

Company Nos: 11542704
Charity Nos: 1189892

Uganda Croydon Catholic Community

Report and Accounts

31 August 2019

**Uganda Croydon Catholic Community
Report and accounts
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Uganda Croydon Catholic Community Directors' Report

The directors presents their report and accounts for the year ended 31 August 2019

Principal activities

The company is a charity as defined in the Charities Act 2011

Directors

The following persons served as directors during the year:

Emmanuel Lubega
Beatrice Nabulya

Small company provisions

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 31 May 2020 and signed on its behalf

Emmanuel Lubega
Director

**Uganda Croydon Catholic Community
Independent Examiners' Report
For the year ended 31 August 2019**

You consider that the company is exempt from an audit for the year ended. You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Statement Of Financial Activities, the Balance Sheet, and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

Abdul O Lemboye and Co
Chartered Management Accountants and Tax Advisers

163 Gleneldon Mews
Streatham
London
SW16 2AZ

31 May 2020

Uganda Croydon Catholic Community

Statement of financial activities (including summary income and expenditure account)

For the year ended 31 August 2019

Recommended categories by activity	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year funds £
Income (Note 3)					
Income and endowments from:					
Donations and legacies	21,583	-	-	21,583	-
Total	21,583	-	-	21,583	-
Expenditure (Notes 6)					
Expenditure on:					
Raising funds	3,626	-	-	3,626	-
Charitable activities	9,693	-	-	9,693	-
Separate material expense item	-	-	-	-	-
Other	-	-	-	-	-
Total	13,319	-	-	13,319	-
Net income/(expenditure) before tax for the reporting period	8,264	-	-	8,264	-
Tax payable	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)	8,264	-	-	8,264	-
Net gains/(losses) on investments	-	-	-	-	-
Net income/(expenditure)	8,264	-	-	8,264	-
Extraordinary items	-	-	-	-	-
Transfers between funds	-	-	-	-	-
Other recognised gains/(losses):					
Gains and losses on revaluation of fixed assets for the charity's own use	-	-	-	-	-
Other gains/(losses)	-	-	-	-	-
Net movement in funds	8,264	-	-	8,264	-
Reconciliation of funds:					
Total funds brought forward	2,466	-	-	2,466	2,466
Total funds carried forward	10,730	-	-	10,730	2,466

Uganda Croydon Catholic Community

Balance sheet

As at 31 August 2019

	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
Current assets					
Stocks	-	-	-	-	-
Debtors	-	-	-	-	-
Investments	-	-	-	-	-
Cash at bank and in hand Note 6	11,330	-	-	11,330	-
Total current assets	11,330	-	-	11,330	-
Creditors: amounts falling due within one year	600	-	-	600	-
Net current assets/(liabilities)	10,730	-	-	10,730	-
Total assets less current liabilities	10,730	-	-	10,730	-
Creditors: amounts falling due after one year	-	-	-	-	-
Provisions for liabilities	-	-	-	-	-
Total net assets or liabilities	10,730	-	-	10,730	-
Funds of the Charity					
Endowment funds	-	-	-	-	-
Restricted income funds	-	-	-	-	-
Unrestricted funds	10,730	-	-	10,730	2,466
Revaluation reserve	-	-	-	-	-
Fair value reserve	-	-	-	-	-
Total funds	10,730	-	-	10,730	2,466

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors

Name

Signature

Date of approval

Emmanuel Lubega

31 May 2020

Signature of director authenticating accounts being sent to Companies House

Beatrice Nabulya

31 May 2020

Notes to the accounts

For the year ended 31 August 2019

Note 1 Basis of preparation

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014,

the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

and with the Charities Act 2011.

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

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern; ***Not Applicable***

Disclosure of any uncertainties that make the going concern assumption doubtful; ***Not Applicable***

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern. ***Not Applicable***

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in the notes.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Notes to the accounts		(cont)
For the year ended	31 August 2019	
Note 2	Accounting policies	
2.2 INCOME		
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; the monetary value can be measured with sufficient reliability. 	
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	N/a
Government grants	The charity has received government grants in the reporting period	N/a
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	N/a
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	N/a
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	N/a
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	N/a
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	N/a
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	N/a
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	N/a
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	N/a
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	N/a
Support costs	The charity has incurred expenditure on support costs.	N/a
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	N/a
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	N/a
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	N/a

2.3 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	N/a
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	N/a
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	N/a
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	N/a
Redundancy cost	The charity made no redundancy payments during the reporting period.	N/a
Deferred income	No material item of deferred income has been included in the accounts.	N/a
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	N/a
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	N/a

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least	N/a
	They are valued at cost.	
	The depreciation rates and methods used are disclosed in note 14.	
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.	N/a
	They are valued at cost.	
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.	N/a
	They are valued at cost.	
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	N/a
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	N/a
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	N/a
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.	N/a
	They are valued at fair value except where they qualify as basic financial instruments.	

Notes to the accounts

(cont)

For the year ended 31 August 2019

Note 3

Income

Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
					£	£
Donations and legacies:	Donations and gifts	21,583	-	-	21,583	-
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	Total	21,583	-	-	21,583	-
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
Total	-	-	-	-	-	
Separate material item of income		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME	21,583	-	-	21,583	-	

Uganda Croydon Catholic Community

Notes to the accounts (cont)

For the year ended 31 August 2019

Note 4 Expenditure

Analysis of expenditure		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-	-
	Incurred seeking legacies	-	-	-	-	-
	Incurred seeking grants	-	-	-	-	-
	Operating membership schemes and social lotteries	-	-	-	-	-
	Staging fundraising events	3,626	-	-	3,626	-
	Fundraising agents	-	-	-	-	-
	Operating charity shops	-	-	-	-	-
	Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-
	Advertising, marketing, direct mail and publicity	-	-	-	-	-
	Start up costs incurred in generating new source of future income	-	-	-	-	-
	Database development costs	-	-	-	-	-
	Other trading activities	-	-	-	-	-
	Investment management costs:	-	-	-	-	-
	Portfolio management costs	-	-	-	-	-
	Cost of obtaining investment advice	-	-	-	-	-
	Investment administration costs	-	-	-	-	-
	Intellectual property licencing costs	-	-	-	-	-
	Rent collection, property repairs and maintenance charges	-	-	-	-	-
	Total expenditure on raising funds	3,626	-	-	3,626	-
Expenditure on charitable activities	Independent examiner fee	600	-	-	600	-
	Entertainment and celebrations	7,004	-	-	7,004	-
	Admin expenses	2,089	-	-	2,089	-
	Total expenditure on charitable activities	9,693	-	-	9,693	-
Separate material item of expense		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total other expenditure	-	-	-	-	-
TOTAL EXPENDITURE	13,319	-	-	13,319	-	

Notes to the accounts (cont)

For the year ended 31 August 2019

Note 5 Details of certain types of expenditure

Note 5.1 Fees for examination of the accounts

	This year	Last year
	£	£
Independent examiner's fees	600	
Assurance services other than independent examination	0	
Tax advisory fees	0	
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	0	

Notes to the accounts (cont)

For the year ended 31 August 2019

Note 6 Cash at bank and in hand

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	11,330	-
Other	-	-
Total	11,330	-

Other information

Uganda Croydon Catholic Community is a private company limited by guarantee and incorporated in England.

Its registered office is

5 Whiteworth Road,

South Norwood

Croydon

SE25 6NX