# ESUUBI TRUST

England & Wales · Charity number 1115864

## Details

| | |
|---|---|
| **Status** | Registered |
| **Legal form** | Charitable company |
| **Company number** | 05863107 |
| **Registered** | 2006-08-21 |
| **Register** | View on the Charity Commission register |

## Contact

| | |
|---|---|
| **Address** | 119 Kenwood Drive<br>Beckenham<br>BR3 6RB |
| **Phone** | 07969820995 |
| **Email** | info@esuubi.org.uk |
| **Website** | www.esuubi.org.uk |

## Activities

**Objects:** 1) TO RELIEVE FINANCIAL HARDSHIP BY RAISING FUNDS TO IMPROVE THE STANDARD OF LIVING OF IMPOVERISHED AND UGANDAN CHILDREN THROUGH THE PROVISION OF BASIC NECESSITIES AND PROVISIONAL RESOURCES INCLUDING FOOD AND WATER, CLOTHING AND SHELTER;2) TO ADVANCE EDUCATION THROUGH THE PROVISION OF EDUCATIONAL RESOURCES, INCLUDING BOOKS, SUPPLIES, TUITION AND EXAMINATION FEES, TO SUCH CHILDREN IN AN EFFORT TO ENHANCE THEIR LONG TERM STANDARDS OF LIVING AND OPPORTUNITIES OF EMPLOYMENT, PERSONAL FULFILMENT AND FURTHER EDUCATION;3) TO RELIEVE SICKNESS AND TO PROMOTE AND PROTECT GOOD HEALTH BY ASSISTING TO PROVIDE AIDS-RELATED SCREENING AND TREATMENT FOR THOSE CHILDREN THROUGH ASSOCIATION WITH OR SUPPORT OF EXISTING ORGANISATIONS OR BY PROVIDING EDUCATION AND AWARENESS TRAINING OR THROUGH SUCH OTHER MEANS AS THE TRUSTEES SHALL DETERMINE.

**Activities:** Esuubi Trust exsists to provide orphans and needy children with the opportunity of a quality education, giving them a better future. It also helps raise the standard of living for these children by providing basic necessities including food, water, shelter and sustainable forms of income. Finally Esuubi Trust is involved in providing medical care for these children, with particular reference AIDs.

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## Classification

- **How:** Provides Services
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief
- **Who:** Children/young People, The General Public/mankind

## Geography

- **Area of benefit:** OVERSEAS
- Uganda

## Finances

| Period end | Income | Expenditure | Assets | Employees |
|---|---|---|---|---|
| 2024-12-29 | £79,090 | £89,653 | - | - |
| 2023-12-29 | £80,795 | £94,055 | - | - |
| 2022-12-29 | £77,973 | £76,012 | - | - |
| 2021-12-29 | £64,496 | £77,012 | - | - |
| 2020-12-29 | £75,553 | £84,520 | - | - |

## Trustees

| Name | Role | Appointed |
|---|---|---|
| **KATE CAMPION-SMITH** | Chair | |
| ANN EYRE | | |
| Dr Simon Jonathan Eyre MA FRCGP | | |
| Jonathan Campion-Smith | | |
| Nathalie Bonney | | 2016-05-12 |
| William Nigel CAMPION-SMITH | | |

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**ESUUBI TRUST**

England & Wales - Charity number 1115864

# Accounts

# ESUUBI TRUST

**Financial Accounts**
**And Trustees Report**
**29 December 2024**

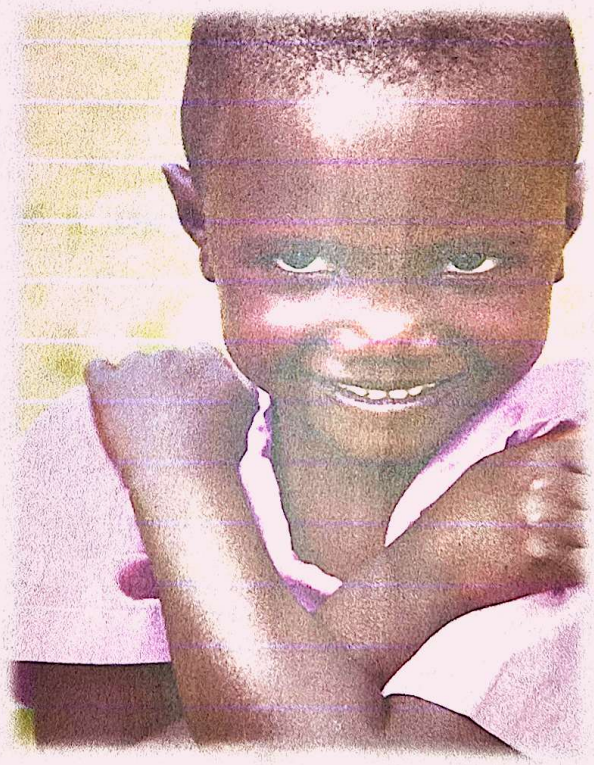
**Charity No. 1115864**
**Company No. 05863107**

# Esuubi Trust

## Hope of a future

*(A charitable company limited by guarantee)*
**Report and Financial Statements**
**For Financial year ended 29th December 2024**

**Charity number: 1115864**
**Company Number: 05863107**



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## Reference & Administrative Information

| | |
|---|---|
| Charity Name: | Esuubi Trust |
| Registered Charity number: | 1115864 |
| Registered Company Number: | 05863107 |
| Registered office and Operational address: | 81 Pashley Road<br>Eastbourne<br>East Sussex<br>BN20 8EA |

**Directors**
Mrs Kate Campion-Smith
Mr Jonathan Campion-Smith
Dr Simon Eyre
Mrs Ann Eyre
Mr Nigel Campion-Smith
Ms Karen Benge
Ms Nathalie Bonney

**Accountants & Independent Examiners**
O Olasode BSc MSc MBA IPSM FCCA PhD
Chartered Certified Accountants
TL First Limited
1 Copers Cope Road
Beckenham
Kent
BR3 1NB

**Bankers**
National Westminster Bank Plc, Eastbourne Town Centre Branch, 96 Terminus Road, Eastbourne, BN21 3AA

**Solicitors**
Latham and Watkins, 99 Bishopsgate, London, EC2M 3XF

**Ugandan Committee of NGO: Esuubi the Hope for a Future Mityana**
Head of Operations: Pastor Kisakye Abdul
Headteacher & Secretary: Namagembe Suzan
Committee Member: Kisakye Winnifred
Committee Member: Male Hassan
Committee Member: Musisi Charles
Esuubi Uganda Mobiliser: Kintu Margaret
Committee Member: Viollah Birungi
Committee Member: Timothy Ssemakula

## Esuubi Overview



Esuubi means 'hope' in Luganda and the work of Esuubi Trust is aimed at building communities; providing a renewed hope and vision to every individual within that community. Uganda has an ever-improving provision of primary education for children with their net enrolment now standing at around 90%. However, the number of these who complete their education or gain significant grades is significantly lower. There is also a significant discrepancy between access to education for boys vs girls.

Enrolment into Secondary School falls to 23% as the cost of accessing these schools is ever rising. The rates of enrolment in the richest 20% of the country are 5 times that of the poorest. Based on the International Poverty line around 42% of the country are classed as poor, and have limited access to clean water and quality sanitation. 81% of the population lack reliable water access. It is no wonder many don't make it to the next stage of education.

19% of girls in the country still have no form of formal education despite universally free education at primary level provided by the government. It is still common for physical punishment to be used on children. It is estimated that 85% of children experience physical or psychological punishment by a caregiver. Esuubi believes this is unacceptable and is aiming to change the life opportunities of the children we help to support.

We have been supporting projects for 19 years within Mityana on a formal basis since our registration as a charity in 2006, but also in an informal capacity prior to that. Esuubi supports the work of the NGO: Esuubi Hope of a Future Group, a locally registered organisation that runs all the projects in Uganda. Firm foundations for our work have been built through strong working relationships with the key individuals and stakeholders in Mityana. We believe strongly in focusing our impact on one community in order to support and nurture change.

### Our vision is...

***"For every child in Uganda to know the love of a mother, the support of a family and the hope of a future..."***

### Our mission is...

***"To build communities and change lives in Uganda by giving the neediest children a family, a home, an education and the chance of a better life."***

### Our values...

***We believe every child has the right to be loved...***

Love is a force which inspires, empowers, liberates, creates and sustains. Above all, we must provide for the orphans of Uganda a love which enables them to love and care for those around them. In time this will forge an enduring community, which supports its weakest and defends its most vulnerable.

***We believe every child has the right to access water, food, shelter and education...***
Although conditions for many have improved in Uganda it is sadly the most vulnerable who have no access to clean water, safe shelter and an education. We believe that through providing Uganda's needy children with access to water, food, shelter and education, we can help to break the poverty cycle to build a more sustainable future for the whole country.

***We believe in the difference that can be made by improving one life at a time...***
Esuubi believes that by shifting the course of a single life we can impact the lives of many others. At the heart of Esuubi is an understanding that in order to change lives in the future we must grow a generation who have the life skills, education and understanding of how to survive in a changing world.

## 2024: The Start of New Things...

Throughout 2024 we have continued to work in partnership with the NGO in Uganda, Esuubi Hope of a Future Group. Their work has centered around the opportinities provided for children and young people in Mityana, Uganda. Ekiwumulo Primary School has continued to flourish this year, providing more children with academic opportunies as well as competitive experiences in the arts and sports.





As in 2023, two trustees were able to visit Uganda in February/ March and reported the progress of the school and Ekiwumulo Village as a whole. At the start of the year we were able to provide beds, mattresses and mosquito nets for a further two houses to open at Ekiwumulo. A significant donation allowed us to fund work on drainage of the site to help protect buildings from rain damage. In September we were also able to send funds to complete playground equipment for the nursery section of the school.

At the start of the year there were over 400 children registered at the school. The teachers have committed to develop their own learning further and continually improve their provision within the classroom. Some of the teachers are studying for diploma qualifications themselves in order to enhance what they are able to offer to the children.



This year we have been thrilled to sell our first crop of coffee from the bushes planted two years ago. This is an endevour we will be continuing to expand upon in the coming year in order to embed the sustainabilitry of our farming projects. The site continues to grow matooke, banana, cabbages and maize, as well as grazing a few cattle and goats.

The Esuubi Café has continued to operate at low levels this year. Reduction in tourist numbers, and limited to access to the roads surrounding the café, has meant we have been limited to local business and events in order to fund the running of the café.

Trustees from the UK are set to discuss the future of the Esuubi Café with the NGO in 2025 in order to decide what is best in terms of either gaining more local trade or looking to whether we need to consider the sale of this asset. For now, the NGO is maintaining and ensuring the low-key day to day running. They are also ensuring that those who are employed by the NGO receive their salaries in order to allow them to support themselves and their own families.

Ekiwumulo Primary School celebrated outstanding results again this year with an astounding 86% achieving a first or second grade. This is a 20% increase on last years impressive results and 24% above the national average for Primary Schools in Uganda. Not only this but 100% of students passed the Primary 7 Examinations this year with a Third Grade or above. This is compared to 83% nationally. These results are a testament to the hard work of both the children and staff at Ekiwumulo Primary School. We would like to thank all the staff at the school who go above and beyond to make results like this a reality for many disadvantaged children.

## Holistic Approach



Ekiwumulo Village has remained the centre for the projects supported by Esuubi. At the start of the year there was 177 children living on site. Ekiwumulo has been designed around Esuubi's core values. It remains a strong and viable community, which we hope to be fully self-sustaining in future. In keeping with Esuubi's ethos Ekiwumulo is designed as a village community, with local culture and heritage at its very core. There is no orphanage, as such, but rather children are brought up by foster mothers, allowing them to experience the love and care of a family environment.

At Ekiwumulo children live within family groups, each with their own house and foster mother caring for them. These "families" have been created to ensure that the orphans receive the love and care so often taken for granted in a family situation. In addition, the mothers are able to teach their children about the values and responsibilities of being a part of the family. As part of this each family group is assigned not only their house to care for, but also tasks in the day to day running of the local community. This includes small scale gardening responsibilities, as well as cleaning and general care for the compound and surrounding area. This allows the children to learn the skills that they would be learning in a traditional Ugandan village.



The health and wellbeing of the children at Ekiwumulo continues to be a top priority for the children in our care. Children who are HIV positive are supported by the mothers and the local Mildmay Centre. There is ongoing counselling and support of children who are HIV positive and advice and guidance of healthy lifestyle and choices are taught through the school curriculum.

