,257
Total assets less current liabilities		174,149	225,916
Total net assets		174,149	225,916
Charity funds			
Restricted funds	16	123,592	164,525
Unrestricted funds	16	50,557	61,391
Total funds		174,149	225,916

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



J Skinner

Date: 30 July 2024

The notes on pages 13 to 28 form part of these financial statements.

WATOTO CHILD CARE MINISTRIES

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2023**

	2023 £	2022 £
Cash flows from operating activities		
Net cash used in operating activities	52,107	(98,404)
	<hr/>	<hr/>
Cash flows from investing activities		
Dividends, interests and rents from investments	2,036	416
Purchase of tangible fixed assets	(2,608)	-
	<hr/>	<hr/>
Net cash (used in)/provided by investing activities	(572)	416
	<hr/>	<hr/>
Change in cash and cash equivalents in the year	51,535	(97,988)
Cash and cash equivalents at the beginning of the year	119,542	217,530
	<hr/>	<hr/>
Cash and cash equivalents at the end of the year	171,077	119,542
	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 13 to 28 form part of these financial statements

WATOTO CHILD CARE MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1. General information

The Charity is an unincorporated Charity registered with the Charity Commission (number 1090810), its principle address is detailed within the legal and administration section of the accounts.

2. Accounting policies

2.1 Basis of preparation of financial statements

The accounts have been prepared in accordance with the Charity's trust deed, the Charities Act 2011 and the '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 01 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

At the time of approving the financial statements, the Trustees foresee no material uncertainties and are confident that the Charity has both adequate resources and the means of maintaining them for at least 12 months from the approved date of these accounts. Expenditure is largely fixed by nature and, thus, fairly predictable. Sponsorship income has held-up better than expected during the pandemic and, now that the worst is now behind us, the Trustees are confident that income will start to rise over the coming 12 months. The Charity has a number of temporary measures to fall back on should recovery not be at the expected rate. These include an increase in the level of retained sponsorship and a salary reduction.

2.3 Income

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.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the Charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

WATOTO CHILD CARE MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

2. Accounting policies (continued)

2.3 Income (continued)

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.4 Expenditure

Expenditure is recognised on the accruals basis and is recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure, it is probable that settlement will be required and the amount of the obligation can be measured. Where possible, expenditure is allocated directly to activities undertaken. Support costs are allocated between the expenditure categories on a basis designed to reflect the use of the resource. The majority of support costs (80%) are apportioned on the basis of staff time spent on each activity; bank and finance charges are apportioned in line with receipts; governance costs are apportioned in an equal 3-way split.

Grant and donations paid are accounted for when paid.

All expenditure is inclusive of irrecoverable VAT.

2.5 Gift Aid

Where the right to receive Gift Aid has been established, the amount receivable is recognised as Income from donations and legacies in the Statement of Financial Activities.

2.6 Taxation

The Charity is not subject to Corporation Tax. It is entitled to claim from HM Revenue and Customs the tax associated with income received under gift aid.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

The estimated useful lives are as follows:

Motor vehicles	-	5 years
Office furniture	-	5 years
Office equipment	-	5 years
Computer equipment	-	3 years
Choir equipment	-	3 years

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Statement of Financial Activities.

WATOTO CHILD CARE MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

2. Accounting policies (continued)

2.8 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.9 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.12 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.13 Operating leases

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the lease term.

