TESO DEVELOPMENT TRUST

England & Wales · Charity number 1005139

Details

Other names	TDT
Status	Registered
Legal form	Other
Registered	1991-10-23
Register	View on the Charity Commission register

Contact

Address	5 North Villiers Street Leamington Spa CV32 5XZ
Phone	08007313460
Email	admin@teso.org.uk
Website	www.teso.org.uk

Activities

Objects: TO PROMOTE IN UGANDA PARTICULARLY THE TESO DISTRICT AND ELSEWHERE (1) THE RELIEF OF POVERTY SICKNESS AND DISTRESS AND TO PRESERVE AND PROTECT HEALTH (2) THE ADVANCEMENT OF EDUCATION (3) THE ADVANCEMENT OF THE CHRISTIAN RELIGION

Activities: We work with the christian churches at the Teso region of North East Uganda to provide relief of poverty, hunger and ill health through the provision of clean water, the improvement of livelihoods through training and support for improved agriculture and the development of community self help and leadership through training of community groups as well as the advancement of the Christian religion.

Classification

- **How:** Makes Grants To Organisations
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Economic/community Development/employment
- **Who:** People Of A Particular Ethnic Or Racial Origin

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Geography

- **Area of benefit:** UGANDA PARTICULARLY THE TESO DISTRICT AND ELSEWHERE
- Uganda
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£78,423	£91,164	-	-
2024-03-31	£104,644	£141,849	-	-
2023-03-31	£160,904	£108,300	-	-
2022-03-31	£133,560	£115,350	-	-
2021-03-31	£142,951	£145,057	-	-

Trustees

Name	Role	Appointed
Andrew Third	Chair	2023-10-07
Christine Moyes		2020-10-03
Dr Hugh Mason		2017-10-07

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TESO DEVELOPMENT TRUST

England & Wales - Charity number 1005139

Accounts

Docusign Envelope ID: 2A6CB003-2994-4BBE-8235-2E8E237647DD

TDT Annual Report

2024 - 2025

Teso Development Trust

partnering with communities in Teso, Uganda

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Introduction

Teso Development Trust (TDT) was formed in 1989 and registered as a charity in 1991 to help provide relief and development to the Iteso people of North East Uganda, working through the Christian Churches in the area. This followed a relief campaign conducted by Christians in the UK in response to a major humanitarian crisis caused by unrest arising from the military takeover of the country by the Museveni regime, and devastating incursions by raiders from the Lord's Resistance Army and the neighbouring tribe of Karamojong. Since that time, TDT has continued to provide relief and resources for development and mission, working through churches and Christian organisations in Teso.

Reference and Administration Details

Name, registration and contract details

Charity name: Teso Development Trust
Other names the Charity is known as: TDT
Registered charity number: 1005139
Inland Revenue Number: XN84557
Charity's principle address: 5 North Villiers Street, Leamington Spa, CV32 5XZ
Email: admin@teso.org.uk
Phone: 0800 731 3460

Trustees

Name	Office	Name of person (or body) entitled to appoint trustee (if any)
Andrew Third	Chairman	Executive Committee
Christine Moyes	Secretary	Executive Committee
Hugh Mason	Treasurer	Executive Committee

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Executive Committee

David Watts
Christine Moyes
Dr Hugh Mason
Andrew Third
Rev Robert de Berry
Martin Frize
Dr Dundas Moore
Pat Smart
James Seager

Administrator

Carmel Dipple
Office: 5 North Villiers Street, Leamington Spa, CV32 5XZ
Telephone: 0800 731 3460
Email: admin@teso.org.uk

Independent Examiners

Paxton Computers
61a High Street South,
Rushden,
England NN10 0RA

Bankers

NatWest Bank
10 Station Road
Clacton on Sea
Essex
CO15 1TA

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Structure, governance and management

Type of governing document

Revised constitution adopted 1st October 2022

Trustee selection method

The charity's Chairman, Secretary and Treasurer are appointed as Trustees by the Executive Committee through nomination and a majority vote.

Governance issues

Trustees are required to familiarise themselves with up to date guidance from the Charity Commission regarding the execution of their duties. Currently this is published as the booklet on their website 'The essential trustee: what you need to know (CC3)'.

The Executive Committee meet three times a year to discuss new applications for funds from organisations in Teso, consider reports from projects we are / have supported, assess the current organisational and financial health of the Charity and plan future activities.

Whilst the Trustees have overall responsibility for the management of the Trust and allocation of funds, they abide by the decision of the Executive Committee, except in extenuating circumstances. In certain situations, the Trustees may make decisions and allocate finance between Executive Committee meetings. In such cases all decisions are brought to the Executive Committee for ratification.

The Charity employs an Administrator for 16 hours a week, who is not a member of the Executive Committee. The Administrator manages the day to day administration, communication and financial controls of the Charity. He/she is responsible for providing the Executive Committee with accurate financial information and reports, and provides general guidance to the Executive Committee.

The Trust is aware of the risks entailed in its operation and has a detailed risk register and other necessary operational policies which are regularly reviewed. Detailed policies can be provided on request.

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Partnerships

We work closely with organisations on the ground in Teso, with our main partners being:

- Pentecostal Assemblies of God
- Church of Uganda
- BIDS (Building Community Initiatives for Development and Self-Reliance, a Soroti based development organisation)

Objectives and activities

Objectives

The objectives, as set out in the constitution, are:
To promote in Uganda, particularly the Teso District

1. The relief of poverty, sickness and distress and to preserve and protect health
2. The advancement of education
3. The advancement of the Christian religion

Aims

The aims of the charity, reflecting the objectives, are to enable and undertake with local partners in the Teso region of Uganda;

- The relief of poverty, hunger and ill health
- The prevention of disease, sickness and community stress, for example by provision of clean water and investment in health facilities
- The improvement of livelihoods for example by training and support for improved agriculture
- The support of vulnerable adults and children
- The improvement of education notably by building and improvement of schools
- The advancement of the Christian religion through the training of Lay Leaders
- The development of community self-help and leadership through supporting training of leaders and community groups.
- Advocate the interests and needs of the Teso people in the United Kingdom.

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Summary of Activities Undertaken for the Public Benefit

The Trustees are aware of the guidance on public benefit issued by the Charity Commission and have taken it into account when making decisions regarding the management of the Charity and the allocation of funds. The Charity's activities under objectives 1 and 2 ('The relief of poverty, sickness and distress and to preserve and protect health' and 'The advancement of education'), clearly benefit the public living in the Teso region of Uganda. The Charity's activities under objective 3 (The advancement of the Christian religion) benefit the people of Teso through providing a moral and spiritual framework that adds meaning to their lives. This in turn promotes mental health, spiritual wellbeing and community cohesion. As the Christian churches are also at the forefront of community development, advancing the Christian religion in Teso brings many added benefits including increased educational and healthcare provision. Also, the Charity expects its partners to help those in need, regardless of faith, gender, disability or race within the Teso districts.
The main activities undertaken by the Charity in fulfilling its objectives for the public benefit include, but are not limited to:

- Making grants to help build community financial stability, provide clean water, and build farming and community resilience
- Helping improve schools, particularly through grants to build facilities
- Providing relief to communities hit by crisis situations
- Providing financial support to hospitals for facilities, equipment, and the support of impoverished patients
- Funding for training for church leadership
- Undertaking fundraising activities to support projects and raise awareness of activities in Teso

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Letter from the Chair

During the financial year covered by this report, Teso Development Trust has maintained a steady and effective stream of support to the some of the neediest people in Teso through our church partners. As can been seen from the reports in later pages, this work has continued in all our traditional areas of activity, as well as developing further in the field of community development.

Like all charities we have recently experienced adverse changes in our financial landscape with cost-of-living pressures squeezing some of our donors and increasingly negative cultural attitudes about supporting the needy overseas which are making many individuals and organisations less ready to give. Nevertheless, TDT's faithful and committed support base has remained sufficiently solid for us to be able to maintain our good work and our funding base looks secure for coming years. We are also focusing more closely on applications to UK Trusts and Foundations, though the drastic reduction in aid funding by western governments means that competition for such funding is very high.

During the year we have also worked on the effectiveness of our partner delivery relationships; finalising memoranda of understanding with our core Church partners and agreeing detailed output and outcome targets for our project agreements. Our partners have welcomed this extra clarity to guide them in their work with us. Partner relationships were also strengthened during the administrative visit to Teso in October 2024 by members of the TDT team. Many very effective project visits were made, and useful conversations were had with partners. Our trip even attracted the attention of Ugandan national TV with two positive pieces on our projects being run by the national broadcaster UBC. Communications to our UK audiences continue to be refined with a new website being launched in 2025 to provide more information about our projects and partnership work, so informing existing and potential donors.

As always, a hardworking and stable team of volunteers on TDT's Executive Committee supports the work throughout the year, with different members of the team focusing on leading separate project areas. It is the commitment of these individuals and the effectiveness of our administrator that allows TDT to operate with very low overheads, so ensuring a much higher proportion of donations go to the final projects than can be the case in other charities.

This steady commitment to the people of Teso will continue throughout 2025/26, being evidenced by the delivery of many life-changing projects that impact the lives of thousands of people in what remains one of the poorest areas of Africa.

Andrew Third, Chair, Teso Development Trust

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Achievements and Performance

Clean water and better sanitation and hygiene

3 spring protections, 2 borehole refurbishments and 1 borehole were completed in 2024-2025 providing water for 8235 people, including pupils at two schools. Access to clean water offers the community significant health and well being benefits from avoiding consuming dirty water and being able to wash themselves and clothing regularly with clean water. Long travel for water collection is eliminated allowing children to go to school and adults to focus on farming and new business initiatives. The agricultural benefits of having a close water source include the ability to grow kitchen gardens and provision of water for livestock (e.g. chickens) enabling diversification for improved household resilience. Many of TDT's other projects would not succeed without this vital source of clean water.

Photos left show Adokodoi Borehole in North Teso under construction and after completion. A water user committee of 9 was set up and 30 members of the community were trained. The community were also trained as a VSLA (Village Savings and Loans) group. This helps to ensure that communities have the funds available to contribute towards the maintenance of the borehole.

The photos to the right show Oluka Perpetua Well, also Kumi District, and Perpetua herself, who the well was named after as she allowed for it to be constructed on her land.

Photo left is Darlington Well in Kumi District.

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Supporting Healthcare

The Compassionate Fund managed by Paul Ekellot, the social worker at Kumi Hospital, continues to quietly and steadily help those who are unable to meet the cost of their medical bills, often young single mothers who need additional care when having their babies or young children. Usually patients who receive support are also those who have needed more expensive treatments like surgery or prosthetics. This fund not only supports the patients but also the hospitals who often end up losing out as they will not refuse treatment to the needy but then have no way of recuperating the costs or full costs of the treatment given. Patients are always assessed and a conversation had to determine how much of the bills they can afford to pay and what support will be given.

Emmanuel Odwar (photo left), 14 years old. He underwent surgery after receiving a head wound from a knife attack when walking home. Emmanuel received £150 from the Compassionate Fund.

Mikaya Okelai,(above) 65 years old, was brought into the hospital by a concerned neighbour after he was injured in a road traffic accident and poorly managed at the government facility. He needed surgery for his leg and support from the nutrition department as he was malnourished.Mikaya received £110 from the Compassionate Fund.

Josephine Akol, (above and right), 17 years old, and a single parent came into the hospital because of an obstructed labour so needed a cesarean section. The doctors were then also able to successfully remove the growth on the back of the baby's head as it was not attached to the spine. It is likely that the growth could have been prevented if the Josephine had attended anti-natal appointments and taken folic acid, however many women do not go to the clinic or hospital for this type of care because of the cost. Josephine's family were able to pay half the cost of her medical bills and she received £58 from the Compassionate Fund.

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Ministry

There have been significant changes and improvements to St Peter's College in Soroti and Robert de Berry was able to take part in the consecration of the two new classrooms and staff room as part of the TDT visit in October 2024.

These buildings will enormously improve what the college has to offer. Additionally, new furnishings, a computer, printer and internet access have also been provided. The college had 158 lay readers enrol for the two year training in 2024.

The Lay Readers, many of whom are in the picture below, are vital to the leadership of village churches. Photo above right shows from the left Tim Britton, Robert de Berry, Bishop Kosea, the Emorimor (the elected King of Teso), with other clergy from the diocese and the Lay Readers.

Education

TDT continued to support Aminit High School and Atilinga Primary School in 2024/ 2025.

Aminit High School now has over 300 pupils and has attracted some government funding to support the work that TDT and the community have put into the school. In 2024 TDT sent funding for doors, windows, desks and electrical work. This is the last phase of the planned work. The salaries for the 26 members of staff are being paid by the government.

Atlilinga Primary School has 180 students and 6 teachers. The roofing and other construction works were finished in 2024 and funds have been sent to provide desks for the staff and students and to finish the flooring.

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Development

The project in Odiding run by PAG North Teso is now in its second year. These projects are aimed at making households food and income secure by teaching agriculture techniques that are environmentally friendly as well as more productive. The set up of Village Savings and Loans groups gives households the opportunity to save money as well as access to the finance needed to set up small businesses or to cover general expenses such as school fees. Overall its possible to see a significant improvement in the general well being of the community over the course of the project. Beneficiaries report that they get better yields, are better able to care for their livestock and many are either able to expand small business enterprises they are already involved in or set up new initiatives. Crops are initially grown in communal gardens, where the training takes place. After the first harvest seeds or cuttings are then distributed amongst the group as a whole for planting on their own land.

Photos show farming as a family business training, VSLA group members holding a meeting and a project participant working on her new businesses. Training covers identification of possible business opportunities, cost/benefit and customer base analysis as well as how to scale the business according to the start up capital available. A total of 286 farmers in the communities of Osilon and Odimai were trained. Many farmers report increased income as a result of business activities.

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PAG Central finished off a project working with 10 Self Help groups in 2024. Self Help groups work the same as Village Savings and Loans Associations the only difference being that at the end of the year some portion of the total savings are held back and carried into the next year. The groups have been set up in communities that have previously received support for a clean water supply. There are 271 people across the 10 groups. Participants report benefits such as improved access to food supplies meaning they eat more regular meals, it being easier for them to send their children to school and to improve their agricultural practices and invest in livestock. 156 households have been able to start new business initiatives. Overall 250 report a rise in their household income.

Osokotoit SHG receives saving equipment. There are 20 people in the group. So far they have saved 520,000 UGX (£111) and 520,000 UGX has been lent out. All of them report improved household income, better agricultural practices and re-stocking with livestock. 2 members of the group have been able to start new business initiatives.

Okolonga group have 20 members. They have managed to save 2,808,000 UGX (£598) and lend out 2,808,000 UGX. They report the same benefits of improved access to food, increased household income and being able to send their children to school. 11 of the group members have been able to start new businesses.

Ajuba Group/ Otirono Onyaa Adam Self Help Group has 33 members and has saved 3,580,000 UGX. (£762) The group report better food stocks at home and eating more regular meals. They are also now able to send their children to school without interruption. All of the group members have managed to purchase further livestock and are using better agricultural techniques giving them more success on their farms. Overall they report increased income in their homes.

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Future Plans

The objectives for 2025/26 arise from the need to complete current commitments and respond to the issues and project ideas presented by the partners for review by the committee. These are:

To provide Relief Support

- The impact of climate change and the global rise in the cost of living continues to hit Uganda hard and the aim would be to provide an appropriate relief response to the needs arising based on information provided by our partner organisations and within the scope of TDT.

To support Education

- The focus will continue to be Aminit High School and Atilinga Primary School

To encourage the creation of Jobs and Income

- To support enterprise and livelihoods projects promoted by partners
- To support the development of village savings and loan associations and Self Help Groups.

To enable the provision of clean water in the rural area

- New projects have been identified by our partners to be covered as funding is found. This is an ongoing process with new projects found as previous ones are completed.

To help develop Food Security

- To help farming communities improve agricultural techniques and diversify production to cope with the uncertain climate patterns.

To improve Health care

- To continue the support of the Compassionate Fund assisting vulnerable people access medical care.
- To continue to help Ngora Freda Carr to set itself up to be an effective regional hospital.

To support Christian Ministry

- TDT will encourage the training and development of clergy and pastors in partner Churches through funding for training programmes .
- To resource the development of lay readers in partner Churches

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Accruals Accounts 2024/25

Financial Review

Income

The Trust income in 2024/25 was £78,423 compared to £104,644 in 2023/24
Donations came from

- 4 Churches, giving a total of £8437
- 3 Charitable Trusts, giving a total of £5770
- £10,221 reclaimed from the Inland Revenue under the Gift Aid scheme and distributed to the purpose for which they were related
- £17,560 in regular subscriptions from supporters
- Donations from supporters
- Fund raising efforts by supporters

The Churches giving support have been

Chawn Hill Church, Stourbridge
St Andrew's, Ilford
St Peter's Church of England, Ruddington
St Saviour's Bournemouth

Trusts making grants were

The Souter Charitable Trust £2270
The Jerusalem Trust £2000
WA Herbert Charitable Trust £1500

Expenditure

The money spent totalled £91,164 compared to £141, 849 in 2023/24. Details are set out in table on the next page.