Sadly, this year we lost one sponsored child to a rare fatal heart condition. She had been sick for a long time and it was with great sadness that members of the Esuubi NGO organised for her burial in June this year. We are so grateful for the love and care the NGO in Uganda was able to provide her over the past few years and particularly the support given to her in her final days in hospital.

## Sponsorship

Sponsorship of children remains a primary source of income for Esuubi. Esuubi has ended this financial period with a total of 107 children sponsored, 10 teachers sponsored and a further 22 students being supported through further education. 18 of the children supported are in Primary education and a further 83 are in Secondary education. This reflects similar numbers of sponsors to our overall figures from last year. This is an area we continue to look to develop in 2025.



Esuubi's method of sponsorship has always been one of holistic support, and as such the sponsorship money provided goes via the Ugandan NGO to support the whole community at Ekiwumulo (as well as specific children we support through secondary and further education). Figures from a trustee visit in 2024 show who the NGO is supporting within Ekiwumulo. These figures indicate that just under 10% of the children, supported by Esuubi, living at Ekiwumulo currently have sponsors.

At the time these figures were recorded this left 160 children who are supported from sponsorship funds but do not currently have sponsors. We need to continue to get more sponsors in order to change this situation. As was the case last year, this problem is likely to continue as our cohort moves from primary to secondary and more needy children arrive to take their place.

Over the past year the work with our sponsored children and their sponsors has continued to be overseen by the Ugandan NGO director Kisakye Abdul, in conjunction with the teaching staff at Ekiwumulo, and in particular the head teacher Suzan Namagembe.

Esuubi would like to thank all those who sponsor individuals in Uganda for the difference they are making not only to the lives of their sponsored children but also those around them. In particular, we would like to thank the mothers who care for these children day in day out, and the teachers who provide above and beyond what you would see at an average Ugandan Primary School.

## Education & Progress



Ekiwumulo Primary School continued into 2024 with 14 teachers with all year groups attending. At the start of the year there were over 400 children registered at the Primary school.

Esuubi believes that every child is different, and as such the provision for their education should be unique to that child's needs. Esuubi has therefore continued, via the Ugandan NGO, to support students both at formal school settings and alternative for those who have chosen less academic routes for their education. This year saw some students continuing some of their studies in tailoring, procurement and logistics, vetinary diplomas and plumbing at Ebenlo Vocational Centre.

## Structure and Governance

Esuubi Trust was incorporated as a limited company on 30 June 2006 and was later registered on 21 August 2006 as a Charity under the Charities Commission. The company was established under a Memorandum of Association which established the objects and powers of the Charitable Company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

### Directors/Trustees

The directors of the company are also charity trustees for the purposes of charity law.

### Trustees Induction & Training

All trustees were familiar with the work of Esuubi Trust on applying for trustee positions and as such are aware of the following:

- The obligations of Directors
- The main documents which set out the operational framework for the charity including the Memorandum and Articles
- The current financial position as set out in the latest published accounts
- Objectives and future plans

### Organisational Structure

Esuubi has seven Directors, who aim to meet termly and are responsible for the strategic direction and policy of the charity. Esuubi operates in the day-to-day delivery of services through the work of volunteer trustees and a number of volunteers other than the trustee board. In Uganda, the NGO – Esuubi Hope of a Future Group - meets at least once a term and where the need arises in between. There are currently six members of the committee and they are still registered as an NGO independent of Esuubi UK.

## UK Focus & Finance

Over the past year, we have approximately maintained the level of income achieved in 2023 through the sponsorship program and various small-scale events run throughout the country. For example, the cream teas throughout the summer months again raised money and awareness of what Esuubi is doing in Uganda. Our regular sponsorship scheme has provided the most significant stream of income throughout 2024 but this is nearly matched by miscellaneous giving as well.

The financial outcome for the period saw net incoming funds of over £79,090. This can be broken down as follows. A total of £44,420 has been raised from regular sponsorship giving schemes (including child sponsorships, those supporting teachers and students in higher education). The proportion of funding this accounts for is very similar to last year. The maintained level of income this year has helped us to continue to support the work of the NGO, Esuubi Hope of a Future Group, in Uganda. An increase in costs generally will mean that in future we will need to consider how to increase this income further to continue effectively supporting the work of the Ugandan NGO.

## Principal Funding Sources

Apart from generating funds through individual sponsors, the principal funding source for the charity is currently from individual sponsors and small organisations, such as churches and societies. We are especially grateful to Guildford Methodist Church, Holy Trinity with St John's Penge, and St Elisabeth's Eastbourne, who have continued to aid us with supporting the children in Uganda.

## Investment Policy

Considering the situation that the company is in, and the fairly immediate provision required in Uganda, the directors have decided again this year that they will avoid the use of any form of investment funds. This may be reviewed as and when decided by the Directors.

## Reserves Policy

The directors have examined the charity's requirements for reserves in light of the work they are doing and the main risks to the organisation. It has been established since the start of the charity, that funds held by the charity should aim to be 4 months of the expenditure on sponsor schemes, and long-term projects including provision of healthcare and basic necessities at Ekiwumulo Village. This is reflected in our reserves entering 2025. Whilst the income funds amounted to £79,090, a balance of £31,884 remained at the end of 2024 with expenditure totaling £88,792 during the year. This expenditure reflects basic provision for education, health and well-being of the children, and salaries for those working with the NGO in Uganda. It also includes provisions of mattresses, bedding, mosquito nets, new drainage systems, nursery school play equipment and costs for medical care and burial costs for one of the sponsored children who was extremely sick.

## Expenses

The cost of general expenses this year was again less than 1%. This has enabled us to continue to maximize the use of money given to the Ugandan NGO overseas in supporting orphans and

needy children in Uganda. Esuubi will once again aim to keep costs as low as possible over the coming year in order to ensure all money raised for the children of Mityana reaches them.

## Responsibilities of the Directors

Company law requires the Directors to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year.

In preparing those financial statements, the Directors should follow best practice and in so doing:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue on that basis

The Directors are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Directors are also responsible for safeguarding any assets of the Company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

## Directors

Directors who for the purpose of charity law are also trustees, who served during the year and up to the date of this report, are set out on page 1.
In accordance with company law, as the company's directors, we certify that:

- So far as we are aware, there is no relevant audit information of which the company's auditors are unaware; and
- As the directors of the company, we have taken all the steps we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charities auditors are aware of that information.

## Accountants & Independent Examiners

O Olasode BSc MSc MBA IPSM FCCA PhD of TL First Limited Chartered Certified Accountants was appointed as the charitable company's Accountants and Independent Examiners during this financial year.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities and in accordance with the provisions in Part 15 of the Companies Act 2006 relating to small entities.

Approved by the Directors on and signed on its behalf by:

K. Campion Smith

.....

Mrs Kate Campion-Smith (Director)

09/06/25

.....

Date (DD/MM/YY)

## ACCOUNTANTS' AND INDEPENDENT EXAMINER'S REPORT

I report to the trustees on my examination of the accounts of the Esuubi Trust for the year ended 29 December 2024.

### Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of 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.

### Independent examiner's statement

I am qualified to undertake the examination by being a qualified member of the Chartered Association of Certified Accountants (ACCA) and Fellow of the Association (FCCA).

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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.

**Dr Olu Olasode FCCA**
**Chartered Certified Accountant**
**TL First Accountants Limited**
**TL First Limited**

**Date:** 12 June 2025

## STATEMENT OF FINANCIAL ACTIVITIES

| | NOTE | UNRESTRICTED FUNDS 2024 £ | RESTRICTED FUNDS 2024 £ | TOTAL FUNDS 2024 £ | TOTAL FUNDS 2023 £ |
|---|---|---|---|---|---|
| **INCOMING RESOURCES** | | | | | |
| Voluntary Income | 2 | 33,529 | 45,561 | 79,090 | 80,795 |
| Investment Income | | - | - | - | - |
| Other Incoming resources | | - | - | - | - |
| Incoming resources from charitable activities | | - | - | - | - |
| **TOTAL INCOMING RESOURCES** | | **33,529** | **45,561** | **79,090** | **80,795** |
| **RESOURCES EXPENDED** | 3 | | | | |
| **Cost of generating funds:** | | | | | |
| Cost of generating voluntary income | | - | - | - | - |
| Cost of goods sold and other costs | | - | - | - | - |
| Investment Management Costs | | - | - | - | - |
| Charitable Activities | | 22,168 | 66,685 | 88,853 | 94,055 |
| Governance Costs | | 800 | - | 800 | - |
| | | - | - | - | - |
| **TOTAL RESOURCES EXPENDED** | | **22,968** | **66,685** | **89,653** | **94,055** |
| **NET INCOME/EXPENDITURE FOR THE YEAR BEFORE TRANSFER** | | **10,561** | **(21,124)** | **(10,563)** | **(13,261)** |
| **Transfers between Funds** | | - | - | - | - |
| **Prior Year Adjustment** | | **2,680** | - | | |
| **Total Funds Brought Forward** | | **(23,061)** | **65,313** | **42,252** | **55,513** |
| **Total Funds Carried Forward** | | **(9,820)** | **44,189** | **34,369** | **42,252** |

| BALANCE SHEET | NOTE | 2024 £ | 2023 £ |
|---|---|---|---|
| **Fixed Assets** | | | |
| Tangible Assets | | - | - |
| Investments | | - | - |
| **CURRENT ASSETS** | | | |
| Stock: Items for resale | | - | - |
| Debtors & Prepayments | | - | - |
| Cash & Bank | | 34,369 | 43,527 |
| Creditors: falling due within one year | 4 | - | - |
| **NET CURRENT ASSETS** | | **34,369** | **43,527** |
| **NET ASSETS** | | **34,369** | **43,527** |
| **INCOME FUNDS** | | | |
| Restricted | | 44,189 | 65,313 |
| Unrestricted | | (9,820) | (23,061) |
| Adjustment for Bank Balance | | 0 | 1,275 |
| | | **34,369** | **43,527** |

**The Directors and Trustees have:**

For the year ending 29 December 2024, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

K. Campion-Smith

**Mrs Kate Campion-Smith (Director)**

09/06/25

**Date**

## NOTES TO THE FINANCIAL STATEMENTS

## 1. BASIS OF PREPARATION

### 1.1. Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

### 1.2. Going Concern

The charity is a going concern and the accounts have been prepared on a going concern basis.

### 1.3. Change of accounting policy

There is no change of accounting policy during the period.

### 1.4. Changes to accounting estimates

There is no change to accounting estimates during the period

### 1.5. Material prior year adjustments

There are no material prior year adjustments during the period.

## 2. ACCOUNTING POLICIES

### 2.1. Income

**Recognition of income**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

**Offsetting**

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

**Grants and donations**

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as

| | |
|---|---|
| | entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). |
| **Legacies** | Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met. |
| **Government grants** | The charity has received government grants in the reporting period |
| **Tax reclaims on donations and gifts** | Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise. |
| **Contractual income and performance related grants** | This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions. |
| **Donated goods** | Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.<br><br>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.<br><br>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.<br><br>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.<br><br>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable. |
| **Donated services and facilities** | Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.<br><br>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA. |
| **Support costs** | The charity has incurred expenditure on support costs. |
| **Volunteer help** | The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report. |
| **Income from interest, royalties and** | This is included in the accounts when receipt is probable, and the amount receivable can be measured reliably. |

**dividends**

| | |
|---|---|
| **Income from membership subscriptions** | Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.<br><br>Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities. |
| **Settlement of insurance claims** | Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA. |
| **Investment gains and losses** | This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year. |

## 2.2. Expenditure and Liabilities

| | |
|---|---|
| **Liability recognition** | Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty. |
| **Governance and support costs** | Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.<br><br>Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage. |
| **Grants with performance conditions** | Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output. |
| **Grants payable without performance conditions** | Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised. |
| **Redundancy cost** | The charity made no redundancy payments during the reporting period. |
| **Deferred income** | No material item of deferred income has been included in the accounts. |
| **Creditors** | The charity has creditors which are measured at settlement amounts less any trade discounts |
| **Provisions for liabilities** | A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date |
| **Basic financial** | The charity accounts for basic financial instruments on initial recognition as |

**instruments** per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

## 2.3. Expenditure and Liabilities

**Tangible fixed assets for use by charity** These are valued at cost and capitalised if they can be used for more than one year, and cost at least £1,000

The charge for depreciation is calculated to write off the cost of the fixed assets over their useful lives on the following bases:

| | |
|---|---|
| Office & Musical Equipment | 25% on the reducing balance |
| Furniture & fittings | 25% on the reducing balance |
| Motor Vehicles | 25% on the reducing balance |
| Freehold Office | 1% on the Straight Line Method |

Assets are depreciated from the time at which they are brought into use.