2.14 Pensions

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2.15 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

WATOTO CHILD CARE MINISTRIES

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

2. Accounting policies (continued)

2.15 Fund accounting (continued)

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Restricted funds	Unrestricted funds	Total funds
	2023	2023	2023
	£	£	£
Donations and gifts	512,874	81,447	594,321
Gift aid reclaimed	-	93,291	93,291
	512,874	174,738	687,612
	512,874	174,738	687,612
	<i>Restricted funds</i>	<i>Unrestricted funds</i>	<i>Total funds</i>
	<i>2022</i>	<i>2022</i>	<i>2022</i>
	£	£	£
Donations and gifts	578,326	82,484	660,810
Gift aid reclaimed	3,643	97,861	101,504
	581,969	180,345	762,314
	581,969	180,345	762,314

4. Income from charitable activities

	Total funds
	2023
	£
Speaker's fees	-
	-
	-

WATOTO CHILD CARE MINISTRIES

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

4. Income from charitable activities (continued)

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Speaker's fees	1,550	1,550

5. Income from other trading activities

Income from non charitable trading activities

	Unrestricted funds 2023 £	Total funds 2023 £
Choir tour - merchandise sales	489	489

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Choir tour - merchandise sales	60	60

6. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £
Interest receivable	2,036	2,036

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Interest receivable	416	416

WATOTO CHILD CARE MINISTRIES

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

7. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2023 £	Unrestrict ed funds 2023 £	Total 2023 £
Grant funding to Uganda	553,807	120,623	674,430
Choir Tour	-	32,343	32,343
Development and engagement	-	35,131	35,131
	553,807	188,097	741,904
	553,807	188,097	741,904
	<i>Restricted funds 2022 £</i>	<i>Unrestricted funds 2022 £</i>	<i>Total 2022 £</i>
Grant funding to Uganda	586,315	160,780	747,095
Choir Tour	-	25,014	25,014
Development and engagement	-	24,264	24,264
	586,315	210,058	796,373
	586,315	210,058	796,373

8. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £
Grant funding to Uganda	560,096	114,334	674,430
Choir Tour	1,907	30,436	32,343
Development and engagement	3,730	31,401	35,131
	565,733	176,171	741,904
	565,733	176,171	741,904

WATOTO CHILD CARE MINISTRIES

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

8. Analysis of expenditure by activities (continued)

	<i>Activities undertaken directly 2022 £</i>	<i>Support costs 2022 £</i>	<i>Total funds 2022 £</i>
Grant funding to Uganda	592,963	154,132	747,095
Choir Tour	2,131	22,883	25,014
Development and engagement	741	23,523	24,264
	<u>595,835</u>	<u>200,538</u>	<u>796,373</u>

Analysis of support costs

	Uganda Programme 2023 £	Choir Tour 2023 £	Developme nt and engagement 2023 £	Total funds 2023 £
Staff costs	72,332	7,364	13,872	93,568
Admin and office expenses	8,172	948	948	10,068
Admin travel and subsistance	5,941	1,128	742	7,811
Bank and finance charges	5,483	607	607	6,697
Van costs	-	2,170	-	2,170
Rent, services and insurance	12,203	10,664	10,664	33,531
Storage, repairs and maintainance	-	3,087	-	3,087
Office and IT equipment	3,348	191	292	3,831
Depreciation	618	75	75	768
Legal and professional	2,325	290	289	2,904
Governance	3,912	3,912	3,912	11,736
	<u>114,334</u>	<u>30,436</u>	<u>31,401</u>	<u>176,171</u>

WATOTO CHILD CARE MINISTRIES

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

8. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

	<i>Uganda Programme</i>	<i>Choir Tour</i>	<i>Development and engagement</i>	<i>Total funds</i>
	2022	2022	2022	2022
	£	£	£	£
Staff costs	123,921	-	5,860	129,781
Admin and office expenses	4,514	2,709	1,805	9,028
Admin travel and subsistence	887	532	355	1,774
Bank and finance charges	7,311	385	901	8,597
Van costs	156	1,253	157	1,566
Rent, services and insurance	10,785	10,389	10,191	31,365
Storage, repairs and maintenance	152	2,745	153	3,050
Office and IT equipment	1,735	1,041	694	3,470
Depreciation	840	556	414	1,810
Legal and professional	1,396	838	559	2,793
Governance	2,435	2,435	2,434	7,304
	<u>154,132</u>	<u>22,883</u>	<u>23,523</u>	<u>200,538</u>

