



HELPING UGANDA SCHOOLS

ANNUAL REPORT AND ACCOUNTS
JANUARY TO DECEMBER 2023

Registered Charity No. 1098176 Charity Unique Code QAQ87ZG

Chair: Richard Bircher

Trustees: Joanna Bircher, Chris Bishop, Emma Stapleton,
Helen Taylor-O'Brien, Jessica Williams, Josie Muwonge.

INTRODUCTION

This is the 20th Annual Report for the charity Helping Uganda Schools. The charitable work of HUGS started in 1995 and formal Charity registration obtained in 2003. Our three guiding principles remain the same.

- We help to fund the establishment of schools, which provide a high-quality education.
- We provide scholarships to vulnerable and impoverished young children and to talented older children and young adults,
- We provide assistance to families so that they can have the resources to support their children to attend school.

We continue to work, almost exclusively in Uganda with minor involvement in Rwanda; sponsoring students whose families moved from Uganda before children completed their studies. There are currently no UK Government or banking restrictions to trade with Uganda. All our work is carried out in keeping with charity commission regulations, we hold 4 trustees' meetings a year, and carry out probity inspections of projects by travelling to Uganda every 18 months. The next is scheduled for February 2024.

2023 has been our most productive year, since the charity began, with the highest level of donations, and investments in education services. We have actively developed school buildings and facilities in 4 schools (Dokolo, New Hope, St Francis de Sales and Little Shepherd) and expanded our sponsorship programme. Major achievements are:

1. The initiation of building work for our largest infrastructure school project to date, the New Hope School in Busunjjju to cater for the needs of children in the Kosovo slum, Kampala.
2. The expansion of our second Special Needs School, St Francis de Sales to provide 7 years of primary education.
3. Increased pupil sponsorship working with REACH (formally Bury Africa Outreach), Friends of Two Tone and Jamie's Legacy to provide a secure financial base for the New Hope School
4. Building a new Kitchens at the Dokolo Girls school
5. Improving the nutrition and health of the children at Little Shepherd School, with increased food production and a new sickbay/immunisation centre.
6. Coordinating a Rotary International Grant to provide water to 11,000 residents in the Kosovo Slum, Kampala (this is to be spent in 2024).

HUGS has no paid employees. Our work in Uganda is carried out in partnership with trusted representatives, who have proven to be hardworking, trustworthy individuals who manage projects and administer the use of our funds. They work through registered Ugandan NGOs or Religious Orders. We are grateful for their personal sacrifices, continued tenacious work and commitment to helping the most impoverished in their communities.

In February 2023, we experienced the sad loss of Peter Mount (CBE); charity founder and inspirational leader of HUGS from its inception. Father John Kyazze, from Uganda, friend, priest, and catalyst for the charity's creation, officiated at his funeral. We are always thankful for his wisdom and motivation.

CHANGES TO CHARITY ADMINISTRATION

In December 2023 the HUGS Trustees accepted the resignation of trustee Carmel Dowling. Due to personal reasons, moving to Australia, she wanted to concentrate on other areas. Other trustees remain unaltered including the Chair, Richard Bircher.

The charity accepted the voluntary help of Ibolya Domjan, a professional administrator working for a branch of UK NHS education. Ibolya has jointly administered the HUGS Sponsorship programme with Richard Bircher in 2023, with a view to being lead administrator in 2024. HUGS also hired the services of Roughaina Tahir an IT specialist in Bangladesh, via the UpWork employment agency to create a bespoke HUGS Sponsorship data base. No sponsorship data remained overseas, and all records were deleted during the development of the database in keeping with UK GDPR regulations.

HUGS continues to work closely with Alec and Julie Perkin who manage a fund-raising initiative which provides sponsorship and support for children in the Kosovo Slum, Kampala. Alec Perkin continues to have viewing rights to a dedicated HUGS Barclays bank account.

The Trustees meetings, now include a worklog of the charity activities carried out by Richard Bircher (Chair) for their scrutiny and comment.

CHARITY INCOME SUMMARY

Full accounts are provided in appendix 1.

During 2023 HUGS raised its largest annual income at £322,661.78 (plus an accompanying Gift aid claim of £15,593.03, which was deposited 17.1.24). This is testimony to the hard work of Trustees and the partnerships they have created for the benefit of the charity and its recipients. The grand total raised by HUGS from initial charity registration is just over £2.1 million.