**Intangible fixed assets** The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5

They are valued at cost.

**Heritage assets** The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

They are valued at cost.

**Investments** Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.
Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments.

**Stocks and work in progress** Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Debtors (including trade debtors and loans receivable) are measured on initial

**Debtors**

recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

**Current asset investments**

The charity has has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

They are valued at fair value except where they qualify as basic financial instruments.

## 2. INCOMING RESOURCES

### Voluntary Income

| | UNRESTICTED FUNDS 2024 £ | RESTRICTED FUNDS 2024 £ | TOTAL FUNDS 2024 £ | TOTAL FUNDS 2023 £ |
|---|---|---|---|---|
| **Donations:** | | | | |
| Sponsorship | | 35,399 | 35,398 | 38,128 |
| Healthcare | | 400 | 400 | - |
| Food | | 180 | 180 | 165 |
| Teachers | | 4,562 | 4,562 | 4,540 |
| Higher Education | | 4,460 | 4,460 | 3,515 |
| Miscellaneous | 33,529 | - | 33,529 | 33,867 |
| Construction | | 510 | 510 | 550 |
| Cafe | - | - | - | - |
| Expansion | - | - | - | - |
| Alternative Gifts | | 0 | 0 | 30 |
| VET | - | 50 | 50 | - |
| | **33,529** | **45,561** | **79,090** | **80,795** |

## 3. RESOURCES EXPENDED

### ANALYSIS OF RESOURCES EXPENDED

| | COST OF GENERATING FUNDS | COST OF CHARITABLE ACTIVITIES | GOVERNANCE COSTS | TOTAL 2024 | TOTAL 2023 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| **Direct Charitable** | | | | | |
| Sponsorship | - | 46,805 | - | 46,805 | 29,920 |
| Healthcare | - | 200 | - | 200 | |
| Food | - | 215 | - | 215 | 120 |
| School & Salaries | - | 11,904 | - | 11,904 | 3,155 |
| Higher Education | - | 7,500 | - | 7,500 | 2,185 |
| Construction Work | - | - | - | - | - |
| Alternative Gift | - | - | - | - | - |
| Food, Healthcare and Living costs (Uganda) | | 0 | - | 0 | 58,614 |
| Miscellaneous | | 22,168 | | 22,168 | |
| | **-** | **88,792** | - | **88,792** | **94,055** |
| **Indirect Costs** | | | | | |
| Accountancy Fees | | | 800 | 800 | - |
| Expenses (UK) | | 61 | - | 61 | 61 |
| | | **61** | **800** | **861** | **61** |
| **TOTAL RESOURCES EXPENDED** | | **88,853** | **800** | **89,653** | **94,055** |

**ESUUBI TRUST**

England & Wales - Charity number 1115864

# Accounts

# ESUUBI TRUST

## Financial Accounts
## And Trustees Report
## 29 December 2022

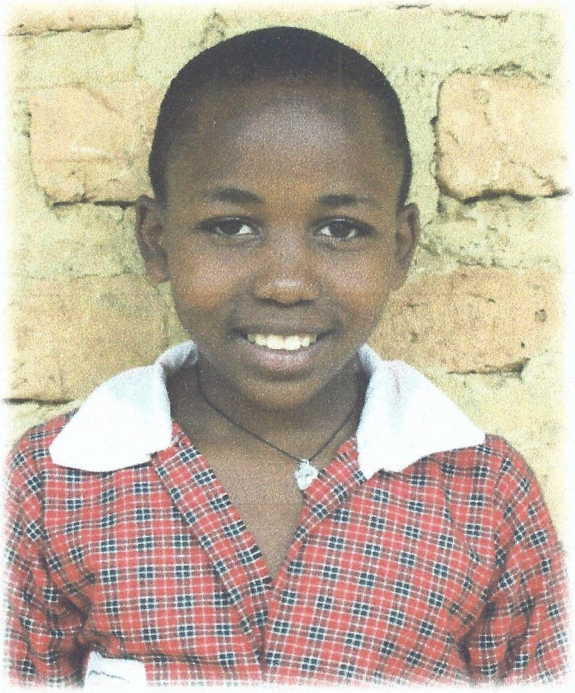
**Charity No. 1115864**
**Company No. 05863107**

# Esuubi Trust

## Hope of a future

*(A charitable company limited by guarantee)*
**Report and Financial Statements**
**For Financial year ended 29th December 2022**

**Charity number: 1115864**
**Company Number: 05863107**



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## Reference & Administrative Information

| | |
|---|---|
| Charity Name: | Esuubi Trust |
| Registered Charity number: | 1115864 |
| Registered Company Number: | 05863107 |
| Registered office and Operational address: | 81 Pashley Road<br>Eastbourne<br>East Sussex<br>BN20 8EA |

**Directors**
Mrs Kate Campion-Smith
Mr Jonathan Campion-Smith
Dr Simon Eyre
Mrs Ann Eyre
Mr Nigel Campion-Smith
Ms Karen Benge
Ms Nathalie Bonney

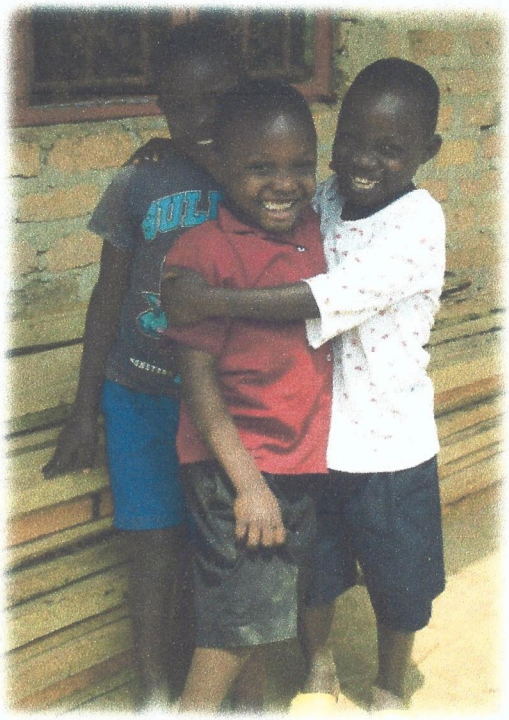
**Accountants & Independent Examiners**
O Olasode BSc MSc MBA IPSM FCCA PhD
Chartered Certified Accountants
TL First Limited
1 Copers Cope Road
Beckenham
Kent
BR3 1NB

**Bankers**
National Westminster Bank Plc, Eastbourne Town Centre Branch, 96 Terminus Road, Eastbourne, BN21 3AA

**Solicitors**
Latham and Watkins, 99 Bishopsgate, London, EC2M 3XF

**Ugandan Committee of NGO: Esuubi the Hope for a Future Mityana**
Head of Operations: Pastor Kisakye Abdul
Headteacher & Secretary: Namagembe Suzan
Committee Member: Kisakye Winnifred
Committee Member: Magala Kenny
Committee Member: Musisi Charles
Esuubi Uganda Mobiliser: Kintu Margaret

## Esuubi Overview



Esuubi means 'hope' in Luganda and the work of Esuubi Trust is aimed at building communities; providing a renewed hope and vision to every individual within that community. Although Uganda has made significant progress in providing education for all primary aged children, progression on to secondary school is still an area needing significant improvement. MoES figures show that only that only 19% of children complete their education to the upper end of secondary school.

Esuubi believes this is unacceptable and every child should have the chance to fulfill their potential. 19% of girls in the country still have no form of formal education despite universally free education at primary level provided by the government (UBOS 2021). Only 17% of the population have access to safe managed water supplies and 85% experience physical or psychological punishment by a caregiver. Esuubi believes this is unacceptable and is aiming to change the life opportunities of the children we help to support.

We have been supporting projects within Mityana on a formal basis since our registration as a charity in 2006, but for much longer in an informal capacity prior to that. Esuubi supports the work of the NGO: Esuubi Hope of a Future Group, a locally registered organisation that runs all the projects in Uganda. Firm foundations for our work have been built through strong working relationships with the key individuals and stakeholders in Mityana. We believe strongly in focusing our impact on one community in order to support and nurture change.

### Our vision is...

***"For every child in Uganda to know the love of a mother, the support of a family and the hope of a future..."***

### Our mission is...

***"To build communities and change lives in Uganda by giving the neediest children a family, a home, an education and the chance of a better life."***

### Our values...

***We believe every child has the right to be loved...***

Love is a force which inspires, empowers, liberates, creates and sustains. Above all, we must provide for the orphans of Uganda a love which enables them to love and care for those around them. In time this will forge an enduring community, which supports its weakest and defends its most vulnerable.

***We believe every child has the right to access water, food, shelter and education...***

Although conditions for many have improved in Uganda it is sadly the most vulnerable who have no access to clean water, safe shelter and an education. We believe that through providing Uganda's needy children with access to water, food, shelter and education, we can help to break the poverty cycle to build a more sustainable future for the whole country.

***We believe in the difference that can be made by improving one life at a time...***
Esuubi believes that by shifting the course of a single life we can impact the lives of many others. At the heart of Esuubi is an understanding that in order to change lives in the future we must grow a generation who have the life skills, education and understanding of how to survive in a changing world.

## 2022: Another Challenging Year

Despite the return of more consistent schooling for the children in the care of the Ugandan NGO, 2022 has had many continuing challenges. Extreme flooding followed by droughts, along with increase in fuel prices and general cost of living, has meant that inflation has sat at around 25% for parts of the year. Medical services, basic necessities and schooling materials have all increased dramatically in price.

Political unrest has continued in some areas of the country, along with outbreaks of Ebola. The Ebola outbreak in Mubende District led to the surrounding areas to Mityana being placed under lock down. As a consequence we have been unable to visit the NGO and the projects we support in Mityana. We have continued our reliance on the Ugandan NGO to communicate what support they need and how progress is unfolding on the ground.



2022 has been a year when the NGO in Uganda has continued to focus on looking after the individual children in their care, and supporting those who have been out of school but living in the local community. This has meant they have used most of the resouces sent to them to feed, clothe and educate the children in their care with little focus on developing projects on the ground. The main exception to this has been a continuation of agricultural projects set up prior to the pandemic.

The Esuubi Café has struggled again this year with no income or tourists to support it. This combined with the continued road closure has meant that there has been no passing trade. There has also been very little local trade due to the general situation in the country. The situation with the café is to be reviewed in February 2023 when trustees from Esuubi are travelling to Mityana for the first time in 3 years. For now, they are maintaining the area and ensuring that those who are employed by the NGO receive their salaries in order to allow them to support themselves and their own families.

We are delighted to report that despite an incredible challenging few years the children in Primary 7 at Ekiwumulo have exceeded expectations with their results for the Primary Level Examinations. 84% of children in Primary 7 at Ekiwumulo achieved a first or second grade, compared to a national average of 58%, showing a huge 26% above average. We would like to congratulate all students who worked so hard to achieve this and the teaching staff who have gone above and beyond to support them.

## Holistic Approach



Ekiwumulo Village has remained the centre for the projects supported by Esuubi, despite having had smaller numbers of children resident as a result of the pandemic. Ekiwumulo has been designed around Esuubi's core values. It remains a strong and viable community, which is truly capable of supporting itself. In keeping with Esuubi's ethos Ekiwumulo is designed as a village community, with local culture and heritage at its very core. There is no orphanage, as such, but rather children are brought up by foster mothers, allowing them to experience the love and care of a family environment.

