

Chilli Children of Rukungiri (Uganda) Trust

Registered Charity Number 1106601

**Report of the Trustees and
Audited Financial Statements
For the year ended March 31st 2021**

Signed, hard copies are available on
request

Chilli Children of Rukungiri (Uganda) Trust

Contents of the Financial Statements for the year ended March 31st 2021

	Page
Reference and Administrative Details	3
Structure, Governance and Management	4
Report of the Trustees	5
Independent Examiner's Report	6
Statement of Financial Activities	7
Notes to the Financial Statements	8 – 9
Detailed Statement of Financial Activities	10

Chilli Children of Rukungiri (Uganda) Trust

Reference and Administrative Details

Registered Charity Number 1106601

Principal Address 37 Forest Road
Bingham
Nottinghamshire
NG13 8RL

Trustees Brian Fleming – Chairman
Elizabeth Joyce
Emily Braybrook
Nadia Jejna
Selena Jackson - Secretary
Clive Pearce – Treasurer
Imogen Hill

Independent Examiner David Wouldham
11 Glinton Road
Helpston
Cambridgeshire
PE6 7DG

Bankers Barclays Bank plc

Investment Managers CCLA Investment Management Ltd

Chilli Children of Rukungiri (Uganda) Trust

Structure Governance and Management

Context

The Trust's primary aim is to provide funding for the "North Kigezi Diocese Grower's Orphans and Disabled Children's Project". The Diocese is part of the Church of Uganda. The Project is referred to as the "Chilli Children Project", and this UK Trust as "The Chilli Children Trust". The name derives from the fact that one of the ways in which the Project achieves its objectives is by encouraging families of disadvantaged children in the locality to grow chillies as a cash crop, to provide additional income to pay for education and healthcare etc. The Chilli Children Trust is a wholly separate entity from the Project.

The Trust

The Trust currently has seven Trustees. The Trust is a Christian charity, and each Trustee is required to be a practising Christian. One Trustee currently supports the Project in territory in Uganda, but is not part of the Project Team. The others are located around the UK. It is the aim of the Trust to recruit additional Trustees, as required to meet specific roles. The Trustees generally meet twice a year in person (although this has not been possible during the Covid-19 pandemic), and every six weeks by video conference, as well as communicating regularly by e-mail and telephone. At each Trustees' meeting a primary decision is taken about the level of funding to be sent to the Project. Other Trust issues are discussed and decisions taken, although funding issues take precedence.

Recruitment and Training

The Trust has a written policy for recruitment of new Trustees. They receive full details of the Trust and Charity Commission guidance on Trustees Roles and Responsibilities. The Trust has actively encouraged Trustees to take on a public speaking programme, presenting the work of the Chilli Children Trust and Project to a variety of organisations. One principal purpose of this is to develop the donor pool.

Governing Document

The Trust Deed was set on 4th September 2004. A Supplementary Deed was set on 12th March 2011. Both these documents are held at the Trust's Registered Office. These documents outline fully the Trust's objectives, which are reported on below.

Chilli Children of Rukungiri (Uganda) Trust

Report of the Trustees

Funding

The Trust's primary source of funding is from church groups and individuals who are often active, practising Christians. Around 48% (up from 45% in 2020) of income arises from Standing Orders, and the Trust endeavours to increase this percentage year on year to provide a more stable basis to income. The Trust is conscious of the need to increase the amount of funding to the Project as the number of children suffering disabilities and life limiting health conditions continues to create demands on resources.

In addition to the general day to day funding of the Project's activities, the Trust normally raises and provides funds during the year for the provision of surgical and other medical care at local hospitals, including supervision and training from teams from UK hospitals, but this has not happened in 2020/21.