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	Unrestricted Funds	Restricted Funds	Total 2024/25	Prior Year
	£	£	£	£
Administration Costs				
Salaries and PAYE	**£11,288**		**£11,288**	**£9,023**
Pension Contributions	**£251**		**£251**	**£94**
Travel Costs (including annual visit)	**£3,573**		**£3,573**	**£282**
Office and IT Costs	**£521**		**£521**	**£118**
Postage Costs	**£350**		**£350**	**£292**
Printing and Stationery	**£285**		**£285**	**£245**
Publicity Costs			**£0**	**£0**
Trustees Meeting	**£70**		**£70**	**£45**
Audit and Accountancy	**£1,127**		**£1,127**	**£1,010**
Bank Charges	**£256**		**£256**	**£216**
Fundraising Charges			**£0**	**£0**
Total Administration	**£17,721**	**£0**	**£17,721**	**£11,325**
Project Expenditure				
Christian Ministry Training & Support		**£21,655**	**£21,655**	*£48,933*
Development	**£8,997**		**£8,997**	*£17,215*
Health		**£4,725**	**£4,725**	*£6,402*
Relief		**£4,676**	**£4,676**	*£0*
Education	**£440**	**£12,401**	**£12,841**	*£20,818*
Child Sponsorship		**£2,770**	**£2,770**	*£3,846*
Water		**£12,827**	**£12,827**	*£32,455*
Channelling		**£4,952**	**£4,952**	*£855*
Other Projects			**£0**	*£0*
Total Projects	**£9,437**	**£64,006**	**£73,443**	£130,524
Grand Total			**£91,164**	£141,849

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Balances

The opening balance for the Trust in April 2024 was £61,574 of which £18,281 was unrestricted funds, £43,293 was restricted funds including £5275 as a reserve to fund contingencies. This represents 43% of the previous year's expenditure. The closing balance in March 2025 was £48,834 of which £384 was unrestricted funds and £48,450 in restricted funds. This represents 54% of the years expenditure.

Paxton **Charity Commission Balance Sheet as at 31/03/2025** **Page 1 of 1**

Charity no. 1005139

Teso Development Trust **Printed: 20/06/2025**

	Total funds	Prior year funds
Fixed assets		
Intangible assets	0	0
Tangible assets	0	0
Heritage assets	0	0
Investments	0	0
Total fixed assets	**0**	**0**
Current assets		
Stocks	0	0
Debtors	1,218	2,794
Investments	0	0
Cash at bank and in hand	47,616	58,780
Total current assets	**48,834**	**61,574**
Creditors: amounts falling due within one year	0	0
Net current assets/(liabilities)	48,834	61,574
Total assets less current liabilities	**48,834**	**61,574**
Creditors: amounts falling due after more than one year	0	0
Provisions for liabilities	0	0
Total net assets or liabilities	**48,834**	**61,574**
Funds of the charity:		
Endowment funds	0	0
Restricted income funds	48,450	43,293
Unrestricted funds	384	18,281
Revaluation reseerve	0	0
Total charity funds	**48,834**	**61,574**

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

Signature	Print Name	Date of approval dd/mm/yyyy

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Charity no. 1005139

Teso Development Trust

Printed: 20/06/2025

	Unrestricted funds	Restricted Income funds	Endowment funds	Total funds	Prior year funds
	£	£	£	£	£
Income and endowments from:					
Donations and legacies	24,198	54,226	0	78,423	104,645
Charitable activites	0	0	0	0	0
Other trading activities	0	0	0	0	0
Investments	0	0	0	0	0
Separate material item of income	0	0	0	0	0
Other	0	0	0	0	0
Total	**24,198**	**54,226**	**0**	**78,423**	**104,645**
Expenditure on:					
Raising funds	0	0	0	0	0
Charitable activities	22,495	68,668	0	91,163	141,849
Separate material item of expense	0	0	0	0	0
Other	0	0	0	0	0
Total	**22,495**	**68,668**	**0**	**91,163**	**141,849**
Net income/(expenditure) before investment gains/(losses)	**1,702**	**-14,442**	**0**	**-12,740**	**-37,204**
Net gains/(losses) on investments	0	0	0	0	0
Net income/(expenditure)	**1,702**	**-14,442**	**0**	**-12,740**	**-37,204**
Extraordinary items	0	0	0	0	0
Transfers between funds	-19,600	19,600	0	0	0
Net Movement in Funds	**-17,898**	**5,158**	**0**	**-12,740**	**-37,204**
Reconciliation of Funds					
Total funds brought forward	18,281	43,293	0	61,574	
Total funds carried forward	**384**	**48,450**	**0**	**48,834**	

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ADMINISTRATION, COMMUNICATIONS AND PUBLICITY

The Teso Development Trust newsletter, leaflets and website are the principal means of communicating with our supporters. Some supporters promote the work of the Trust in their churches. The Administrator and Management Committee members make presentations at Church services or meetings. The main newsletter has a print run normally of 500 copies and is also available on the website to download as a PDF.

Administration Analysis

Income		78,423
Salaries & Pension	**£11,539**	14.71%
Travel Costs	**£3,573**	4.50%
Office Costs	**£521**	0.60%
Postage Costs	**£350**	0.4%
Publicity and Printing Costs	**£285**	0.36%
Trustees Meeting Costs	**£70**	0.09%
Bank Charges	**£256**	0.33%
Audit & Accountancy	**£1,127**	1.44%
	£17,721	**22.6%**

RISK ASSESSMENT

The Trust is aware of the risks entailed in its relationship with the Ugandan Churches and other partners who may misuse funds. The risks are low because funds are transferred through ongoing liaison with Trust partners, a requirement to acknowledge funding transfers, regular feedback reports, the provision of receipts, a checking of expenditure during the annual visit and the requirement those partners have their own independent auditing regimes.

Another risk is that involved in the transfer of funds through the banking system to Uganda. This is low through the Trust's use of transfer facilities of an international money transfer agency which is a major international operator in transfer of funds and which has an insurance scheme that compensates any loss of funds that may be its responsibility.The risks concerning people visiting Teso are low because visitors are housed in known accommodation and hosted from their arrival in Uganda until their

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departure by known local leaders who are very experienced in welcoming and looking after western guests. All visitors are also briefed by the UK Trust team about risks and health issues before they travel. The Trust keeps a risk register and has other important policies in place to ensure an effective operational system. In particular a Safeguarding Policy in January 2009. All personnel employed by the Trust or under its aegis as volunteers likely to work with children or vulnerable adults are required to have a DBS check.

Reserves Policy

The Trustees have agreed to hold a permanent reserve of £10,000. £5000 is deemed sufficient to cover the winding up of TDT administration should that course of action be agreed upon at any time and £5000 is held as a reserve to meet urgent aid needs. Any funds withdrawn to cover an emergency relief situation should be replaced within 12 months from general funding.

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Independent Examiners Report

CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees/ members of	Teso Development Trust		
On accounts for the year ended	31 March 2025	**Charity no**	1005139
Set out on pages	1 to 4 (One to Four) including these two pages		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2025.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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:	Darren Warren	**Date:**	19/08/2025
Name:	Darren Warren – Paxton Independent Examiners		
Relevant professional qualification(s) or body (if any):	FMAAT		
Address:	61a High Street South Rushden Northants, NN10 ORA		

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Declaration

The Trustees declare that they have approved the Trustees' report above.
Signed on behalf of the Charity's trustees:

Signature(s)	Andrew Third	
Name(s)	Andrew Third	
Position (e.g. Chair, Treasurer, etc.)	Chairman	

Date:	23-10-25

TESO DEVELOPMENT TRUST

England & Wales - Charity number 1005139

Accounts

Teso Development Trust

partnering with communities in Teso, Uganda

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Introduction

Teso Development Trust (TDT) was formed in 1989 and registered as a charity in 1991 to help provide relief and development to the Iteso people of North East Uganda, working through the Christian Churches in the area. This followed a relief campaign conducted by Christians in the UK in response to a major humanitarian crisis caused by: 1) unrest arising from the military takeover of the country by the Museveni regime, and 2) devastating incursions by raiders from the Lord's Resistance Army and the neighbouring tribe of Karamojong. Since that time, TDT has continued to provide relief and resources for development and mission, working through churches and Christian organisations in Teso.

Reference and Administration Details

Name, registration and contract details

Charity name: Teso Development Trust
Other names the Charity is known as: TDT
Registered charity number: 1005139
Inland Revenue Number: XN84557
Charity's principle address: 5 North Villiers Street, Leamington Spa, CV32 5XZ
Email: admin@teso.org.uk
Phone: 0800 731 3460

Trustees

Name	**Office**	**Name of person (or body) entitled to appoint trustee (if any)**
Andrew Third	Chairman	Executive Committee
Christine Moyes	Secretary	Executive Committee
Hugh Mason	Treasurer	Executive Committee

Executive Committee

David Watts
Christine Moyes
Dr Hugh Mason
Andrew Third
Rev Robert de Berry
Martin Frize
Dr Dundas Moore
Pat Smart
Phillip Good
James Seager

Advisors

Louise Third, Public Relations

Administrator

Carmel Dipple
Office: 5 North Villiers Street, Leamington Spa, CV32 5XZ
Telephone: 0800 731 3460
Email: admin@teso.org.uk

Independent Examiners

Paxton Computers
61a High Street South,
Rushden,
England NN10 0RA

Bankers

NatWest Bank
10 Station Road
Clacton on Sea
Essex
CO15 1TA

Structure, governance and management

Type of governing document

Revised constitution adopted 1st October 2022

Trustee selection method

The charity's Chairman, Secretary and Treasurer are appointed as Trustees by the Executive Committee through nomination and a majority vote.

Governance issues

Trustees are required to familiarise themselves with up to date guidance from the Charity Commission regarding the execution of their duties. Currently this is published as the booklet on their website 'The essential trustee: what you need to know (CC3)'.

The Executive Committee meet three times a year to discuss new applications for funds from organisations in Teso, consider reports from projects we are / have supported, assess the current organisational and financial health of the charity and plan future activities.

Whilst the Trustees have overall responsibility for the management of the trust and allocation of funds, they abide by the decision of the Executive Committee, except in extenuating circumstances. In certain situations, the Trustees may make decisions and allocate finance between Executive Committee meetings. In such cases all decisions are brought to the Executive Committee for ratification.

The charity employs an Administrator for 16 hours a week, who is not a member of the Executive Committee. The Administrator manages the day to day administration, communication and financial controls of the Charity. He/she is responsible for providing the Executive Committee with accurate financial information and reports, and provides general guidance to the Executive Committee.

The Trust is aware of the risks entailed in its operation and has a detailed risk register and other necessary operational policies which are regularly reviewed. Detailed policies can be provided on request.

Partnerships

We work closely with organisations on the ground in Teso, with our main partners being:

- Pentecostal Assemblies of God
- Church of Uganda
- BIDS (Building Community Initiatives for Development and Self-Reliance, a Soroti based development organisation)

We also work with a number of UK partners for the mutual objectives of supporting the people of Teso. These include:

- Jack Strong and Jon Terry

Objectives and activities

Objectives

The objectives, as set out in the constitution, are:
To promote in Uganda (particularly the Teso District) and elsewhere

1. The relief of poverty, sickness and distress and to preserve and protect health
2. The advancement of education
3. The advancement of the Christian religion

Aims

The aims of the charity, reflecting the objectives, are to:

1. Support the education of children.
2. Improve livelihoods through the set up of Village Savings and Loans Groups and Self-Help Groups.
3. Improve agriculture practices through training on climate smart agriculture, animal husbandry and farming as a business
4. Provide clean water through water improvement projects.
5. Provide emergency relief.
6. Support the improvement of health provision.
7. Support Christian ministry.

Summary of Activities Undertaken for the Public Benefit

The Trustees are aware of the guidance on public benefit issued by the Charity Commission and have taken it into account when making decisions regarding the management of the charity and the allocation of funds. The benefit of the charity's activities under objectives 1 and 2 ('The relief of poverty, sickness and distress and to preserve and protect health' and 'The advancement of education'), clearly benefit the public living in the Teso region of Uganda. The charity's activities under objective 3 (The advancement of the Christian religion) benefit the people of Teso through providing a moral and spiritual framework that adds meaning to their lives. This in turn promotes mental health, spiritual wellbeing and community cohesion. As the Christian churches are also at the forefront of community development, advancing the Christian religion in Teso brings many added benefits including increased educational and healthcare provision. Also, the Charity expects its partners to help those in need, regardless of faith, gender, disability or race within the Teso districts.
The main activities undertaken by the Charity in fulfilling its objectives for the public benefit include, but are not limited to:

- Making grants to help build community financial stability, provide clean water, and build farming and community resilience
- Helping improve schools, particularly through grants to build facilities
- Providing relief to communities hit by crisis situations
- Providing financial support to hospitals for facilities, equipment, and the support of impoverished patients
- Funding for training for church leadership
- Promoting the cause of the Iteso people to UK audiences, through personal contacts, promotional visits, literature, and online sources
- Undertaking fundraising activities to support projects and raise awareness of activities in Teso

Letter from the Chair

The accounts for 2023/24 show that TDT remains in good financial health. As in 2022/23, our available general funds were swelled by legacy and other significant donations which enabled us some extra flexibility in funding.

As always water projects were a major activity for the trust as they remain a core area of work and a gateway into further community development projects. Another feature of the year was a major push on funding the development of St Peter's Theological College led by Rev Robert de Berry. The year also saw the finalisation of the UKAID WASH project in Kalaki which received a positive report from the donors for quality of delivery and value for money. Alongside these major projects the trust continued to support school building, health projects and impactful community development work. This last involves training communities in operation of savings and loans groups, in farming diversification, and in small business development, proving particularly valuable in stabilising communities in the most vulnerable areas of North Teso.

Former TDT Administrators Philip Good and James Seager were welcomed onto the management committee at the AGM in October to bring their varied experience to strengthen the team.

Finally, I must mention David Watts from whom I took over as Chair of TDT in October. David was Chair for five years but, well before that, was a driving force in the development of TDT, firstly as Administrator and then on the committee in various posts. During that time, he has driven forward his great passion for the provision of wells and boreholes to provide clean water in Teso. Over 250 have been provided so far, supporting over 150,000 people in the process. I am delighted to say that David has agreed to stay on the management committee to continue this work and more generally to lend us his experience of working with our partners in Teso.

Andrew Third, Chair, Teso Development Trust

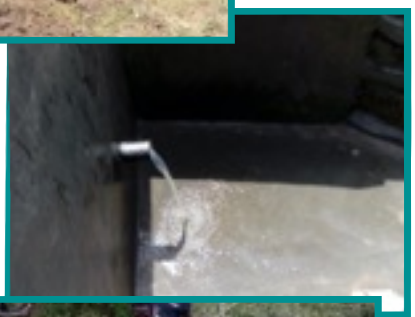
Achievements and Performance

Clean water and better sanitation and hygiene

Water and Sanitation has always been a key project for TDT and the foundation of many of our other projects as clean water is simply a key for life and a basic requirement for many community activities. Nearly all our agricultural projects are run in communities that have first been provided with a well or borehole by TDT and savings groups are often established as a follow on from bringing the community together because of water and sanitation. The provision of water brings the community together and usually instigates the set up of other community activities; small markets, growing garden vegetables and keeping livestock or in some communities bee keeping.

7 projects were completed in 2023 providing water for 1072 households or 6932 people. Fundraising in memory of Dr Michael Winter, who was a dedicated for many years, raised £5100 paying for a borehole in Kapelebyong.

There is a list of 23 projects to hopefully be initiated in 2024. Spending on water was £32,455 over the financial year 2023 - 2024 which was 25% of TDT's total project expenditure. We have had generous contributions from the Drinking Fountain Association and Wilmslow wells for Africa this year as well as from a number of generous regular donors.



Photos show the various stages of development of the borehole in Orapak Village in Amuria (left) and of a spring protection in Abilayep, in the Kumi District (right).

PAG Church Self Help Groups

As well as setting up a further 16 Self-Help Groups, this year PAG Central has been running agricultural training in communities where a Self-Help group has already been set up. This year 8 communities were trained, learning about vegetable growing techniques in community or group plots (with the plants then being divided up to be planted in the members own gardens). Communities were encouraged to look at crop production in a more commercial manner assessing which vegetables will get them good profits at the market in addition to growing the traditional crops for food. As part of the project, seeds for onions, tomatoes, cabbage, eggplant, spinach, watermelon and garlic were distributed. Tomatoes and aubergines were particularly successful. Overall families have reported that household health and nutrition is better and they are more easily able to pay for school fees. Once these communities have been trained then work will move on to train an additional 8 communities.

