

NSUMBI Trust

Charity No. 1112574

Report of the Trustees and financial statements for the year ended 31st December 2024



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 2024

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 2024 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 2024 (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.

The Memorandum Of Understanding (MOU) that was agreed between SJCC and Nsumbi Trust in August 2017 was reviewed with the SJCC Board of Directors at the start of 2024 and an updated version was agreed and signed by both parties in February 2024.

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. 43 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 25 children contributed to food, school fees and teachers' salaries. A further 21 young people who previously attended SJCC were sponsored by Nsumbi Trust at other institutions for skills training and other studies.

During 2024, Nsumbi Trust funded medical supplies and health care resources, and paid for medical costs of serious conditions for a number of children and adults associated with our projects. One of the sponsored children was provided with a prosthetic leg and new crutches.

In December, Nsumbi Trust launched a Christmas appeal that raised £5,454 and enabled 290 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 100 young people since it began in 2020. In February 2024, 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. 4 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 5 computer stations and photo editing facilities. The team also have photographic equipment and regularly go on paid assignments to record events such as weddings and graduations. The Hub is also a drop-in centre for youth activities including the local football team Nakulabye United.

In March 2024, FBC, in conjunction with Nsumbi Trust set up a supplementary school in the Church building for those found out of school. They get some maize porridge and some learning input. Background checks are made by Pastor Patrick and Nicholas (a trained social worker) and where there is greatest need children from here are given places at the Children Centre. So far, 10 children have been

given the chance of full time, high standard education. Around 35 children attend on two mornings per week.

A kids Club with games music and bible teaching takes place every Saturday in the FBC building with around 30 young people attending.

One of the trustees, Paul Endersby, visited Uganda in February and July 2024. One of the purposes of these visits was to follow up on the visit in July 2023 by a group of sixth form students from Royal Russell School in the UK where the team helped to 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 2024. Responsibility for managing and running the Maize Mill is now in the hands of Pastor Stephen Jota.

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.

Independent Examiner

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

Signed on behalf of the trustees

M. Manthorpe

Signatory: Michael Manthorpe

Dated: 7th February 2025

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 2024, 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.

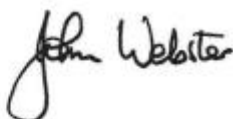
Independent examiner's statement

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:

12.6.25

**Statement of financial activities
for the year ended 31st December 2024**

Incoming resources	Note	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total £
General giving		4,568	-	4,568	18,134
Gift Aid	4	11,530	-	11,530	12,083
Child sponsorship	7				
- SJCC		-	28,326	28,326	27,127
- Sozo High		-	8,858	8,858	9,277
- Other Sec Schools		-	4,518	4,518	5,474
- Blessed family		-	732	732	720
- Employment		-	970	970	350
Christmas Food Boxes Appeal		-	5,527	5,527	3,443
Personal support to Stephen Jota		-	0	0	2,430
FBC Community Hub		-	8,153	8,153	6,032
Leavers Bibles		-	300	300	500
Patrick Bagume support		-	0	0	100
Royal Russell fundraising for 2025 trip		-	2,455	2,455	14,134
Other		-	542	542	115
Total incoming resources		16,098	60,381	76,479	99,920

**Statement of financial activities
for the year ended 31st December 2024**

Resources expended	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total £
General 5	5,294	-	5,294	6,158
Running Costs / Child sponsorship				
- SJCC	3,560	28,626	32,186	27,700
- Sozo High	1,323	8,858	10,181	10,150
- Other Sec Schools	-	2,915	2,915	5,565
- Blessed family	5,922	682	6,604	4,706
- Employment	-	970	970	350
Welfare Support	1,805	0	1,805	293
Christmas Food Boxes	-	5,510	5,510	3,411
Personal support to Stephen Jota	-	0	0	2,430
FBC Community Hub	-	6,312	6,312	5,341
Jill Adkin Scholarship Fund	-	577	577	605
Norah Koche house	-	0	0	2,500
Leavers Bibles	-	420	420	440
Patrick Bagume support	437	0	437	645
Royal Russell School Uganda projects	-	0	0	14,134
Other	-	337	337	186
Total resources expended	18,341	55,207	73,548	84,614

**Statement of financial activities
for the year ended 31st December 2024 (continued)**

	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total £
Net (outgoing) / incoming	(2,243)	5,174	2,931	15,305
Reconciliation of funds				
Total funds brought forward	18,906	12,556	31,462	16,157
Total funds carried forward	16,663	17,730	34,393	31,462

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

The financial statements on pages 6 to 11 were approved by the trustees on 7th February 2025 and signed on their behalf by:

Michael Manthorpe
Trustee

Notes to the accounts for the year ended 31st December 2024

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 **£11,530** (2023: £12,083) 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 2024 the costs were **£3,303** (2023: £5,599).

6 Related Party Transactions

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

The air fare of £816.92 was paid for one of the return trips to Uganda made by Paul Endersby to oversee the work of Nsumbi Trust projects.

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 2024.

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 February 2024, a payment of £3,100 did not reach the beneficiary account and was twice returned from Uganda after a combined deduction of £75.78 for charges. The payment was subsequently re-sent successfully.

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 £	2024 Total £	2023 Total £
General	16,663	-	16,663	18,906
Sponsorship: Other Secondary schools	-	2,192	2,192	589
Blessed – Sebagala Isma (N1476)	-	50	50	0
FBC Community Hub	-	5,673	5,673	3,833
Jill Adkin Scholarship Fund	-	2,974	2,974	3,551
Amompire Christine education	-	4,100	4,100	4,400
Leavers Bibles	-	31	31	151
Christmas Food Boxes	-	49	49	32
Royal Russell fundraising for 2025 trip	-	2,455	2,455	0
Other – sponsored children Xmas gifts	-	207	207	0
Total funds carried forward	16,663	17,730	34,393	31,462