9. Independent examiner's remuneration

	2023	2022
	£	£
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	<u>6,000</u>	<u>5,700</u>

10. Staff costs

	2023	2022
	£	£
Wages and salaries	89,350	116,705
Social security costs	1,780	8,841
Contribution to defined contribution pension schemes	2,438	4,235
	<u>93,568</u>	<u>129,781</u>

WATOTO CHILD CARE MINISTRIES

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

10. Staff costs (continued)

The average number of persons employed by the Charity during the year was as follows:

	2023 No.	<i>2022 No.</i>
Employees	5	<i>5</i>

No employee received remuneration amounting to more than £60,000 in either year.

The key management personnel of the Charity comprise the trustees and the Chief Executive and the total employee benefits (including pension contributions and employer's National Insurance) of key management personnel was £17,300 (2022 - £55,625). During the period and the comparative Charity trustees were neither paid nor received any other benefits from employment with the Charity

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 December 2023, no Trustee expenses have been incurred (2022 - £1,604).

12. Tangible fixed assets

	Motor vehicles £	Office furniture £	Office equipment £	Computer equipment £	Choir equipment £	Total £
Cost or valuation						
At 1 January 2023	19,144	1,324	6,633	20,148	48,638	95,887
Additions	-	-	-	2,608	-	2,608
At 31 December 2023	19,144	1,324	6,633	22,756	48,638	98,495
Depreciation						
At 1 January 2023	19,144	1,084	6,488	19,651	44,861	91,228
Charge for the year	-	131	75	562	1,907	2,675
At 31 December 2023	19,144	1,215	6,563	20,213	46,768	93,903
Net book value						
At 31 December 2023	-	109	70	2,543	1,870	4,592
<i>At 31 December 2022</i>	-	<i>240</i>	<i>145</i>	<i>497</i>	<i>3,777</i>	<i>4,659</i>

WATOTO CHILD CARE MINISTRIES

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

13. Stocks

	2023	2022
	£	£
Finished goods and goods for resale	5,870	5,870
	<u><u>5,870</u></u>	<u><u>5,870</u></u>

14. Debtors

	2023	2022
	£	£
Due within one year		
Trade debtors	-	460
Other debtors	96	58,273
Prepayments and accrued income	37,409	86,369
	<u><u>37,505</u></u>	<u><u>145,102</u></u>

15. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Trade creditors	2,045	7,077
Other taxation and social security	25,677	19,340
Other creditors	1,776	9,176
Accruals and deferred income	15,397	13,664
	<u><u>44,895</u></u>	<u><u>49,257</u></u>

Included in the creditors above are pensions of £25,677 (2022 - £19,340).

	2023	2022
	£	£
Deferred income at 1 January 2023	2,264	3,694
Resources deferred during the year	9,673	8,830
Amounts released from previous periods	(8,381)	(10,260)
	<u><u>3,556</u></u>	<u><u>2,264</u></u>

WATOTO CHILD CARE MINISTRIES

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

16. Statement of funds

Statement of funds - current year

	Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 31 December 2023 £
Unrestricted funds				
Designated funds				
Where most needed fund	26,689	3,492	-	30,181
Operational development fund	12,900	-	-	12,900
Keep Choir on the road	915	-	-	915
	<u>40,504</u>	<u>3,492</u>	<u>-</u>	<u>43,996</u>
General funds				
General Funds - all funds	20,887	173,771	(188,097)	6,561
	<u>61,391</u>	<u>177,263</u>	<u>(188,097)</u>	<u>50,557</u>
Restricted funds				
Child	40,789	340,749	(371,535)	10,003
Mother	3,815	36,537	(38,727)	1,625
Baby	3,716	39,270	(39,739)	3,247
Neighbourhood child	5,039	53,934	(56,935)	2,038
Neighbourhood mother	2,415	21,756	(21,809)	2,362
Teacher	216	1,696	(1,765)	147
Special needs	1,089	6,029	(6,047)	1,071
Seeds	2,157	5,104	(5,210)	2,051
Watoto Uganda support fund	90,523	702	(396)	90,829
Gift pool	703	1,000	(1,200)	503
Gulu Project	68	1,695	(2,274)	(511)
Christmas appeal	3,274	1,773	(1,766)	3,281
Sustainability Project	-	1,006	(1,006)	-
Keep a girl in school	1,000	469	(1,294)	175
Other appeals	5,617	1,154	-	6,771
Winnie's medical appeal	13	-	(13)	-
Visit Watoto	4,091	-	(4,091)	-
	<u>164,525</u>	<u>512,874</u>	<u>(553,807)</u>	<u>123,592</u>