Self Help groups are different from the traditional Village Savings groups as they aim to bring representatives from the different groups together to discuss and hopefully find solutions to wider community issues in addition to the initial benefit of providing a method of savings for families. But overall these savings groups have been seen to have a significant positive impact on communities and enable them to better provide for their own needs, improving community resilience and quality of life.

Photos show the establishment of demonstration beds in Olio sub county and Odungura Onyaa Adam.

PAG North Teso Projects

The final instalment for the project in Okerai A was sent in 2023 and the project is now finished. As for the groups PAG Central tomatoes and aubergines have been very successfully grown and farmers are grateful for the increase in production levels. Communities in Okerai A embraced climate smart agriculture practices such as soil management and conservation agriculture e.g timely planting and using organic pesticides. They have also been encouraged to practice small scale irrigation using drip bottles and water collection areas to provide water during drier seasons. Some VSLA groups have been able to invest in livestock, with households initially sharing an animal and the off-spring then being distributed among the different families as they arrive. Sheep are a popular choice as they have a short gestation period and can cope with harsher climate conditions.

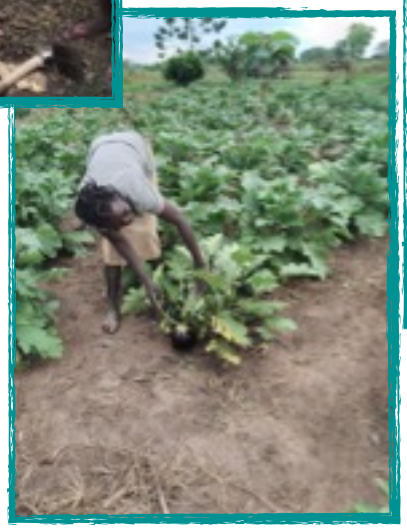
Once work in Okerai A was complete. work then started at Odiding in Kapelebyong, supporting community development with 300 households. Tree nursery planting is a part of this project as well as training on fuel efficient stoves and livestock husbandry. This is a 3 year project and costs approximately £16 per household per year.

Photos from Okerai A show, clockwise from bottom left; Mr Omwata and his wife drying maize.

One of the farmers groups peeling the cassava they have grown.

Mr Emmanuel Elumu standing next to the tree grown with seedlings he received as part of the project.

Miss Grace Aguyo stacking the bricks she has started making as a result of the project.



Photos from Odiding show; above - Mr Ekareu doing a training on vegetable growing the group. Middle; Mrs Helen Alao inspecting her aubergine.
Far right; savings group members in Odiding posing with their savings box.

Ministry

Significant efforts at fundraising by Robert de Berry resulted in £45,000 being raised for St Peter's College. As a result a new classroom and staff office block is on its way to completion at the college which hopefully will be fully in use by October 2024. The college has many enthusiastic students and is currently being successfully run by the Principal Boniface Epsom, supported by the Diocesan Secretary, Sam Ediau and Bishop Kosea.

PAG Kumi continue to successfully run their In Service Bible College with 128 students successfully graduating in January 2024. Overall the course is greatly appreciated as it enables pastors and leaders who previously had little or no training to feel more confident and better equipped to lead. The course is specifically designed not to take participants away from the their families or congregations for long periods of time, allowing them to train whilst continuing with their usual responsibilities. £5300 was sent out in 2023 and, given the previous success of the course, TDT hopes to continue to find the funding to keep it running.

Supporting Healthcare

This financial year spending on health was only 5% of the total project expenditure. TDT continued to liaise with the Ngora Freda Carr Hospital over the expenditure of a major grant in 2022/23 for the building of an incinerator and just over £6,000 was spent on the Kumi Compassionate Fund. Helped by consistent support from some regular donors, TDT has made an effort to keep the money allocated to the Compassionate Fund stable over the last few years as it meets an important need within the community and gives those already in a desperate situation vital support.TDT receives regular updates from Paul, the hospital social worker, on the various stories of people the fund has supported - often the elderly, those with no family or mothers who are raising their children alone.

Irene Arionget (left), 17 years old with cerebral palsy was raped and got pregnant. As her parents are poor they were unable to offer her any support. She received 469,400 UGX (£101) from the Compassionate Fund towards the costs the costs of anti-natal care at the hospital.

Gloria, who is one year old, had a bone infection on both legs. She received treatment for the first leg in January and the second in March. Gloria's family paid 650,000 UGX (£140) towards the cost of the treatment and the remaining 341,950 UGX (£74) was paid by the Compassionate Fund.

Stephen Otim (bottom), 5 months old, lost his mother recently because of preeclampsia related conditions leaving him in the care of his father who also has 5 other children and is very poor. Stephen was admitted to the hospital with severe malaria and a bacterial infection. He received 95,100 UGX (£21) towards his medical bills.

Joseph Otim (bottom far right) who is only one month old received a foot support from the orthopaedic department to correct his congenital clubfoot. This cost the fund 50,000 UGX (£11).

Education

This year work has continued on Aminit High School, focussed on the roofing. The roof, windows, doors and plastering were completed on the block supported by St Peter's Ruddington which provides 4 classrooms and an office and storage room. There are now 11 classrooms at the school and 257 students (131 boys and 126 girls). The government have agreed to provide pay-rolled teachers. This is a massive improvement to the situation the school was in when TDT became involved a few years ago where they were sharing or borrowing classrooms from the local church and primary school.

Atalinga primary school in the Apopong community is progressing as funding allows. The next tranche towards the end of the year should allow the metal sheeting to be put on the timberwork which is currently being erected on a four classroom block. Once this work is completed all the local primary age children will be able to be taught here, at present the older children (8-10) have to travel some distance to school.

A comparatively small amount of funding was also sent for the repair of the latrine block at Teete Primary School in Soroti. The school is connected to the Church of Uganda in Soroti and is trying to establish itself to provide affordable high quality education to local children.

Photos show the new latrines at Teete School (above). The progress of work at Atalinga (bottom) and top right Aminit High School.

Future Plans

The objectives for 2024/25 arise from the need to complete current commitments and respond to the issues and project ideas presented by the partners for review by the committee. These are:

To provide Relief Support

- The impact of climate change and the global rise in the cost of living continues to hit Uganda hard and the aim would be to provide an appropriate relief response to the needs arising based on information provided by our partner organisations and within the scope of TDT.

To support Education

- The focus will continue to be Aminit High School.

To encourage the creation of Jobs and Income

- To support enterprise and livelihoods projects promoted by partners
- To support the development of village savings and loan associations and Self Help Groups.

To enable the provision of clean water in the rural area

- 23 projects have been identified by our partners to be covered as funding is found as part of an ongoing process.

To help develop Food Security

- To help farming communities improve agricultural techniques and diversify production to cope with the uncertain climate patterns.

To improve Health care

- To continue the support of the Compassionate Fund assisting vulnerable people access medical care.
- To continue to help Ngora Freda Carr to set itself up to be an effective regional hospital.

To support Christian Ministry

- TDT will encourage the training and development of clergy and pastors in partner Churches through funding for training programmes .
- To resource the development of lay leaders in partner Churches

Accruals Accounts 2023/24

Financial Review

Income

The Trust income in 2023/24 was £104,644 compared to £160,904 in 2022/23
Donations came from

- 7 Churches, giving a total of £7987.76
- 5 Charitable Trusts, giving a total of £20,500
- £10,178.33 reclaimed from the Inland Revenue under the Gift Aid scheme and distributed to the purpose for which they were related
- £21,637 in regular subscriptions from supporters
- Donations from supporters
- Fund raising efforts by supporters

The Churches giving support have been

Chawn Hill Church, Stourbridge
St Andrew's, Ilford
St John the Evangelist, Ashton Hayes
St John's Holdenhurst, Bournemouth
St Peter's Church of England, Ruddington
St Michael and All Angels, Billington
St Saviour's Bournemouth
Uganda Church Association

Trusts making grants were

Wilmslow Wells for Africa £6000
The Jerusalem Trust £10,000
The Drinking Fountain Association £3000

The significant difference in income between the financial years 22/23 to 23/24 is a result of some large legacies that were received by the Trust in 22/23. The average income for the Trust between 2017- 2022 is £123,444.

Expenditure

The money spent totalled £141, 849 compared to £108,300 in 2022/23. Details are set out in table on the next page.

Balances

The opening balance for the Trust in April 2023 was £98,778 of which £47,078 was unrestricted funds, £51,700 was restricted funds including £12,257.81 a reserve to fund contingencies. This represents 90% of the previous year's expenditure. The

closing balance in March 2024 was £61,574 of which £18,281 was unrestricted funds and £43,293 in restricted funds. This represents 43% of the years expenditure.

	Unrestricted Funds	Restricted Funds	Total 2023/24	Prior Year
	£	£	£	£
Administration Costs				
Salaries and PAYE	**£9,023**	**£0**	**£9,023**	**£10,273**
Pension Contributions	**£94**	**£0**	**£94**	**£0**
Travel Costs (including annual visit)	**£282**	**£0**	**£282**	**£1,856**
Office and IT Costs	**£118**		**£118**	**£146**
Postage Costs	**£292**		**£292**	**£349**
Printing and Stationery	**£245**		**£245**	**£209**
Publicity Costs	**£0**		**£0**	**£0**
Trustees Meeting	**£45**		**£45**	**£0**
Audit and Accountancy	**£1,010**		**£1,010**	**£990**
Bank Charges	**£216**		**£216**	**£396**
Fundraising Charges	**£0**		**£0**	**£0**
Total Administration	**£11,325**	**£0**	**£11,325**	**£14,219**
Project Expenditure		**5.29**		
Christian Ministry Training & Support	**£2,550**	**£46,383**	**£48,933**	*£3,957*
Development	**£4,463**	**£12,752**	**£17,215**	*£20,346*
Health		**£6,402**	**£6,402**	*£20,579*
Relief		**£0**	**£0**	*£4,500*
Education	**£2,911**	**£17,907**	**£20,818**	*£17,960*
Child Sponsorship		**£3,846**	**£3,846**	*£5,140*
Water		**£32,455**	**£32,455**	*£17,510*
Channelling		**£855**	**£855**	*£4,089*
Other Projects			**£0**	*£0*
Total Projects	**£9,924**	**£120,600**	**£130,524**	£94,081
Grand Total			**£141,849**	£108,300

Charity no. 1005139
Teso Development Trust

Printed: 09/09/2024

	Unrestricted funds	Restricted Income funds	Endowment funds	Total funds	Prior year funds
	£	£	£	£	£
Income and endowments from:					
Donations and legacies	27,927	76,717	0	104,645	160,904
Charitable activites	0	0	0	0	0
Other trading activities	0	0	0	0	0
Investments	0	0	0	0	1
Separate material item of income	0	0	0	0	0
Other	0	0	0	0	0
Total	**27,927**	**76,717**	**0**	**104,645**	**160,905**
Expenditure on:					
Raising funds	0	0	0	0	0
Charitable activities	29,538	112,311	0	141,849	108,299
Separate material item of expense	0	0	0	0	0
Other	0	0	0	0	0
Total	**29,538**	**112,311**	**0**	**141,849**	**108,299**
Net income/(expenditure) before investment gains/(losses)	**-1,611**	**-35,593**	**0**	**-37,204**	**52,606**
Net gains/(losses) on investments	0	0	0	0	0
Net income/(expenditure)	**-1,611**	**-35,593**	**0**	**-37,204**	**52,606**
Extraordinary items	0	0	0	0	0
Transfers between funds	-27,186	27,186	0	0	0
Net Movement in Funds	**-28,797**	**-8,408**	**0**	**-37,204**	**52,606**
Reconciliation of Funds					
Total funds brought forward	47,078	51,700	0	98,778	
Total funds carried forward	**18,281**	**43,293**	**0**	**61,574**	

Charity no. 1005139

Teso Development Trust **Printed: 09/09/2024**

	Total funds	Prior year funds
Fixed assets		
Intangible assets	0	0
Tangible assets	0	0
Heritage assets	0	0
Investments	0	0
Total fixed assets	**0**	**0**
Current assets		
Stocks	0	0
Debtors	2,794	766
Investments	0	0
Cash at bank and in hand	58,780	98,012
Total current assets	**61,574**	**98,778**
Creditors: amounts falling due within one year	0	0
Net current assets/(liabilities)	61,574	98,778
Total assets less current liabilities	**61,574**	**98,778**
Creditors: amounts falling due after more than one year	0	0
Provisions for liabilities	0	0
Total net assets or liabilities	**61,574**	**98,778**
Funds of the charity:		
Endowment funds	0	0
Restricted income funds	43,293	51,700
Unrestricted funds	18,281	47,078
Revaluation reseerve	0	0
Total charity funds	**61,574**	**98,778**

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

Signature	Print Name	Date of approval dd/mm/yyyy

ADMINISTRATION, COMMUNICATIONS AND PUBLICITY

The Teso Development Trust newsletter, leaflets and website are the principal means of communicating with our supporters. Some supporters promote the work of the Trust in their churches. The administrator and Management Committee members make presentations at Church services or meetings. The main newsletter has a print run normally of 500 copies and is also available on the website to download as a PDF.

Supporters undertake various fund raising ventures ranging from sponsored cycle rides to concerts and the Trust resources these with literature, its website information and Just Giving facility through which increasing numbers of people have been donating online.

Administration Analysis

Income		104,644
Salaries & Pension	**£9,117**	8.71%
Travel Costs	**£282**	0.27%
Office Costs	**£118**	0.11%
Postage Costs	**£292**	0.28%
Publicity and Printing Costs	**£245**	0.23%
Trustees Meeting Costs	**£45**	0.04%
Bank Charges	**£216**	0.21%
Audit & Accountancy	**£1,010**	0.97%
	£11,325	**10.82%**

RISK ASSESSMENT

The Trust is aware of the risks entailed in its relationship with the Ugandan Churches and other partners who may misuse funds. The risks are low because funds are transferred through ongoing liaison with Trust partners, a requirement to acknowledge funding transfers, regular feedback reports, the provision of receipts, a checking of expenditure during the annual visit and the requirement those partners have their own independent auditing regimes.

Another risk is that involved in the transfer of funds through the banking system to Uganda. This is low through the Trust's use of transfer facilities of an international money transfer agency which is a major international operator in transfer of funds and which has an insurance scheme that compensates any loss of funds that may be its responsibility.The risks concerning people visiting Teso are low because visitors are housed in known accommodation and hosted from their arrival in Uganda until their departure by known local leaders who are very experienced in welcoming and looking after Western Guests. All visitors are also briefed by the UK Trust team about risks and health issues before they travel. The Trust keeps a risk register and has other important policies in place to ensure an effective operational system. In particular a Safeguarding Policy in January 2009. All personnel employed by the Trust or under its aegis as volunteers likely to work with children or vulnerable adults are required to have a DBS check.

Reserves Policy

The Trustees have agreed to hold a permanent reserve of £5000 which is deemed sufficient to cover the winding up of TDT administration should that course of action be agreed upon at any time. In addition a sum of £5000 is held as a flexible reserve to meet urgent aid needs or to provide resources for prompt matched funding requirements. Any withdrawals from these flexible reserves will be made up from general funds within 12 months of the date of withdrawal. The Trustees hold most of the charity's resources in interest bearing accounts with balances in the charity's non-interest bearing current account being maintained at a level not exceeding that sufficient to facilitate transactions. The Trustees have taken the view that as at any time the charity hold funds from donors who have designated the gift and that otherwise apart from reserves funds move quickly through the TDT accounts, funds will not be held in investments which place the principal of the investment at risk. The Trustees will take professional advice on investments which give a good rate of interest while maintaining necessary liquidity of funds.

Independent Examiners Report

CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A **Independent Examiner's Report**

Report to the trustees/ members of	Charity Name: Teso Development Trust		
On accounts for the year ended	31 March 2024	**Charity no**	1005139
Set out on pages	1 to 4 (One to Four) including these two pages.		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2024.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

** Please delete the words in the brackets if they do not apply.*

Signed:	Darren Warren	**Date:**	20/05/2024
Name:	Darren Warren – Paxton Independent Examiners		
Relevant professional qualification(s) or body (if any):	FMAAT		
Address:	61a High Street South Rushden Northants, NN10 ORA		

The trustees declare that they have approved the trustees' report above.
Signed on behalf of the charity's trustees:

Declaration

Signature(s)	Andrew Third	
Name(s)	ANDREW J.A. THIRD	
Position (e.g. chair, treasurer, etc.)	CHAIR	
Date:	05/10/2024	

TESO DEVELOPMENT TRUST

England & Wales - Charity number 1005139

Accounts

Teso Development Trust

partnership in relief development and mission

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Introduction

Teso Development Trust (TDT) was formed in 1989 and registered as a charity in 1991 to help provide relief and development to the Iteso people of North East Uganda, working through the Christian Churches in the area. This followed a relief campaign conducted by Christians in the UK in response to a major humanitarian crisis caused by: 1) unrest arising from the military takeover of the country by the Museveni regime, and 2) devastating incursions by raiders from the Lord's Resistance Army and the neighbouring tribe of Karamojong. Since that time, TDT has continued to provide relief and resources for development and mission, working through churches and Christian organisations in Teso.

