

NSUMBI Trust

Charity No. 1112574

Report of the Trustees and financial statements for the year ended 31st December 2022



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

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 2022

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 2022 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 another 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 2022 (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. 38 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 47 children contributed to food, school fees and teachers' salaries. A further 10 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.

Following the long closure of schools in Uganda due to the coronavirus pandemic, children returned in January 2022 and the focus was on recovering the education that had stalled. Particular attention was given to the children in P7, as they worked towards their Primary Leaving Exams, and the secondary school children in S4 studying for O-levels. Exams were completed later in the year and just before schools were instructed again by the Government to close the final term a few weeks early due to an outbreak of the Ebola disease. 2022 also seen a large increase in living costs, especially the cost of food in Uganda, and Nsumbi Trust has sought to maintain its level of funding in order to support the Children's Centre and Sozo High during this challenging period.

In December, Nsumbi Trust launched a Christmas appeal that raised over £4,000 and enabled more than 200 food boxes to be distributed to vulnerable people.

The Community Hub project in partnership with Family Believers Church ("FBC"), in a disadvantaged neighbourhood in Kampala, continues to help young school leavers to gain skills for employment. The vocational training has included basic computer literacy, windows and office applications, phone repairs, hairdressing, photography and video editing. A graduation celebration event was held in December at the Church when certificates were awarded to 16 students who had benefitted from the skills training. The project runs from the back of a shop which sells phone accessories and offers phone repairs as well as other tech items. The shop doubles as a drop-in centre for youth activities including the local football team Nakulabye United.

During the year, funds were provided to put on a number of weekly events to give advice and support to single mothers who were caring for young children and babies. The group met in a health centre in Nansana and there were presentations about relevant health and welfare issues. They were given small gifts of essentials to take away at the end of the session.

One of the trustees, Paul Endersby, visited Uganda in April and August 2022.

The Maize Mill, which was built several years ago using funds donated through Nsumbi Trust, was in operation again during 2022. The Mill has been under new management since November.

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.

The trustees are concerned about the financial situation going forward. With the projection of income for 2023, they will have to review the level of support that Nsumbi Trust provides monthly. The trustees recognise that this is a result of the current economic situation in the UK at a time when there is also an increased cost of living in Uganda.

A number of years ago Nsumbi Trust provided funds for the building of a hostel for children who attended the centre. It's about $\frac{3}{4}$ mile from the centre. All those needing boarding are now looked after at the centre. In 2022 the hostel was used as accommodation for teachers. Nsumbi Trust in conjunction with our Ugandan partners are looking at ways to use the hostel for the benefit of children or young people in keeping with the aims of our organisation.

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: 3rd February 2023

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 2022, set out on pages 6 to 11.

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:

Name: John Webster

Relevant professional qualification: FCMA

Address Highlands, Trycewell Lane, Ightham TN15 9HL

Date: 12.6.23

**Statement of financial activities
for the year ended 31st December 2022**

Incoming resources	Note	Unrestricted Funds £	Restricted Funds £	2022 Total £	2021 Total £
General giving		11,263	-	11,263	12,740
Gift Aid	4	16,176	-	16,176	14,467
Child sponsorship	7				
- SJCC		-	27,064	27,064	28,424
- Sozo High		-	16,450	16,450	14,600
- Other Sec Schools		-	3,402	3,402	2,736
- University		-	0	0	1,535
- Blessed family		-	1,192	1,192	984
- Employment		-	600	600	600
- Amompire Christine		-	5,000	5,000	0
Lockdown/Emergency Relief		-	0	0	5,894
Welfare Support		-	1,000	1,000	0
Christmas Food Boxes Appeal		-	3,926	3,926	2,311
Personal support to Stephen Jota		-	650	650	2,600
Two Bridges School		-	300	300	154
FBC Community Hub		-	2,100	2,100	6,585
Jill Adkin Scholarship Fund		-	740	740	3,612
Norah Koche house	7	-	5,000	5,000	0
Leavers Bibles		-	500	500	0
Other		-	230	230	1,167
Total incoming resources		27,439	68,155	95,594	98,410

