



UNITED

Universities Together Empowering Development

A Charitable Incorporated Organisation, Number: 1158935

Trustees' Report and Accounts for the year ended 30th June 2017



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Reference and Administrative Details

Charity Name: Universities Together Empowering Development
Other Names: UniTED, United, United Partnerships
UK Charity Number: 1158935
Uganda NGO Number: 11853

Principal Address: 92 Highgate Hill
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N6 5HE

Other Address: 10 Eveyn Apartments
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Uganda

Trustees: Patrick Proctor (Chair)
Eria Hisali (ended 13th November 2016)
Deus Kamanyire (ended 27th August 2017)
Louis Graham
Katie Husselby
Sidney Muhangi
Marco Mills (ended 27th August 2017)
Zoe Cuckow
Chris Waller (started 17th September 2016)
Jessica Falkner (started 13th November 2016)
Alex Farley (started 5th September 2017)

Management: Leo Henghes (Executive Director)

Website: www.unitedpartnerships.org
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Letter From The Chair

2016/17 has been a vital period in the growth of UniTED. After the decision in 2015/16 to change the direction of the charity away from chapters, over this year we have established ourselves as a youth-led social business developer (/incubator), as well as an international volunteering facilitator.

The results have been surprisingly quick. In a survey in early 2017, 69% of students said that UniTED's support had been transformation to their venture. 100% would recommend UniTED to others. On average, students valued each tutorial at UGX 211,250 (£45), approximately twice our costs of offering them. Students were also showing improvements in confidence, critical thinking, and team-building. Ventures have had significant impacts – such as integrating climate change education into the Ugandan national curriculum – and begun getting international awards such as a YouthActionNet Global Fellowship and a Mandela Washington Fellowship.

These achievements are particularly impressive considering the limited financial resources at our disposal. This meant that UniTED's only full-time member of staff remained our Team Leader, Leo Henghes, for the duration of the period. We hope that going forward the results we are creating will attract more grants to be able to scale our work more widely around Uganda and beyond.

After the foundational work of 2016/17, this vision is much closer to being realised.



Patrick Proctor
Chair of Trustees
October 2017





Letter From The Team Leader

I will remember 2016/17 as the period where we began to clearly define our core, innovative offering of experiential learning in social entrepreneurship and transformational international volunteering.

Over the year we greatly refined our model for tutorials. After feedback from students, we reduced their average length from 3 to 2 hours, and increased their frequency to every 6 weeks. This enabled us to have a much deeper impact with the social start-ups, although it did mean that we had to reduce the number of ventures we worked with to a more manageable number of 40.

We also improved the quality of toolkits used during these tutorials through finding the best open-source content available and integrating it into sessions. This model is now ready for standardisation in order that it can be scaled by more tutors to hundreds more ventures in Uganda and beyond.

An Economist article in April observed that in Sub-Saharan Africa, a graduate is three times more likely to be unemployed than their peer who dropped out of primary school. I believe this demonstrates the importance of our work. There is a huge gap between the teachings at universities and the skills required as an entrepreneur. Our method of using experiential learning in this context is both timely and extremely cost-effective.

I hope you will continue to join us on our journey empowering many thousands more young people as social entrepreneurs and global citizens.

Leo Henghes
Team Leader
October 2017

Introduction

This trustees' report and accounts for Universities Together Empowering Development (UniTED) is for the financial year starting 1st July 2016 and ending 30th June 2017.

This report is presented 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 for Smaller Entities (the FRSSE)", effective 1st January 2015.

Structure, Governance, and Management

UniTED is a Charitable Incorporated Organisation (CIO) governed according to the Constitution dated 11th October 2014. It was established on 22nd October 2014.

The charity trustees manage the affairs of UniTED. The trustees are responsible for keeping sufficient accounting records that 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. They are also responsible for safeguarding the assets of UniTED and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Membership of the CIO is restricted to its trustees. There must be at least three charity trustees, and new trustees must be appointed for a term of three years. In selecting individuals, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO. Trustees will induct new trustees with a copy of the constitution and the latest Trustees' Annual Report and Accounts.

Decisions are made by simple majority of votes at a meeting of trustees or by resolution made in writing or in electronic form and agreed by all trustees.

Day to day management of the Charity's affairs is delegated to the Executive Director, Mr Leo Henghes.