We endeavor to keep our administrative overheads as low as possible and guarantee every donation from our supporters is spent on supporting schools and students. As in previous years all administrative and travel costs are covered in full by trustee's personal donations.

Total Charity Funds Raised in 2023

Standing Orders	24,178	
Single donations from individuals	36,258	
Donation from trusts	235,902	
Online donations	26,208	(this includes eligible Gift Aid)
Gift Aid HRMC claim	15,593	
Bank Interest	115	
Total	£338,254	

Our regular standing orders have decreased and provide £1,700 a month. These donations are increasingly linked to individual student sponsorship.

We have worked in partnership with multiple UK agencies:

- REACH (formally Bury Africa Outreach)
- Friends of Two Tone
- Rotary International
- Mulchand Foundation
- Oglesby Foundation
- Swire Foundation

Jamie's legacy is the name given to a fund-raising initiative which supports the education and wellbeing of Children in the Kosovo Slum. This highly successful project led by Alec and Julie Perkins raised £28,373 in 2023, including associated HMRC Gift Aid.

Funds raised by Jamie's Legacy initiate	24,025
Gift aid associated with Gofundme	1,148
Proportion of HMRC Gift claim (17.1.24)	3,200
<u>Funds proportioned to Jamie's Legacy</u>	<u>£28.373</u>

We entered a dispute with PayPal regarding a perceived underpayment of UK Gift Aid on donations received through GoFundMe. This is not fully resolved, and we calculate a 13% underpayment of Gift Aid since the charity started using GoFundMe in 2022. After significant effort and resources, trustees decided at January 2024 meeting not to pursue this further.

CHARITY EXPENDITURE

Full accounts are provided in appendix 1.

The successful introduction in 2022 of an annual spending plan (prospectus) was repeated in 2023. We are pleased to report most items were successfully completed, within budget. See list below.

Completed Projects

ITEM	Rounded cost (£100)
St Francis de Sales	
• Divide both dorms in half to be classrooms	1500
• Construct new dormitory and latrine	35000
• Build perimeter fence	5000
• Construct new Pit latrine	5300
• Buy new Furniture for classrooms	1400
• Fund Eye camp and eye treatments	600
• Fund Solar water pump	1000
• Buy New motorcycle	1400
• Fund New laptop	100
• Emergency Water treatment system	1200

- Restock Sickbay Restock 800

Kosovo Education

- Construct first two floors of New primary and boarding school 160,000
- Start Dining Hall construction 30,000
- Start Laundry construction 11,000
(note total spent to date on New Hope School £227,554)
- Support tailoring course (15 new students) 5700
- Provide New Laptop 100
- Raise funds to support Rotary Kigo for water for all programme 2000

Little Shepherd

- Purchase of the larger area of land for food 1430
- Plant 30 fruit trees around the school perimeter 140
- Fund sick bay construction 3500
- Complete football pitch 2500
- Buy new mosquito nets 400
- Fund 30,000 litre water tank 1500
- Stock sick bay 1000

Good Shepherd

- Fund development of market garden 5900
- Help with donation for last 3 months of outreach programme 2500
- Replace Solar Batteries 460
- Two teachers to enrol on diploma of Special needs Education 1200
- 1 year of Improving changes 1350
- Emergency funds to Register school with local authority 2000

Sponsorship Scheme

- Existing Sponsorship scheme 27,000
- Jamie's legacy Sponsorship programme 18,000

Direct investment in Projects and education £327,280

(not including, travel, humanitarian aid, and charges)

Outstanding Items for possible inclusion in 2024 Prospectus

St. Francis de Sales Construct volunteer accommodation

New Hope Fund New Hope School Nursery block

New Hope School. Fund New Hope School Teachers accommodation.

Good Shepherd. Fund new Stoves.

Dokolo school Support the development of teachers' accommodation.

Lira babies home overheads (2023)

Dokolo school dormitory

Progress of Projects and Schools

Trustees did not visit projects in 2023 but a trip is planned for February 2024.

We make use of reports, receipts, WhatsApp messaging, photo evidence and video conferencing to provide evidence of project progress and financial probity.



LITTLE SHEPHERD PRIMARY SCHOOL, RUTUNGURU

Little Shepherd school grows in reputation and enrolment numbers. It is now the largest primary school in the area, educating 500 pupils. The new Dormitory and teachers' accommodation is well used and helping many students (who had to travel long distances) to obtain a better education. The extra land, purchased in 2023 is being used for food production, 30 new fruit trees have been planted and a cow has been donated to provide milk to pupils. The football pitch is leveled and regularly used. The sick bay and immunisation centre is stocked and providing a very welcome service.