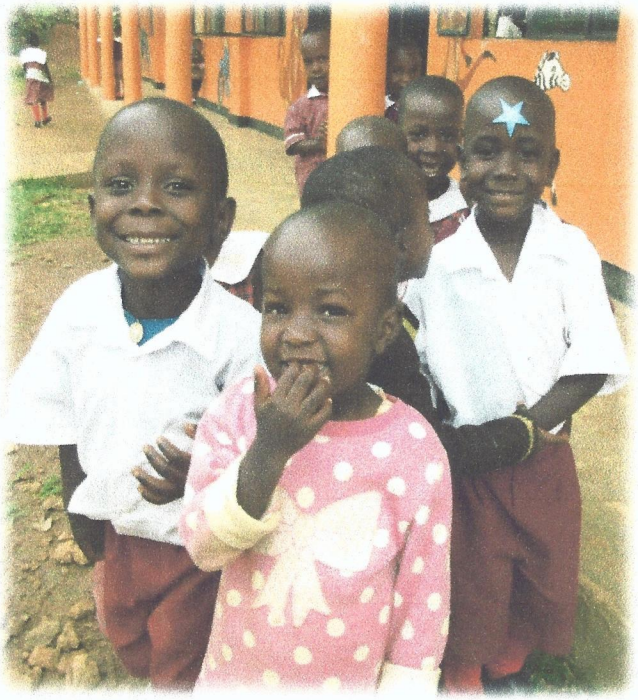
At Ekiwumulo children live within family groups, each with their own house and foster mother caring for them. These "families" have been created to ensure that the orphans receive the love and care so often taken for granted in a family situation. In addition, the mothers are able to teach their children about the values and responsibilities of being a part of the family. As part of this each family group is assigned not only their house to care for, but also tasks in the day to day running of the local community. This includes small scale gardening responsibilities, as well as cleaning and general care for the compound and surrounding area. This allows the children to learn the skills that they would be learning in a traditional Ugandan village.

Health improvement will always be a high priority for Esuubi, and as such the NGO has continued to monitor health and discuss any issues with mothers within the houses. Covid vaccines have been made available to all adults. Secondary aged students and those in further education have been told they can only return to study once they have received the vaccine.

## Sponsorship



Sponsorship of children remains a primary source of income for Esuubi. Esuubi has ended this financial period with a total of 120 children sponsored, 11 teachers sponsored and a further 7 students being supported through further education. 36 of the children supported are in Primary education and a further 67 are in Secondary education. This reflects similar numbers of sponsors to our overall figures from last year, with only a small drop in sponsors. This is an area we continue to look to develop in 2023.



Esuubi's method of sponsorship has always been one of holistic support, and as such the sponsorship money provided goes via the Ugandan NGO to support the whole community at Ekiwumulo. Figures from the end of 2019 compared with those at the start of 2022 are the most accurate we have in relation to who the NGO is supporting within Ekiwumulo. These figures show that under 20% of the children, supported by Esuubi, living at Ekiwumulo currently have sponsors. This leaves over 120 children who are supported from sponsorship funds but do not currently have sponsors. We are in drastic need of more sponsors for these children. This problem is likely to continue as our cohort moves from primary to secondary and more needy children arrive to take their place.

Over the past year the work with our sponsored children and their sponsors has continued to be overseen by the Ugandan NGO director Kisakye Abdul, in conjunction with the teaching staff at Ekiwumulo, and in particular the head teacher Suzan Namagembe.

Esuubi would like to thank all those who sponsor individuals in Uganda for the difference they are making not only to the lives of their sponsored children but also those around them. In particular, we would like to thank the mothers who care for these children day in day out, and the teachers who provide above and beyond what you would see at an average Ugandan Primary School.

## Education & Progress



Ekiwumulo Primary School began 2022 with 14 teachers with all year groups attending for the first time in 2 years. At the start of the year there were over 330 children registered at the Primary school.

Esuubi believes that every child is different, and as such the provision for their education should be unique to that child's needs. Esuubi has therefore continued, via the Ugandan NGO, to support students who have chosen less academic routes within their education. This year saw some students continuing some of their studies in child care, vocational training and tailoring at Ebenlo Vocational Center.

## Structure and Governance

Esuubi Trust was incorporated as a limited company on 30 June 2006 and was later registered on 21 August 2006 as a Charity under the Charities Commission. The company was established under a Memorandum of Association which established the objects and powers of the Charitable Company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10. Further documentation was produced for the members of the Ugandan Committee to agree to sign in order to officially begin their work for the Ugandan NGO and to set out the requirements of their appointed positions.

### Directors/Trustees

The directors of the company are also charity trustees for the purposes of charity law.

### Trustees Induction & Training

All trustees were familiar with the work of Esuubi Trust on applying for trustee positions and as such are aware of the following:

- The obligations of Directors
- The main documents which set out the operational framework for the charity including the Memorandum and Articles
- The current financial position as set out in the latest published accounts
- Objectives and future plans

### Organisational Structure

Esuubi has seven Directors, who aim to meet termly and are responsible for the strategic direction and policy of the charity. A system of delegation is in place for the day-to-day delivery of services and this includes a number of volunteers other than the trustee board. In Uganda, the NGO meets at least once a term and where the need arises in between. There are currently six members of the committee and they are now registered as an NGO independent of Esuubi UK.

## UK Focus & Finance

Over the past year, we have seen an increase in funding as a result of our drive for sponsors early in 2022 and the Christmas appeal for bedding and mattresses at the end of the year. There have also been some opportunities for fundraising that have become possible again in 2022. For example, the cream teas throughout the summer raised money and awareness of what Esuubi is doing in Uganda. Our regular sponsorship scheme has provided the most significant stream of income throughout 2022.

The financial outcome for the period saw net incoming funds of over £77,973. This can be broken down as follows. A total of £44,905 has been raised from regular sponsorship giving schemes (including child sponsorships, those supporting teachers and students in higher education). The proportion of funding this accounts for is slightly lower than in previous years. This is due to the fact that there has been a slight increase in more general fundraising activities this year. The slight increase in income this year has helped us to continue to support the work in Uganda but comes at a time when cost increases are significant, and as such we will need to look to increase this further in 2023.

## Principal Funding Sources

Apart from generating funds through individual sponsors, the principal funding sources for the charity are currently primarily from individual sponsors and small organisations such as churches and societies. We are especially grateful to Guildford Methodist Church, Holy Trinity Beckenham, and St Elisabeth's Eastbourne, who have continued to aid us with supporting the children in Uganda through another very difficult year.

## Investment Policy

Considering the situation that the company is in, and the fairly immediate provision required in Uganda, the directors have decided again this year that they will avoid the use of any form of investment funds. This may be reviewed as and when decided by the Directors.

## Reserves Policy

The directors have examined the charity's requirements for reserves in light of the work they are doing and the main risks to the organisation. It has therefore been established that unrestricted funds held by the charity should be 4 months of the expenditure on sponsor schemes (for both teachers and children), and long-term projects including provision of healthcare and basic necessities at Ekiwumulo Village. This is reflected in our reserves entering 2023. Whilst the income funds amounted to £77,973, a balance of £56,787 remained at the end of 2022 with expenditure totaling £76,011 during the year. This expenditure reflects mainly continued maintenance and basic provision for education, health and well-being of the children, and salaries for those working with the NGO in Uganda.

## Expenses

The cost of general expenses this year was again less than 1%. This has enabled us to continue to maximize the use of money given to the Uganda NGO overseas in supporting orphans and needy children in Uganda. Esuubi will once again aim to keep costs as low as possible over the coming year in order to ensure all money raised for the children of Mityana reaches them.

## Responsibilities of the Directors

Company law requires the Directors to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year.

In preparing those financial statements, the Directors should follow best practice and in so doing:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue on that basis

The Directors are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to

enable them to ensure that the financial statements comply with the Companies Act 2006. The Directors are also responsible for safeguarding any assets of the Company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

## Directors

Directors who for the purpose of charity law are also trustees, who served during the year and up to the date of this report, are set out on page 1.
In accordance with company law, as the company's directors, we certify that:

- So far as we are aware, there is no relevant audit information of which the company's auditors are unaware; and
- As the directors of the company, we have taken all the steps we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charities auditors are aware of that information.

## Accountants & Independent Examiners

O Olasode BSc MSc MBA IPSM FCCA PhD of TL First Limited Chartered Certified Accountants was appointed as the charitable company's Accountants and Independent Examiners during this financial year.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities and in accordance with the provisions in Part 15 of the Companies Act 2006 relating to small entities.

Approved by the Directors on and signed on its behalf by:

K. Campion-Smith

Mrs Kate Campion-Smith (Director)

27/03/23

Date (DD/MM/YY)

## ACCOUNTANTS' AND INDEPENDENT EXAMINER'S REPORT

I report to the trustees on my examination of the accounts of the Esuubi Trust for the year ended 29 December 2022.

### Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of 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

### Independent examiner's statement

I am qualified to undertake the examination by being a qualified member of the Chartered Association of Certified Accountants (ACCA) and Fellow of the Association (FCCA).

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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.

**Dr Olu Olasode FCCA**
**Chartered Certified Accountant**
**TL First Accountants Limited**
**TL First Limited**

**Date:** 29 April 2023

## STATEMENT OF FINANCIAL ACTIVITIES

| | NOTE | UNRESTRICTED FUNDS 2022 £ | RESTRICTED FUNDS 2022 £ | TOTAL FUNDS 2022 £ | TOTAL FUNDS 2021 £ |
|---|---|---|---|---|---|
| **INCOMING RESOURCES** | | | | | |
| Voluntary Income | 2 | 32,287 | 45,686 | 77,973 | 64,496 |
| Investment Income | | - | - | - | - |
| Other Incoming resources | | - | - | - | - |
| Incoming resources from charitable activities | | - | - | - | - |
| **TOTAL INCOMING RESOURCES** | | **32,287** | **45,686** | **77,973** | **64,496** |
| **RESOURCES EXPENDED** | 3 | | | | |
| **Cost of generating funds:** | | | | | |
| Cost of generating voluntary income | | - | - | - | - |
| Cost of goods sold and other costs | | - | - | - | - |
| Investment Management Costs | | - | - | - | - |
| Charitable Activities | | 34,200 | 41,012 | 75,212 | 77,012 |
| Governance Costs | | - | - | - | - |
| | | - | - | - | - |
| **TOTAL RESOURCES EXPENDED** | | **34,200** | **41,012** | **76,012** | **77,012** |
| **NET INCOME/EXPENDITURE FOR THE YEAR BEFORE TRANSFER** | | **(1,913)** | **4,674** | **2,761** | **(12,515)** |
| | | | | | - |
| **Transfers between Funds** | | - | - | - | - |
| **Prior Year Adjustment** | | - | - | | - |
| **Total Funds Brought Forward** | | **3,600** | **49,152** | **52,752** | **65,267** |
| **Total Funds Carried Forward** | | **1,687** | **53,826** | **55,513** | **52,752** |

| BALANCE SHEET | NOTE | 2022 £ | 2021 £ |
|---|---|---|---|
| **Fixed Assets** | | | |
| Tangible Assets | | - | - |
| Investments | | - | - |
| **CURRENT ASSETS** | | | |
| Stock: Items for resale | | - | - |
| Debtors & Prepayments | | - | - |
| Cash & Bank | | 55,513 | 53,552 |
| Creditors: falling due within one year | 4 | - | (800) |
| **NET CURRENT ASSETS** | | **55,513** | **52,752** |
| **NET ASSETS** | | **55,513** | **52,752** |
| **INCOME FUNDS** | | | |
| Restricted | | 53,826 | 49,152 |
| Unrestricted | | 1,687 | 3,600 |
| | | **55,513** | **52,752** |

**The Directors and Trustees have:**

For the year ending 29 December 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

K. Campion-Smith

**Mrs Kate Campion-Smith (Director)**

27/03/23

**Date**

## NOTES TO THE FINANCIAL STATEMENTS – 29 DECEMBER 2022

### 1. ACCOUNTING POLICIES

#### (A) Accounting Convention & Compliance

These accounts have been drawn up on the basis of a going concern and the financial statements prepared under the historical cost convention in accordance with applicable Standards, Financial Reporting Standards and the Charities Acts 1992 & 1993. The statements comply with best practice and reflect the requirements of the revised Statement of Recommended Practice, Accounting and Reporting by Charities (SORP 2005)

#### (B) Recognition of Income and Expenditure

Income and Expenditure are recognised on an accrual basis. Donations are accounted for as received and accrued only when a value can be established before payment is received.

**General Fund**
Revenue grants and other income and expenditure associated with the general operations of the charity and its international projects are dealt with in the General Fund.

**Restricted Fund**
These comprise donations, legacies or other income, the use of which has been specified by the donor.

