

NSUMBI Trust

Charity No. 1112574

Report of the Trustees and financial statements for the year ended 31st December 2021



NSUMBI Trust

Contents

Charity Information.....	1
Trustees Annual Report.....	2
Independent Examiner’s Report.....	4
Statement of Financial Activities.....	5
Balance Sheet.....	7
Notes to the Accounts.....	8



Charity Information

Charity Name and Number

Nsumbi Trust

Registered charity number 1112574

Correspondence Address

PO Box 174

Sevenoaks

Kent

TN13 9AS

Trustees

Mr Paul Endersby

Rev Tim Hatwell

Mrs Deborah Haughton

Mr Michael Manthorpe

Mrs Jill Adkin (until deceased 23/10/21)

Bankers

The Co-operative Bank PLC

PO Box 101

1 Balloon Street

Manchester

M60 4EP

Trustees Annual Report for the year ended 31st December 2021

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 2021 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 2021 (continued)

Achievements and performance of the Trust

Nsumbi Trust continued 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 (Pastor 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. 61 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 6 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 and under the instruction of the Ugandan Government, only some classes were allowed to attend school during the first half of 2021. P7 and S4 classes were able to complete their Primary Leaving Exams and O-levels, respectively. P6, S2, S3 and S5 classes returned in March 2021. Other classes were due to return when increased concern with coronavirus caused all schools in Uganda to be closed in June 2021. They did not re-open until January 2022. With the schools being closed, every effort was made to continue supporting the staff, children and their families, and especially children without homes to return to who were cared for by Pastor Stephen Jota and the sponsorship co-ordinator in Uganda. Nsumbi Trust launched a fundraising appeal that enabled three distributions of emergency food relief to more than 300 families. An additional appeal at Christmas raised funds for 150 food boxes that were distributed to vulnerable people.

While the children were out of school, maintenance and development work has continued at the Children's Centre, with a new kitchen being built, new water tanks installed and improved walkways, and at Sozo High School with new classrooms being built.

A new initiative has been the Community Hub project in partnership with Family Believers Church ("FBC"), in Kampala, where the mission for the Stephen Jota Children's Centre first arose. This is to help meet the ongoing needs of people in a disadvantaged neighbourhood and, in particular, to provide opportunities for young people to develop skills that will benefit them and their community.

In October 2021, we received the sad news that Jill Adkin, a founder trustee of Nsumbi Trust, had passed away after a long illness. Many tributes from supporters and those in Uganda were passed on to Jill's family. We record here our appreciation for all the work that Jill did with Nsumbi Trust, in particular the establishment and running of the child sponsorship scheme. Donations in memory of Jill have been given to Nsumbi Trust for a Jill Adkin Scholarship Fund that will support students at University.

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: Michael Manthorpe

Dated: 24th March 2022

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 2021, set out on pages 6 to 10.

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: 28.6.22

**Statement of financial activities
for the year ended 31st December 2021**

Incoming resources	Note	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
General giving		12,740	-	12,740	25,390
Gift Aid	4	14,467	-	14,467	14,517
Child sponsorship	7				
- SJCC		-	28,424	28,424	29,738
- Sozo High		-	14,600	14,600	16,593
- Other Sec Schools		-	2,736	2,736	2,288
- University		-	1,535	1,535	845
- Blessed family		-	984	984	1,568
- Employment		-	600	600	0
SJCC Building renovations		-	0	0	142
Lockdown/Emergency Relief		-	5,894	5,894	4,244
Christmas Food Boxes Appeal		-	2,311	2,311	2,383
Personal support to Stephen Jota		-	2,600	2,600	2,100
Two Bridges School		-	154	154	1,707
Maize Mill		-	0	0	600
FBC Community Hub		-	6,585	6,585	0
Jill Adkin Scholarship Fund		-	3,612	3,612	0
Other		-	1,167	1,167	2,000
Total incoming resources		27,207	71,203	98,410	104,115

