

NSUMBI Trust

Charity No. 1112574

Report of the Trustees and financial statements for the year ended 31st December 2023



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 2023

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 2023 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 Sozo High secondary school 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 2023 (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 Board of Directors 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. 33 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 27 children contributed to food, school fees and teachers' salaries. A further 22 young people who previously attended SJCC were sponsored by Nsumbi Trust at other institutions for skills training and studying at University.

In December, Nsumbi Trust launched a Christmas appeal that raised over £3,200 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 Hub has helped more than 60 young people since it began in 2020. In February 2023, the S4 students graduating from Sozo High with O-levels were given career advice including the possibility of joining the vocational education program offered by the Hub. Some opted to do A-levels, either at Sozo High or at local schools, and Nsumbi Trust worked with our sponsorship co-ordinator to facilitate the choices made by students. 7 students opted for vocational training including hairdressing and tailoring as well as computer literacy, windows and office applications, phone repairs, photography and video editing.

The Hub is now registered as an assessment centre accredited by the directorate of industrial 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.

One of the trustees, Paul Endersby, visited Uganda in February, May and July 2023. The main purpose of these visits was to facilitate the visit in July by a group of sixth form students from Royal Russell School in the UK to help regenerate a school in Kiboga district. The school is immediately adjacent to the Maize Mill.

The Maize Mill, which was built several years ago using funds donated through Nsumbi Trust, was in operation again during 2023. The Mill continues to provide a place where local people can get the maize they have grown milled at a fair price.

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 Memorandum Of Understanding (MOU) that was agreed between SJCC and Nsumbi Trust in August 2017 will be reviewed with the SJCC Board of Directors to ensure effectiveness and adherence.

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: 1st February 2024

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 2023, 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: 16.10.24

**Statement of financial activities
for the year ended 31st December 2023**

Incoming resources	Note	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total £
General giving		18,134	-	18,134	11,263
Gift Aid	4	12,083	-	12,083	16,176
Child sponsorship	7				
- SJCC		-	27,127	27,127	27,064
- Sozo High		-	9,277	9,277	16,450
- Other Sec Schools		-	5,474	5,474	3,402
- University		-	0	0	0
- Blessed family		-	720	720	1,192
- Employment		-	350	350	600
- Amompire Christine		-	0	0	5,000
Welfare Support		-	0	0	1,000
Christmas Food Boxes Appeal		-	3,443	3,443	3,926
Personal support to Stephen Jota		-	2,430	2,430	650
Two Bridges School		-	0	0	300
FBC Community Hub		-	6,032	6,032	2,100
Jill Adkin Scholarship Fund		-	0	0	740
Norah Koche house		-	0	0	5,000
Leavers Bibles		-	500	500	500
Patrick Bagume support		-	100	100	0
Royal Russell School		-	14,134	14,134	0
Other		-	115	115	230
Total incoming resources		30,217	69,703	99,920	95,594

**Statement of financial activities
for the year ended 31st December 2023**

Resources expended	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total £
General 5	6,158	-	6,158	5,811
Running Costs / Child sponsorship				
- SJCC	273	27,427	27,700	52,150
- Sozo High	873	9,277	10,150	20,090
- Other Sec Schools	-	5,565	5,565	6,131
- University	-	-	0	0
- Blessed family	3,986	720	4,706	7,807
- Employment	-	350	350	600
Welfare Support	293	0	293	1,000
Christmas Food Boxes	-	3,411	3,411	3,926
Personal support to Stephen Jota	-	2,430	2,430	650
Two Bridges School	-	-	0	652
FBC Community Hub	-	5,341	5,341	3,447
Jill Adkin Scholarship Fund	-	605	605	197
Norah Koche house	-	2,500	2,500	2,500
Leavers Bibles	-	440	440	409
Patrick Bagume support	545	100	645	586
Royal Russell School Uganda projects	-	14,134	14,134	0
Other	71	115	186	410
Total resources expended	12,199	72,415	84,614	106,367

**Statement of financial activities
for the year ended 31st December 2023 (continued)**

	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total £
Net (outgoing) / incoming	18,018	(2,713)	15,305	(10,774)
Reconciliation of funds				
Total funds brought forward	888	15,269	16,157	26,931
	<hr/>	<hr/>	<hr/>	<hr/>
Total funds carried forward	18,906	12,556	31,462	16,157
	<hr/>	<hr/>	<hr/>	<hr/>

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

**Balance Sheet
as at 31st December 2023**

	Note	2023 £	2022 £
Current Assets			
Cash at bank and in hand		31,462	16,157
		<hr/>	<hr/>
Net Assets		31,462	16,157
		<hr/>	<hr/>
		2023 £	2022 £
Represented by			
Unrestricted funds		18,906	888
Restricted funds	7, 9	12,556	15,269
		<hr/>	<hr/>
Total funds		31,462	16,157
		<hr/>	<hr/>

The financial statements on pages 6 to 11 were approved by the trustees on 1st February 2024 and signed on their behalf by:

Michael Manthorpe
Trustee

Notes to the accounts for the year ended 31st December 2023

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 **£12,083** (2022: £16,176) 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 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 2023 the costs were **£5,599** (2022: £5,155).

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.

In 2022, 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 2023.

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.

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 £	2023 Total £	2022 Total £
General	18,906	-	18,906	888
Sponsorship: Other Secondary schools	-	589	589	680
FBC Community Hub	-	3,833	3,833	3,142
Jill Adkin Scholarship Fund	-	3,551	3,551	4,155
Amompire Christine education	-	4,400	4,400	4,700
Norah Koche house	-	0	0	2,500
Leavers Bibles	-	151	151	91
Christmas Food Boxes	-	32	32	0
	<hr/>	<hr/>	<hr/>	<hr/>
Total funds carried forward	18,906	12,556	31,462	16,157
	<hr/>	<hr/>	<hr/>	<hr/>