ST ZOE'S PRIMARY AND SECONDARY SCHOOLS, MUBENDE

St Zoe's Primary School opened in 2001 and Secondary school in 2006. It offers education up to the end of "O" level. The school results are consistently good and in the top 10% of all of Uganda. The school now encourages its best pupils to attend A level and then University. The school is financially self-sufficient and generates its own funds to continue development. It has 40 acres of land, which generates a sizable income as well as food and water for all the pupils. The school has an active bursary scheme to help support local impoverished children and is keen to expand this in partnership with HUGS.



GOOD SHEPHERD SPECIAL NEEDS SCHOOL, FORT PORTAL

HUGS helped finance the development of Good Shepherd School for children with learning disabilities, supporting its inspirational founder (and current School principal) Sr Theresa Abigaba. It opened in 2009. The school cares for 170 children who are not able to be supported in mainstream education. It has a well-developed vocational section (tailoring, woodwork, hair dressing). The school provides high quality education not usually seen in Uganda.

Because of small class sizes and low income from school fees, the school struggles to be financially sustainable. HUGS has actively tried to support income generating projects, such as bullock rearing, market gardening and goat farming. Unfortunately, none of these projects have given a sizable return on investment and land, buildings and capital remain under-utilised. HUGS is exploring tourism as an income generator.

We funded two teachers to attain the Diploma in Special Needs Education in 2023.



ST. THERESA'S PRIMARY SCHOOL, RUKIRA, RWANDA

HUGS provided funds to help to rebuild this school in 2007, which was left in a dilapidated condition following years of civil unrest. The school currently enrolls 500 primary children plus a further 200 in a pre-school nursery. State provision of Education in Rwanda has improved since 2007 and there is no mandate for HUGS to offer considerable support. We support two pupils studying in Rwanda.



ASILI GIRLS SECONDARY AND VOCATIONAL SCHOOL, LIRA UGANDA

HUGS responded to a request in 2011 to help build a secondary school for girls in Lira, northern Uganda. The school has a clear focus to provide emancipation and opportunity to girls in Lira and recent 'rebranded' itself as a Secondary and Vocational school. The new HUGS funded Computer lab is well utilised and pupils enjoy these new facilities.

In 2022 HUGS funded a petrol-powered electricity generator, as power cuts are common. This continues to be utilised and 'keeps the lights on' for essential education. The school is participating in a programme of providing Vocational Training to young women who had previously dropped out of school.

The school would like to offer a two class per year intake of students and expand enrolment to 300+. This would require considerable investment. HUGS is helping them review the utilisation of their current estate.



ST. FRANCIS DE SALES NURSERY SCHOOL FOR DEAF CHILDREN, JINJA, UGANDA

St Francis de Sales opened in February 2022 with an initial intake of 45 children. Many of the children enrolled have profound disabilities. The school is making good use of HUGS investment in the kitchen, new security fence and dormitory. The school is aiming for an intake of 100 pupils but knows this will not provide enough income for specialist teachers. HUGS is looking at ways of managing this fiscal gap, by expanding the sponsorship programme, reducing overheads, and providing further teachers accommodation. There is a keen interest in providing international volunteer opportunities, especially around hearing and ENT services.

The farmland purchased in 2022 is providing a regular source of food.

During 2023, the schools water supply was contaminated with Typhoid and many children became ill. HUGS purchased a water filtration system and restocked much needed medicines. The school has employed a nurse (previous HUGS Sponsorship student) and the Matron has midwife, paediatric and dispensing qualifications.



KOSOVO SLUM EDUCATION

Our plans for a new school to be built north of Kampala in Busunju to educate 300 primary aged children from the Slum has been a major focus of the charity activities in 2023. This project has been developed in partnership with the Mulchand Foundation. By year end, the ground, first and second floors of the school had been completed, and work is progressing on the dining hall and laundry area. A specialist, on site, lead engineer has been employed to coordinate construction. The work is progressing on time, and within budget, for an opening in February 2025.

The needs of the families living in the Kosovo area are immense and improving their opportunities requires multiple initiatives. HUGS had helped raised funds for a tailoring, micro-industry course for 30 single mothers (who generally use improved incomes to pay for education) and we have catalysed a rotary international grant to provide clean water standpipes which will benefit 11,000 residents (including 7,000 children).