Objectives and Activities

The objects of the CIO are:

- 1) to develop the capacity and skills of university students in such a way that they are better able to identify, and help meet, their needs and to participate more fully in society.
- 2) to promote the voluntary sector anywhere in the world for the benefit of the public in particular but not exclusively by:
 - a) promoting the voluntary sector to university students;
 - b) promoting the efficiency and effectiveness of charities and voluntary organisations; and
 - c) promoting equality and diversity by promoting activities to foster understanding between university students from diverse backgrounds.

"Voluntary sector" is defined as "charities and voluntary organisations". Charities are organisations, which are established for exclusively charitable purposes in accordance with the law of England and Wales.

To achieve these objects, UniTED's work can be split into three categories:

- 1) Incubating Start-up Social Ventures of Ugandan Students
- 2) Connecting Students to Volunteer on Ugandan Ventures
- 3) Running Events which Promote Student Charitable Action

Incubating Start-up Social Ventures of Ugandan Students

UniTED provides tutorials to students and recent graduates who are running their own social ventures in Uganda. These sessions come within UniTED's objectives of both developing the capacity and skills of university students and also promoting the efficiency and effectiveness of charities by helping students to think critically about their activities' impact and sustainability.

Each student who signs an agreement with UniTED can expect 20 hours of contact time over 9 sessions during the year. Ventures must be established to create a social good for a general population.

A tutorial lasts about 2 hours and helps to guide students through a framework we've designed called the 'Project Narrative'. In total, the Narrative consists of 60 steps within 6 stages (Idea; Planning; Pilot & Feedback; Regular Activities; Impact & Adaptation; and Sustainable Growth). Each step is linked to a corresponding toolkit to help students complete the task.

From these sessions, UniTED can help student initiatives to find suitable mentors and partners within wider civil society. They also act as useful ways for UniTED to filter projects which are suitable for international volunteers to work on.

In the future, the tutorials format may be adopted to fit other mediums, such as lectures, intensive internships/accelerator programs, and certificate courses.





Connecting Students to Volunteer on Ugandan Ventures

To fulfil the object of promoting equality and diversity and fostering understanding between university students from diverse backgrounds, UniTED facilitates the creation of global relationships between students through volunteering exchanges.

Students outside Uganda can volunteer on developing a social venture being run by a Ugandan peer which fosters values of global citizenship, such as equality and mutual understanding.

Volunteering can be done remotely over the internet, or in person through being hosted by UniTED in Uganda. For remote collaborations, UniTED will host an introductory Skype meeting and then expect international volunteers to join consultancy sessions over an internet call. After that, the majority of interactions are left between the students to manage.

Students being hosted in Uganda generally stay for 3 weeks and pay a fee to cover the costs of hosting them. They stay in Kampala near Makerere University and are given a day's training in social entrepreneurship and global citizenship before starting work with their Ugandan peers. UniTED then continues to oversee their work.

Running Events which Promote Student Charitable Action

UniTED also runs events with the various objectives to promote the voluntary sector to students, build the capacity of students, foster synergies between students, and raise awareness of our work.

Achievements & Performance

The 2016/17 financial year was characterised by an increased focus on building up UniTED's core competencies in incubating start-up social ventures and facilitating international collaborations, as the charity improves its investment readiness.

Incubating Start-up Social Ventures of Ugandan Students

The continued success and shaping of the tutorials format over the year was the biggest focus for UniTED.

Following a consultation process with students at the start of the period, it was decided to increase the depth of support for ventures - holding tutorials every 6 weeks - at the cost of reducing the number of ventures to be supported. By the end of the period, work was underway to standardise the tutorials format into 18 sessions to be taught to future UniTED tutors. Work on this is expected to be completed by early 2018.

This process has raised questions about the best medium through which to deliver the content. For instance, some of the material suits a more traditional lecture format, and sometimes more could be achieved by ventures in a shorter, more intensive period of work. Similarly, a UniTED tutor could be a full-time employee, or lecturer at partner universities. These options will continue to be explored in 2017/18.

With a renewed focus on depth and quality of project support, UniTED gradually reduced the number of agreements signed to 40 ventures, rather than the 92 ventures in the previous year. Consequently, we have been significantly more selective in the quality and potential of the ventures we take on. This approach is strengthened by our increasingly successful recruitment through our annual awards and partnerships with other competitions. We also began charging a commitment fee of UGX 20,000 (under £5) to ensure the commitment of students to their ventures.