Reserves Policy

The Trust has succeeded in its aim of building up a Contingency Fund of £5000. This is included in the Cash at Bank figures in the Financial Statements. In addition, a reserve equivalent to approximately one quarter's Project Grant has also been built up. Art of these funds have been transferred to longer term investments with CCLA during the year

Overview of the Year

Due principally to the reduced funding provided to the Project, as activities reduced in Uganda during the Covid-19 pandemic, there was a small excess of Income over Expenditure for the year. The Trustees consider that this is consistent with the overall stated aims, and with the Reserves Policy set out above. The services of a Fundraising consultant were sought during the year to assist with this long term aim. The Trust remains in a healthy financial position.

Approval and Signature

This Report and Accounts is approved by the Board of Trustees on 18th May 2021 and is signed on their behalf by:

Brian Fleming (Chairman)

Clive Pearce (Treasurer)

.....
.....

.....

Chilli Children of Rukungiri (Uganda) Trust

Independent Examiner's Report

I report on the Accounts for the year ended 31st March 2021, as set out in pages 7 - 9

Respective responsibilities of Trustees and Examiner

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 required.

It is my responsibility to:

Examine the Accounts under Section 145 of the 2011 Act

Follow the procedures laid down in the General Directions given by the Charity Commission under Section 145 (5)(b); and

State whether particular matters have come to my attention.

Basis of the Independent Examiner's Report

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 you as 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 statements 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 to comply with the accounting records 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.

David Wouldham
11 Ginton Road
Helpston

PE6 7DG

Signed:

Date.....

Chilli Children of Rukungiri (Uganda) Trust

Statement of Financial Activities for the year ended 31st March 2021

	31.3.2021	31.3.2020
Income		
Voluntary donations and Fundraising	54666	60848
Tax recovered	4915	3473
Investment Income	114	33
	<hr/>	<hr/>
Total Income	59695	64354
Expenditure		
Grants to Uganda Project	58363	78706
Administration costs 1255	675	
Bank Charges 156	75	
	<hr/>	<hr/>
Total Expenditure	59113	80117
Net Income / (Expenditure) (15763)	582	
 Total Funds Brought Forward	 37959	 53722
Total Funds Carried Forward	38541	37959
 Funds Summary		
Barclays Bank	23437	37959
CCLA	15104	0
All Funds are Unrestricted Funds		
All Income and Expenditure arises from Continuing Activities		

Chilli Children of Rukungiri (Uganda) Trust

Notes to the Accounts

1. Accounting Policies

Basis of preparation of the financial statements

The financial statements have been prepared on a receipts and payments basis.

Accounting Convention

The financial statements have been prepared under the historical cost convention, the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Financial Reporting Standard No. 1

Exemption has been taken from preparing a cash flow statement on the grounds that the charity qualifies as a small charity.

Income

Income is included in the Statement of Financial Activities when the charity actually receives the income.

Expenditure

Expenditure is accounted for when it is actually paid and has been classified under headings that aggregate all costs 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. Grants offered subject to conditions which have not been met are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from 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 objectives of the charity. Restrictions arise when specified by the donor, or when funds are raised for specific restricted purposes.

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

Chilli Children of Rukungiri (Uganda) Trust

2. Investment Income

Investment income arises from Bank Deposit Accounts, and increase in the value of CCLA Units

3. Trustees' Remuneration and Benefits

There was no Trustee remuneration or other benefits for the year. No Trustees' expenses were incurred or reimbursed during the year.

Chilli Children of Rukungiri (Uganda) Trust

**Detailed Statement of Financial Activities for the year ended 31st
March 2021**

Income

Individual Standing Orders	29045
Other Direct Giving / Fundraising	19743
Giving through third party fundraisers	5878
HMRC Gift Aid	4915
Investment Income	114

Total Income	<hr/> 59695
---------------------	-------------

Expenditure

Project - general grants	58363
Bank Charges	75
Printing	125
Consultancy Fees	550

Total Expenditure	<hr/> 59113
--------------------------	-------------

Excess of Income over Expenditure	582
--	-----

This page does not form part of the statutory financial statement.

All Income and expenditure arise from Continuing Activities.

The Financial Statements were approved by the Board of Trustees on 18th
May 2021 and signed on its behalf by:

Brian Fleming (Chairman)

Clive Pearce (Treasurer)

.....
.....

.....
.....