Jamie's Legacy, continue a successful sponsorship scheme and now provide educational funds to over 100 children who live within the Slum. This scheme, alongside HUGS sponsorships, will be key to providing a secure financial base to the school once it opens.



DOKOLO GIRLS SECONDARY SCHOOL

Dokolo is a remote Secondary School for girls administrated by the same religious order as the Asili Girls School. Facilities are very poor, with only two small classrooms, which double up as dormitories. HUGS funded the building of a new dormitory and plans to visit in 2024 to determine new development priorities.



SPONSORSHIPS

- There has been an expansion of the sponsorship scheme, from 78 to 96. Most new students are part of the Kosovo Slum Education project or attend St Francis de Sales School.
- To date 93 students have completed their HUGS sponsorship. Half are students from impoverished backgrounds or who have disabilities and have studied to the end of primary school and not applied for secondary school. The remainder have completed secondary education, to O or A level, or have attained diplomas or degrees in further education.
- The most expensive bursary is £1500 for medicine. We pay £150 per year for primary education and £300 for secondary, though these amounts are under review in accordance with the rising cost of living.
- Trustees have decided, in future years to focus sponsorship on primary aged students who are enrolled in HUGS supported schools, with support for secondary aged students at Dokolo, Asili and St Zoe's. Where there is a named donor, we will consider University and college support.
- (further analysis of Sponsorship programme is attached in appendix)



LIRA BABIES HOME

We continued to support the Babies home with single annual donation to help running costs and health expenditure. A payment was not made in 2023.



HUMANITARIAN SUPPORT

Through constant dialogue we have with our Trusted Advisors in Uganda, we are made aware of individuals who have desperate needs. Most humanitarian aid in 2023 was spent on restocking medicines at schools and providing water filtration to end a typhoid outbreak.

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In conformity with Charity Commission and Inland Revenue requirement we declare that this report and accounts is an accurate statement of the affairs of the charity during the year 2023.

Signed on behalf of Trustees.

R Bircher

Richard Bircher
Chair of Trustees
10.3.24

Appendix 1

STATEMENT OF INCOME AND EXPENDITURE FOR HELPING UGANDA SCHOOLS
FOR THE YEAR ENDED 31 DECEMBER 2023

The charity spends all donor money on schools, students, or family support to enable education. No donor money is used for administrative or overhead purposes.

SUMMARY OF INCOME AND EXPENDITURE FOR 2023

HUGS Annual Accounts 2023		01/01/2023	31/12/2023	
Category Code	Ledger Name	Opening Balance	Closing Balance	
Summary				
	Helping Uganda Schools (Barclays)	30,315.11	15,267.83	
	(Co-op) Helping Uganda Schools	13,534.99	9,681.49	
	Jamies Legacy HUGS	5,983.78	11,594.55	
	Helping Rwanda Coop	41.17	41.17	
	Total opening balances	49,875.05		
	Total closing balances		36,585.04	
Income				<i>Notes</i>
10000	Standing Order. Gift Aid		20,781.37	
10001	Standing Order. No Gift Aid		1,837.03	
10002	Single Donation. Gift Aid		29,774.79	
10003	Single Donation		6,483.51	
10004	Donation from charity/trust/business		235,902.58	
10007	HMRC Gift Aid		0	<i>Deposited in year</i>
10008	PayPal		19,913.25	
10009	Online donation provider		6,294.63	
10010	Improving Chances, SO Gift Aid		1,560.00	
Expenditure				
5000	Cost of Sales - Goods	782.54		<i>Dokolo Kit and auction</i>
7400	Travelling	1,700.00		<i>Fr Kyazze travel</i>
7900	Bank Charges and Interest	473.25	114.62	
10100	Project Capital (general)	336		<i>3 laptops for projects</i>
10103	Good Shepherd Capital	4,970.00		
10104	Little Shepherd Capital	10,200.00		
10105	Asili Girls School Capital	0		
10106	Capital SFDS	49,675.00		
10108	CEFOVID Capital	206,695.00		
10109	Dokolo Capital	0		
10203	Good Shepherd Project Support	0		
10204	Little Shepherd Project Support	0		
10205	Asili Girls School Project Support	0		
10206	St Frances de Sales Project Support	6,610.00		
10207	Lira Baby's Home Project Support	0		
10208	CEFOVID Support	5,790.00		
10300	Student Sponsorship	45,110.00		
10400	Humanitarian Aid	3,610.00		
	Total credits		322,661.78	
	Total debits	335,951.79		
10007	HRMC Gift aid for 2023		15,593.03	<i>Deposited 17.1.24</i>
10500	Contra account	30,472.41	30,472.41	<i>Balanced</i>

