

# **NSUMBI Trust**

Charity No. 1112574

## **Report of the Trustees and financial statements for the year ended 31st December 2020**



# NSUMBI Trust

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## **Charity Information**

### **Charity Name and Number**

Nsumbi Trust

Registered charity number 1112574

### **Correspondence Address**

PO Box 174

Sevenoaks

Kent

TN13 9AS

### **Trustees**

Mrs Jill Adkin

Mr Paul Endersby

Rev Tim Hatwell

Mrs Deborah Haughton

Mr Michael Manthorpe

### **Bankers**

The Co-operative Bank PLC

PO Box 101

1 Balloon Street

Manchester

M60 4EP

## **Trustees Annual Report for the year ended 31st December 2020**

### **Objectives and activities of the Trust**

Nsumbi Trust was created in October 2005. The objects of the charity are to advance education, preserve and protect the good health and relieve financial hardship of children, young people and families living in Kampala, Uganda and the surrounding area, in such ways as the Trustees shall think fit.

For 2020 the charity has continued to support the Stephen Jota Children's Centre near Kampala in order to help families affected by poverty and illness and has also provided support to a new school, Two Bridges, that has similar needs.

### **Management and governance arrangements**

The trust deed provides for a minimum of three trustees. The chair of trustees is responsible for the induction of any new trustee which involves awareness of a trustee's responsibilities, the governing document, administrative procedures, the history and approach of the charity. A new trustee would receive copies of the previous year's annual report and accounts and a copy of the Charity Commission leaflet 'The Essential Trustee: What you need to know'.

The trustees annually review the risks that the charity faces and will continue to review procedures to reduce risk as the income available to the charity increases.

### **Statement of trustees' responsibilities**

Charity law requires the trustees to prepare financial statements for each financial year that show a true and fair view of the state of affairs of the charity and its financial activities for that period.

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

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any 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 operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **Procedures and policy for grant making**

The trustees meet at least three times a year to consider and review the grants they make taking into account the receipts and payments of the charity. The trustees consider applications for funds by assessing how the funds will be used and what will be achieved. The trustees always seek feedback from the beneficiaries in order to monitor the quality of the grants made.

The charity's principal source of funds is from individual supporters, churches and schools through donations and child sponsorship. Child sponsorship money is generally collected through monthly standing orders and transferred to Uganda monthly. Other funds received are accumulated towards the work of the projects decided by the trustees and transferred to Uganda on a regular basis. A reserve of £500 is maintained in the bank account.

## **Trustees Annual Report for the year ended 31st December 2020 (continued)**

### **Achievements and performance of the Trust**

Nsumbi Trust continues its support of the Stephen Jota Children's Centre (SJCC) that offers schooling for up to 400 children from Nursery to Primary 7. Liaising with the Director of SJCC (Stephen Jota), the School Management Committee (SMC) and the Sponsorship Coordinator (Norah Koche) who are all in Uganda, the trustees have provided guidance on the running of the Centre, financial accountability and the safeguarding and welfare of the children.

Nsumbi Trust runs a child sponsorship scheme that raises funds to cover school fees, regular meals, health care and the development of facilities at the Centre for the benefit of all the children. 63 children at the primary school were supported by individual sponsors during the year with other sponsors supporting the school in general.

Sozo High Secondary School, also set up by Stephen Jota, provides accommodation and education to 'O' level plus training in farming. Child sponsorship by Nsumbi Trust for the secondary education of 59 children contributed to food, school fees and teachers' salaries. A further 7 young people who previously attended SJCC were sponsored by Nsumbi Trust at other institutions for skills training and studying at University. Support has also been provided to another school in Wakiso district, Two Bridges, that also provides for children in need.

Due to the coronavirus pandemic, all schools in Uganda were closed in late March 2020 with children returning to their homes or being cared for by the Director of SJCC and the Sponsorship Coordinator. Schools re-opened in October 2020 for exam year students only (Primary 7 and Senior 4&6). With the schools being closed, every effort was made to continue supporting the staff, children and their families. A Lockdown Appeal helped raise funds for a Foodbank and a soap making initiative. An additional Appeal at Christmas raised funds for 150 food boxes that were distributed to vulnerable people. While the children were out of school, essential maintenance has been carried out at the Children's Centre with new gutters and walkways alleviating rainwater damage to the base of the classroom walls.

