

Chilli Children of Rukungiri (Uganda) Trust

Registered Charity Number 1106601

Report of the Trustees and

Audited Financial Statements

For the year ended March 31st 2023

Chilli Children of Rukungiri (Uganda) Trust

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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 (died November 2022) Elizabeth Joyce Emily Chemutai Nadia Jejna Selena Jackson - Secretary Clive Pearce – Treasurer Imogen Hill Rachel Wilson |
| 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, 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 regular funding is from church groups and individuals who are often active, practising Christians. Around 65% (47% in 2022) of general income arose from Standing Orders, and the Trust endeavours to increase this percentage year on year to provide a more stable basis to income. The legacy of £20,000 received last year has enabled additional equipment purchases for families. 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 (Pre-Covid) 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 again in 2022/23.

Reserves Policy

The Trust has succeeded in its aim of building up a Contingency Fund. 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. These funds are held with CCLA.

Overview of the Year

The Trust, along with many other charities, has struggled to recover to pre-Covid income generation levels, particularly fund-raising events etc. whilst activities, and hence costs, including inflation, in Uganda increased, with much "catch-up". As a result, there was an excess of Expenditure over Income for the year. The Trustees consider that this is consistent with the overall stated aims, and with the Reserves Policy set out above. The Trust remains in a healthy financial position.

Approval and Signature

This Report and Accounts is approved by the Board of Trustees on 16th May 2023 and is signed on their behalf by:

Rachel Wilson (Trustee)

Clive Pearce (Treasurer)

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Chilli Children of Rukungiri (Uganda) Trust

Independent Examiner's Report

I report on the Accounts for the year ended 31st March 2023, 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 Glington Road
Helpston
PE6 7DG

Signed:

Date.....

Chilli Children of Rukungiri (Uganda) Trust

Statement of Financial Activities for the year ended 31st March 2023

| | 31.3.2023 | 31.3.2022 |
|--|-----------|-----------|
| Income | | |
| Voluntary donations and Fundraising | 59052 | 78067 |
| Tax recovered | 7590 | 5967 |
| Investment Income | -617 | 1779 |
| | — | — |
| Total Income | 66025 | 85813 |
| Expenditure | | |
| Grants to Uganda Project | 85331 | 66062 |
| Administration costs | 536 | 1325 |
| Bank Charges | 138 | 56 |
| | — | — |
| Total Expenditure | 86005 | 67443 |
| Net Income / (Expenditure) | -19980 | 18370 |
| Total Funds Brought Forward | 56911 | 38541 |
| Total Funds Carried Forward | 36931 | 56911 |
| Funds Summary | | |
| Barclays Bank | 10668 | 40029 |
| CCLA | 26263 | 16882 |

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 decrease 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 2023

Income

| | |
|--|-------|
| Individual Standing Orders | 31858 |
| Other Direct Giving / Fundraising | 21509 |
| Giving through third party fundraisers | 5685 |
| HMRC Gift Aid | 7590 |
| Investment Income | -617 |

| | |
|---------------------|--------------|
| Total Income | 66025 |
|---------------------|--------------|

Expenditure

| | |
|---------------------------|-------|
| Project - general grants | 73547 |
| Project – specific grants | 11784 |
| Bank Charges | 138 |
| Printing | 536 |

| | |
|--------------------------|--------------|
| Total Expenditure | 86005 |
|--------------------------|--------------|

| | |
|--|--------------|
| Excess of Expenditure over Income | 19980 |
|--|--------------|

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 16th May 2023 and signed on its behalf by:

Rachel Wilson (Trustee)

Clive Pearce (Treasurer)

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