



HELPING UGANDA SCHOOLS

ANNUAL REPORT AND ACCOUNTS JANUARY TO DECEMBER 2025



Proud parent of a child enrolled at the new SEVA School

Registered Charity No. 1098176 Charity Unique Code QAA87ZG

Chair: Richard Bircher

Trustees: Joanna Bircher, Chris Bishop,
Helen Taylor-O'Brien, Jessica Williams, Kyagaba Susan Kisekye

INTRODUCTION

This is the 22nd Annual Report for the charity Helping Uganda Schools (HUGS). The charitable work of HUGS started in 1995 and formal Charity registration was obtained in 2003. Our three guiding principles have always remained 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 have found ourselves increasingly involved in developing income generating projects which support the financial stability and security of our existing school. This report highlights this area of work at St Francis de Sales and Good Shepherd Schools, where we have encouraged income generating businesses.

SUMMARY OF CHARITABLE WORK

We continue to work, almost exclusively in Uganda with a 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 2026. Our last visit was June 2025, when we visited CEFOVID, Seva, Little Shepherd, Good Shepherd and St Zoes Schools.

We work primarily with 8 schools

St Zoes Primary School in Mubende	220 children
St Zoes Secondary School in Mubende	160 children
Good Shepherd School in Fort Portal	240 children with special needs
Little Shepherd Primary School in Rutunguru	440 children
St Francis de Sales Primary School in Jinja	80 children with Special needs
Asili Girls Secondary School in Lira	240 children
Dokolo Girls Secondary School in Dokolo	120 children
SEVA School Primary School in Busunjjju	180 children

(figures are enrollment in 2025) Total 1,680

We also have helped develop St Theresa's School in Rwanda, though now have no dealings with this school as it is financially independent

We also work through our Trusted Representatives in Uganda to ensure the quality of other schools and colleges where sponsored students attend.

Highlights of our work in 2025 are:

- Opening of the SEVA school in Busunju
- Construction of the Nursery Section at SEVA school
- Initiation of coffee and egg businesses at St Francis de Sales
- Development of a pig business at Good Shepherd School
- Funding new washrooms and bunk beds at Dokolo Girls School
- Expanding the IT lab at Asili Girls School
- Helping connect a drinking water spring to Little Shepherd School
- Supporting 125 students through school and university through sponsorship
- Updating the myhugs.co.uk website to allow sponsors to view their sponsored students details

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 in helping the most impoverished in their communities.

CHANGES TO CHARITY ADMINISTRATION

This year Dr Emma Stapleton resigned as a Trustee due to competing personal priorities. Mr Kyagaba Susanes Kisakye has been appointed as a new Trustee. He is a Ugandan National, working and living in the UK. He has Degree in Development Studies from Masaka University. HUGS has continued to use the voluntary help of Ibolya Domjan in administering parts of the sponsorship programme and more recently Peter Holland for business support to Ugandan Projects.

There have been no reported conflicts of interest, no receipt of gifts with a value above £30 and no complaints made in the UK or Uganda regarding our activities. We have complied with all HMRC regulations and submitted reports in good time to the UK Charity Commission. All records are kept securely 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, called Jamie's Legacy. Alec Perkin continues to have viewing rights to a dedicated HUGS Barclays bank account where their funds are deposited.

The Trustees meetings, as standard now contain a summary of the accounts, a copy of the Work Log of the Chair (Dr Richard Bircher) and our performance against an annual prospectus. No funds above the value of £500 are spent without the consent of the Trustees.

Trustees Richard, Joanna, Helen and Emma carried out a visit to Uganda in June 2025, and Richard took a sabbatical there in March 2025. Visits were made in 2025 to all schools other than Asili Girls and Dokolo Girls Schools. We intend to visit them in February 2027. We make use of reports, receipts, WhatsApp messaging, photo evidence and video conferencing to provide evidence of project progress and financial probity.

FINANCIAL SUMMARY

Full accounts are provided in appendix 1.

During 2025 HUGS raised £265,878.74 including a 2024 gift aid deposit of £18056.31. The gift aid claim for 2025 was which was deposited in January 2026 was £28,649.34. **Total raised through activities in 2025 is £276,471.77**

The grand total raised by HUGS from initial charity registration is just below £2.8 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. Our subscription to SAGE accountancy software is paid from donations.

Total Charity Funds Raised in 2024

Standing Orders	£26,609.79	
Single donations from individuals	£110,819.27	(includes Jamie's legacy donations)
Donation from trusts	£93,136.53	
Online donations	£11,576.79	
Gift Aid HRMC claim	£18,056.31	(includes contribution from Jamie's Legacy)
Bank Interest	£241.89	
Return of funds from Good Shepherd	£5,438.16	(from an incorrect bank transfer)
Total	£265,878.74	

Our regular standing orders provide £1,650 a month.