**Endowment Fund**
There is currently no endowment fund.

## 2. INCOMING RESOURCES

### Voluntary Income

| | UNRESTICTED FUNDS 2022 £ | RESTRICTED FUNDS 2022 £ | TOTAL FUNDS 2022 £ | TOTAL FUNDS 2021 £ |
|---|---|---|---|---|
| **Donations:** | | | | |
| Sponsorship | | 37,300 | 37,300 | 44,806 |
| Porridge Scheme | | 180 | 180 | 165 |
| Teachers | | 4,180 | 4,180 | 4,133 |
| Higher Education | | 3,426 | 3,426 | 4,340 |
| Miscellaneous | 32,287 | - | 32,287 | 10,452 |
| Construction | | 600 | 600 | 600 |
| Cafe | - | - | - | - |
| Expansion | - | - | - | - |
| Alternative Gifts | | - | - | - |
| Other | - | - | - | - |
| | **32,287** | **45,686** | **77,973** | **64,496** |

## 3. RESOURCES EXPENDED

### ANALYSIS OF RESOURCES EXPENDED

| | COST OF GENERATING FUNDS £ | COST OF CHARITABLE ACTIVITIES £ | GOVERNANCE COSTS £ | TOTAL 2022 £ | TOTAL 2021 £ |
|---|---|---|---|---|---|
| **Direct Charitable** | | | | | |
| Sponsorship | - | 29,520 | - | 29,520 | 29,520 |
| Porridge Scheme | - | - | - | - | 180 |
| School & Salaries | - | 11,400 | - | 11,400 | 5,800 |
| Higher Education | - | 7,500 | - | 7,500 | 6,000 |
| Construction Work | - | - | - | - | - |
| Alternative Gift | - | - | - | - | - |
| Expenses (UK) | | 92 | - | 92 | 892 |
| Food, Healthcare and Living costs (Uganda) | | 26,700 | - | 26,700 | 34,620 |
| | - | **75,212** | - | **75,212** | **77,012** |
| **Indirect Costs** | | | | | |
| Accountancy Fees | | | - | - | - |
| | | | - | | - |
| **TOTAL RESOURCES EXPENDED** | | **75,212** | | **75,212** | **77,012** |

## 4. CREDITORS - due within one year

| | 2022 £ | 2021 £ |
|---|---|---|
| Accruals | - | 800 |
| | - | **800** |

**ESUUBI TRUST**

England & Wales - Charity number 1115864

# Accounts

# ESUUBI TRUST

## Financial Accounts
## And Trustees Report
## 29 December 2021

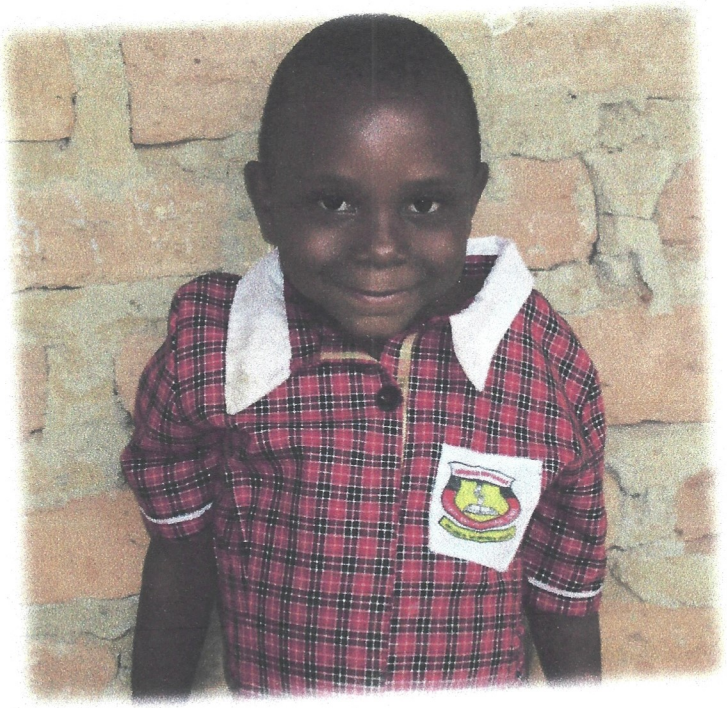
Charity No. 1115864
Company No. 05863107

# Esuubi Trust

## Hope of a future

*(A charitable company limited by guarantee)*
**Report and Financial Statements**
**For Financial year ended 29th December 2021**

**Charity number: 1115864**
**Company Number: 05863107**



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## Reference & Administrative Information

| | |
|---|---|
| Charity Name: | Esuubi Trust |
| Registered Charity number: | 1115864 |
| Registered Company Number: | 05863107 |
| Registered office and Operational address: | 81 Pashley Road<br>Eastbourne<br>East Sussex<br>BN20 8EA |

**Directors**
Mrs Kate Campion-Smith
Mr Jonathan Campion-Smith
Dr Simon Eyre
Mrs Ann Eyre
Mr Nigel Campion-Smith
Ms Karen Benge
Ms Nathalie Bonney

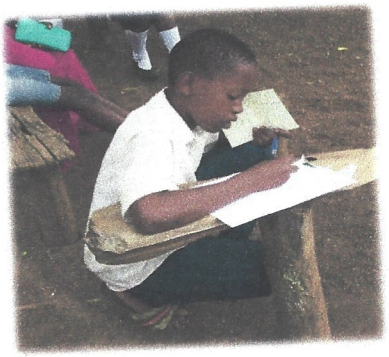
**Accountants & Independent Examiners**
O Olasode BSc MSc MBA IPSM FCCA PhD
Chartered Certified Accountants
TL First Limited
1 Copers Cope Road
Beckenham
Kent
BR3 1NB

**Bankers**
National Westminster Bank Plc, Eastbourne Town Centre Branch, 96 Terminus Road, Eastbourne, BN21 3AA

**Solicitors**
Latham and Watkins, 99 Bishopsgate, London, EC2M 3XF

**Ugandan Committee of NGO: Esuubi the Hope for a Future Mityana**
Head of Operations: Pastor Kisakye Abdul
Headteacher & Secretary: Namagembe Suzan
Committee Member: Kisakye Winnifred
Committee Member: Magala Kenny
Committee Member: Musisi Charles
Esuubi Uganda Mobiliser: Kintu Margaret

## Esuubi Overview



Esuubi means 'hope' in Luganda and the work of Esuubi Trust is aimed at building communities; providing a renewed hope and vision to every individual within that community. Although Uganda has made significant progress in providing education for all primary aged children, progression on to secondary school is still an area needing significant improvement. UNICEF estimate that only 8% of children complete their education to the upper end of secondary school.

Esuubi believes this is unacceptable and every child should have the chance to fulfill their potential. Only 41% of children complete their primary education, let alone fulfill their dreams. Only 17% of the population have access to safe managed water supplies and 85% experience physical or psychological punishment by a caregiver. Esuubi believes this is unacceptable and is aiming to change the life opportunities of the children we help to support.

We have been supporting projects within Mityana on a formal basis since our registration as a charity in 2006, but for much longer in an informal capacity prior to that. Esuubi supports the work of the NGO: Esuubi Hope of a Future Group, a locally registered organisation that runs all the projects in Uganda. Over this time firm foundations for our work have been built through strong working relationships with the key individuals and stakeholders in Mityana. We believe strongly in focusing our impact on one community in order to support and nurture change.

### Our vision is...

***"For every child in Uganda to know the love of a mother, the support of a family and the hope of a future..."***

### Our mission is...

***"To build communities and change lives in Uganda by giving the neediest children a family, a home, an education and the chance of a better life."***

### Our values...

***We believe every child has the right to be loved...***

Love is a force which inspires, empowers, liberates, creates and sustains. Above all, we must provide for the orphans of Uganda a love which enables them to love and care for those around them. In time this will forge an enduring community, which supports its weakest and defends its most vulnerable.

***We believe every child has the right to access water, food, shelter and education...***

Although conditions for many have improved in Uganda it is sadly the most vulnerable who have no access to clean water, safe shelter and an education. We believe that through providing Uganda's needy children with access to water, food, shelter and education, we can help to break the poverty cycle to build a more sustainable future for the whole country.

***We believe in the difference that can be made by improving one life at a time...***

Esuubi believes that by shifting the course of a single life we can impact the lives of many others. At the heart of Esuubi is an understanding that in order to change lives in the future we must grow a generation who have the life skills, education and understanding of how to survive in a changing world.

## 2021: Supporting our children in hard times

Many of the difficulties of 2020 have continued in Uganda throughout 2021. Many children have missed out on nearly 2 years of schooling, with schools and colleges only opening their doors to all classes in early 2022. There was no promotion of classes in the academic year 2020/21 which means that as we enter this year there are no children in Primary 7. However, this has a knock on effect as Senior 1, the first class of secondary, now contains two academic years worth of children, those who passed exams in 2020 and 2021. This happened as those children who missed examinations in November 2020 were able to sit these end of Primary and Secondary Exams in April 2021. For many this required them to undertake a year of learning in only a few months.



Political unrest has continued across the country, with some areas also being affected by ISIS bombings. As a consequence we have been unable to visit the projects we support in Mityana and have had to continue our reliance on the Ugandan NGO to communicate what support they need and how progress is unfolding on the ground.

For Esuubi, 2021 has been a year when the NGO in Uganda has continued to focus on looking after the individual children in their care, and supporting those who have been out of school but living in the local community. This has meant they have used most of the resouces sent to them to feed, clothe and educate (where permitted by the government) the children in their care with little focus on developing projects on the ground.



However, one positive outcome this year has been that in early 2021 the NGO in Uganda was able to sell a proportion of the eucalyptus trees currently growing on their land. They have used the funds to begin work on more sustainable farming projects. With the funds available from this they have started to develop a coffee and banana plantaion. The hope is that within 3 years they should have a coffee crop that can be sold to create a strong in country income for Ekiwumulo. Similarly they hope that they can sell the banana crops commercially to provide funding for food and healthcare.

The Esuubi Café has struggled this year with no income or tourists to support it, combined with a road closure meaning there is no passing trade. There has also been very little local trade due to the general situation in the country. The situation with the café will need to be reviewed as soon as it is possible to travel to Uganda again. For now, they are maintaining the

area and ensuring that those who are employed by the NGO receive their salaries in order to allow them to support themselves and their own families.

Despite the desperate situation during the pandemic, we are delighted to report that 3 of the students the NGO supports completed their A levels in April and are discussing options for their continued education in September 2022. The children also achieved the following O level results – one first grade, two second grades, four third grades and three fourth grades. With regards to Primary 7 results at Ekiwumulo, we are also thrilled that all (bar one child) who sat the examination passed (including those who had received no schooling for this!), with 77% of these achieving a first or second grade.

The lack of schooling has meant that Ekiwumulo have had no choice but to delay plans to further develop extracurricular provision of the arts, as well as further vocational training opportunities. They hope that this may be become possible later in 2022.

## Holistic Approach

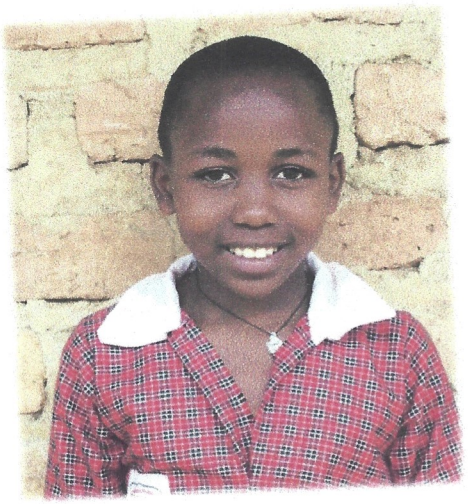


Ekiwumulo Village has remained the centre for the projects supported by Esuubi, despite having had smaller numbers of children resident as a result of the pandemic. Ekiwumulo has been designed around Esuubi's core values. It remains a strong and viable community, which is truly capable of supporting itself. In keeping with Esuubi's ethos Ekiwumulo is designed as a village community, with local culture and heritage at its very core. There is no orphanage, as such, but rather children are brought up by foster mothers, allowing them to experience the love and care of a family environment.

At Ekiwumulo children live within family groups, each with their own house and foster mother caring for them. These "families" have been created to ensure that the orphans receive the love and care so often taken for granted in a family situation. In addition, the mothers are able to teach their children about the values and responsibilities of being a part of the family. As part of this each family group is assigned not only their house to care for, but also tasks in the day to day running of the local community. This includes small scale gardening responsibilities, as well as cleaning and general care for the compound and surrounding area. This allows the children to learn the skills that they would be learning in a traditional Ugandan village.

Health improvement will always be a high priority for support by Esuubi, and as such the NGO has continued to monitor health and discuss any issues with mothers within the houses. Covid vaccines have been made available to all adults, but there has been mixed uptake. Secondary aged students and above have been told they can only return to education once they have received the vaccine. Covid is going to remain an issue in Uganda for some time to come and the NGO will have to ensure that they use their resources wisely to support the children moving into 2022.