Reference and Administration Details

Name, registration and contract details

Charity name: Teso Development Trust
Other names the Charity is known as: TDT
Registered charity number: 1005139
Inland Revenue Number: XN84557
Charity's principle address: 5 North Villiers Street, Leamington Spa, CV32 5XZ
Email: admin@teso.org.uk
Phone: 0800 731 3460

Trustees

Name	Office	Name of person (or body) entitled to appoint trustee (if any)
David Watts	Chairman	Executive Committee
Christine Moyes	Secretary	Executive Committee
Hugh Mason	Treasurer	Executive Committee

Executive Committee

David Watts
Christine Moyes
Dr Hugh Mason
Dr Winnie Bedigen
Andrew Third
Rev Robert de Berry
Martin Frize
Dr Dundas Moore
Pat Smart

Advisors

Louise Third, Public Relations

Administrator

Carmel Dipple
Office: 5 North Villiers Street, Leamington Spa, CV32 5XZ
Telephone: 0800 731 3460
Email: admin@teso.org.uk

Independent Examiners

Laurie Fearon
LEF Consulting
107 Beeches Road
Rowley Regis
West Midlands
B65 0BB

Bankers

NatWest Bank
10 Station Road
Clacton on Sea
Essex
CO15 1TA

Structure, governance and management

Type of governing document

Revised constitution adopted 1st October 2022

Trustee selection method

The charity's chairman, secretary and treasurer are appointed as Trustees by the Executive Committee through nomination and a majority vote.

Governance issues

Trustees are required to familiarise themselves with up to date guidance from the Charity Commission regarding the execution of their duties. Currently this is published as the booklet on their website 'The essential trustee: what you need to know (CC3)'. The Executive Committee meet five times a year to discuss new applications for funds from organisations in Teso, consider reports from projects we are / have supported, assess the current organisational and financial health of the charity and plan future fund-raising activities.
Whilst the Trustees have overall responsibility for the management of the trust and allocation of funds, they abide by the decision of the Executive Committee, expect in extenuating circumstances.
In certain situations, the Trustees may make decisions and allocate finance between Executive Committee meetings. In such cases all decisions are brought to the Executive Committee for ratification.
The charity employs an Administrator for 16 hours a week, who is not a member of the Executive Committee. The Administrator manages the day to day administration, communication and financial controls of the Charity. He/she is responsible for providing the Executive Committee with accurate financial information and reports, and provides general guidance to the Executive Committee.
The Trust is aware of the risks entailed in its operation and has a detailed risk register and other necessary operational policies which are regularly reviewed. Detailed policies can be provided on request.

Partnerships

We work closely with organisations on the ground in Teso, with our main partners being:

- Pentecostal Assemblies of God
- Church of Uganda
- BIDS (Building Community Initiatives for Development and Self-Reliance, a Soroti based development organisation)
-

We also work with a number of UK partners for the mutual objectives of supporting the people of Teso. These include:

- Friends of Teso
- Jack Strong and Jon Terry

Objectives and activities

Objectives

The objectives, as set out in the constitution, are:
To promote in Uganda (particularly the Teso District) and elsewhere

1. The relief of poverty, sickness and distress and to preserve and protect health
2. The advancement of education
3. The advancement of the Christian religion

Aims

The aims of the charity, reflecting the objectives, are to:

1. Support the education of children.
2. Help create jobs and income.
3. Improve agriculture through training and restocking.
4. Provide clean water through water improvement projects.
5. Provide relief for those who are displaced persons (IDPs).
6. Provide emergency relief.
7. Support the improvement of health provision.
8. Support Christian ministry.

Summary of Activities Undertaken for the Public Benefit

The trustees are aware of the guidance on public benefit issued by the Charity Commission and have taken it into account when making decisions regarding the management of the charity and the allocation of funds. The benefit of the charity's activities under objectives 1 and 2 ('The relief of poverty, sickness and distress and to preserve and protect health' and 'The advancement of education'), clearly benefit the public living in the Teso region of Uganda. The charity's activities under objective 3 (The advancement of the Christian religion) benefit the people of Teso through providing a moral and spiritual framework that adds meaning to their lives. This in turn promotes mental health, spiritual wellbeing and community cohesion. As the Christian churches are also at the forefront of community development, advancing the Christian religion in Teso brings many added benefits including increased educational and healthcare provision. Also, the Charity expects its partners to help those in need, regardless of faith, gender, disability or race within the Teso districts. The main activities undertaken by the Charity in fulfilling its objectives for the public benefit include, but are not limited to:

- Giving technical assistance through supporting training, management consultancy and aid in kind (e.g. by supplying equipment / literature etc.).
- Making Grants to help business development, provide clean water, the building and improvement of schools, improvement of churches, provision of hostels and children's nurseries, agricultural improvement, equipment (e.g. for hospitals, schools and training centres), providing food and equipment for people in need, training church leaders, etc.
- Grants to individuals to help their education and training.
- Support to individuals or teams from UK visiting the area to teach or assess needs.
- Promoting the cause of the Iteso people to a UK audience through personal contacts, promotional visits, literature and via our website.
- Undertaking fund-raising activities such as sponsored walks, selling books, etc.

Chairman's Letter

We like to think of TDT as a family of people and Churches in the UK committed to friends and Churches in Teso. Well we have just had the family reunion at last after all the frustrations of lockdown. Andrew, Louise and Carmel had a great visit in February and Robert De Berry and Dr Hugh Mason are going in August 2023 for the month. No doubt others in the network will be keeping their connections. The only plus in lockdown was we all managed to meet up with our friends on Zoom which made it possible for our Ugandan friends to join in on our Annual Meetings.

We welcome Dr Dundas Moore and Pat Smart onto our management team. Both have experience of working in or visiting Teso and are already making an input. Families also lose members and we are sad at the passing of three of our strong supporters Margaret Phillips, Sheila Warren and Dr Michael Winter.They gave good service to the Teso people in the past and kept faithfully in touch. We thank God for their support over so many years.

We were most encouraged by the recovery of the Teso community from lockdown and the energy and enthusiasm of the people to get on with serving God afresh and tackle the challenging issues they face. We are keen to respond and keep the momentum. I hope you will find this picture of our work and partnerships encouraging that we can together make a real difference to the work of God in Teso.

Dave Watts

Chairman.

Achievements and Performance

The aim of the Trust is to change lives and communities for the better in Teso in partnership with Churches in the area. We describe here the work our partners have undertaken through the aid the Trust has provided.

Improving life in the villages by provision of clean water and better sanitation and hygiene

In 2022 5 wells and 4 boreholes were completed benefitting 10,000 people. Clean water within easy walking distance continues to bring many benefits to the communities including;

- being able to wash their clothes easily,
- time saved for women and less family conflict over the lack of water,
- reduction of disease including malaria,
- the capacity to grow vegetables in their own homes and as a community because they have the water and the time available,
- having enough water for their livestock and for bee keeping which in some cases had prompted them to purchase and rear sheep and goats or keep bees as a community project.

PAG Church Self Help Groups

The team visited three groups as part of the annual visit and were impressed with the enthusiasm and dedication with which the three communities had adopted the concept of saving and the level to which they were working together as a community to support each other

Borupe Group (photos right) was set up around Borupe Shallow Well which was previously just an open well dug by the community. The SHG group is just getting going and at the moment there are more people who want loans than there is money to hand out. The community mostly get money from casual labour or selling produce at the market so saving is slow. The group meet every Saturday. Groups are limited to a maximum of 20 people in the group, any more and they must open a new group. Borupe group was set up on a first come first served basis but it was so popular there is now a waiting list to set up a new group. Participants can't borrow more than the total they have saved as an insurance policy to make sure the group doesn't go bankrupt. What you can borrow also depends on the assets you have at home as they act as an insurance in case you can't repay the loan. As a community they are trying to initiate group activities; they made chairs and gave them to the church as a gift from the group and they are supporting the elderly in the community with soap and sugar and with small home construction repairs. They have also started a community poultry farm, so far they have 1 Turkey from which they have had 10 offspring. The funds for the community projects are raised separately rather than taking them out of the SHG box.

The village of Olumoto (photo left) has two VSLA groups and as a result they can now solve their problems within the community rather than having to go to the bank. They are taking care of 20 orphans from within the community by paying for their school fees with each member supporting one child.

Members pay 5% interest on what they borrow and 40% of what they save is used to help the community. The group has 20 members and at the end of the first year of saving they had 5,320,000 UGX (£1191) in savings. They shared out 3,320,000 (£743) and retained 2,000,000 (£448) to carry over to the next year. The most common uses of savings are medical bills, school fees, small businesses. Group members have also started tree nurseries in their homes.

Education

Progress on Aminit school has been good with building work completed to a good standard on the second foundation slab to form the four classroom block. The three classrooms in the block roofed by TDT in 2020 are now in use but classes still have to be held in the church building some distance away. The benefit to girls of having local secondary education is evident. There are 226 students currently enrolled in the four classes. The majority being in Senior 1. Going forward the priorities are to put a roof on the 4 classroom block which also houses an office and store room. This is a project that will take a few years to complete as the roof is a major structure requiring a veranda to support it.There is also an obvious need to provide adequate latrines.

Arude Group

TDT supported the ARUDE Group, many of whom are widows, 10 years ago through the distribution of heifers. More recently they were recipients of crisis aid distribution including groundnut seeds and in 2022 funds for a sheep project which involved animal husbandry training and the distribution of sheep on a revolving basis where the first off-spring are passed on to group members who did not receive animals in the first cycle.

During the TDT visit in early 2023 many stories were shared with the group telling them how the support had allowed the women to educate their children and live in ways that secured their self respect from a previous situation of poverty through simple ways such as being able to afford to buy sugar, to drink milk or even buy a nice dress.

PAG KIDO Development Projects

The team were fortunate to visit Okerai A and Apopong where PAG KIDO have run development projects over the last few years structured around the completion of a borehole. These involve the set up of VSLA (Village Savings and Loans Association) groups and training on climate smart agriculture and livelihoods. Projects help to bring communities together to solve their own problems. Okerai A and B (who were supported in previous years) for example have come together to train bored, unemployed youth on carpentry and building skills which gives them a means of earning a living as well as keeping them out of trouble. They have also established two football teams as a recreational activity for the young men. The project in Okerai A will run for a further year during which additional communities that could benefit from the training and support will be identified. The work in Apopong finished in 2022. Usually, the project runs for 3 years at cost of around £3500 per year.

Benedicto (left) a beneficiary from Okerai A his wife Grace had a significant area of land which prior to the project was in lying fallow as it easily became water logged but they have now started to reclaim land for cultivation using simple drainage arrangements they learnt during the agriculture training and which stop the land flooding in the rainy season. Benedicto has taken further steps in Disaster Risk Reduction (DRR) with a tree planning activity - mango, guava, eucalyptus and gravelia. He had planted large areas of a new strain of cassava acting as a provider of seedlings to the community (a scheme initiated through the project where cuttings are taken from the original plants as they grow and are divided among the other beneficiaries) and has also developed a cottage garden area with tomatoes, egg plants and cowpeas. The cottage garden was protected from the sun and excess evaporation by a cover of twigs and leaves. Benedicto and his wife have engaged in purchasing cows through the VSLA scheme and also stocked turkeys.

Left is a young man who became involved with the VSLA scheme with his parents. The family had also been growing the new cassava strain, are rearing poultry and had taken part in the learning visits to other project beneficiaries in other communities. Off the back of this they had started a successful new business drying slices of fruit such as banana, pineapple, jackfruit and mango which they were packaging and selling for 2000 UGX (45p) per packet. The long term aim is to sell them at the local markets however at the moment they are only able to produce enough to meet the demand within the local community. The drying racks are a very specific model that don't affect the taste of the end product.

John and Helen are residents of Apopong who received cassava cuttings and trained in farming skills. John was a demonstration farmer for the new strain of cassava - so cuttings were multiplied on his land and then distributed to the community. They are part of two different VSLA groups so they have access to more savings and the ability to borrow more money and so far have used the savings fund to finance school fees and borrowed money to build a brick kiln to make bricks. At the end of the year they had a payout of 600,000 UGX (£134) in savings. John also bought a grinding mill in parts, starting with the engine, and then slowly assembling it at a total cost of 3,200,000 UGX. (£711). It is the closest mill in quite a wide area and he can charge people 1500 UGX (33p) for grinding a basin of cassava. Helen buys cooking oil, groundnuts, maize and soap at the larger markets and then sells them locally in the village for a profit. She bases her decisions on what to buy on what is needed everyday by families and therefore what is in demand. They have many plans for the future including building a permanent house but both confirm that the programme has transformed their family's financial position enabling them to live much more comfortable lives and overcome the occasional crises because of better access to money.

Supporting Healthcare

The Kumi Compassionate Fund continues to support the most vulnerable who pass through the wards at Kumi hospital. The team visited two beneficiaries of the Fund - Joanne Gabriella Omo (who suffered severe burns after falling in the porridge pot) and Rachel Jessica Apduno (who almost lost a hand after a bite from a domestic violence incident which turned septic) and her son Julius (who had to have an amputation below knee) after a poorly treated break. Julius has also received a prosthetic limb through the fund which has enabled him to return to school and interact with his classmates and resume his life as normal.

Above left: Julius at school with Paul the social worker who manages the compassionate fund. Right Joanne. The team were accompanied on the visits by Bishop Michael Okwi.

Ngora Freda Carr is continuing its remarkable improvement under the guidance of Amos Odiit and Stella Akurut. Many of the facilities that were unusable and ruined have been brought back into good condition and there is generally a positive feel to the whole hospital. On the tour of the hospital many of the mattresses and sheets provided during the last couple of years were evident and very satisfyingly the team were able to see the good running water in the wards, again provided by TDT funding, making an enormous difference. The pharmacy, laboratory and X-ray unit for which funding were also provided are still working well. The hospital has also been able to repair damaged ceilings in some of the wards and invest in one or two small solar batteries that are used to keep vital equipment running during power cuts. The most recent funding that TDT sent to support the hospital was for the construction of an incinerator which at the moment is still incomplete.

Left shows Dr Odiit checking a baby with breathing difficulties. In the background is the solar battery (orange box) supporting the oxygen monitor the baby is attached to. The importance of the solar batteries was bought home when one hour later the electrical power supply went off during a heavy thunder storm. Without the solar battery to run the oxygen machine the baby would have died when the power cut out.

Soroti Mother's Union

The team visited a literacy group that is one of 5 Women's Adult Literacy groups across the diocese. The group started in 2021 as a literacy and savings group and includes members of a number of different communities who are located close to each other. Learning to read and write has improved the self confidence of the women (who for example can now sign their name on attendance sheets at meetings whereas before they simply let the sheet pass them by). To help with the management of the VSLA they learn to read numerically and can now record various numbers so that contributions and loans can be accurately recorded. For the first 6 months the classes with the teacher were supported by the Mother's Union, using funding from TDT, but after that the teacher has been paid a contribution collected by the women themselves to enable them to continue learning. They hope to expand their learning to skills such as baking and making soap and the Mother's Union have trained them on how to make re-useable sanitary pads. The group was very vibrant and very committed to each other and what they were doing and the pastoral support they offer each other was also widely appreciated throughout the group. Overall the group has been so successful that it has grown from 30 to 44 participants as new members requested to join. £2000 was sent in January 2023 to continue the work training women to make re-useable sanitary towels. Training takes place in women's groups as well as primary schools as it was felt that it was important to train mothers as well as girls.

UKAID

The project concluded in October 2022. Overall 3205 people were provided with clean drinking water and 4 WATSAN Committees were set up and trained to look after the boreholes and continue to encourage the community in the adoption of better hygiene practices, such as hand washing at key times and practicing the safe water chain. 75% of people in the community reported a reduction in WASH related diseases. 20 Community Based Builders were trained, 17 men and 3 women. It was reported by the CBBs themselves that the training and the work had encouraged the youth from the villages to work together and created better unison than there had been before and they were instrumental in the construction of the 30 subsidised pit latrines for the vulnerable. There has been some replication of latrine construction in households that did not receive support as part of the project. Training for the Community Based Builders has improved their chances of making a living and supporting their families and increased the skills of youth who were otherwise unemployed. Several of the youth enrolled the course have gone on to do more in depth studies or have used the skills they have to find employment. Overall the communities reported that the project was greatly appropriate and relevant to their needs.