WATOTO CHILD CARE MINISTRIES

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

16. Statement of funds (continued)

Total of funds	225,916	690,137	(741,904)	174,149
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Statement of funds - prior year

	<i>Balance at 1 January 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2022 £</i>
Unrestricted funds				
General Funds - all funds	53,361	177,614	(210,088)	20,887
Where most needed fund	21,932	4,757	-	26,689
Operational development fund	12,900	-	-	12,900
Keep Choir on the road	915	-	-	915
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	89,108	182,371	(210,088)	61,391
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Restricted funds

Child	40,967	381,912	(382,090)	40,789
Mother	3,869	39,977	(40,031)	3,815
Baby	4,713	45,343	(46,340)	3,716
Neighbourhood child	5,653	60,266	(60,880)	5,039
Neighbourhood mother	2,693	25,404	(25,682)	2,415
Teacher	216	1,728	(1,728)	216
Special needs	1,632	6,456	(6,999)	1,089
Seeds	1,700	5,880	(5,423)	2,157
Watoto Uganda support fund	90,586	4,566	(4,629)	90,523
Gift pool	383	870	(550)	703
Gulu Project	1,064	3,189	(4,185)	68
Christmas appeal	4,504	2,994	(4,224)	3,274
Keep a girl in school	1,020	3,075	(3,095)	1,000
Other appeals	5,767	309	(459)	5,617
Winnie's medical appeal	13	-	-	13
Visit Watoto	4,091	-	-	4,091
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	168,871	581,969	(586,315)	164,525
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Total of funds	257,979	764,340	(796,403)	225,916
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WATOTO CHILD CARE MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

17. Restricted funds

Restricted funds fall into three categories:

1. Sponsorship – Sponsorship is an on-going regular commitment to support the holistic care of babies, children and mothers; either as individuals or as a general support to those areas. Sponsorship is promoted, and new sponsors gained, mainly at choir concerts and we are now developing new avenues for sponsorship income. Ninety per cent of all sponsorship income is sent directly to Uganda and the groups that we help support are:

Babies.

Children.

Children with special needs – because of their additional care costs, sponsorship of these children is higher.

Mothers.

Neighbourhood children and mothers – these are not located in our Watoto villages but in the surrounding neighbourhoods. All are single-parent families.

Teachers – education is not free in Uganda so, by employing its own teachers, Watoto can guarantee an education to all children in its care.

Watoto Uganda support fund – largely regular donations that are not restricted to any of the above but are for free distribution by Watoto Uganda.

2. Appeals – These are discrete, single purpose donations usually in response to an appeal and 100% of these donations are sent to Uganda. We run an autumn / Christmas appeal each year to enable all in our care to receive a small gift at Christmas and, in addition to this, the UK supported the following appeals during 2022:

Gift pool – any separate donation made for a child are pooled so that all children may receive a small gift on their birthday.

Gulu project – this is a specific village project in the north of Uganda.

Keep a girl in school project – provides resources to help keep young, marginalised girls in school in Uganda and South Sudan e.g. school fees, uniforms, personal hygiene, mentoring.

Watoto education programme – provides comprehensive education to Ugandan youth through Ugandan educational institutions.