## Sponsorship



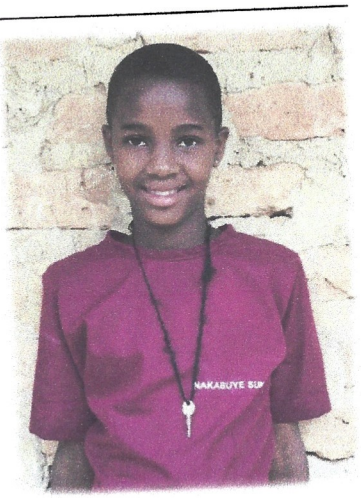
Sponsorship of children remains a primary source of income for Esuubi. Esuubi has ended this financial period with a total of 107 child sponsors, 10 teacher sponsors and a further 17 students being supported through further education. 44 of the children supported are in Primary education and a further 63 are in Secondary education. This reflects generally maintained levels of sponsorship following on from last year despite the continuing difficulties with finances for many people in the UK. This is an area we continue to look to develop in 2022. A drive to get more sponsors around Christmas has helped replace sponsors who were no longer able to support children.

Esuubi's method of sponsorship has always been one of holistic support, and as such the sponsorship money provided goes via the Ugandan NGO to support the whole community at Ekiwumulo. Figures from the end of 2019 compared with those at the start of 2022 are the most accurate we have in relation to who the NGO is supporting within Ekiwumulo. These figures show that under 20% of the children, supported by Esuubi, living at Ekiwumulo currently have sponsors. This leaves over 120 children who are supported from sponsorship funds but do not currently have sponsors. We are in major need of supporters for these children. This problem is likely to continue as our cohort moves from primary to secondary and more needy children arrive to take their place.

Over the past year the work with our sponsored children and their sponsors has continued to be overseen by the Ugandan NGO director Kisakye Abdul, in conjunction with the teaching staff at Ekiwumulo.

Esuubi would like to thank all those who sponsor individuals in Uganda for the difference they are making not only to the lives of their sponsored children but also those around them. In particular, we would like to thank the mothers who care for these children day in day out, and the teachers who provide above and beyond what you would see at an average Ugandan Primary School.

## Education & Progress



Ekiwumulo Primary School began 2021 with 14 teachers but only certain year groups were able to attend. The younger children have only just begun their return to school in 2022. At the start of the year there were over 330 children registered at the Primary school, although many of these were not in attendance due to regulations in relation to lockdowns in Uganda.

Esuubi believes that every child is different, and as such the provision for their education should be unique to that child's needs. Esuubi has therefore continued, via the Ugandan NGO, to support students who have chosen less academic routes within their education. This year saw some students continuing some of their studies in nursery qualifications, animal care training, and tailoring. However, attendance on these courses has been limited due to national lockdowns and some courses will need to be continued in 2022.

## Structure and Governance

Esuubi Trust was incorporated as a limited company on 30 June 2006 and was later registered on 21 August 2006 as a Charity under the Charities Commission. The company was established under a Memorandum of Association which established the objects and powers of the Charitable Company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10. Further documentation was produced for the members of the Ugandan Committee to agree to sign in order to officially begin their employment for the Ugandan NGO and to set out the requirements of their appointed positions.

### Directors/Trustees

The directors of the company are also charity trustees for the purposes of charity law.

### Trustees Induction & Training

All trustees were familiar with the work of Esuubi Trust on applying for trustee positions and as such are aware of the following:

- The obligations of Directors
- The main documents which set out the operational framework for the charity including the Memorandum and Articles
- The current financial position as set out in the latest published accounts
- Objectives and future plans

### Organisational Structure

Esuubi has seven Directors, who aim to meet termly and are responsible for the strategic direction and policy of the charity. A system of delegation is in place for the day-to-day delivery of services and this includes a number of volunteers other than the trustee board. In Uganda, the NGO meets at least once a term and where the need arises in between. There are currently six members of the committee and they are now registered as an NGO independent of Esuubi UK.

## UK Focus & Finance

Over the past year, we have seen some decrease in funding as a result of some of our regular donors no longer being able to give in the way they did. We also have had little opportunity to have major fundraising drives throughout the year, and have not been raising money for anything outside of day-to-day support of the children in our care. Our regular sponsorship scheme has provided the most significant stream of income throughout 2021.

The financial outcome for the period saw net incoming funds of over £64,496. This can be broken down with £53,278 coming from regular sponsorship giving schemes (including child sponsorships, those supporting teachers and students in higher education). This proportion of funding is significantly higher than in previous years due to a drop in income from general fundraising and a focus on trying to get more long-term supporters. The drop in income experienced this year is a situation represented across the country with fewer people giving to charity, and reflects limited opportunities for trustees to run voluntary fundraising initiatives.

### Principal Funding Sources

Apart from generating funds through individual sponsors, the principal funding sources for the charity are currently primarily from individual sponsors and small organisations such as churches and societies. We are especially grateful to Guildford Methodist Church, Holy Trinity Beckenham, and St Elisabeth's Eastbourne, who have continued to aid us with supporting the children in Uganda through another very difficult year.

### Investment Policy

Considering the situation that the company is in, and the fairly immediate provision required in Uganda, the directors have decided again this year that they will avoid the use of any form of investment funds. This may be reviewed as and when decided by the Directors.

### Reserves Policy

The directors have examined the charity's requirements for reserves in light of the work they are doing and the main risks to the organisation. It has therefore been established that unrestricted funds held by the charity should be 4 months of the expenditure on sponsor schemes (for both teachers and children), and long-term projects including provision of healthcare and basic necessities at Ekiwumulo Village. This is reflected in our reserves entering 2022. Whilst the income funds amounted to £64,496, a balance of £55,717 remained at the end of 2021 with expenditure totaling £77,011 during the year. This expenditure reflects mainly continued maintenance and basic provision for education, health and well-being of the children, and salaries for those working with Esuubi Uganda.

### Expenses

The cost of general expenses this year was again less than 1%. This has enabled us to continue to maximize the use of money given to the Uganda NGO overseas in supporting orphans and needy children in Uganda. Esuubi will once again aim to keep costs as low as possible over the coming year in order to ensure all money raised for the children of Mityana reaches them

## Responsibilities of the Directors

Company law requires the Directors to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year.

In preparing those financial statements, the Directors should follow best practice and in so doing:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue on that basis

The Directors are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Directors are also responsible for safeguarding any assets of the Company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

## Directors

Directors who for the purpose of charity law are also trustees, who served during the year and up to the date of this report, are set out on page 1.
In accordance with company law, as the company's directors, we certify that:

- So far as we are aware, there is no relevant audit information of which the company's auditors are unaware; and
- As the directors of the company we have taken all the steps we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charities auditors are aware of that information.

## Accountants & Independent Examiners

O Olasode BSc MSc MBA IPSM FCCA PhD of TL First Limited Chartered Certified Accountants was appointed as the charitable company's Accountants and Independent Examiners during this financial year.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities and in accordance with the provisions in Part 15 of the Companies Act 2006 relating to small entities.

Approved by the Directors on and signed on its behalf by:

K. Campion-Smith

Mrs Kate Campion-Smith (Director)

03/07/22

Date (DD/MM/YY)

## ACCOUNTANTS' AND INDEPENDENT EXAMINER'S REPORT

I report to the trustees on my examination of the accounts of the Esuubi Trust for the year ended 29 December 2021.

### Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of 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

### Independent examiner's statement

I am qualified to undertake the examination by being a qualified member of the Chartered Association of Certified Accountants (ACCA) and Fellow of the Association (FCCA).

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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.

**Dr Olu Olasode FCCA**
**Chartered Certified Accountant**
**TL First Accountants Limited**
**TL First Limited**

**Date:** 18 July 2022

## STATEMENT OF FINANCIAL ACTIVITIES

| | NOTE | UNRESTRICTED FUNDS 2021 £ | RESTRICTED FUNDS 2021 £ | TOTAL FUNDS 2021 £ | TOTAL FUNDS 2020 £ |
|---|---|---|---|---|---|
| **INCOMING RESOURCES** | | | | | |
| Voluntary Income | 2 | 10,452 | 54,044 | 64,496 | 75,553 |
| Investment Income | | - | - | - | - |
| Other Incoming resources | | - | - | - | - |
| Incoming resources from charitable activities | | - | - | - | - |
| **TOTAL INCOMING RESOURCES** | | **10,452** | **54,044** | **64,496** | **75,553** |
| **RESOURCES EXPENDED** | 3 | | | | |
| **Cost of generating funds:** | | | | | |
| Cost of generating voluntary income | | - | - | - | - |
| Cost of goods sold and other costs | | - | - | - | - |
| Investment Management Costs | | - | - | - | - |
| Charitable Activities | | 34,620 | 42,392 | 77,012 | 84,520 |
| Governance Costs | | - | - | - | - |
| **TOTAL RESOURCES EXPENDED** | | **34,620** | **42,392** | **77,012** | **84,520** |
| **NET INCOME/EXPENDITURE FOR THE YEAR BEFORE TRANSFER** | | **(24,168)** | **11,653** | **(12,515)** | **(8,967)** |
| **Transfers between Funds** | | - | - | - | - |
| **Prior Year Adjustment** | | | | - | - |
| **Total Funds Brought Forward** | | **27,768** | **37,499** | **65,267** | **74,233** |
| **Total Funds Carried Forward** | | **3,600** | **49,152** | **52,752** | **65,267** |

| BALANCE SHEET | NOTE | 2021 £ | 2020 £ |
|---|---|---|---|
| **Fixed Assets** | | - | - |
| Tangible Assets | | - | - |
| Investments | | | |
| **CURRENT ASSETS** | | - | - |
| Stock: Items for resale | | - | - |
| Debtors & Prepayments | | 53,552 | 66,067 |
| Cash & Bank | | | |
| Creditors: falling due within one year | 4 | (800) | (800) |
| **NET CURRENT ASSETS** | | **52,752** | **65,267** |
| **NET ASSETS** | | **52,752** | **65,267** |
| **INCOME FUNDS** | | 49,152 | 37,499 |
| Restricted | | 3,600 | 27,768 |
| Unrestricted | | **52,752** | **65,267** |

**The Directors and Trustees have:**

For the year ending 29 December 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

K. Campion-Smith
.....
**Mrs Kate Campion-Smith (Director)**

03/07/22
.....
**Date**

## NOTES TO THE FINANCIAL STATEMENTS – 29 DECEMBER 2021

### 1. ACCOUNTING POLICIES

#### (A) Accounting Convention & Compliance

**1.1. Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS 102.

**1.2. Going Concern**

The charity is a going concern and the accounts have been prepared on a going concern basis.

**1.3. Change of accounting policy**

There is no change of accounting policy during the period.

**1.4. Changes to accounting estimates**

There is no change to accounting estimates during the period

**1.5. Material prior year adjustments**

There are no material prior year adjustments during the period.

#### (B) Recognition of Income and Expenditure

Income and Expenditure are recognised on an accrual basis. Donations are accounted for as received and accrued only when a value can be established before payment is received.

**General Fund**
Revenue grants and other income and expenditure associated with the general operations of the charity and its international projects are dealt with in the General Fund.

**Restricted Fund**
These comprise donations, legacies or other income, the use of which has been specified by the donor.