Clear evidence of UniTED's continuous improvement in project support is excellent feedback from ventures and the multiple awards won in 2016/2017. A survey of ventures conducted in early 2017 valued each tutorial at UGX 211,250 (about £45). 69% of ventures reported that UniTED has been 'transformational' in an area of their operation. 100% would recommend UniTED to others.

Feedback included: "UniTED's tutorials have helped us to focus on our major goal by [sic] doing activities which are realistic and achievable to our context." This positive feedback is validated by the significant recognition we have gained in the third sector. Vertical Micro Gardens has won a Laureate Global Fellowship (following UniTED's recommendation); Kitabu Buk Project won a Mandela Washington Fellowship; and FistApp won a UNFPA Prize.

Below is a table with descriptions of ventures supported:

Name	Summary
Africa Solar Initiative	Distributing solar cookers in northern Uganda
Biogas Irrigation	Developing the technology to use cattle's waste to power irrigation for farms.
Briquettes	Researching the most energy efficient briquette and manufacturing in rural settings
Climate Change Association	Engaging students at Makerere University in adapting to and mitigating climate change
Condom Project	Distributing condoms to university students
Cookstoves	Building energy efficient cookstoves using only materials found at the compound.
Disability Employment Rights Initiative	Creating equal opportunities for work for people with disabilities
Diva Ladies	Locally manufacturing low-cost sanitary towels
EduCan	Improving the quality of science teaching
Empower Uganda	Piloting a model for sustainable community development in Masaka District
Farm Solutions 365	Using big data to improve the incomes of small-hold farmers

Name	Summary
Filters For Schools	Distributing indigenous water filters to schools to prevent waterborne diseases
FistApp	Creating an application for health workers which calculates the risk of obstructed labour
Forum for Hydroci-pholous & Spinobifida	A network of families with children suffering from the conditions
Gifted Hands Uganda	Training visually-impaired women to screen for breast cancer with their hands
Gro-Ganda	Installing micro-gardens in Kampala slums
Harambe Youth	Creating clubs to stimulate sustainable development
Icon Magazine	Promoting entrepreneurship amongst the youth through a quarterly magazine
I Profile	Educating children about the importance of saving
Kasese Banana Project	Increasing the productivity of small-hold farmers in Kasese with new crops
Kitabu Buk Project	Improving literacy by recycling second-hand textbooks to poor rural schools
Leaf & Learn	Teaching about climate change in schools, having re-written the national curriculum
M-Scan	Developing a cheaper and mobile ultrasound device which can work with a smartphone
Open Economics Uganda	Increasing economic literacy amongst the general population
Operation Kindness	A cooperative for cobblers
Raba	A solar-powered dispenser of condoms
Raising Stars Talent Academy	A football training centre for children in Mukono District
Roach Protein Feed	Preventing over-fishing by harvesting an alternative animal feed: cockroaches
Safe Spaces	Campaigning to prevent gender-based violence on campuses
Smart Microscope	Transforming a camera-phone into a microscope





Name	Summary
The Striving African Tailors Uganda	Linking unemployed youth to apprenticeships Connecting quality, needy tailors to a wider marketplace through a website
Teachers Empowerment Platform	A community of teachers generating and sharing lesson plans to improve their classes
Textbook Access	Making digital textbooks affordable for Ugandans
Uganda Permaculture Institute	Teaching schoolchildren about agriculture & increasing their family farm's productivity
Vertical Micro Gardens	\$350 generated per device in vegetables, doubling the income of poor urban households
Women And Girls Empowered (WAGE)	Improving distribution channels for sanitary towels to improve affordability in remote areas

Connecting Students to Volunteer on Ugandan Ventures

An important step towards UniTED's financial sustainability was taken in August 2016 when we hosted our first group of Oxford students who were each paying £250 to UniTED. The introduction of this fee meant that UniTED became more hands-on in ensuring that visiting students' timetables were always full meeting with ventures. Each student worked with 3 to 4 ventures during their 3 weeks, and this model worked very well both for volunteers and ventures.

14 ventures were connected to teams of remote volunteers between October 2016 and June 2017. However, the success of these partnerships was mixed, with several connections not lasting more than a month or two and with nothing tangible achieved. More successful collaborations seemed to stem from an initial face-to-face meeting, or a very clear remit of the volunteering placement. Consequently, a Volunteering Manual was developed in January 2017 to try and improve the success rate of remote partnerships.