We have worked in partnership with multiple agencies:

- REACH (formally Bury Africa Outreach)
- Friends of Two Tone
- Rotary International
- Mulchand Foundation
- Swire Foundation
- BEKS Foundation (from the Netherlands)
- Allan Nesta Ferguson 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 £31,669.25 in 2025, including associated HMRC Gift Aid. These funds are used within the statement of objectives as defined by HUGS and support children's education in Uganda

CHARITY EXPENDITURE

Full accounts are provided in appendix 1.

The successful introduction in 2022 of an annual spending plan (prospectus) was repeated in 2025. This is where Trustees agree a spending plan which is reviewed each quarter at meetings. Below is a list of major expenditure (note: list is not exhaustive of all activities)

St Francis de Sales

Ambulance repairs	(HUGS) 1589
	(Rotary) 800
	(Guilia) 600
Coffee project	5000
Poultry Business for income generation	8000
Restock the sick bay	1000
New Desk Furniture (15 triple desks)	1500.
Outreach secondary school support for deaf children	1500
10 extra students to sponsor	2000
5 Braille Machines	200
Repair Braille Machines	160
Well drilling	5826
20 Mattresses	434
56 Mosquito nets	121
Storage Shelves and Cabinets	695
Sick bay supplies (for 2026)	978
3 Extra large pans	326
10 More triple desks	1200
10 Metallic beds	760
6 reams of braille paper and teaching equipment	1600
Farm irrigation system	1200

SEVA School

SEVA Nursery block	20,000
	6870
Farm improvement	2500
Ronald's expenses	1380
Child Protection volunteer wage	600
Opening event.	600
Curtains and Blinds	1175
Mattresses for the slum	3713
Outside Marques for School activities	1956
Water for all 10 points	1700

Good Shepherd

Improving chances money.	1500
WiFi (Local Area Network)	444
Income generation by pig project	5000
Smart phone for Piggery Project	150
Extra for Piggery Project	1500

Dokolo

Latrine and washrooms	5000
50 Metal bunk beds	750 paid 10 beds 1890 paid 20 beds
Asili	
5 New computers	4,600
Little Shepherd	
Gravity water feed from natural spring	2500
Computers and printer/copier	950
Lira Babies Home	
General donation	2000
Sponsorship scheme 2025	17000
Smart phone for Student Joy Sarah	180

SPONSORSHIP PROGRAMME

The work of HUGS started with the sponsorship of 9 children to attend school. It continues to be a core function of the charity; to identify vulnerable children, who would otherwise be marginalised from education, to help them attend school.

- The sponsorship programme has 115 students being supported. Most new students are part of the Kosovo Slum Education project or attend St Francis de Sales School.
- To date 116 students have completed their HUGS sponsorship.
- The most expensive bursary is £1500 for medicine. We have increased the 'standard' payments to £200 per year for primary education and £300 for secondary. SEVA school has requested that their primary school children receive £250 in sponsorship to reflect the poverty of families.
- 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. The proportion of children who are sponsored and who attend a HUGS school has increased from 64% to 65% (this would be 77% if all CEFOVID sponsored children were attending SEVA school. However, the requests of families to not enroll their child at this residential school is respected.
- Children's details are stored securely in respect of GDPR
- Permission is sought from all parents for use of children's images
- We ensure all sponsored children attend schools where there are safeguarding procedures in place

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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 2025

Signed on behalf of Trustees.

R Bircher

Richard Bircher

Chair of Trustees

18.2.26

**STATEMENT OF INCOME AND EXPENDITURE FOR HELPING UGANDA SCHOOLS
FOR THE YEAR ENDED 31 DECEMBER 2024**

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 2025

HUGS Annual Accounts 2024		01/01/2025	31/12/2025	
Category Code	Ledger Name	Opening Balance	Closing Balance	
Summary				
	Helping Uganda Schools (Barclays)	11,405.23	27,834.48	
	(Co-op) Helping Uganda Schools	14,250.66	4,634.66	
	Jamies Legacy HUGS	20,396.95	37,777.68	
	Mango school Account		65,040.00	
	Total opening balances	46,052.84		
	Total closing balances		135,286.82	
Income				
10000	Standing Order. Gift Aid		23,305.08	
10001	Standing Order. No Gift Aid		1,634.71	
10002	Single Donation. Gift Aid		90,320.26	
10003	Single Donation		20,499.01	
10004	Donation from charity/trust/business		93,136.53	
10007	HMRC Gift Aid 2025		18,056.31	
10008	PayPal		11,557.29	
10009	Online Provider		19.5	
10010	Improving chances SO (Giftaid)		1,670.00	
7900	Bank Interest		241.89	
	Return of Funds from Good Shepherd		5,438.16	Incorrect bank transfer details
Expenditure				
5000	Cost of Sales - Goods			
7450	Overses travelling	5,640.00		
7400	Travelling	200.00		
7900	Bank Charges	540		
10100	Project Capital (general)			
10103	Good Shepherd Capital	10,888.00		
10104	Little Shepherd Capital	3,470.00		
10105	Asili Girls School Capital	4,400.00		
10106	Capital SFDS	31,783.36		
10107	Lira babies Home	2,000.00		
10108	CEFOVID/SEVA School Capital	37,208.00		
10109	Dokolo Capital	7,640.00		
10203	Good Shepherd Project Support	3,200.00		
10204	Little Shepherd Project Support			
10205	Asili Girls School Project Support			
10206	St Frances de Sales Project Support			
10207	Lira Baby's Home Project Support			
10208	CEFOVID Support	15,680.00		
10209	Dokolo Project Support			
10300	Student Sponsorship	53,679.00		
10400	Humanitarian Aid	110		
7610	Accountancy fees	120.00		
7550	Computer and software	86.40		
	Total credits		265,878.74	
	Total debits	176,644.76		