**Endowment Fund**
There is currently no endowment fund

## 2. INCOMING RESOURCES

**Voluntary Income**

| | UNRESTICTED FUNDS 2021 £ | RESTRICTED FUNDS 2021 £ | TOTAL FUNDS 2021 £ | TOTAL FUNDS 2020 £ |
|---|---|---|---|---|
| **Donations:** | | | | |
| Sponsorship | | 44,806 | 44,806 | 30,845 |
| Porridge Scheme | | 165 | 165 | 165 |
| Teachers | | 4,133 | 4,133 | 4,619 |
| Higher Education | | 4,340 | 4,340 | 5,325 |
| Miscellaneous | 10,452 | - | 10,452 | 33,652 |
| Construction | | 600 | 600 | 600 |
| Cafe | - | - | - | - |
| Expansion | - | - | - | - |
| Alternative Gifts | | - | - | 348 |
| Other | - | - | - | - |
| | **10,452** | **54,044** | **64,496** | **75,553** |

## 3. RESOURCES EXPENDED

### ANALYSIS OF RESOURCES EXPENDED

| | COST OF GENERATING FUNDS £ | COST OF CHARITABLE ACTIVITIES £ | GOVERNANCE COSTS £ | TOTAL 2021 £ | TOTAL 2020 £ |
|---|---|---|---|---|---|
| **Direct Charitable** | | | | | |
| Sponsorship | - | 29,520 | - | 29,520 | 29,520 |
| Porridge Scheme | - | 180 | - | 180 | 175 |
| School & Salaries | - | 5,800 | - | 5,800 | 4,544 |
| Higher Education | - | 6,000 | - | 6,000 | 2,935 |
| Construction Work | - | - | - | - | 6,500 |
| Alternative Gift | - | - | - | - | - |
| Expenses (UK) | | 892 | - | 892 | - |
| Food, Healthcare and Living costs (Uganda) | - | 34,620 | - | 34,620 | 40,846 |
| | **-** | **77,012** | - | **77,012** | **84,520** |
| **Indirect Costs** | | | | | |
| Accountancy Fees | | | - | - | - |
| | | | - | | - |
| **TOTAL RESOURCES EXPENDED** | | **77,012** | - | **77,012** | **84,520** |

## 4. CREDITORS - due within one year

| | 2021 £ | 2020 £ |
|---|---|---|
| Accruals | 800 | 800 |
| | **800** | **800** |

No remuneration was paid to trustees in the year

**ESUUBI TRUST**

England & Wales - Charity number 1115864

# Accounts

# ESUUBI TRUST

**Financial Accounts**
**And Trustees Report**
**29 December 2020**

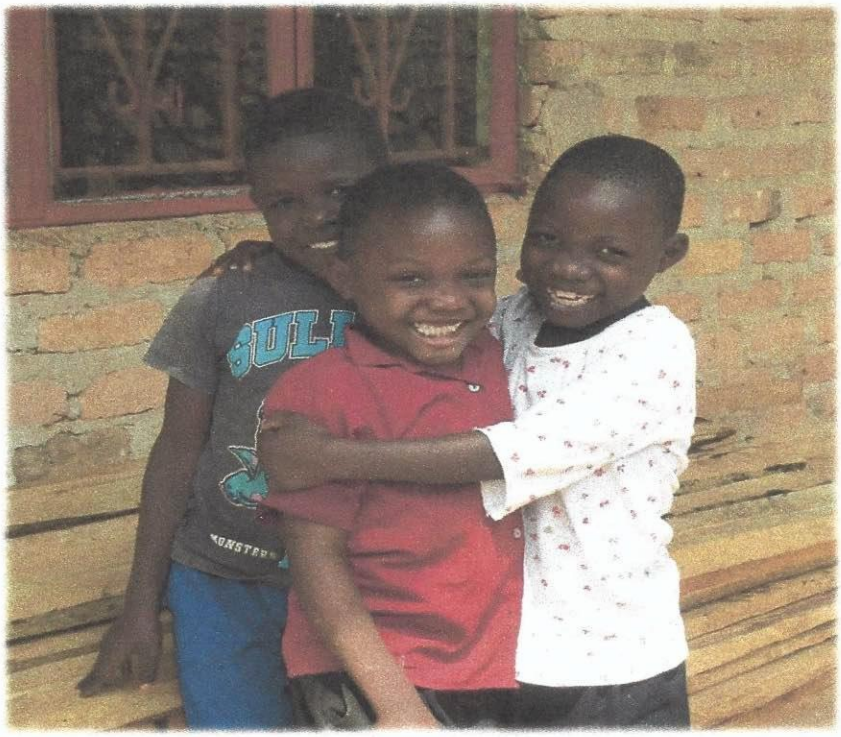
**Charity No. 1115864**
**Company No. 05863107**

# Esuubi Trust

## Hope of a future

*(A charitable company limited by guarantee)*
**Report and Financial Statements**
**For Financial year ended 29th December 2020**

**Charity number: 1115864**
**Company Number: 05863107**



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## Reference & Administrative Information

| | |
|---|---|
| Charity Name: | Esuubi Trust |
| Registered Charity number: | 1115864 |
| Registered Company Number: | 05863107 |
| Registered office and Operational address: | 81 Pashley Road<br>Eastbourne<br>East Sussex<br>BN20 8EA |

**Directors**
Mrs Kate Campion-Smith
Mr Jonathan Campion-Smith
Dr Simon Eyre

**Additional Trustees**
Mrs Ann Eyre (Treasurer)
Mr Nigel Campion-Smith
Ms Karen Benge
Ms Nathalie Bonney

**Accountants & Independent Examiners**
O Olasode BSc MSc MBA IPSM FCCA PhD
Chartered Certified Accountants
TL First Limited
1 Copers Cope Road
Beckenham
Kent
BR3 1NB

**Bankers**
National Westminster Bank Plc, Eastbourne Town Centre Branch, 96 Terminus Road, Eastbourne, BN21 3AA

**Solicitors**
Latham and Watkins, 99 Bishopsgate, Eleventh Floor, London, EC2M 3XF

**Ugandan Committee**
Head of Operations: Pastor Kisakye Abdul
Headteacher & Secretary: Namagembe Suzan
Committee Member: Kisakye Winnifred
Committee Member: Magala Kenny
Committee Member: Musisi Charles
Esuubi Uganda Mobiliser: Kintu Margaret

## Esuubi Overview

Esuubi means 'hope' in Luganda and the work of Esuubi Trust is aimed at building communities; providing a renewed hope and vision to every individual within that community. Although Uganda has made significant progress in providing education for all primary aged children, early drop out and violence are major issues across the country in many schools. UNICEF estimate that only 24% of children enroll into secondary education.



Esuubi believes this is unacceptable and every child should have the chance to fulfill their potential. UNICEF also found that over 50% of children are considered to be born into vulnerable situations in relation to their right to be protected. Child labour and child marriage are still common place. Esuubi wants to change this and give our children a chance to reach adulthood free from these burdens.

We have been working in Mityana on a formal basis since our registration as a charity in 2006, but for much longer in an informal capacity prior to that. Over this time firm foundations for our work have been built through strong working relationships with the key individuals and stakeholders in Mityana. We believe strongly in focusing our impact on one community in order to support and nurture change.

### Our vision is...

***"For every child in Uganda to know the love of a mother, the support of a family and the hope of a future..."***

### Our mission is...

***"To build communities and change lives in Uganda by giving the neediest children a family, a home, an education and the chance of a better life."***

### Our values...

***We believe every child has the right to be loved...***

Love is a force which inspires, empowers, liberates, creates and sustains. Above all, we must provide for the orphans of Uganda a love which enables them to love and care for those around them. In time this will forge an enduring community, which supports its weakest and defends its most vulnerable.

***We believe every child has the right to access water, food, shelter and education...***

According to the UNICEF, nearly 70% of Ugandans have access to "safe drinking water". Sadly, it is the most vulnerable who have no access. We believe that through providing Uganda's needy children with access to water, food, shelter and education, we can help to break the poverty cycle to build a more sustainable future for the whole country.

***We believe in the difference that can be made by improving one life at a time...***

Esuubi believes that by shifting the course of a single life we can impact the lives of many others. At the heart of Esuubi is an understanding that in order to change lives in the future we must grow a generation who have the life skills, education and understanding of how to survive in a changing world.

## 2020: A Journey to be continued...



This year has been difficult for everyone as a result of Covid-19 with Uganda being affected perhaps more than many ountries. The chaos caused by National Lockdowns, food shortages and spiralling inflation has been additionally made worse because of violence in the lead up to the General Election in mid-January 2021. This has meant that progress in terms of developing our projects has proved very difficult. We have been unable to visit any of the work in person due to the ongoing difficulties and dangers involved in travelling to Uganda. We have been relying on communications from our Ugandan team to keep us informed of the situation, in order to enable us to best support their needs.

During May, as a result of feedback from our Ugandan team, we began a fundraising campaign to raise £10,000 to provide basic needs for the children in our care in Mityana, as well as local families in desperate need of help. Rising prices and no support for those ordered not to work meant the situation was desperate for many. Through the generosity of our supporters this target was achieved and allowed us to continue to feed and support all our children throughout the rest of the year. This included those who had returned home to relatives as well as those who stayed at Ekiwumulo.

In November schools opened again for examination years only in the hope that the children would be better prepared to complete national exams. The government currently intends for all schools to reopen all year groups at the end of January 2021 but it currently remains uncertain as to whether this can be achieved. Given the new variants of the virus and the additional complications this causes it seems unlikely that this plan will remain in place for long.

As a result of this situation very few new developments have been possible at Ekiwumulo. There is still a need to complete the fencing around the site in order to improve security. Agricultural projects have had to remain as they are at present without further developments. The cattle and goats remain providing vital nutrition for the children. There are also a small range of vegetables being grown where possible to improve the diets of the children.



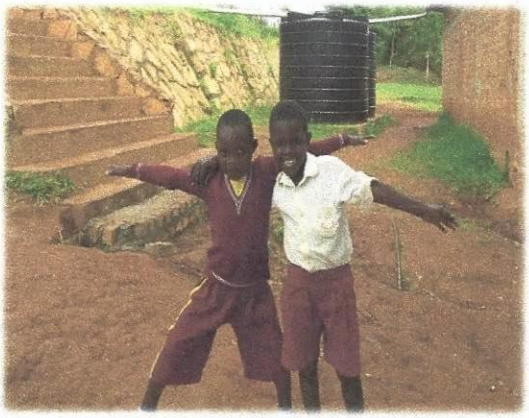
The sale of our eucalyptus trees, although scheduled to take place in March 2020, has had to be postponed. This will be resumed as soon as possible and we look forward to the sale of the trees which will help to provide significantly towards in country sustainability either later in 2021 or moving into 2022.

Esuubi Café has struggled this year with little income or tourists available to support it. There has been some local trade but this has been very limited due to the desperate financial situations of many resulting from national lockdowns. It has continued to provide a number of sources of employment to those who need it at such a difficult time. We will continue to review the situation in relation to this project and will consider whether it is still viable when we begin to come out the other side of the coronavirus pandemic.

At the start of 2020 Ekiwumulo Primary School began their term well looking forward to the continued improvement of learning for all children. However, in May schools were closed suddenly with little notice and it has been difficult to continue to support children outside of the school in terms of education. As such, we have no grades to report for this year but hope that next year there will be new opportunities for the children and the staff will do all they can to support the children in catching up on their learning.

This lack of schooling meant that we had no choice but to delay plans for further developing extracurricular provision of the arts, as well as further vocational training opportunities. We hope that this may be become possible later in 2021 or in early 2022.

## Holistic Approach



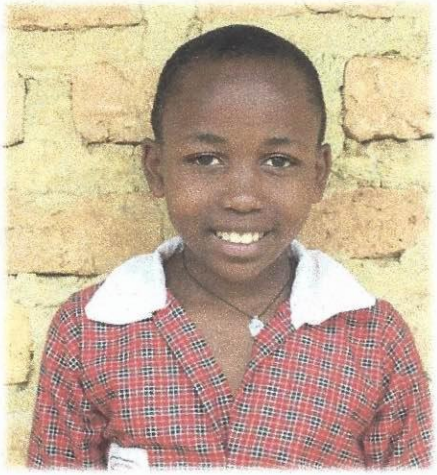
Ekiwumulo Village has remained the centre of Esuubi's work despite having had smaller numbers of children resident than in previous years. It has been designed around Esuubi's core values. It remains a strong and viable community, which is truly capable of supporting itself. In keeping with Esuubi's ethos we have designed Ekiwumulo as a village community, with local culture and heritage at its very core. There is no orphanage, as such, but rather children are brought up by foster mothers, allowing them to experience the love and care of a family environment.

At Ekiwumulo children live within family groups, each with their own house and foster mother caring for them. These "families" have been created to ensure that the orphans receive the love and care so often taken for granted in a family situation. In addition, the mothers are able to teach their children about the values and responsibilities of being a part of the family. As part of this each family group is assigned not only their house to care for, but also tasks in the day to day running of the local community. This includes small scale gardening responsibilities, as well as cleaning and general care for the compound and surrounding area. This allows the children to learn the skills that they would be learning in a traditional Ugandan village.

Health improvement will always be a high priority for Esuubi, and as such we have continued to monitor health and discuss any issues with mothers within the houses. Last year we were made aware of a national issue that a significant number of children were reaching age two without having received appropriate immunisations. UNICEF estimate that children appropriately vaccinated by this age was as low as 40% of children. At the end of 2019 we raised funds to vaccinate all children in our care against Hepatitis B and although this had begun before the coronavirus pandemic spread, it is yet to be checked and completed. This will resume in 2021 as soon as it is possible to do so.

Malaria, pneumonia, diarrhea and HIV infections account for 70% of deaths in under 5's and it is these killers we aim to protect our children against. Sadly, some children still come to us as HIV positive and those who do receive support from the local Mityana Mildmay Clinic. They are provided here with antiretroviral drug treatment and counselling.