Resources expended		Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
General	5	6,034	-	6,034	6,125
Running Costs / Child sponsorship					
- SJCC		21,976	28,424	50,400	50,100
- Sozo High		4,600	14,600	19,200	19,238
- Other Sec Schools		-	315	315	1,721
- University		-	1,051	1,051	786
- Blessed family		5,233	984	6,217	2,057
- Employment		-	600	600	0
SJCC building maintenance		400	-	400	2,100
Lockdown/Emergency Relief	6	3,528	6,676	10,204	3,568
Christmas Food Boxes		525	2,311	2,836	2,518
Personal support to Stephen Jota		-	2,600	2,600	2,100
Two Bridges School		-	174	174	1,911
Maize Mill		-	-	0	1,300
FBC Community Hub		-	3,512	3,512	0
Other		1,623	1,157	2,780	2,535
Total resources expended		43,919	62,404	106,323	96,059

**Statement of financial activities
for the year ended 31st December 2021 (continued)**

	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
Net (outgoing) / incoming Resources after transfers	(16,712)	8,799	(7,913)	8,056
Reconciliation of funds				
Total funds brought forward	29,370	5,474	34,844	26,788
	<hr/>	<hr/>	<hr/>	<hr/>
Total funds carried forward	12,658	14,273	26,931	34,844
	<hr/>	<hr/>	<hr/>	<hr/>

The notes on pages 9 to 10 form part of these financial statements.

**Balance Sheet
as at 31st December 2021**

	Note	2021 £	2020 £
Current Assets			
Cash at bank and in hand		26,931	34,844
		<hr/>	<hr/>
Net Assets		26,931	34,844
		<hr/>	<hr/>
		2021 £	2020 £
Represented by			
Unrestricted funds		12,658	29,370
Restricted funds	7	14,273	5,474
		<hr/>	<hr/>
Total funds		26,931	34,844
		<hr/>	<hr/>

The financial statements on pages 6 to 10 were approved by the trustees on 24th March 2022 and signed on their behalf by:

Michael Manthorpe

Notes to the accounts for the year ended 31st December 2021

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. 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 **£14,467** (2020: £14,816) in tax relief from direct donations, which is included in the unrestricted income.

Additional gift aid was received, net of deductions from the Stewardship fundraiser, for the Christmas Food Boxes Appeal and the Jill Adkin Scholarship Fund and retained for those purposes.

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 2021 the costs were **£5,240** (2020: £5,224).

6 Related Party Transactions

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

The trustees approved payments totalling £1,504 from Emergency Relief funds for the purchase of maize from the Maize Mill at Nakwaya that is run by Nsumbi Enterprise Trust, a Ugandan NGO. 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. Christmas Food Boxes, are shown as Restricted Funds.

8 International Payments

A monthly payment is sent by SWIFT to the SJCC bank account in Uganda, routed via a correspondent bank. Although the banking system is considered the safest route for making payments, the UK bank makes it clear that these payments are made at the risk of the sender. In July 2021, a payment of £8,800 did not reach the beneficiary account and was returned from Uganda after a deduction of £53.95 for charges. The payment was subsequently re-sent successfully but the additional charges were not refunded.

Payments of less value are made to beneficiaries in Uganda via World Remit which has proven to be cheaper and easier for beneficiaries to access the funds. The trustees ensure the accountability of all payments through trusted sources providing financial reports, copies of receipts and photographs of goods purchased.

9 Analysis of fund assets and liabilities

	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
General	12,658	-	12,658	29,370
Sponsorship: University fees	-	3,928	3,928	3,443
Sponsorship: Other Secondary schools	-	3,409	3,409	989
Lockdown/Emergency Relief	-	-	0	781
Two Bridges School	-	202	202	222
FBC Community Hub	-	3,073	3,073	0
Jill Adkin Scholarship Fund	-	3,612	3,612	0
Other (Mosquito nets) **	-	49	49	39
Total funds carried forward	12,658	14,273	26,931	34,844

* Other - £39 for mosquito nets, £10 for sponsored child's gift.