In February 2017, 3 students from Makerere University visited Oxford University for a week on the sixth such exchange. These students were winners of the increasingly competitive Social Impact Awards.

Running Events which Promote Student Charitable Action

In August 2016, UniTED ran the Social Impact Awards. We ran a national advertising campaign with posters and Facebook, calling for a 3 page summary of students' ventures. By the deadline we had 70 applications, of a noticeably higher general quality than previous years.

The awards were announced at a conference held at the Makerere University Main Hall where Victor Ochen, the first Ugandan Nobel Peace Prize nominee, was the keynote speaker - see opposite.

UniTED also partnered with YALI Uganda to deliver a three hour training on starting a social enterprise to about 60 students at Kampala International University as part of Global Entrepreneurship Week 2016. It is hoped that we can use this as a model for more partnerships in the future.

Raising Funds

A new sub-committee of trustees was created at the end of 2016 to enhance UniTED's fundraising capabilities. A subsequent crowdfunding campaign over Christmas 2016 raised £3,914.

This committee has developed blueprint answers to application form questions to greatly increase the efficiency of our efforts in writing grant applications. This may have been a factor in being selected to pitch at an event run by the Filanthropy group in London which raised a further £555.





Financial Review

The results for the year and financial position are set out in the Statement of Financial Activities on page 12 and the Balance Sheet on page 13. Total incoming resource were £25,629; resources expended were £25,637. The deficit for the year was £8.

On 30th June 2017, the charity's net assets were £1,967.

The trustees have decided that currently the holding of reserves is unnecessary. The rationale behind this is that the charity, as a start-up, is finding it difficult to raise capital beyond immediate expenses, and also has no beneficiaries who are depended on the charity for essential services.

UniTED remains reliant on our Executive Director, Leo Henghes, working full-time at significantly below the market rate. In this financial period his in-kind contribution amounted to £20,100 - almost 80% of our total income. This is unsustainable.

UniTED has struggled to access donors interested in our focus on youth empowerment and international collaborations, partly because our networks are poor and in part caused by there being few such foundations.

Steps are being taken to generate more revenue through our charitable activities, especially by hosting more students in Uganda, for longer periods of time, and slightly increasing fees.

We remain convinced that with perseverance, UniTED will become financially sustainable. Our target is to achieve 50% of our income from charitable activities; 30% from grants; 10% from corporate social responsibility; and 10% from other charitable donations in the next three years.

Future Plans

Central to our future plans is the standardisation of our curriculum for incubation of start-up social ventures. This curriculum will be adaptable to work for various programmes, including tutorials, certificate courses run in partnership with universities, and intensive accelerator internships.

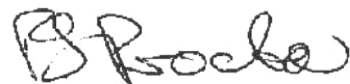
We may begin to offer different packages to ventures depending on their stage of development, with additional services such as connection to seed funders and development of websites.

We will establish a new monitoring and evaluation framework, using an online database system to make tracking our impact much simpler, as we seek results-based grant financing.

Our annual awards need to get greater media exposure to allow us to generate more corporate social responsibility and promote social entrepreneurship as widely as possible. Concurrently, we need to establish new partnerships with UK institutions who can add more value to the Ugandan social entrepreneurs whilst they are in the UK.

Perhaps the most dramatic change to UniTED's programme will come with the international connections. We will concentrate much more on recruitment for placements in Uganda, reducing the percentage of exclusively remote connections. For 2018, we will offer two different placements: 3 weeks as usual, and a 10 week accelerator programme where international volunteers work with teams of three Ugandan interns to develop a new social venture.

Our vision has always been to create a global community of students. We can foresee a time when we support students from nations around the globe, and facilitate ten-of-thousands of partnerships each year.