Future Plans

The objectives for 2023/24 arise from the need to complete current commitments and respond to the issues and project ideas presented by the partners for review by the committee. These are:

To provide Relief Support

- The impact of climate change and the global rise in the cost of living continues to hit Uganda hard and the aim would be to provide an appropriate relief response to the needs arising based on information provided by our partner organisations and within the scope of TDT.

To support Education

- The focus will continue to be Aminit High School.

To encourage the creation of Jobs and Income

- To support enterprise and livelihoods projects promoted by partners
- To support the development of village savings and loan associations and Self Help Groups.

To enable the provision of clean water in the rural area

- 20 projects have been identified by our partners to be covered as funding is found as part of an ongoing process.

To help develop Food Security

- To help farming communities improve agricultural techniques and diversify production to cope with the uncertain climate patterns.

To improve Health care

To support improvements to staff training, premises and equipment in Ngora and Kumi Hospitals.

- To continue the support of the Compassionate Fund assisting vulnerable people access medical care.
- To continue to help Ngora Freda Carr to set itself up to be a fully functioning hospital again.

To support Christian Ministry

- TDT will encourage the training and development of clergy and pastors in partner Churches through funding for training programmes .
- To resource the development of lay leaders in partner Churches

Financial Review

Income

The Trust income in 2022/23 was £160,904 compared to £133,560 in 2021/22
Donations came from

- 7 Churches, giving a total of £19,225
- 3 Charitable Trusts, giving a total of £14,500.
- £5324.19 from the FCDO Small Charities Challenge Fund.
- £10,215 reclaimed from the Inland Revenue under the Gift Aid scheme and distributed to the purpose for which they were related
- £21,637 in regular subscriptions from supporters
- Donations from supporters
- Fund raising efforts by supporters

The Churches giving support have been

Chawn Hill Church, Stourbridge
St Andrew's, Ilford
St Mary's , Wythall
St Peter's Church of England, Ruddington
St Martin's Ryarsh PCC, West Malling
St Michael and All Angels, Billington
St Saviour's Bournemouth
Uganda Church Association

Trusts making grants were

Wilmslow Wells for Africa £3000
The Jerusalem Trust £10,000
The Drinking Fountain Association £1500

Expenditure

The money spent totalled £108,300 compared to £115,351 in 2021/22. Details are set out in table below

Balances

	Unrestricted Funds	Restricted Funds	Total 2022/23	Prior Year
	£	£	£	£
Administration Costs				
Salaries and PAYE	**£10,273**	**£0**	**£10,273**	*£7,700*
Travel Costs (including annual visit)	**£1,856**	**£0**	**£1,856**	*£0*
Office and IT Costs	**£146**		**£146**	*£30*
Postage Costs	**£349**		**£349**	*£217*
Printing and Stationery	**£209**		**£209**	*£170*
Publicity Costs	**£0**		**£0**	*£0*
Trustees Meeting	**£0**		**£0**	*£0*
Audit and Accountancy	**£990**		**£990**	*£1,398*
Bank Charges	**£396**		**£396**	*£1,125*
Fundraising Charges	**£0**		**£0**	*£0*
Total Administration	**£14,219**	**£0**	**£14,219**	£10,640
Project Expenditure				
Christian Ministry Training & Support	**£280**	**£3,677**	**£3,957**	*£4,830*
Development	**£12,126**	**£8,220**	**£20,346**	*£41,497*
Health		**£20,579**	**£20,579**	*£20,721*
Relief		**£4,500**	**£4,500**	*£3,675*
Education	**£2,000**	**£15,960**	**£17,960**	*£4,302*
Child Sponsorship		**£5,140**	**£5,140**	*£4,707*
Water		**£17,510**	**£17,510**	*£22,510*
Channelling		**£4,089**	**£4,089**	*£2,469*
Other Projects			**£0**	*£0*
Total Projects	**£14,406**	**£79,675**	**£94,081**	£104,711
Grand Total			**£108,300**	£115,351

£13,641 in unrestricted funds was brought forward from 2021/2022. At 1st April 2022 the Trust's surplus was £46,172 with £12,256.81 as a reserve to fund contingencies. This represents 40% of last year's expenditure.

ADMINISTRATION, COMMUNICATIONS AND PUBLICITY

The Teso Development Trust newsletter, leaflets and website are the principal means of communicating with our supporters. Some supporters promote the work of the Trust in their churches. The administrator and Management Committee members make presentations at Church services or meetings. The main newsletter has a print run normally of 500 copies and is also available on the website to download as a PDF.

Supporters undertake a range of fund raising ventures ranging from sponsored cycle rides to concerts and the Trust resources these with literature, its website information and Just Giving facility whereby increasing numbers of people have been donating online.

Administration Analysis

Income		160,904
Salaries	**£10,273**	6.38%
Travel Costs	**£1,856**	1.15%
Office Costs	**£146**	0.09%
Postage Costs	**£349**	0.22%
Publicity and Printing Costs	**£209**	0.13%
Trustees Meeting Costs	**£0**	0%
Bank Charges	**£396**	0.25%
Audit & Accountancy	**£990**	0.62%
	£14,219	**8.84%**

RISK ASSESSMENT

The Trust is aware of the risks entailed in its relationship with the Ugandan Churches and other partners who may misuse funds. The risks are low because funds are transferred through ongoing liaison with Trust partners, a requirement to acknowledge funding transfers, regular feedback reports, the provision of receipts, a checking of expenditure during the annual visit and the requirement those partners have their own independent auditing regimes. Another risk is that involved in the transfer of funds through the banking system to Uganda. This is low through the Trust's use of transfer facilities of an international money transfer agency which is a major international operator in transfer of funds and which has an insurance scheme that compensates any loss of funds that may be its responsibility.The risks concerning people visiting Teso are low because visitors are housed in known accommodation and hosted from their arrival in Uganda until their departure by known local leaders who are very experienced in welcoming and looking after Western Guests. All visitors are also briefed by the UK Trust team about risks and health issues before they travel. The Trust keeps a risk register and has other important policies in place to ensure an effective operational system. In particular a Safeguarding Policy in January 2009. All personnel employed by the Trust or under its aegis as volunteers likely to work with children or vulnerable adults are required to have a DBS check.

Reserves Policy

The Trustees have agreed to hold a permanent reserve of £5000 which is deemed sufficient to cover the winding up of TDT administration should that course of action be agreed upon at any time. In addition a sum of £5000 is held as a flexible reserve to meet urgent aid needs or to provide resources for prompt matched funding requirements. Any withdrawals from these flexible reserves will be made up from general funds within 12 months of the date of withdrawal. The Trustees hold most of the charity's resources in interest bearing accounts with balances in the charity's non-interest bearing current account being maintained at a level not exceeding that sufficient to facilitate transactions. The Trustees have taken the view that as at any time the charity hold funds from donors who have designated the gift and that otherwise apart from reserves funds move quickly through the TDT accounts, funds will not be held in investments which place the principal of the investment at risk. The Trustees will take professional advice on investments which give a good rate of interest while maintaining necessary liquidity of funds.

Accruals Accounts 2021/22

Paxton **Charity Commission Balance Sheet as at 31/03/2023** **Page 1 of 1**

Charity no. 1005139
Teso Development Trust **Printed: 15/08/2023**

	Total funds	Prior year funds
Fixed assets		
Intangible assets	0	0
Tangible assets	0	0
Heritage assets	0	0
Investments	0	0
Total fixed assets	**0**	**0**
Current assets		
Stocks	0	0
Debtors	766	140
Investments	0	0
Cash at bank and in hand	98,012	46,032
Total current assets	**98,778**	**46,172**
Creditors: amounts falling due within one year	0	0
Net current assets/(liabilities)	98,778	46,172
Total assets less current liabilities	**98,778**	**46,172**
Creditors: amounts falling due after more than one year	0	0
Provisions for liabilities	0	0
Total net assets or liabilities	**98,778**	**46,172**
Funds of the charity:		
Endowment funds	0	0
Restricted income funds	51,700	32,531
Unrestricted funds	47,078	13,641
Revaluation reseerve	0	0
Total charity funds	**98,778**	**46,172**

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

Signature	Print Name	Date of approval dd/mm/yyyy

Charity no. 1005139

Teso Development Trust **Printed: 15/08/2023**

	Unrestricted funds	Restricted Income funds	Endowment funds	Total funds	Prior year funds
	£	£	£	£	£
Income and endowments from:					
Donations and legacies	76,151	84,754	0	160,904	132,880
Charitable activites	0	0	0	0	0
Other trading activities	0	0	0	0	680
Investments	0	1	0	1	0
Separate material item of income	0	0	0	0	0
Other	0	0	0	0	0
Total	**76,151**	**84,755**	**0**	**160,905**	**133,560**
Expenditure on:					
Raising funds	0	0	0	0	0
Charitable activities	27,713	80,586	0	108,299	115,350
Separate material item of expense	0	0	0	0	0
Other	0	0	0	0	0
Total	**27,713**	**80,586**	**0**	**108,299**	**115,350**
Net income/(expenditure) before investment gains/(losses)	**48,437**	**4,169**	**0**	**52,606**	**18,210**
Net gains/(losses) on investments	0	0	0	0	0
Net income/(expenditure)	**48,437**	**4,169**	**0**	**52,606**	**18,210**
Extraordinary items	0	0	0	0	0
Transfers between funds	-15,000	15,000	0	0	0
Net Movement in Funds	**33,437**	**19,169**	**0**	**52,606**	**18,210**
Reconciliation of Funds					
Total funds brought forward	13,641	32,531	0	46,172	
Total funds carried forward	**47,078**	**51,700**	**0**	**98,778**	

Independent Examiners Report

Independent Examiners Report

Report to the Trustees of Teso Development Trust
on the accounts for the year ended 31st March 2023

Charity Number 1005139

Responsibilities of Trustees
The charity's trustees are responsible for the preparation of the accounts.

The charity's trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Responsibility of Independent Examiner
It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act, and
- to state whether particular matters have come to my attention.

Basis of statement
My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's statement
In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
   - to keep accounting records in accordance with section 130 of the 2011 Act; and
   - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

   have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: _____ Date: 28/08/2023

Laurence Fearon
LEF Consulting, 107 Beeches Road, Rowley Regis, West Midlands B65 0BB

Declaration

The trustees declare that they have approved the trustees' report above.
Signed on behalf of the charity's trustees:

Signature(s)	Andrew Third	
Name(s)	ANDREW THIRD	
Position (e.g. chair, treasurer, etc.)	CHAIR	

Date:	12/10/2023

TESO DEVELOPMENT TRUST

England & Wales - Charity number 1005139

Accounts

Teso Development Trust

partnership in relief development and mission

ANNUAL TRUST REPORT 2021/22

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Introduction

Teso Development Trust (TDT) was formed in 1989 and registered as a charity in 1991 to help provide relief and development to the Iteso people of North East Uganda, working through the Christian Churches in the area. This followed a relief campaign conducted by Christians in the UK in response to a major humanitarian crisis caused by: 1) unrest arising from the military takeover of the country by the Museveni regime, and 2) devastating incursions by raiders from the Lord's Resistance Army and the neighbouring tribe of Karamojong. Since that time, TDT has continued to provide relief and resources for development and mission, working through churches and Christian organisations in Teso.

Reference and Administration Details

Name, registration and contract details

Charity name: Teso Development Trust
Other names the Charity is known as: TDT
Registered charity number: 1005139
Inland Revenue Number: XN84557
Charity's principle address: 5 North Villiers Street, Leamington Spa, CV32 5XZ
Email: info@teso.org.uk
Phone: 0800 731 3460

Trustees

Name	Office	Name of person (or body) entitled to appoint trustee (if any)
David Watts	Chairman	Executive Committee
Christine Moyes	Secretary	Executive Committee
Hugh Mason	Treasurer	Executive Committee

Executive Committee

David Watts
Christine Moyes
Dr Hugh Mason
Dr Winnie Bedigen
Andrew Third
Rev Robert de Berry
Martin Frize

Advisors

Louise Third, Public Relations

Administrator

Carmel Dipple
Office: 5 North Villiers Street, Leamington Spa, CV32 5XZ
Telephone: 0800 731 3460
Email: admin@teso.org.uk

Independent Examiners

Laurie Fearon
LEF Consulting
107 Beeches Road
Rowley Regis
West Midlands
B65 0BB

Bankers

NatWest Bank
10 Station Road
Clacton on Sea
Essex
CO15 1TA

Structure, governance and management

Type of governing document

Revised constitution adopted 1st October 2022

Trustee selection method

The charity's chairman, secretary and treasurer are appointed as Trustees by the Executive Committee through nomination and a majority vote.

Governance issues

Trustees are required to familiarise themselves with up to date guidance from the Charity Commission regarding the execution of their duties. Currently this is published as the booklet 'The essential trustee: what you need to know (CC3)'.
The Executive Committee meet five times a year to discuss new applications for funds from organisations in Teso, consider reports from projects we are / have supported, assess the current organisational and financial health of the charity and plan future fund-raising activities.
Whilst the Trustees have overall responsibility for the management of the trust and allocation of funds, they abide by the decision of the Executive Committee, expect in extenuating circumstances.
In certain situations, the Trustees may make decisions and allocate finance between Executive Committee meetings. In such cases all decisions are brought to the Executive Committee for ratification.
The charity employs an Administrator for 16 hours a week, who is not a member of the Executive Committee. The Administrator manages the day to day administration, communication and financial controls of the Charity. He/she is responsible for providing the Executive Committee with accurate financial information and reports, and provides general guidance to the Executive Committee.
The Trust is aware of the risks entailed in its operation and has a detailed risk register and other necessary operational policies which are regularly reviewed. Detailed policies can be provided on request.

Partnerships

We work closely with organisations on the ground in Teso, with our main partners being:

- Pentecostal Assemblies of God

- Church of Uganda
- BIDS (Building Community Initiatives for Development and Self-Reliance, a Soroti based development organisation)
- Revival Time Ministry (a non-denominational development agency).
- Soroti Women's Cooperative Union Limited (a humanitarian organisation, developing co-ops and loan associations in the Soroti area).

We also work with a number of UK partners for the mutual objectives of supporting the people of Teso. These include:

- Friends of Teso
- Jack Strong and Jon Terry

Objectives and activities

Objectives

The objectives, as set out in the constitution, are:
To promote in Uganda (particularly the Teso District) and elsewhere

1. The relief of poverty, sickness and distress and to preserve and protect health
2. The advancement of education
3. The advancement of the Christian religion

Aims

The aims of the charity, reflecting the objectives, are to:

1. Support the education of children.
2. Help create jobs and income.
3. Improve agriculture through training and restocking.
4. Provide clean water through water improvement projects.
5. Provide relief for those who are displaced persons (IDPs).
6. Provide emergency relief.
7. Support the improvement of health provision.
8. Support Christian ministry.

Summary of Activities Undertaken for the Public Benefit

The trustees are aware of the guidance on public benefit issued by the Charity Commission and have taken it into account when making decisions regarding the management of the charity and the allocation of funds. The benefit of the charity's activities under objectives 1 and 2 ('The relief of poverty, sickness and distress and to preserve and protect health' and 'The advancement of education'), clearly benefit the public living in the Teso region of Uganda. The charity's activities under objective 3 (The advancement of the Christian religion) benefit the people of Teso through providing a moral and spiritual framework that adds meaning to their lives. This in turn promotes mental health, spiritual wellbeing and community cohesion. As the Christian churches are also at the forefront of community development, advancing the Christian religion in Teso brings many added benefits including increased educational and healthcare provision. Also, the Charity expects its partners to help those in need, regardless of faith, gender, disability or race within the Teso districts.
The main activities undertaken by the Charity in fulfilling its objectives for the public benefit include, but are not limited to:

- Giving technical assistance through supporting training, management consultancy and aid in kind (e.g. by supplying equipment / literature etc.).
- Making Grants to help business development, provide clean water, the building and improvement of schools, improvement of churches, provision of hostels and children's nurseries, agricultural improvement, equipment (e.g. for hospitals, schools and training centres), providing food and equipment for people in need, training church leaders, etc.
- Grants to individuals to help their education and training.
- Support to individuals or teams from UK visiting the area to teach or assess needs.
- Promoting the cause of the Iteso people to a UK audience through personal contacts, promotional visits, literature and via our website.
- Undertaking fund-raising activities such as sponsored walks, selling books, etc.

Chairman's Letter

It has been remarkable that despite lock down TDT's ability to continue as an organisation and to give support to our partners in Uganda has been sustained.