3. Visit Watoto – sponsors and supporters are encouraged to visit Uganda and, if appropriate, volunteer to assist with one of our many ongoing projects. Visit Watoto is the receipt of monies to pay for travel, accommodation and subsistence on these trips and 100% of this money will be passed over to Uganda. At the outbreak of Covid-19, all visits to Uganda ceased with Uganda experiencing a much longer shut-down period than most parts of the world. As a result, visits under the scheme are expected to recommence during 2025.

18. Designated funds

Where most needed – this fund is available for the immediate use of the Chief Executive for any emergency purpose, either in the UK or elsewhere in the world, as he sees fit and appropriate.

Operational development fund – this fund is available to the Chief Executive in helping defray costs incurred in the development and growth of new fundraising activities and income streams.

Keep the choir on the road – this fund is available to defray any exceptional, unbudgeted choir tour costs.

WATOTO CHILD CARE MINISTRIES

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

19. Summary of funds

Summary of funds - current year

	Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 31 December 2023 £
Designated funds	40,504	3,492	-	43,996
General funds	20,887	173,771	(188,097)	6,561
Restricted funds	164,525	512,874	(553,807)	123,592
	<u>225,916</u>	<u>690,137</u>	<u>(741,904)</u>	<u>174,149</u>

Summary of funds - prior year

	<i>Balance at 1 January 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2022 £</i>
Designated funds	89,108	182,371	(210,088)	61,391
Restricted funds	168,871	581,969	(586,315)	164,525
	<u>257,979</u>	<u>764,340</u>	<u>(796,403)</u>	<u>225,916</u>

20. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2023 £	Unrestrict ed funds 2023 £	Total funds 2023 £
Tangible fixed assets	-	4,592	4,592
Current assets	123,592	90,860	214,452
Creditors due within one year	-	(44,895)	(44,895)
Total	<u>123,592</u>	<u>50,557</u>	<u>174,149</u>

WATOTO CHILD CARE MINISTRIES

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

20. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Restricted funds 2022 £</i>	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Tangible fixed assets	-	4,659	4,659
Current assets	164,525	105,989	270,514
Creditors due within one year	-	(49,257)	(49,257)
Total	164,525	61,391	225,916

21. Reconciliation of net movement in funds to net cash flow from operating activities

	2023 £	2022 £
Net expenditure for the year (as per Statement of Financial Activities)	(51,767)	(32,063)
Adjustments for:		
Depreciation charges	2,675	3,717
Dividends, interests and rents from investments	(2,036)	(416)
Decrease in stocks	-	94
Decrease/(increase) in debtors	107,597	(49,742)
Decrease in creditors	(6,095)	(23,965)
Increase in accruals and deferred income	1,733	3,971
Net cash provided by/(used in) operating activities	52,107	(98,404)

22. Analysis of cash and cash equivalents

	2023 £	2022 £
Cash in hand	171,077	119,542
Total cash and cash equivalents	171,077	119,542

WATOTO CHILD CARE MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

23. Analysis of changes in net debt

	At 1 January 2023 £	Cash flows £	At 31 December 2023 £
Cash at bank and in hand	119,542	51,535	171,077
	119,542	51,535	171,077

24. Operating lease commitments

At 31 December 2023 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2023 £	2022 £
Not later than 1 year	22,554	22,554
Later than 1 year and not later than 5 years	-	22,554
	22,554	45,108

25. Related party transactions

There were Trustee expenses of £NIL during the period (2022 - £1,604). There were no amounts owing to or owed by the Trustees or other related parties at the balance sheet date (2022 - £NIL). These payments are permissible under sections 19 and 20 of the Charity's trust deed.

Aggregated donations received from the Trustees or related parties without conditions during the period were £22,908 (2022 - £18,860).

Trustees of Watoto Child Care Ministries hold a controlling position in Watoto Uganda. Grant funding is paid to Watoto Uganda, and during the period this totalled £569,367 (2022 - £586,315).