BALANCE SHEET
01/01/2025 – 31/12/2025

	£
Cash and reserves carried forward at 31/12/2024	46,052.84
Total Income	265,878.74
Total Expenditure	176,644.76

INCOME PLUS OPENING BALANCE LESS EXPENDITURE	135,286.82
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Note: The large balance at year end is due to building reserves for a new school construction in 2026 and the Payment of Jamie's legacy sponsorship monies after 31.12.25

HMRC Gift aid claim for 2025 (deposited 9.1.25)	28,649.34
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Helping Uganda Schools

Financial statements for the year ended 31 December 2025

Charity number 1098176

HELPING UGANDA SCHOOLS

Financial Statements for the year ended 31 December 2025

Charity information

Charity registration number 1098176

Principal office 85 Beech Road
Cale Green
Stockport
Cheshire
SK3 8HE

Trustees Dr Richard Bircher
Dr Joanna Bircher
Dr Emma Stapleton (resigned in year)
Jessica Williams
Helen Taylor-O'Brien
Christopher Bishop
Kyagaba Susanes Kisakye (appointed in year)

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 2025

Index to the financial statements

	Page
Report of the trustees	1-2
Independent Examiners' report	3
Statement of financial activities	4
Balance sheet	5
Notes to the accounts	6-7

HELPING UGANDA SCHOOLS

Financial Statements for the year ended 31 December 2025

Report of the trustees

The financial statements of the charity cover the year ended 31 December 2025. 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 school 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 2025 are £63,989 (2024: £63,989).

Donations received during the period, including Gift Aid, amounted to £270,792 (2024 : £347,414), with charitable donations given out during the year amounted to £164,620 (2024 : £313,434). Investment income during the year amounted to £242 (2024 : £205).

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

One Trustee resigned, and another was appointed during the year. The Trustees anticipate one new appointment in 2026.

HELPING UGANDA SCHOOLS

Financial Statements for the year ended 31 December 2025

Report of the trustees

Organisational structure

The Charity has six 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

HELPING UGANDA SCHOOLS

Financial Statements for the year ended 31 December 2025

Independent Examiners' Report to the Trustees of Helping Uganda Schools

I report on the accounts of the Charity for the year ended 31 December 2025, 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

HELPING UGANDA SCHOOLS

Financial Statements for the year ended 31 December 2025

Statements of financial activities

	Note	31 December 2025 Unrestricted £	31 December 2024 Unrestricted £
Income from donations			
Donations, including Gift Aid		270,792	347,414
Investment income - bank interest received		242	205
Total		<u>271,034</u>	<u>347,618</u>
Expenditure	3		
Charitable activities			
Charitable activities-donations		(164,620)	(313,434)
Other resources expended-support costs		(6,046)	(6,375)
Bank charges		(540)	(405)
NET INCOME		<u>99,827</u>	<u>27,405</u>
TOTAL FUNDS CARRIED FORWARD		<u>99,827</u>	<u>27,405</u>

HELPING UGANDA SCHOOLS

Financial Statements for the year ended 31 December 2025

Balance sheet

	Note	31 December 2025 £	31 December 2024 £
Current assets			
Cash at bank and in hand		135,287	46,053
Prepayments		28,649	18,056
		<u>163,936</u>	<u>64,109</u>
Current liabilities			
Accruals		(120)	(120)
		<u>(120)</u>	<u>(120)</u>
		<u>163,816</u>	<u>63,989</u>
Funds			
Opening unrestricted funds		63,989	36,584
Surplus during the year		99,827	27,405
Closing unrestricted funds		<u>163,816</u>	<u>63,989</u>

HELPING UGANDA SCHOOLS

Financial Statements for the year ended 31 December 2025

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 2025

Statements of financial activities

		31 December 2025	31 December 2024
2	Donations		
	Donations, including Gift Aid	<u>270,792</u>	<u>347,414</u>
3	Charitable activities and support costs		
	Charitable donations	164,620	313,434
	Resources expended	6,046	6,375
	Bank charges	<u>540</u>	<u>405</u>
		<u>171,207</u>	<u>320,214</u>
4	Trustees' remuneration and benefits		
	The Trustees do not receive any remuneration.		
5	Analysis of net assets between funds		
	Current assets		
	Unrestricted funds	163,816	63,989
	Restricted funds	-	-
	Total funds	<u>163,816</u>	<u>63,989</u>
6	Related party disclosures		
	The trustees have not received any remuneration, or reimbursement of expenses other than travel costs, 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.		