Highlights have been the momentum achieved in a package of aid to develop water and food security in Katakwi. This area has been one of the most deprived in Teso being particularly impacted in the past by incursions and drought/flooding. The area for many years was a major centre for camps for displaced persons. Over the years, TDT teams have visited these areas and it was a sobering experience to meet the people and see the desolation. In the last few months Karamojong raiders have been active once again which is of major concern.

After a slow start our UK Aid supported project of 4 boreholes and 30 sanitation installations has been virtually completed providing a very valued provision for 4 communities in Kalaki, Kaberamaido. We are pleased that our " bread and butter " aid to provide local wells, support for Church ministry and various health projects have been sustained.

Future projects we wish to tackle are

- Projects to improve farming practises, schooling and water in Katakwi
- The development of 3 schools in rapidly growing areas
- 20 further wells and boreholes in Soroti, Kumi and Serere
- Investment in the hard pressed Freda Carr hospital
- Support for training lay Church leaders
- Funding medical aid for the neediest through Kumi hospital

I trust you will find this annual report interesting and encouraging as a story of progress and impact in a tough area of Uganda. We thank all supporters, Churches, Trusts and the UK Aid for making it possible.We also wish to pay tribute to the hard work and sacrificial efforts of our Church partner teams and our excellent administrator Carmel for coping amazingly with all the challenges in what has not been the easiest of years.

Dave Watts

Chairman

Achievements and Performance

The aim of the Trust is to change lives and communities for the better in Teso in partnership with Churches in the area. We describe here the work our partners have undertaken through the aid the Trust has provided.

Relief Work

Okerai A

- £2175 sent in August 2021 to help struggling communities recover after a drought left a large quantity of the crops planted in gardens and fields dried up.
- PAG KIDO technical staff with the assistance of the Local Council 1 chairperson identified the most affected elderly or vulnerable people in the community or those whose crops were completely dried up and their food store reduced to nothing.
- In total 50 people in the community of Okerai A received 30kg of posho, 15kg of beans and 5kg of black-eye peas.
- Okerai A was chosen as the farming and VSLA training that it's neighbours had received and which had enabled them to better withstand the impacts of the drought had not started at this time.

Photographs show a lady in her dried up maize field (top) and beneficiaries on the day of distribution receiving their food. (above and left)

Action for Rural Development

- In March 2022 £1500 was sent to the Arude Group (Action for Rural Development) to provide cassava cuttings and groundnut seeds for 60 women and their households
- This is the initial stages of the project with further funds to be sent in the next financial year to start up a revolving sheep scheme providing 50 sheep to 5 groups of 20 people each as an income generation scheme.
- The women will also be trained on small business management and record keeping.
- The overall aim of the project is to increase the number of meals eaten per day per household and the number of households with the financial capacity to meet their basic needs.

Photos show the Arude group on distribution day.

Education

- £2822 was sent to set up a water harvesting system for Osanyuk Primary School following the successful completion of the latrines.. (photos right) This is the next step towards meeting the government requirements for support as a government school.
- Water harvesting will only provide water for around three quarters of the year so this will only be an interim measure whilst TDT continues to investigate the possibilities of drilling a borehole.

BIDS Foundation/ UKAID

- In 2020 Teso Development Trust, won £50,000 of Foreign, Commonwealth & Development Office (FCDO) funding under the Small Charities Challenge Fund (SCCF). The project started in 2021.
- By the end of the financial year 2021 4 boreholes had been dug in the villages of Angorok, Oimai, Olio, Awilyec each with a trained Water User Committee, providing clean water for 3081 people.
- 20 Community Based Builders (17 men and 3 women) were recruited for a one year training programme teaching building skills, in particular recommended pit latrines, in September 2021. Due to the popularity of the training (as it provides a much needed opportunity for unemployed youth) a further 7 trainees were then added. Construction of the latrines as part of the project gives the CBBs vital practice.
- 15 people had been provided with a latrine subsidy at the end of March 2022. It is planned to provide this to 30 vulnerable households by the end of the project in October 2022 whilst encouraging those who don't qualify for the subsidy to replicate the latrines using their own funds.

Photos here and on the front cover show latrne pits under construction by community based builders as part of the project and the boreholes in Awilyec and Angorok.

Food Security

Apopong

- £1750 was sent out by TDT this financial year to continue the project run by PAG KIDO in Apopong, in the district of Kapelebyong, aiming to improve livelihoods through improved food production and the establishment of Village Savings and Loan Association (VSLA) with the aim of overall making the community more resilient in adverse circumstances.
- 155 people in have been elected to form 5 VSLA (Village Savings and Loans Association) groups.
- 143 farmers have been trained in disaster risk reduction, conservation agriculture and farming as a family business.
- A football was also purchased as a way of encouraging youth to participate in sports activities and to reduce time spent idly.

Testimony of Mrs Betty Atubo, resident of Apopong

My husband and I have 7 children. By putting the training into practice we were able to start farming as a family business and save 500,000 UGX (£109) as part of the VSLA group. Using these savings we have started a trading business for food items selling in the local community and at the local markets and have bought two bulls. We have also started selling silver fish as well as vegetables. As a result of this our family can now access medical services, pay for school fees and meet other family needs throughout the year. On average the family can earn 500,000 ugx (£109) per month. We are very grateful to PAG KIDO and TDT for their support in helping us achieve this.

Photos show Mrs Atubo with her oxen and selling silver fish, tomatoes and onions.

Creating jobs and Income

Self Help Groups

- Supported by TDT a further 6 Self Help Groups have been set up this year in communities where PAG Soroti constructed wells in 2020. These groups are still in the initial training and set up stages.
- The 5 groups established in the previous financial year are doing well and have selected the members of their groups who will form part of the Cluster Level Associations. These groups are responsible for training new SHGs locally.
- In the community of the Odungura Egadu Self Help Group two VSLA groups that have already been running for more than 2 years requested to register and begin operating as Self Help Groups.

Improving life in the villages by provision of clean water and better sanitation and hygiene

- £22,510 was sent out in 2021-2022 to complete a total of 6 wells, one borehole and 3 spring protections.

- Amusia borehole, in Kapelebyong, was completed in 2021 by our partner PAG KIDO and as explained by Mrs Immaculate Alabo resident of Amusia and vice chairperson of the Water User Committee before the borehole was dug "women and children were walking long distances to fetch water putting them at risk and lack of water was often a source of conflict in households".

- Training on vegetable growing, brick making and sanitation and hygiene that was done alongside the borehole drilling has also had a positive impact on the community. Now Immaculate and her family can grow vegetables throughout the year as they are able to irrigate them using water from the borehole. The sale of the vegetables has had a significant impact on their household income giving them around 150,000 UGX (£33) a month. The family has also started brick making as a business and can earn around 800,000 UGX (£174) at a time from it.

- Overall there has been an improvement in sanitation and hygiene standards in the village as people are now able to wash as frequently as they need to and drink safe water.

- Even the men have started to collect water now the borehole is not far away!

- It is hoped that the same level of progress achieved in the last financial year will carry on in 2022.

Photos show the borehole in Amusia, Mrs Abolo working in her vegetable garden and bricks that were made by her brick laying business.

Supporting Healthcare

Kumi Compassionate Fund

The Compassionate Fund set up at Kumi hospital to help the most vulnerable access medical care, by helping those who otherwise couldn't afford treatment to pay their medical bills, continues to run and is currently supported by a quarterly grant of £1500. The fund is managed by two social workers on the wards and often ends up supporting families who have come in to seek support for their children.

Kokas Itei (right), 7 years old, was suffering from hemoglobinuria (when high levels of haemoglobin are found in the urine). His family managed to raise 150,000 UGX (£32) and the Compassionate Fund covered the outstanding balance of the treatment, 104,100 UGX (£22). The family were very grateful for the help they received.

Benson Ongiriany (left) is a 6 year old who was left with cerebral palsy caused by cerebral malaria he contracted at the age of 1 that was left untreated. He was admitted to the hospital with malaria, vomiting and convulsions. His mother was divorced by her husband due to Benson's disability so the Compassionate Fund covered her bills of 107,800 UGX (£23).

Rawfaw Health Clinic

- Having sent out funds in early 2021 to aid the construction of the clinic TDT was able to offer a further £2000 to our partner RTM for the initial stocking of the pharmacy with medication.
- The aim is that the clinic, now that it is set up, will be financially self-sustaining from its income.
- Reports have indicated that is is providing a much needed service in the community.

Future Plans

The objectives for 2021/22 arise from the need to complete current commitments and respond to the issues and project ideas presented by the partners for review by the committee. These are:

To provide Relief Support

- The impact of COVID, climate change and the global rise in the cost of living continues to hit Uganda hard and the aim would be to provide an appropriate relief response to the needs arising based on information provided by our partner organisations and within the scope of TDT.

To support Education

- The focus will continue to be Aminit High School and Osanyuk Primary School.

To encourage the creation of Jobs and Income

- To support enterprise and livelihoods projects promoted by partners
- To support the development of village savings and loan associations and Self Help Groups.

To enable the provision of clean water in the rural area

20 projects have been identified by our partners to be covered as funding is found as part of an ongoing process.

To help develop Food Security

- To help farming communities improve agricultural techniques and diversify production to cope with the uncertain climate patterns.

To improve Health care

To support improvements to staff training, premises and equipment in Ngora and Kumi Hospitals.

- To continue the support of the Compassionate Fund assisting vulnerable people access medical care.
- To continue to help Ngora Freda Carr to set itself up to be a fully functioning hospital again.
- To continue to help the Nottingham Health Group in their work with maternity units in the Kumi district.

To support Christian Ministry

- As it becomes possible again for larger groups of people to meet and schools are able to remain open TDT will encourage the training and development of clergy and pastors in partner Churches through personal support and funding for training programmes .
- To resource the development of lay leaders in partner Churches

Financial Review

Income
The Trust income in 2021/22 was £133,560 compared to £142,951 in 2020/21
Donations came from

- 12 Churches, giving a total of £10,595
- 1 Charitable Trust, giving a total of £6000.
- £18,587.54 from the FCDO Small Charities Challenge Fund.
- £11,320.20 reclaimed from the Inland Revenue under the Gift Aid scheme and distributed to the purpose for which they were related
- £26,792 in regular subscriptions from supporters
- Donations from supporters
- Fund raising efforts by supporters

The Churches giving support have been

Chawn Hill Church, Stourbridge
St Andrew's Church of England, Sidcup
St Andrew's, Ilford
Bournemouth Deanery
St Mary's , Wythall
St Michael and All Angels, Bournemouth
St Peter's Church of England, Ruddington
St John's Church, Ashton under Hayes
St John's Church, Holdenhurst
St Martin's Ryarsh PCC, West Malling
St Michael and All Angels, Billington
St Saviour's, Iford
Uganda Church Association

Trusts making grants were

Wilmslow Wells for Africa £6000

Expenditure

The money spent totalled £115,350 compared to £145,058 in 2021/22. Details are set out in table below

	Unrestricted Funds	Restricted Funds	Total 2021/22	Prior Year
	£	£	£	£
Administration Costs				
Salaries and PAYE	**£6,890**	**£810**	**£7,700**	*£9,622*
Travel Costs (including annual visit)	**£0**	**£0**	**£0**	*£854*
Office and IT Costs	**£30**		**£30**	*£169*
Postage Costs	**£217**		**£217**	*£394*
Printing and Stationery	**£170**		**£170**	*£324*
Publicity Costs	**£0**		**£0**	*£285*
Trustees Meeting	**£0**		**£0**	*£0*
Audit and Accountancy	**£1,398**		**£1,398**	*£770*
Bank Charges	**£1,125**		**£1,125**	*£1,003*
Fundraising Charges	**£0**		**£0**	*£0*
Total Administration	**£9,830**	**£810**	**£10,640**	£13,421
Project Expenditure				
Community Finance Projects			**£0**	*£4,680*
Food Security			**£0**	*£3,000*
Christian Ministry Training & Support	**£280**	**£4,550**	**£4,830**	*£13,719*
Development	**£3,674**	**£37,823**	**£41,497**	*£6,457*
Health	**£3,000**	**£17,721**	**£20,721**	*£24,816*
Relief		**£3,675**	**£3,675**	*£17,160*
Education	**£2,000**	**£2,302**	**£4,302**	*£13,234*
Child Sponsorship		**£4,707**	**£4,707**	*£5,464*
Water		**£22,510**	**£22,510**	*£38,300*
Channelling		**£2,469**	**£2,469**	*£4,807*
Other Projects			**£0**	*£0*
Total Projects	**£8,954**	**£95,756**	**£104,710**	£131,637
Grand Total			**£115,350**	£145,058

Balances

£9978 in unrestricted funds was brought forward from 2021/2022. At 1st April 2020 the Trust's surplus was £47,784 with £15,269.94 as an investment reserve to fund contingencies. This represents 40% of last year's expenditure. The majority of the cash surplus was committed funding for projects to be undertaken the following financial year. The Trust's investments are with the Bath Building society and Kingdom Bank.

ADMINISTRATION, COMMUNICATIONS AND PUBLICITY

The Teso Development Trust newsletter, leaflets and website are the principal means of communicating with our supporters. Some supporters promote the work of the Trust in their churches. The administrator and Management Committee members make presentations at Church services or meetings. The main newsletter has a print run normally of 500 copies.

Supporters undertake a range of fund raising ventures ranging from sponsored cycle rides to concerts and the Trust resources these with literature, its website information and Just Giving facility whereby increasing numbers of people have been donating online.

Administration Analysis

Income		133,560
Salaries	**£6,890**	5.16%
Travel Costs	**£0**	0.00%
Office Costs	**£30**	0.02%
Postage Costs	**£217**	0.16%
Publicity and Printing Costs	**£170**	0.13%
Trustees Meeting Costs	**£0**	0%
Bank Charges	**£1,125**	0.84%
Audit & Accountancy	**£1,398**	1.05%
	£9,830	**7.36%**

RISK ASSESSMENT

The Trust is aware of the risks entailed in its relationship with the Ugandan Churches and other partners who may misuse funds. The risks are low because funds are transferred through ongoing liaison with Trust partners, a requirement to acknowledge funding transfers, regular feedback reports, the provision of receipts, a checking of expenditure during the annual visit and the requirement those partners have their own independent auditing regimes.

Another risk is that involved in the transfer of funds through the banking system to Uganda. This is low through the Trust's use of transfer facilities of an international money transfer agency which is a major international operator in transfer of funds and which has an insurance scheme that compensates any loss of funds that may be its responsibility.

The risks concerning people visiting Teso are low because visitors are housed in known accommodation and hosted from their arrival in Uganda until their departure by known local leaders who are very experienced in welcoming and looking after Western Guests. All visitors are also briefed by the UK Trust team about risks and health issues before they travel.

The Trust keeps a risk register and has other important policies in place to ensure an effective operational system.

In particular a Safeguarding Policy in January 2009. All personnel employed by the Trust or under its aegis as volunteers likely to work with children or vulnerable adults are required to have a DBS check.

The Trust is a member of Global Connections – an evangelical umbrella group for Christian organizations engaged in mission and development .This provides helpful management advice and input through its staff, information bulletins, conferences and workshops.

Reserves Policy

The Trustees have agreed to hold a permanent reserve of £5000 which is deemed sufficient to cover the winding up of TDT administration should that course of action be agreed upon at any time. In addition a sum of £5000 is held as a flexible reserve to meet urgent aid needs or to provide resources for prompt matched funding requirements. Any withdrawals from these flexible reserves will be made up from general funds within 12 months of the date of withdrawal.

The Trustees hold most of the charity's resources in interest bearing accounts with balances in the charity's non-interest bearing current account being maintained at a level not exceeding that sufficient to facilitate transactions. The Trustees have taken the view that as at any time the charity hold funds from donors who have designated the gift and that otherwise apart from reserves funds move quickly through the TDT accounts, funds will not be held in investments which place the principal of the investment at risk. The Trustees will take professional advice on investments which give a good rate of interest while maintaining necessary liquidity of funds.