Nsumbi Trust is linked to Nsumbi Enterprise Trust, a Ugandan NGO which supports enterprise initiatives. The activities of this NGO include a Maize Mill at Nakwaya, which employs young people and produces maize flour for local people, and support for young entrepreneurs and their projects. Paul Endersby is a trustee of Nsumbi Trust and Nsumbi Enterprise Trust.

The trustees confirm that they have regard to the Charity Commission's guidance on public benefit.

### **Future plans**

The trustees intend to continue providing grants in a similar way to the recent past.

The trustees will monitor adherence to the Memorandum Of Understanding (MOU) agreed between SJCC and Nsumbi Trust and will ensure the SMC has adequate controls and safeguarding procedures.

### **Independent Examiner**

The trustees thank the independent examiner for his time and diligence in reviewing the accounts.

Signed on behalf of the trustees

Signatory: Mr Michael Manthorpe

Dated: 29<sup>th</sup> January 2021

## **Independent examiner's report to the trustees of Nsumbi Trust**

I report to the trustees on my examination of the accounts of Nsumbi Trust (the Trust) for the year ended 31 December 2020, set out on pages 5 to 9.

### **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 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.

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 represent a "true and fair view" and the report is limited to those matters set out in the statement below.

### **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:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounting records do not accord with these records.

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: *John Webster*

Name: John Webster

Relevant professional qualification: FCMA

Address Highlands, Trycewell Lane, Ightham TN15 9HL

Date: 31<sup>st</sup> May 2021

**Statement of financial activities  
for the year ended 31st December 2020**

<b>Incoming resources</b>	<b>Note</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2020 Total £</b>	<b>2019 Total £</b>
General giving		25,390	-	<b>25,390</b>	29,219
Gift Aid	4	14,517	-	<b>14,517</b>	15,408
Child sponsorship					
- SJCC		-	29,738	<b>29,738</b>	26,203
- Sozo High		-	16,593	<b>16,593</b>	19,104
- Other Sec Schools		-	2,288	<b>2,288</b>	3,410
- University		-	845	<b>845</b>	2,146
- Blessed family		-	1,568	<b>1,568</b>	1,364
Special projects / Norah Koche house		-	0	<b>0</b>	2,500
SJCC Building renovations		-	142	<b>142</b>	0
Lockdown Foodbank/Soap Appeal		-	4,244	<b>4,244</b>	0
Christmas Food Boxes Appeal		-	2,383	<b>2,383</b>	0
Personal support to Stephen Jota		-	2,100	<b>2,100</b>	1,600
Two Bridges School		-	1,707	<b>1,707</b>	2,911
Maize Mill		-	600	<b>600</b>	0
Other		-	2,000	<b>2,000</b>	895
<b>Total incoming resources</b>		<b>39,907</b>	<b>64,208</b>	<b>104,115</b>	104,760

  

<b>Resources expended</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2020 Total £</b>	<b>2019 Total £</b>
General	6,125	-	<b>6,125</b>	6,928
Running Costs / Child sponsorship				
- SJCC	20,362	29,738	<b>50,100</b>	54,000
- Sozo High	2,645	16,593	<b>19,238</b>	19,200
- Other Sec Schools	-	1,721	<b>1,721</b>	3,056
- University	-	786	<b>786</b>	2,574
- Blessed family	489	1,568	<b>2,057</b>	4,207
SJCC building maintenance	1,958	142	<b>2,100</b>	390
Special projects / Norah Koche house	-	-	<b>-</b>	11,500
Lockdown Food/Soap Appeal	-	3,568	<b>3,568</b>	-
Christmas Food Boxes Appeal	241	2,277	<b>2,518</b>	-
Personal support to Stephen Jota	-	2,100	<b>2,100</b>	1,600
Two Bridges School	-	1,911	<b>1,911</b>	2,552
Maize Mill	700	600	<b>1,300</b>	0
Other	374	2,161	<b>2,535</b>	3,081
<b>Total resources expended</b>	<b>32,894</b>	<b>63,165</b>	<b>96,059</b>	109,088

**Statement of financial activities  
for the year ended 31st December 2020 (continued)**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2020 Total £</b>	<b>2019 Total £</b>
Net (outgoing) / incoming Resources	7,013	1,043	<b>8,056</b>	<b>(4,328)</b>
<b>Reconciliation of funds</b>				
Total funds brought forward	22,357	4,431	<b>26,788</b>	31,116
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total funds carried forward</b>	<b>29,370</b>	<b>5,474</b>	<b>34,844</b>	26,788
	<hr/>	<hr/>	<hr/>	<hr/>

The notes on pages 8 to 9 form part of these financial statements.