Patrick Proctor
Chair of Trustees
October 2017





Statement of Financial Activities

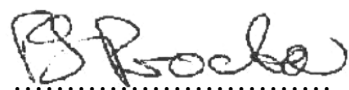
1st July 2016 - 30th June 2017

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds	2015/16 Total	Notes
INCOMING RESOURCES	£	£	£	£	£	
Donations and Legacies	24398	0	0	24398	22766	1
Charitable Activities	0	1231	0	1231	2479	2
TOTAL INCOMING RESOURCES	24398	1231	0	25629	25245	
RESOURCES EXPENDED						
Raising Funds	2184	0	0	2184	2222	3;7
Charitable Activities	19378	1049	0	20427	21255	5;6;7
Other	3026	0	0	3026	2890	4;7
TOTAL RESOURCES EXPENDED	24588	1049	0	25637	26367	
NET INCOME / EXPENDITURE	(190)	182	0	(8)	(1122)	
TRANSFERS	0	0	0		0	
FUNDS BROUGHT FORWARD 1st JULY 2016	1205	770	0	1975	3097	
TOTAL FUNDS CARRIED FORWARD 30th JUNE 2017	1015	952	0	1967	1975	

Balance Sheet for 30th June 2017

	TOTAL 2016/17	TOTAL 2015/16	Notes
FIXED ASSETS	£	£	
Tangible Assets	90	134	8
TOTAL FIXED ASSETS	<u>90</u>	<u>134</u>	
CURRENT ASSETS			
Debtors	0	1000	
Cash At Bank and In Hand	3377	841	
TOTAL CURRENT ASSETS	<u>3377</u>	<u>1841</u>	
LIABILITIES			
Creditors: Amount falling due within one year	1500	0	9
NET CURRENT ASSETS	1877	1975	
TOTAL NET ASSETS	<u>1967</u>	<u>1975</u>	
CHARITY FUNDS			
Endowment Funds	0	0	
Restricted Funds	952	770	
Unrestricted Funds	1015	1205	
TOTAL CHARITY FUNDS	<u>1967</u>	<u>1975</u>	

Accounts approved by the trustee body



Patrick Proctor - Chair
28th October 2017



Louis Graham - Treasurer
28th October 2017





JASPER-SEMU & ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS
(7th Floor, Conrad Plaza Plot 22, Entebbe RD)

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AUDITORS' REPORT TO THE TRUSTEES OF UNITED FOR THE YEAR ENDED 30 JUNE 2017

Opinion

We have audited the financial statements of UNITED, which comprise the statement of financial position as at 30 June 2017, statement of profit or loss and other comprehensive income for the year ended 30 June 2017, statement of cash flows and the notes to the financial statements, which include a summary of significant accounting policies and other explanatory notes set out on pages 10 to 12.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of UNITED as at 30 June 2017, and its financial performance and its cash flows for the year then ended, and are in accordance with International Financial Reporting Standards (IFRSs), Financial Reporting Standard for Smaller Entities (FRSSE) and the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs) and Guidelines issued by the Institute of Certified Public Accountants of Uganda. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the audit of the Financial Statements section of our report. We are independent of UNITED in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the financial statements in Uganda, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters (KAM)

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. I have determined that there are no key audit matters to communicate in this report.

Responsibilities of management and those charged with governance for financial statements

Management of UNITED is responsible for the preparation and fair presentation of the financial statements in accordance with IFRSs and FRSSE. This responsibility includes: designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstance.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.



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Auditor's responsibilities for the Audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related
- disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to
- the date of our auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all



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relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on other legal and regulatory requirement

As required by the Ugandan ccompanies Act, 2012 we report to you based on our audit, that;

We obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;

- In our opinion, proper books of account have been kept by UNITED so far as appears from our examination of those books;
- The statement of financial position and the Profit or Loss and other comprehensive income statement are in agreement with the books of account.

The engagement partner responsible for this audit resulting in this independent auditor's report was CPA Charles Gerald Mugerwa, Partner of Jasper-Semu & Associates, Practicing No. P0060 and Certificate No. F139/17.

Jasper-Semu & Associates
Certified Public Accountants
P. O. Box 8294
Kampala

Date 14 January 2018



Notes to the Accounts

The accounts were prepared in accordance with:

- the Accounting and Reporting by Charities: Statement of Recommended Practice (SORP 2015);
- the Financial Reporting Standard for Smaller Entities (the FRSSE);
- the Charities Act 2011

These accounts were prepared on the accruals basis of accounting. Hence, all income and charges relating to the financial period are brought into the accounts without regard to the date of payment or receipt.

A large part of UniTED's expenditure was in Ugandan Shillings (UGX). When calculating these costs in British Pounds, we used the monthly exchange rate given by the European Commission.

Disclosure of Trustees' Remuneration, Benefits, and Expenses

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity. No trustee expenses have been incurred.