Accruals Accounts 2021/22

Paxton **Charity Commission SOFA Report as at 31/03/2022** **Page 1 of 1**

Charity no. 1005139

Teso Development Trust **Printed: 24/05/2022**

	Unrestricted funds	Restricted Income funds	Endowment funds	Total funds	Prior year funds
	£	£	£	£	£
Income and endowments from:					
Donations and legacies	30,368	102,512	0	132,880	142,951
Charitable activites	0	0	0	0	0
Other trading activities	0	680	0	680	0
Investments	0	0	0	0	36
Separate material item of income	0	0	0	0	0
Other	0	0	0	0	0
Total	**30,368**	**103,192**	**0**	**133,560**	**142,986**
Expenditure on:					
Raising funds	0	0	0	0	0
Charitable activities	15,119	100,231	0	115,350	162,809
Separate material item of expense	0	0	0	0	0
Other	0	0	0	0	0
Total	**15,119**	**100,231**	**0**	**115,350**	**162,809**
Net income/(expenditure) before investment gains/(losses)	**15,249**	**2,961**	**0**	**18,210**	**-19,823**
Net gains/(losses) on investments	0	0	0	0	0
Net income/(expenditure)	**15,249**	**2,961**	**0**	**18,210**	**-19,823**
Extraordinary items	0	0	0	0	0
Transfers between funds	-3,165	3,165	0	0	0
Net Movement in Funds	**12,085**	**6,125**	**0**	**18,210**	**-19,823**
Reconciliation of Funds					
Total funds brought forward	1,556	26,406	0	27,962	
Total funds carried forward	**13,641**	**32,531**	**0**	**46,172**	

Charity no. 1005139
Teso Development Trust **Printed: 08/09/2022**

	Total funds	Prior year funds
Fixed assets		
Intangible assets	0	0
Tangible assets	0	0
Heritage assets	0	0
Investments	0	0
Total fixed assets	**0**	**0**
Current assets		
Stocks	0	0
Debtors	140	824
Investments	0	0
Cash at bank and in hand	46,031	27,138
Total current assets	**46,172**	**27,962**
Creditors: amounts falling due within one year	0	0
Net current assets/(liabilities)	46,172	27,962
Total assets less current liabilities	**46,172**	**27,962**
Creditors: amounts falling due after more than one year	0	0
Provisions for liabilities	0	0
Total net assets or liabilities	**46,172**	**27,962**
Funds of the charity:		
Endowment funds	0	0
Restricted income funds	32,531	26,406
Unrestricted funds	13,641	1,556
Revaluation reseerve	0	0
Total charity funds	**46,172**	**27,962**

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

Signature	Print Name	Date of approval dd/mm/yyyy

Independent Examiners Report

Independent Examiners Report

Report to the Trustees of Teso Development Trust
on the accounts for the year ended 31st March 2022

Charity Number 1005139

Responsibilities of Trustees
The charity's trustees are responsible for the preparation of the accounts.

The charity's trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Responsibility of Independent Examiner
It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act, and
- to state whether particular matters have come to my attention.

Basis of statement
My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's statement
In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
   - to keep accounting records in accordance with section 130 of the 2011 Act; and
   - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

   have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: _____ Date: 3 SEPTEMBER 2022

Laurence Fearon

LEF Consulting, 107 Beeches Road, Rowley Regis, West Midlands B65 0BB

Declaration

The trustees declare that they have approved the trustees' report above.
Signed on behalf of the charity's trustees:

Signature(s)	D K Watts	
Name(s)		
Position (e.g. chair, treasurer, etc.)	CHAIR	

Date:	19/10/2022

TESO DEVELOPMENT TRUST

England & Wales - Charity number 1005139

Accounts

ANNUAL TRUST REPORT 2020/21

Teso Development Trust

partnership in relief development and mission

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Introduction

Teso Development Trust (TDT) was formed in 1989 and registered as a charity in 1991 to help provide relief and development to the Iteso people of North East Uganda, working through the Christian Churches in the area. This followed a relief campaign conducted by Christians in the UK in response to a major humanitarian crisis caused by: 1) unrest arising from the military takeover of the country by the Museveni regime, and 2) devastating incursions by raiders from the Lord's Resistance Army and the neighbouring tribe of Karamojong**.** Since that time, TDT has continued to provide relief and resources for development and mission, working through churches and Christian organisations in Teso.

Reference and Administration Details

Name, registration and contract details

Charity name:	Teso Development Trust
Other names the Charity is known as:	TDT
Registered charity number:	1005139
Inland Revenue Number:	XN84557
Charity's principle address:	5 North Villiers Street, Leamington Spa, CV32 5XZ

Email: info@teso.org.uk

Phone: 0800 731 3460

Trustees

Name	Office	Name of person (or body) entitled to appoint trustee (if any)
David Watts	Chairman	Executive Committee
Christine Moyes	Secretary	Executive Committee
Hugh Mason	Treasurer	Executive Committee

Executive Committee

Jim Sampson

David Watts

Christine Moyes

Dr Hugh Mason

Dr Winnie Bedigen

Andrew Third

Rev Robert de Berry

Martin Frize

Advisors

Louise Third, Public Relations

Administrator

Carmel Dipple
Office: 5 North Villiers Street, Leamington Spa, CV32 5XZ
Telephone: 0800 731 3460
Email: admin@teso.org.uk

Independent Examiners

Laurie Fearon
LEF Consulting
107 Beeches Road
Rowley Regis
West Midlands
B65 0BB

Bankers

NatWest Bank
10 Station Road
Clacton on Sea
Essex
CO15 1TA

Structure, governance and management

Type of governing document

Constitution adopted 21st September 1991

Trustee selection method

The charity's chairman, secretary and treasurer are appointed as Trustees by the Executive Committee through nomination and a majority vote.

Governance issues

Trustees are required to familiarise themselves with up to date guidance from the Charity Commission regarding the execution of their duties. Currently this is published as the booklet 'The essential trustee: what you need to know (CC3)'.

The Executive Committee meet five times a year to discuss new applications for funds from organisations in Teso, consider reports from projects we are / have supported, assess the current organisational and financial health of the charity and plan future fund-raising activities.

Whilst the Trustees have overall responsibility for the management of the trust and allocation of funds, they abide by the decision of the Executive Committee, expect in extenuating circumstances.

In certain situations, the Trustees may make decisions and allocate finance between Executive Committee meetings. In such cases all decisions are brought to the Executive Committee for ratification.

The charity employs an Administrator for 16 hours a week, who is not a member of the Executive Committee. The Administrator manages the day to day administration, communication and financial controls of the Charity. He/she is responsible for providing the Executive Committee with accurate financial information and reports, and provides general guidance to the Executive Committee.

The Trust is aware of the risks entailed in its operation and has a detailed risk register and other necessary operational policies which are regularly reviewed. Detailed policies can be provided on request.

Network and connections

The Trust is a member of Global Connections – an evangelical umbrella group for Christian organisations engaged in mission and development. This provides helpful management advice and input through its staff, information bulletins conferences and workshops. We are also a member of the Uganda Church Association.

Partnerships

We work closely with organisations on the ground in Teso, with our main partners being:

- Pentecostal Assemblies of God
- Church of Uganda
- BIDS (Building Community Initiatives for Development and Self-Reliance, a Soroti based development organisation)
- Revival Time Ministry (a non-denominational development agency).
- Soroti Women's Cooperative Union Limited (a humanitarian organisation, developing co-ops and loan associations in the Soroti area).

We also work with a number of UK partners for the mutual objectives of supporting the people of Teso. These include:

- Friends of Teso
- Jack Strong and Jon Terry

Objectives and activities

Objectives

The objectives, as set out in the constitution, are:

To promote in Uganda (particularly the Teso District) and elsewhere

1. The relief of poverty, sickness and distress and to preserve and protect health
2. The advancement of education
3. The advancement of the Christian religion

Aims

The aims of the charity, reflecting the objectives, are to:

1. Support the education of children.
2. Help create jobs and income.
3. Improve agriculture through training and restocking.
4. Provide clean water through water improvement projects.

5. Provide relief for those who are displaced persons (IDPs).
6. Provide emergency relief.
7. Support the improvement of health provision.
8. Support Christian ministry.

Summary of Activities Undertaken for the Public Benefit

The trustees are aware of the guidance on public benefit issued by the Charity Commission and have taken it into account when making decisions regarding the management of the charity and the allocation of funds. The benefit of the charity's activities under objectives 1 and 2 ('The relief of poverty, sickness and distress and to preserve and protect health' and 'The advancement of education'), clearly benefit the public living in the Teso region of Uganda. The charity's activities under objective 3 (The advancement of the Christian religion) benefit the people of Teso through providing a moral and spiritual framework that adds meaning to their lives. This in turn promotes mental health, spiritual wellbeing and community cohesion. As the Christian churches are also at the forefront of community development, advancing the Christian religion in Teso brings many added benefits including increased educational and healthcare provision. Also, the Charity expects its partners to help those in need, regardless of faith, gender, disability or race within the Teso districts.

The main activities undertaken by the Charity in fulfilling its objectives for the public benefit include, but are not limited to:

- Giving technical assistance through supporting training, management consultancy and aid in kind (e.g. by supplying equipment / literature etc.).
- Making Grants to help business development, provide clean water, the building and improvement of schools, improvement of churches, provision of hostels and children's nurseries, agricultural improvement, equipment (e.g. for hospitals, schools and training centres), providing food and equipment for people in need, training church leaders, etc.
- Grants to individuals to help their education and training.
- Support to individuals or teams from UK visiting the area to teach or assess needs.
- Promoting the cause of the Iteso people to a UK audience through personal contacts, promotional visits, literature and via our website.
- Undertaking fund-raising activities such as sponsored walks, selling books, etc.

Chairman's Letter

An extraordinary year for us all and the world continues to combat the Covid epidemic daily. In Uganda a period of lockdown was lifted and then in June was imposed again. No furloughs, assistance grants, no improved benefit payments, the government just shuts down transport, markets, schools and churches and the people have to cope the best they can isolated at home. Life is tough enough without the pandemic. TDT, as a network of friends in UK and Teso, means that all this becomes very personal as texts, e mails and whats apps share news on a daily basis. Much is heart breaking. We sometimes as St Paul puts it "weep with those who weep". The year has been overshadowed by all this. Apart from the needs rising our fund raising ability has been held back because Churches are not meeting and supporters have not been able to run fund raising events.

But we do believe in a God who brings triumph out of disaster and this report shows that despite it all, much good has been achieved and progress made. Our Ugandan partners have been able to undertake construction projects so we can report on a number of new school projects completed, a large water programme, the largest we have done, a range of improvements to health facilities. We have secured a number of large trust grants notably the Alan and Nesta Ferguson trust, Drinking Fountain Association and Wilmslow Wells for Africa.

A first for TDT was the securing of a UIKAID £50,000 grant for a water and hygiene programme in Kalaki to be done in 2021/22. We are delighted that the Government has given this aid, a result of a lot of hard and exacting work by Carmel and our partner BIDS. Being a first and a small charity, the Foreign and Commonwealth Office scrutinised to their satisfaction every part of TDTs operations.

So we move on, trusting for a better year for all and determined to stand with our Teso friends however we can.

Thank you for your continuing support

Dave Watts

Chairman

Achievements and Performance

The aim of the Trust is to change lives and communities for the better in Teso in partnership with Churches in the area. We describe here the work our partners have undertaken through the aid the Trust has provided.

Relief Work

Between April 2020 and January 2021 TDT sent £17,160 out to our Teso partners to support families struggling as a result of the coronavirus pandemic. Long lockdowns where families were unable to cultivate their fields and markets were closed caused a massive spike in food prices as well as a lack of availability. To ensure a better second harvest a variety of crop seeds including; maize, beans, soya beans, sesame and sorghum were distributed by our partners in Kumi, Soroti and Amuria, and in some communities food supplies such as posho flour, soap and salt. The most vulnerable households in communities were prioritised. Working with the local council representatives and the local church made it easier to identify these families as they know the communities best.

Above left and below right : some of the 1,050 beneficiaries selected from the 7 archdeaconries of Usuk in Katakwi, Amuria, Kapelebyong, Kalaki, Kaberamaido, Kasilo and Serere.

Above right: 15 year and 16 year old girls who are both pregnant take their posho flour and beans home.

Education

Schools in Uganda have been closed for much of 2020, opening only for a period of time for exam classes. TDT has however been able to send funds out to Uganda for construction work and at both Aminit High School and Osanyuk Primary School both of which are new projects in the district of Kumi. Classroom construction at Aminit is continuing. At Osanyuk the latrine block has now been completed (photos below) so attention will be turned to the provision of water with the aim of assisting the school to meet the necessary requirements to be able to register with the government and therefore receive government support in terms of teaching staff and books.

Funds were also sent to Soroti Diocese to support them in the construction of a secondary school in Kagwara. St Josephs, Kagwara, is the only secondary school in the local area and had 265 pupils enrolled at the end of 2019. The school was started in 2017 borrowing buildings from the Church of Uganda and Kagwara Primary School. TDT is supported the construction of a classroom block. Local parents are also raising funds to support the construction of a second classroom

block and the church plans to provide assistance in the form of text books and furniture. The overall aim is to improve access to secondary education in the local area. Photos show the different stages of construction, now all that remains to complete are the windows, doors and furniture.

Creating jobs and Income

Food Security

Supported by TDT PAG Kido have been working in 4 villages in the Amuria District offering agricultural and livestock management training, including the input of livestock and improved seed varieties and establishing VSLAs (Village Savings and Loans Associations) since 2018. A total of 6 VSLA groups have been formed since the start of the project. Monitoring shows that training participants are sharing the knowledge they have learnt with others in the community who were unable to attend.

20 farmers were able to participate in learn gin visits to Jinja and Katine, designed to give them the opportunity to learn from successful farmers outside the local area equipping them with new skills to improve their livelihoods. Many of these farmers are successful replicating what they saw and following the farming as a family business training there is an increased number of families looking to farming not only as a source of food but as a business for generating income.

51 farmers were trained in bee keeping (photo right shows one of the farmers checking his bee hives). They are still learning how to successfully manage the process but so far 28kg of honest has been harvested from the 50 hives provided and this provides another valuable source of income for families. PAG KIDO are working to establish a network with regional businesses to open up the market where the honey can be sold.

Communities were also trained in Disaster Risk Reduction including themes such as energy saving stoves, agroforestry, mulching (covering the soil with material such as straw to help it retain moisture and improve fertility) and off-season production. Communities are encouraged to plant as many different species of trees as possible including fruit seedlings like mangoes, guavas, orange etc and they drew up their own action plans after the training outlining how they planned to implement DRR, many of these included developing a community tree nursury as shown in the photo below.

A key element of the project has been the selection and training of 12 Community Resource Persons (trained on the topics covered over the project life span) the idea being that these people will remain in the community and be able to offer encouragement and support to them to continue putting into practice what they have learnt.

Above right; members of Emonoto Ekeunos VSLA receiving plates as results of their savings and left: Apachito savings group conduct one of their regular savings meetings.

Impact Story

"From frustration to hope; the story of David and Mary from Aguyaguya"

David and Mary have one son who is 26 years old. David left school after finishing secondary 4 and got married. As he describes it this is when life became very hard and having a family seemed more of a curse than a blessing. They lived in town and due to a lack of sustainable livelihood options David was unable to provide for his family's basic needs such as medication, food and housing. He moved from one work place to another but the pay was always very low and living in town is more expensive than living in the village. He was plagued with thoughts of fleeing from home and abandoning his family, terminating the marriage or relocating back to the village. Eventually he resolved that he should go back to the village and begin

farming, even though his wife was strongly against it. Little did they both know that this would be the turning point in their family's welfare.

Initially life in the village seemed hard due to the scarcity of many items the family required however with the support of well-wishers things began to develop positively and David received many recommendations on what he could do to improve the family's fortunes. Then one day a local leader was recruiting participants for a training conducted by PAG KIDO on Village Savings and Loans Associations, putting a lot of emphasis on local financial resource mobilisation to support lending for entrepreneurship, food production and household welfare. Through the training David says he came to realise his potential, abilities and the opportunities available to him. The training was priceless. David was part of the group who founded the savings group Epecitoi which now has a membership of 14 men and 16 women and everyone has benefitted greatly, being able to borrow money for inputs for their farms, housing and for hiring labour, among other things. It has paved the way for transformation for the community.

Last year David borrowed 500,000 UGX (approximately £111) to set up a small shop selling soap, water, sugar, cooking oil and other basic items for the household. Any profits he makes he re-invests in agricultural activities, putting to use the skills he has learnt on conservation agriculture, farming as a family business and vegetable growing and other skills that his has learnt from the trainings organised by PAG KIDO. David was pleased to have earned 230,000 UGX (£51.11) even amidst the poor harvests that many family's had in 2020 which he used to purchase livestock and to initiate the process of building a structure of his own to use for the shop.

Compared to life in the city David and his family are now fairly food secure and the family have a hope and a plan for the future that they can work towards. David is very grateful to PAG KIDO and TDT who have walked with the community of Aguyyguya through this journey of transformation.

Above left; Mary tethering her goats and right serving a customer in the shop

Self Help Groups

Above: SHG Project boxes to be delivered to the five pilot communities.