BALANCE SHEET
01/01/2023 – 31/12/2023

Cash and reserves carried forward at 31/12/2022	£ 49,875.05
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Total Income	322,661.78
Total Expenditure	335,951.79
INCOME PLUS OPENING BALANCE LESS EXPENDITURE	36,585.04
HMRC Gift aid claim for 2023 (deposited 17.1.24)	15,593.03

HUGS Annual Accounts 2023	
Category Code	Ledger Name
Summary	
	Helping Uganda Schools (Barclays)
	(Co-op) Helping Uganda Schools
	Jamies Legacy HUGS
	Helping Rwanda Coop
	Total opening balances
	Total closing balances
Income	
10000	Standing Order. Gift Aid
10001	Standing Order. No Gift Aid
10002	Single Donation. Gift Aid
10003	Single Donation
10004	Donation from charity/trust/business
10007	HMRC Gift Aid
10008	PayPal
10009	Online donation provider
10010	Improving Chances, SO Gift Aid
Expenditure	
5000	Cost of Sales - Goods
7400	Travelling
7900	Bank Charges and Interest
10100	Project Capital (general)
10103	Good Shepherd Capital
10104	Little Shepherd Capital
10105	Asili Girls School Capital
10106	Capital SFDS
10108	CEFOVID Capital
10109	Dokolo Capital
10203	Good Shepherd Project Support
10204	Little Shepherd Project Support

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1/1/2023	12/31/2023	
Opening Balance	Closing Balance	
30,315.11	15,267.83	
13,534.99	9,681.49	
5,983.78	11,594.55	
41.17	41.17	
49,875.05		
	36,585.04	
		Notes
	20,781.37	
	1,837.03	
	29,774.79	
	6,483.51	
	235,902.58	
	0	Deposited in year
	19,913.25	
	6,294.63	
	1,560.00	
782.54		Dokolo Kit and auction
1,700.00		Fr Kyazze travel
473.25	114.62	
336		3 laptops for projects
4,970.00		
10,200.00		
0		
49,675.00		
206,695.00		
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Helping Uganda Schools

**Financial statements
for the year ended 31 December 2023**

Charity number 1098176

HELPING UGANDA SCHOOLS

Financial Statements for the year ended 31 December 2023

Charity information

Charity registration number	1098176
Principal office	85 Beech Road Cale Green Stockport Cheshire SK3 8HE
Trustees	Dr Richard Bircher Dr Joanna Bircher Josie Muwonge Carmel Dowling (resigned 3 January 2024) Dr Emma Stapleton Jessica Williams Helen Taylor-O'Brien Christopher Bishop
Chair	Dr Richard Bircher
Principal Bankers	Barclays Bank Plc Leicestershire Leicester LE87 2BB
Independent examiner	Justin Collighan Lymore Pleasington Lane Blackburn BB2 5JE

HELPING UGANDA SCHOOLS

Financial Statements for the year ended 31 December 2023

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HELPING UGANDA SCHOOLS

Financial Statements for the year ended 31 December 2023

Report of the trustees

The financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Objectives and activities

To advance the education of children and young people in Uganda, Rwanda and other African countries by the provision of schools buildings, furniture, sponsorship, equipment and educational materials.

Ensuring our work delivers our aims

Regular meetings are held to review progress made against the Charity's objectives.

Public Benefit

It is intended that donations are to be made efficiently, generating the greatest value to the chosen beneficiaries. The trustees have regard to the Charities Commission's guidance on public benefit when making decisions on donations.

Financial review

It is the intention of the trustees to endeavour to maintain a surplus balance on unrestricted funds, in order to protect the charity against the impact of shortfalls in income. The unrestricted funds at 31 December 2023 are £36,584 (2022 : £49,874).

Donations received during the period amounted to £322,547 (2022 : £172,484), with charitable donations given out during the year amounted to £332,660 (2022 : £165,227). Investment income during the year amounted to £115 (2022 : £5).