**Statement of financial activities
for the year ended 31st December 2022**

Resources expended	Unrestricted Funds £	Restricted Funds £	2022 Total £	2021 Total £
General 5	5,811	-	5,811	6,034
Running Costs / Child sponsorship				
- SJCC	24,786	27,364	52,150	50,400
- Sozo High	3,640	16,450	20,090	19,200
- Other Sec Schools	-	6,131	6,131	315
- University	-	-	0	1,051
- Blessed family	6,615	1,192	7,807	6,217
- Employment	-	600	600	600
SJCC building maintenance	-	-	0	400
Lockdown/Emergency Relief	-	-	0	10,204
Welfare Support	-	1,000	1,000	0
Christmas Food Boxes	-	3,926	3,926	2,836
Personal support to Stephen Jota	-	650	650	2,600
Two Bridges School	150	502	652	174
FBC Community Hub	-	3,447	3,447	3,512
Jill Adkin Scholarship Fund	-	197	197	0
Norah Koche house	-	2,500	2,500	0
Leavers Bibles	-	409	409	0
Patrick Bagume support	586	0	586	0
Other	131	280	410	2,780
Total resources expended	41,719	64,648	106,367	106,323

**Statement of financial activities
for the year ended 31st December 2022 (continued)**

	Unrestricted Funds £	Restricted Funds £	2022 Total £	2021 Total £
Net (outgoing) / incoming	(14,281)	3,507	(10,774)	(7,913)
Transfers	2,511	(2,511)		
Reconciliation of funds				
Total funds brought forward	12,658	14,273	26,931	34,844
	<hr/>	<hr/>	<hr/>	<hr/>
Total funds carried forward	888	15,269	16,157	26,931
	<hr/>	<hr/>	<hr/>	<hr/>

The notes on pages 10 to 11 form part of these financial statements.

**Balance Sheet
as at 31st December 2022**

	Note	2022 £	2021 £
Current Assets			
Cash at bank and in hand		16,157	26,931
		<hr/>	<hr/>
Net Assets		16,157	26,931
		<hr/>	<hr/>
		2022 £	2021 £
Represented by			
Unrestricted funds		888	12,658
Restricted funds	7, 9	15,269	14,273
		<hr/>	<hr/>
Total funds		16,157	26,931
		<hr/>	<hr/>

The financial statements on pages 6 to 11 were approved by the trustees on 3rd February 2023 and signed on their behalf by:

Michael Manthorpe
Trustee

Notes to the accounts for the year ended 31st December 2022

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 **£16,176** (2021: £14,467) 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 2022 the costs were **£5,155** (2021: £5,240).

6 Related Party Transactions

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

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. 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. A restricted donation of £5,000 was received as a contribution towards the building of a house for the Sponsorship Co-ordinator, Norah Koche, who houses up to 15 of the Blessed family.

A restricted fund of £5,000 was received for the sponsorship of Amompire Christine, one of the Blessed family. £300 was transferred to child sponsorship for the year 2022.

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 August/September 2022, a payment of £6,050 did not reach the beneficiary account and was twice returned from Uganda after a combined deduction of £98.81 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 £	2022 Total £	2021 Total £
General	888	-	888	12,658
Sponsorship: University fees	-	-	0	3,928
Sponsorship: Other Secondary schools	-	680	680	3,409
Two Bridges School	-	-	0	202
FBC Community Hub	-	3,142	3,142	3,073
Jill Adkin Scholarship Fund	-	4,155	4,155	3,612
Amompire Christine education	-	4,700	4,700	0
Norah Koche house	-	2,500	2,500	0
Leavers Bibles	-	91	91	0
Other	-	-	0	49
Total funds carried forward	888	15,269	16,157	26,931