In early 2021 PAG Soroti started up a pilot project aimed at raising the general income levels of households in the communities that had benefitted from water point construction and supporting the Water User Committees to ensure the sustainability of the wells they had been given. Initially the project has been conducted in 5 communities. The set up is very similar to Village Savings and Loans Associations with members saving into and borrowing money from the groups savings box, however Self Help Groups operate on a longer cycle of 5- 20 years (VSLA's share savings annually back to £0 and then start afresh each year) with a percentage of the amount saved each year being retained. After 6 months two members of the group are selected to form part of a Cluster. Clusters are responsible for forming new SHGs within their area, links to NGOs, Government, and any other interested stake holders that may be able to help the development of their SHGs in any way. Clusters also finally form a federation which is the last and highest level of the SHG. These additional structures are aimed at promoting the long term sustainability of the groups.

Groups are trained in running meetings, conflict resolution and saving but can also chose from other subjects to be trained in such as business skills, literacy, agricultural skills such as composting and terracing, water source management, hygiene and sanitation. The idea is also that through these groups families will be able to generate more income as they are able to borrow funds to invest in livelihoods activities and therefore feel able to make their monthly contributions to the Water User Committees for the maintenance of the well. Collecting these contributions is a frequent challenge faced by the Water User Committee. Groups also work as a way of bringing communities together providing a space where members can discuss both challenges and problems and the challenges of the community at large.

The training and set up of the initial 5 groups has proved very successful and going forward PAG Soroti hope to continue to set up more SHGs in the communities that have benefitted from water provision as well as provide ongoing monitoring and support for already established groups.

Above: Conducting community meetings in the selected areas to facilitate formation of the SHGs. Select SHG Members of same geographical area/ environment grouped themselves together based on their level of poverty, needs, location, having the same language and background including levels of their interest

Right: Omongolem group holding a savings meeting.

Improving life in the villages by provision of clean water and better sanitation and hygiene

Despite the Covid restrictions our partners have together achieved the best year yet for water provision.

A total of 22 projects were completed in the period April 2020 to March 2021. 14 hand dug wells, 5 Spring protections and 3 boreholes were done. £38,300 was spent benefitting 10,800 people (1800 households).

In particular, water projects were done on the fringe of Lake Kyoga in Bugondo, Pingire and Olio. Also the water stressed area of Kateta was targeted. A borehole at Okweta in Katine was particularly beneficial as it benefitted a large school as well as the community and came from the direct approach of the Church pastor supported on assessment by the PAG development team.

We are especially grateful to charities who have supported us, notably the Alan and Nesta Ferguson Trust with £11,000 , the Drinking Fountain Association with £1500, Wilmslow Wells for Africa with £6000 and Friends of Teso with £1500 .

A grant from UKAID will provide 4 boreholes, latrines and sanitation and hygiene training in the Kalaki District over the next 18 months.

Recently released figures from a detailed survey of water stress in Uganda shows that 25% of the Teso regions rural areas still lack accessible clean water so the need for continued investment is vital.

The efforts to prevent Covid by improved community hygiene also makes this work of heightened importance.

The current programme assembled from partners bids totals 50 projects to achieve over the next 2 years.

Photos here show the stages of the Amusia borehole construction. Front page photos are of the completed borehole in use and being cleaned by the community.

Supporting Healthcare

Kumi Compassionate Fund

The Compassionate fund set up at Kumi hospital to help the most vulnerable access medical care, by helping those who otherwise couldn't afford treatment to pay their medical bills continues to run and is currently supported by a quarterly grant of £1500.

Ngora Freda Carr

Following an appeal for funds for mattresses and beddings for Ngora Freda Carr TDT was able to send enough money to purchase 45 mattresses, 80 bed sheets, 50 blankets and a washing machine for the hospital which currently has a bed capacity of 100 beds.

In December 2020 £5000 was sent for the improvement of water provision (the wards had no running water) which will involve the installation of a new 10,000L water tank, an electric pump and the necessary associated plumbing and electrical works to support the current tank and solar powered pump.

Photos show the delivery of the blankets and mattresses and the progression of the tank installations and set up of wiring to provide an electricity supply for the pump.

RTM

In March 2021 TDT sent funds to Revival Time Ministries for the stocking of the pharmacy at the new health clinic they are setting up. Some support will also be sent for the purchase of equipment. The doctor at the clinic will be one of the graduates who was sponsored through university by TDT supporters.

Nottingham Health Group

TDT are pleased to work with a group of supporters who are assisting the Ngora District health centres. There are 9 health centres across Ngora District carrying out maternity work, vaccinations and other medical work. In 2017 solar power and batteries were installed at Ngora HCIII to power lighting, vaccine refrigeration and various pieces of relatively large medical equipment. A number of water tanks and other equipment relating to sanitation were also installed. After this the attention was turned to the other 8 Health Centres in Ngora District, focussing on solar power which was the number one priority at all of the centres. In the last 3 years the group have surveyed, installed, increased or repaired to an operational state, solar installations at 8 Health Centres. Having got the 8 Health Centres to an operational state the plan is to now establish stable, ongoing operation and maintenance. The batteries have a limited life of between 2-5 years depending on use so it is expected there will be an ongoing charge for these as well as unplanned

outage costs. A technical survey is being completed by the local supplier – Village Energy, to identify actions and costs. PAG Kumi are managing the work well locally and acting as interface between the local Health Centres and the suppliers.

Right: Installation of new inverter at Omiito HC II which converts the DC solar power supply into AC supply for the clinic.

Ministry

The Soroti Lay Readers Centre has been closed most of the past year because of the situation with coronavirus however some funds were sent at the end of 2020 for the installation of showers, a new kitchen and water butts for the collection of rain water which have now been completed and will be ready for use when the students return.

Future Plans

The objectives for 2021/22 arise from the need to complete current commitments and respond to the issues and project ideas presented by the partners for review by the committee. These are:

To provide Relief Support

- The impact of COVID continues to hit Uganda hard and the aim would be to provide an appropriate relief response to the needs arising based on

information provided by our partner organisations and within the scope of TDT.

To support Education

- The focus will continue to be Aminit High School and Osanyuk Primary School, now that that the work with Kagwara is mostly complete.
- Work with the Soroti Diocese Mother's Union, which has been minimal over the last year due to the pandemic will hopefully pick up again as it becomes possible.

To encourage the creation of Jobs and Income

- To support enterprise and livelihoods projects promoted by partners
- To support the development of village savings and loan associations

To enable the provision of clean water in the rural area

50 projects have been identified by our partners to be covered over the next two years. Funding is allocated as part of an ongoing process.

To help develop Food Security

- To help farming communities improve agricultural techniques and diversify production to cope with the uncertain climate patterns.

To improve Health care

To support improvements to staff training, premises and equipment in Ngora and Kumi Hospitals.

- To continue the support of the Compassionate Fund assisting vulnerable people access medical care.
- To continue to help Ngora Freda Carr to set itself up to be a fully functioning hospital again.
- To continue to help the Nottingham Health Group to support the District Maternity Unit.

To support Christian Ministry

- As it becomes possible again for larger groups of people to meet and schools are abel to remain open TDT will encourage the training and development of clergy and pastors in partner Churches through personal support and funding for training programmes .
- To resource the development of lay leaders in partner Churches

Financial Review

Income

The Trust income in 2020/21 was £142,951 compared to £106,224 in 2019/20

Donations came from

- 4 Charitable Trusts, giving a total of £19,500
- 12 Churches, giving a total of £10,595
- £23,389.44 from the FCDO Small Charities Challenge Fund.
- £14,990.25 reclaimed from the Inland Revenue under the Gift Aid scheme and distributed to the purpose for which they were related
- Donations from supporters
- Fund raising efforts by supporters
- Regular Subscriptions from members

The Churches giving support have been

Romsey Methodist Church

Chawn Hill Church, Stourbridge

St Andrew's Church of England, Sidcup

St Andrew's, Ilford

Bournemouth Deanery

St Michael and All Angels, Bournemouth

St Peter's Church of England, Ruddington

St John's Church, Ashton under Hayes

St John's Church, Holdenhurst

St Martin's Ryarsh PCC, West Malling

St Michael and All Angels, Billington

St Saviour's, Iford

Uganda Church Association

Trusts making grants were

Ferguson Trust	£11,000
Friends of Teso	£2000
Drinking Fountain Association	£1500
Herbert Trust	£1000

Expenditure

The money spent totalled £145,057 compared to £120,687 in 2019/20. Details are set out in table below

	Unrestricted Funds	Restricted Funds	Total 2020/21	Prior Year
	£	£	£	£
Administration Costs				
Salaries and PAYE	**£9,622**		**£9,622**	*£6,240*
Travel Costs (including annual visit)	**£854**		**£854**	*£1,665*
Office and IT Costs	**£169**		**£169**	*£433*
Postage Costs	**£394**		**£394**	*£327*
Printing and Stationery	**£324**		**£324**	*£352*
Publicity Costs	**£285**		**£285**	*£0*
Trustees Meeting	**£0**		**£0**	*£272*
Audit and Accountancy	**£770**		**£770**	*£144*
Bank Charges	**£1,003**		**£1,003**	*£216*
Fundraising Charges			**£0**	*£0*
Total Administration	**£13,421**	**£0**	**£13,421**	£9,649
Project Expenditure				
Community Finance Projects	**£2,500**	**£2,180**	**£4,680**	*£0*
Food Security	**£1,500**	**£1,500**	**£3,000**	*£5,000*
Christian Ministry Training & Support	**£779**	**£12,940**	**£13,719**	*£23,649*
Development	**£0**	**£6,457**	**£6,457**	*£1,850*
Health	**£12,080**	**£12,736**	**£24,816**	*£24,070*
Relief	**£0**	**£17,160**	**£17,160**	*£7,505*
Education	**£6,000**	**£7,234**	**£13,234**	*£13,160*
Child Sponsorship		**£5,464**	**£5,464**	*£3,200*
Water	**£1,500**	**£36,800**	**£38,300**	*£28,750*
Channelling		**£4,807**	**£4,807**	*£3,854*
Other Projects		**£0**	**£0**	*£0*
Total Projects	**£24,359**	**£103,597**	**£131,636**	£111,038
Grand Total			**£145,057**	£120,687

Balances

£9978 in unrestricted funds was brought forward from 2019/2020. At 1st April 2020 the Trust's surplus was £47,784 with £15,269.94 as an investment reserve to fund contingencies. This represents 40% of last year's expenditure. The majority of the cash surplus was committed funding for projects to be undertaken the following financial year. The Trust's investments are with the Bath Building society and Kingdom Bank.

ADMINISTRATION, COMMUNICATIONS AND PUBLICITY

The Teso Development Trust newsletter, leaflets and website are the principal means of communicating with our constituency. Some supporters promote the work of the Trust in their churches. The administrator and Management Committee members make presentations at Church services or meetings. The main newsletter has a print run normally of 500 copies.

Supporters undertake a range of fund raising ventures ranging from sponsored cycle rides to concerts and the Trust resources these with literature, its website information and Just Giving facility whereby increasing numbers of people have been donating online.

Administration Analysis

Income		145,057
Salaries	**£9,622**	6.73%
Travel Costs	**£854**	0.59%
Office Costs	**£169**	0.11%
Postage Costs	**£394**	0.28%
Publicity and Printing Costs	**£609**	0.43%
Trustees Meeting Costs	**£0**	0%
Bank Charges	**£1,003**	0.7%
Audit & Accountancy	**£770**	0.54%
	£13,060	

RISK ASSESSMENT

The Trust is aware of the risks entailed in its relationship with the Ugandan Churches and other partners who may misuse funds. The risks are low because funds are transferred through ongoing liaison with Trust partners, a requirement to acknowledge funding transfers, regular feedback reports, the provision of receipts, a checking of expenditure during the annual visit and the requirement those partners have their own independent auditing regimes.

Another risk is that involved in the transfer of funds through the banking system to Uganda. This is low through the Trust's use of transfer facilities of an international money transfer agency which is a major international operator in transfer of funds and which has an insurance scheme that compensates any loss of funds that may be its responsibility.

The risks concerning people visiting Teso are low because visitors are housed in known accommodation and hosted from their arrival in Uganda until their departure by known local leaders who are very experienced in welcoming and looking after Western Guests. All visitors are also briefed by the UK Trust team about risks and health issues before they travel.

The Trust keeps a risk register and has other important policies in place to ensure an effective operational system.

In particular a Safeguarding Policy in January 2009. All personnel employed by the Trust or under its aegis as volunteers likely to work with children or vulnerable adults are required to have a DBS check.

The Trust is a member of Global Connections – an evangelical umbrella group for Christian organizations engaged in mission and development .This provides helpful management advice and input through its staff, information bulletins, conferences and workshops.

Reserves Policy

The Trustees have agreed to hold a permanent reserve of £5000 which is deemed sufficient to cover the winding up of TDT administration should that course of action be agreed upon at any time. In addition a sum of £5000 is held as a flexible reserve to meet urgent aid needs or to provide resources for prompt matched funding requirements. Any withdrawals from these flexible reserves will be made up from general funds within 12 months of the date of withdrawal.

The Trustees hold most of the charity's resources in interest bearing accounts with balances in the charity's non-interest bearing current account being maintained at a level not exceeding that sufficient to facilitate transactions. The Trustees have taken the view that as at any time the charity hold funds from donors who have designated the gift and that otherwise apart from reserves funds move quickly through the TDT accounts, funds will not be held in investments which place the principal of the investment at risk. The Trustees will take professional advice on investments which give a good rate of interest while maintaining necessary liquidity of funds.

Paxton **Charity Commission Balance Sheet as at 31/03/2021** **Page 1 of 1**

Charity no. 1005139
Teso Development Trust **Printed: 12/07/2021**

	Total funds	Prior year funds
Fixed assets		
Intangible assets	0	0
Tangible assets	0	0
Heritage assets	0	0
Investments	0	0
Total fixed assets	**0**	**0**
Current assets		
Stocks	0	0
Debtors	824	3,608
Investments	0	0
Cash at bank and in hand	27,138	44,177
Total current assets	**27,962**	**47,784**
Creditors: amounts falling due within one year	0	0
Net current assets/(liabilities)	27,962	47,784
Total assets less current liabilities	**27,962**	**47,784**
Creditors: amounts falling due after more than one year	0	0
Provisions for liabilities	0	0
Total net assets or liabilities	**27,962**	**47,784**
Funds of the charity:		
Endowment funds	0	0
Restricted income funds	0	0
Unrestricted funds	1,579	9,978
Revaluation reseerve	10,779	4,715
Total charity funds	**12,358**	**14,692**

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

Signature	Print Name	Date of approval dd/mm/yyyy

Charity no. 1005139

Teso Development Trust **Printed: 12/07/2021**

	Unrestricted funds	Restricted Income funds	Endowment funds	Total funds	Prior year funds
	£	£	£	£	£
Income and endowments from:					
Donations and legacies	35,996	106,955	0	142,951	106,224
Charitable activites	0	0	0	0	0
Other trading activities	0	0	0	0	0
Investments	0	36	0	36	139
Separate material item of income	0	0	0	0	0
Other	0	0	0	0	0
Total	**35,996**	**106,990**	**0**	**142,986**	**106,363**
Expenditure on:					
Raising funds	0	0	0	0	0
Charitable activities	39,849	122,960	0	162,809	120,700
Separate material item of expense	0	0	0	0	0
Other	0	0	0	0	0
Total	**39,849**	**122,960**	**0**	**162,809**	**120,700**
Net income/(expenditure) before investment gains/(losses)	**-3,854**	**-15,969**	**0**	**-19,823**	**-14,337**
Net gains/(losses) on investments	0	0	0	0	0
Net income/(expenditure)	**-3,854**	**-15,969**	**0**	**-19,823**	**-14,337**
Extraordinary items	0	0	0	0	0
Transfers between funds	-4,545	4,545	0	0	0
Net Movement in Funds	**-8,399**	**-11,424**	**0**	**-19,823**	**-14,337**
Reconciliation of Funds					
Total funds brought forward	9,978	37,807	0	47,784	
Total funds carried forward	**1,579**	**26,383**	**0**	**27,962**	

Independent Examiners Report

Independent Examiners Report

Report to the Trustees of Teso Development Trust
on the accounts for the year ended 31st March 2021

Charity Number 1005139

Responsibilities of Trustees
The charity's trustees are responsible for the preparation of the accounts.

The charity's trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Responsibility of Independent Examiner
It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act, and
- to state whether particular matters have come to my attention.

Basis of statement
My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's statement
In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
   - to keep accounting records in accordance with section 130 of the 2011 Act; and
   - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

   have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: _____ Date: 9th October 2021

Laurence Fearon

LEF Consulting, 107 Beeches Road, Rowley Regis, West Midlands B65 0BB

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees:

Signature(s)	DRWatts	
Name(s)	DAVID	WATTS
Position (e.g. chair, treasurer, etc.)	Chair	

Date:	16/11/21