There were no significant events during the year that could affect the financial performance or position going forward.

Future plans

The trustees intend to continue with the programme of support in the coming year.

Structure, governance and management

Governing Document

Helping Uganda Schools, Charity Commission Number: 1098176 is governed by a Trust Deed dated 7th May 2003. The Trust Deed was amended by a deed dated 16th June 2003 and further amended by a deed dated 22nd March 2012.

Recruitment and appointment of new trustees and management committee

All Trustees were retained during the year, and therefore the Trustees have no intentions of any new appointments in the near future.

HELPING UGANDA SCHOOLS

Financial Statements for the year ended 31 December 2023

Report of the trustees

Organisational structure

The Charity has eight Trustees, who meet on a regular basis to monitor and coordinate donations, and to review the general running of the Charity.

Related Parties

The Charity has no related parties.

Trustees' responsibilities for the financial statements

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the income resources and application of resources, including the income and expenditure, of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

BY ORDER OF THE TRUSTEES

Dr R Bircher
Trustee



Date

19.7.24

HELPING UGANDA SCHOOLS

Financial Statements for the year ended 31 December 2023

Independent Examiners' Report to the Trustees of Helping Uganda Schools

I report on the accounts of the Charity for the year ended 31 December 2023, which are set out on pages 4 to 7.

Respective responsibilities and basis of report

As the charity trustees of the Trust 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 Trustee'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 2011 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 giving me cause to believe that in any material respect:

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

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



Justin Collighan ACA

Lymore
Pleasington Lane
Blackburn
BB2 5JE

Date 19/12/24

HELPING UGANDA SCHOOLS

Financial Statements for the year ended 31 December 2023

Statements of financial activities

	Note	31 December 2023 Unrestricted £	31 December 2022 Unrestricted £
Income from donations			
Donations, including Gift Aid		322,547	172,484
Investment income - bank interest received		115	5
Total		<u>322,662</u>	<u>172,489</u>
Expenditure	3		
Charitable activities			
Charitable activities-donations		(332,660)	(165,227)
Other resources expended-support costs		(2,819)	(7,583)
Bank charges		(473)	(515)
NET INCOME		<u>(13,290)</u>	<u>(836)</u>
TOTAL FUNDS CARRIED FORWARD		<u>(13,290)</u>	<u>(836)</u>

HELPING UGANDA SCHOOLS

Financial Statements for the year ended 31 December 2023

Balance sheet

	Note	31 December 2023 £	31 December 2022 £
Current assets			
Cash at bank and in hand		36,584	49,874
Prepayments		-	-
		<u>36,584</u>	<u>49,874</u>
Current liabilities			
Accruals		-	-
		<u>-</u>	<u>-</u>
		<u>36,584</u>	<u>49,874</u>
Funds			
Opening unrestricted funds		49,874	50,710
Deficit during the year		<u>(13,290)</u>	<u>(836)</u>
Closing unrestricted funds		<u>36,584</u>	<u>49,874</u>

Financial Statements for the year ended 31 December 2023

Statements of financial activities

1 Accounting policies

Basis of preparing the financial statements

The financial statements have been prepared in accordance with applicable UK accounting standards and the Charities Act 2011 and follow the recommendations in the Statement of Recommended Practice: Accounting by Charities (the SORP). They have been prepared under the historical cost convention.

Assessment of going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

All voluntary income is included in income on receipt.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis.

Allocation and apportionment of costs

Expenditure has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

HELPING UGANDA SCHOOLS

Financial Statements for the year ended 31 December 2023

Statements of financial activities

		31 December 2023	31 December 2022
2	Donations		
	Donations, including Gift Aid	<u>322,547</u>	<u>172,484</u>
3	Charitable activities and support costs		
	Charitable donations	332,660	165,227
	Resources expended	2,819	7,583
	Bank charges	<u>473</u>	<u>515</u>
		<u>335,952</u>	<u>173,325</u>
4	Trustees' remuneration and benefits		
	The Trustees do not receive any remuneration.		
5	Analysis of net assets between funds		
	Current assets		
	Unrestricted funds	36,584	49,874
	Restricted funds	-	-
	Total funds	<u>36,584</u>	<u>49,874</u>
6	Related party disclosures		
	The trustees have not received any remuneration or reimbursement of expenses, and there were no employees during the year.		
7	Ultimate controlling party		
	The Charity was controlled by the Board of Trustees throughout the year under review.		