**Balance Sheet  
as at 31st December 2020**

	<b>Note</b>	<b>2020 £</b>	<b>2019 £</b>
<b>Current Assets</b>			
Cash at bank and in hand		<b>34,844</b>	26,788
		<hr/>	<hr/>
<b>Net Assets</b>		<b>34,844</b>	26,788
		<hr/>	<hr/>
		<b>2020 £</b>	<b>2019 £</b>
<b>Represented by</b>			
Unrestricted funds		<b>29,370</b>	22,357
Restricted funds	7	<b>5,474</b>	4,431
		<hr/>	<hr/>
<b>Total funds</b>		<b>34,844</b>	26,788
		<hr/>	<hr/>

The financial statements on pages 5 to 9 were approved by the trustees on 8<sup>th</sup> June 2021 and signed on their behalf by:

Mr Michael Manthorpe

## Notes to the accounts for the year ended 31st December 2020

### 1 Principal Accounting Policies

#### a) **Accounting Convention**

The accounts have been prepared on the receipts and payments basis. The accounts are in accordance with the Charities SORP 2005 (Accounting and Reporting by Charities) and comply with the Charities (Accounts and Reports) Regulations 2005 issued under the Charities Act 1993.

#### b) **Gift Aid**

Gift aid reclaimable on donations to the charity is included in the year of receipt.

#### c) **VAT**

The Trust is not registered for VAT

#### d) **Fixed Assets**

The Trust has no fixed assets as all funds, excluding costs, are forwarded to beneficiaries in Uganda.

### 2 Taxation

The Trust is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.

### 3 Investments

The only investment is funds held on escrow for the Stephen Jota Children's Centre and other beneficiaries in Uganda, in the bank account.

### 4 Gift Aid

Tax rebates are reclaimed from Her Majesty's Revenue and Customs (HMRC) where the donor provides appropriate evidence and are applied to general unrestricted funds. Gift aid from direct donations to the Trust is claimed annually in arrears from HMRC. During the year the Trust received **£14,816** (2019: £15,408) in tax relief from direct donations, which is included in the unrestricted income.

### 5 Employee Costs

The Trust has one part-time employee, Gemma Dobbs, who is employed to promote the charity and carry out the administration of the Trust including the child sponsorship scheme. In 2020 the costs were **£5,224** (2019: £5,132).

### 6 Related Party Transactions

None of the trustees were paid any remuneration by the charity during the year.

The trustees approved a donation of £700 from general funds towards the Maize Mill at Nakwaya that is run by Nsumbi Enterprise Trust and produces flour for local people. Paul Endersby is a trustee of Nsumbi Trust and Nsumbi Enterprise Trust.

## 7 Restricted Funds

Money received from child sponsorship is regarded as restricted and allocated to the institution where the child attends. For nursery and primary education this is the Stephen Jota Children's Centre. For secondary education, this is usually Sozo High secondary school although in a few cases children are supported at other schools or colleges. A small number of students are supported at University. Some of the sponsored children who are without parents are known as the "Blessed family" and specific funds are received for their additional needs.

Funds that are provided by donors for a specific purpose, e.g. Lockdown Food Appeal, are shown as Restricted Funds.

## 8 Analysis of fund assets and liabilities

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2020 Total £</b>	<b>2019 Total £</b>
General	29,370	-	<b>29,370</b>	22,357
Sponsorship: University fees	-	3,443	<b>3,443</b>	3,385
Sponsorship: Other Secondary schools	-	989	<b>989</b>	421
Lockdown Foodbank/Soap Appeal *	-	781	<b>781</b>	0
Two Bridges School	-	222	<b>222</b>	425
Other (Mosquito nets) **	-	39	<b>39</b>	200
<b>Total funds carried forward</b>	<b>29,370</b>	<b>5,474</b>	<b>34,844</b>	26,788

\* Christmas Food Boxes project closed. Remaining balance of £105 transferred to Lockdown Appeal for Foodbank.

\*\* At the end of 2019, the total of £200 shown under "Other" was for sponsored children's gifts. The funds for these were transferred to Uganda in 2020. At the end of 2020, the total of £39 under "Other" is for the purchase of Mosquito nets – transferred in 2021.