Disclosure of Related Party Transactions, General Volunteers, Staff Costs and Emoluments

Leo Henghes, as a Co-founder and the Executive Director of UniTED, is a related party and the only member of staff for UniTED. From July 2016 to the end of March 2017 he volunteered for UniTED without pay. Subsequently it was agreed he would be paid UGX 2,250,000 per month (£500) for April, May, and June. This money will be paid to him as soon as UniTED has completed registration with the Uganda Revenue Authority

We believe the true value of his time to be £1,800 per month. Therefore, we recognise the contribution of his volunteering over the period as £20,100. UniTED provides no other employee benefits.

1. Income from Donations and Legacies

	Unrestricted 2016/17	Restricted 2016/17	Unrestricted 2015/16	Restricted 2015/16
	£	£	£	£
Crowdfunding	3567	0	3050	0
Grants	0	0	0	0
In-kind Volunteering	20100	0	19222	0
Other Donations	731	0	494	0
TOTAL	24398	0	22766	0

2. Income from Charitable Activities

	Unrestricted 2016/17	Restricted 2016/17	Unrestricted 2015/16	Restricted 2015/16
	£	£	£	£
Events in Uganda	0	0	0	314
The Oxford Chapter	0	0	0	595
Exchanges to Uganda	0	1231	800	770
TOTAL	0	1231	800	1679

3. Expenditure on Raising Funds (All Unrestricted)

	Activities Undertaken Directly	Support Costs	Total	Total 2015/16
Information Technology	0	0	0	3
Other	0	1	1	3
Rent	0	23	23	56
Human Resources	0	2160	2160	2160
TOTAL	0	2184	2184	2222





4. Expenditure on Other Costs (All Unrestricted)

	Activities Undertaken Directly	Support Costs	Total	Total 2015/16
	£	£	£	£
Rent	0	23	23	56
Banking Costs	77	0	77	139
Information Technology	0	0	0	3
Asset Depreciation	44	0	44	66
Human Resources	0	2160	2160	2523
Equipment & Stationary	0	1	1	24
Legal Fees	587	0	587	75
Other	133	0	133	3
TOTAL	841	2184	3025	2889

5. Expenditure on Charitable Activities - Restricted/Unrestricted Costs

	Unrestricted 2016/17	Restricted 2016/17	Unrestricted 2015/16	Restricted 2015/16
	£	£	£	£
Supporting UniTED Groups	0	0	106	14
Incubation	11395	0	12416	139
Connecting Volunteers	5681	1049	4444	657
Events	2302	0	2253	1226
TOTAL	19378	1049	19219	2036

6. Expenditure on Charitable Activities - Direct and Support Costs

	Activities Undertaken Directly	Support Costs	Total	Total 2015/16
	£	£	£	£
Supporting UniTED Groups	0	0	0	120
Incubation	474	10921	11395	12555
Connecting Volunteers	2361	4369	6730	5101
Events	118	2184	2302	3479
TOTAL	2953	17474	20427	21255

7. Analysis of Support Costs (All Unrestricted)

	Raising Funds	Incubation	Connecting Volunteers	Events	Other	Total	Basis of Allocation
	£	£	£	£	£	£	
Information Technology	0	0	0	0	0	0	(a)
Equipment & Stationary	1	3	1	1	1	7	(a)
Rent	23	117	47	23	23	233	(a)
Airtime	0	0	0	0	0	0	(a)
Human Resources	2160	10800	4320	2160	2160	21600	(a)
Other	0	1	1	0	0	2	(a)
TOTAL	2184	10921	4369	2184	2184	21842	

(a) All support costs have been split between all activities with the ratio based upon approximate time spent on each one: 10% for raising funds; 50% for incubation; 20% for connecting volunteers; 10% for events; and 10% for other administrative work.





8. Fixed Assets and Depreciation

Tangible fixed assets are capitalised if they can be used for more than one year, and cost at least £100.

Laptops have been depreciated by 33% of written down value.

	Written Down Value on 30 th June 2016	Depreciation	Written Down Value on 30 th June 2017
	£	£	£
Laptops	134	44	90
TOTAL	134	44	90

9. Creditors

£1,500 is owed in wages to Leo Henghes for his work in April, May, and June. This money will be paid to him as soon as UniTED has completed registration with the Uganda Revenue Authority.