## Sponsorship



Sponsorship of children is a primary source of income for Esuubi, and this year was no different. Esuubi has ended this financial period with a total of 110 child sponsors, 12 teacher sponsors and a further 15 students being supported through further education. 43 of the children supported are in Primary education and a further 67 are in Secondary education. This reflects generally maintained levels of sponsorship following on from last year despite the death of a few sponsors and some having to discontinue their sponsorship due to the current financial situation. This is an area we continue to look to develop in 2021.

Esuubi's method of sponsorship has always been one of holistic support, and as such the sponsorship money provided goes to support the whole community at Ekiwumulo. Figures from the end of last year and moving into 2020 are the most accurate we have in relation to who we are supporting within Ekiwumulo. These figures show that around one third of the children living at Ekiwumulo currently have sponsors. This leaves over 90 children who are supported from sponsorship funds but do not currently have sponsors. We are in major need of supporters for these children. This problem is likely to continue as our cohort moves from primary to secondary and more needy children arrive to take their place.

Over the past year the work with our sponsored children and their sponsors has continued to be overseen by our director Kisakye Abdul, in conjunction with the teaching staff at Ekiwumulo.

Esuubi would like to thank all those who sponsor individuals in Uganda for the difference they are making not only to the lives of their sponsored children but also those around them. In particular, we would like to thank the mothers who care for these children day in day out, and the teachers who provide above and beyond what you would see at an average Ugandan Primary School.

## Education & Progress



Ekiwumulo Primary School began this year with 14 teachers but as a result of the coronavirus pandemic was forced to close in early May. The school reopened to examination year groups in November. At the start of the year there was over 330 children of infant and primary age being educated on site.

Esuubi believes that every child is different, and as such the provision for their education should be unique to that child's needs. Esuubi has therefore continued to support students who have chosen less academic routes within their education. This year saw some students continuing some of their studies this year in nursery qualifications, animal care training, and tailoring.

## Structure and Governance

Esuubi Trust was incorporated as a limited company on 30 June 2006 and was later registered on 21 August 2006 as a Charity under the Charities Commission. The company was established under a Memorandum of Association which established the objects and powers of the Charitable Company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10. Further documentation was produced for the members of the Ugandan Committee to agree to sign in order to officially begin their employment under Esuubi Trust and to set out the requirements of their appointed positions.

### Recruitment & Appointment of Management Committee

The directors of the company are also charity trustees for the purposes of charity law, and under the company's Articles are known as members of the Management Committee. Under the requirements of the memorandum and Articles of Association the members of the Management Committee are elected to serve until they resign or their membership is terminated by resolution of the Directors.

### Trustees Induction & Training

All trustees were familiar with the work of Esuubi Trust on applying for membership and as such are aware of the following:

- The obligations of Management Committee Members
- The main documents which set out the operational framework for the charity including the Memorandum and Articles
- The current financial position as set out in the latest published accounts
- Objectives and future plans

### Organisational Structure

Esuubi has three Directors, who aim to meet termly with other trustee members, and are responsible for the strategic direction and policy of the charity. A system of delegation is in place for the day-to-day delivery of services and this includes a number of volunteers other than the management committee and trustee board. In Uganda, the committee meets at least once a term and where the need arises in between. There are currently six members of the committee and they are now registered as an NGO independent of Esuubi UK.

## UK Focus & Finance

Over the past year, despite the difficulties that the coronavirus pandemic has caused, we have maintained a steady income, with only a minor decrease in our income in relation to last year's funding. Our regular sponsorship scheme has provided the most significant stream of income.

The financial outcome for the period saw a net gain in funds of over £75,553. This can be broken down with £40,933 coming from regular sponsorship giving schemes (including child sponsorships, those supporting teachers and students in higher education). This proportion of funding is marginally higher than in previous years due to a drop in income from general fundraising. This is a situation represented across the country with fewer people giving to charity, and reflects limited opportunities for trustees to run voluntary fundraising initiatives.

## Principal Funding Sources

Aside from generating funds through individual sponsors, the principal funding sources for the charity are currently by way of individual donations primarily from individual sponsors and small organisations such as churches and societies. We are especially grateful to St Peter and St Paul's Church Saltwood, Guildford Methodist Church, Holy Trinity Beckenham, and St Elisabeth's Eastbourne, who have continued to aid us with supporting the children in Uganda through a very difficult year.

## Investment Policy

Considering the situation that the Charitable Trust is in, and the fairly immediate provision required in Uganda, the Management Committee has decided again this year that they will avoid the use of any form of investment funds. This may be reviewed as and when decided by the Directors.

## Reserves Policy

The Management Committee has examined the charity's requirements for reserves in light of the work they are doing and the main risks to the organisation. It has therefore been established that unrestricted funds held by the charity should be 4 months of the expenditure on sponsor schemes (for both teachers and children), and long-term projects including provision of healthcare and basic necessities at both Ekiwumulo Village. This is reflected in our reserves entering 2021. Whilst the income funds stand at £75,533, a balance of £67,341 remains at the end of this financial period with expenditure totaling £84,519 during the year. This expenditure reflects mainly continued maintenance and basic provisions for education, health and well being of the children, and salaries for those working with us.

## Expenses

The cost of general expenses this year was again less than 1%. This has enabled us to continue to maximize the use of money given to Esuubi overseas in supporting orphans and needy children in Uganda. We will once again aim to keep costs as low as possible over the coming year in order to ensure all money raised for the children of Mityana reaches them.

## Responsibilities of the Directors

Company law requires the Directors to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year.
In preparing those financial statements, the Directors should follow best practice and in so doing:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue on that basis

The Directors are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Charities Act 2006. The Directors are also responsible for safeguarding any assets of the Charitable Company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

## Directors

Directors who for the purpose of charity law are also trustees, who served during the year and up to the date of this report, are set out on page 1.

In accordance with company law, as the company's directors, we certify that:

- So far as we are aware, there is no relevant audit information of which the company's auditors are unaware; and
- As the directors of the company we have taken all the steps we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charities auditors are aware of that information.

## Accountants & Independent Examiners

O Olasode BSc MSc MBA IPSM FCCA PhD of TL First Limited Chartered Certified Accountants was appointed as the charitable company's Accountants and Independent Examiners during this financial year.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities and in accordance with the provisions in Part 15 of the Charities Act 2006 relating to small entities.

Approved by the Directors on and signed on its behalf by:

K. Campion-Smith

.....

Mrs Kate Campion-Smith (Director)

10/06/21

.....

Date (DD/MM/YY)

## INDEPENDENT EXAMINER'S REPORT

I report to the trustees on my examination of the accounts of Esuubi Trust (the Trust) for the year ended 29 December 2020.

### Responsibilities and basis of report

As the charity's trustees (and directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of 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.

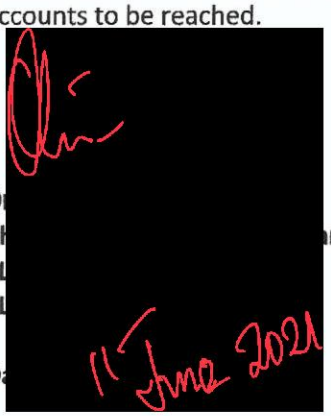
### Independent examiner's statement

I am qualified to undertake the examination by being a qualified member of the Chartered Association of Certified Accountants (ACCA) and Fellow of the Association (FCCA).

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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.




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**STATEMENT OF FINANCIAL ACTIVITIES**

| | NOTE | UNRESTRICTED FUNDS 2020 £ | RESTRICTED FUNDS 2020 £ | TOTAL FUNDS 2020 £ | TOTAL FUNDS 2019 £ |
|---|---|---|---|---|---|
| **INCOMING RESOURCES** | | | | | |
| Voluntary Income | 3 | 33,651 | 41,902 | 75,553 | 78,400 |
| Investment Income | | - | - | - | - |
| Other Incoming resources | | - | - | - | - |
| Incoming resources from charitable activities | | - | - | - | - |
| **TOTAL INCOMING RESOURCES** | | **33,651** | **41,902** | **75,553** | **78,400** |
| **RESOURCES EXPENDED** | 4 | | | | |
| **Cost of generating funds:** | | | | | |
| Charitable Activities | | | 83,620 | | 103,117 |
| Cost of Fund Raising | | - | - | - | - |
| Governance Costs | | 800 | - | - | - |
| Cost of Sales and Other costs | | 100 | - | - | - |
| **TOTAL RESOURCES EXPENDED** | | **900** | **83,620** | **84,520** | **103,117** |
| **NET INCOME/EXPENDITURE BEFORE TRANSFER** | | **32,751** | **(41,718)** | **(8,967)** | **(24,717)** |
| Gains on revaluation of assets | | | | | |
| Transfers between Funds | | | | - | - |
| Prior Year Adjustment | | 1,275 | - | | |
| **Total Funds Brought Forward** | | **34,962** | **39,271** | **74,233** | **98,949** |
| **Total Funds Carried Forward** | | **68,988** | **(2,447)** | **66,541** | **74,233** |

| BALANCE SHEET | NOTE | 2020 £ | 2019 £ |
|---|---|---|---|
| **Fixed Assets** | | | |
| Tangible Assets | | - | - |
| Investments | | - | - |
| **CURRENT ASSETS** | | | |
| Stock: Items for resale | | - | - |
| Debtors & Prepayments | | - | - |
| Cash & Bank | | 67,341 | 75,033 |
| Creditors: falling due within one year | 5 | (800) | (800) |
| **NET CURRENT ASSETS** | | **66,541** | **74,233** |
| **NET ASSETS** | | **66,541** | **74,233** |
| **FUNDS OF THE CHARITY** | | | |
| Restricted | | (2,447) | 39,271 |
| Unrestricted | | 68,988 | 34,962 |
| | | **66,541** | **74,233** |

**The Directors and Trustees have:**

For the year ending 29 December 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities;

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

K. Campion Smith

**Mrs Kate Campion-Smith (Director)**

10/06/21

**Date**

## NOTES TO THE FINANCIAL STATEMENTS – 29 DECEMBER 2020

### 1. BASIS OF PREPARATION

#### 1.1. Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

#### 1.2. Going Concern

The charity is a going concern and the accounts have been prepared on a going concern basis.

#### 1.3. Change of accounting policy

There is no change of accounting policy during the period.

#### 1.4. Changes to accounting estimates

There is no change to accounting estimates during the period

#### 1.5. Material prior year adjustments

There are no material prior year adjustments during the period.

### 2. ACCOUNTING POLICIES

#### 2.1. Income

**Recognition of income**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

**Offsetting**

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

| | |
|---|---|
| **Grants and donations** | Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).<br>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). |
| **Legacies** | Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met. |
| **Government grants** | The charity has received government grants in the reporting period |
| **Tax reclaims on donations and gifts** | Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise. |
| **Contractual income and performance related grants** | This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions. |
| **Donated goods** | Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.<br><br>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.<br>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.<br>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.<br><br>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable. |
| **Donated services and facilities** | Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. |

| | |
|---|---|
| | Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA. |
| **Support costs** | The charity has incurred expenditure on support costs. |
| **Volunteer help** | The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report. |
| **Income from interest, royalties and dividends** | This is included in the accounts when receipt is probable and the amount receivable can be measured reliably. |
| **Income from membership subscriptions** | Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.<br>Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities. |
| **Settlement of insurance claims** | Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA. |
| **Investment gains and losses** | This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year. |

## 2.2. Expenditure and Liabilities

| | |
|---|---|
| **Liability recognition** | Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty. |
| **Governance and support costs** | Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.<br>Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage. |
| **Grants with performance conditions** | Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output. |
| **Grants payable without performance conditions** | Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised. |

| | |
|---|---|
| **Redundancy cost** | The charity made no redundancy payments during the reporting period. |
| **Deferred income** | No material item of deferred income has been included in the accounts. |
| **Creditors** | The charity has creditors which are measured at settlement amounts less any trade discounts |
| **Provisions for liabilities** | A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date |
| **Basic financial instruments** | The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP. |

**2.3. Expenditure and Liabilities**

| | |
|---|---|
| **Tangible fixed assets for use by charity** | These are capitalised if they can be used for more than one year, and cost at least<br>They are valued at cost.<br>The depreciation rates and methods used are disclosed in note 9.2. |
| **Intangible fixed assets** | The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5<br>They are valued at cost. |
| **Heritage assets** | The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.<br>They are valued at cost. |
| **Investments** | Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.<br>Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments. |

**Stocks and work in progress**

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

**Debtors**

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

**Current asset investments**

The charity has has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

They are valued at fair value except where they qualify as basic financial instruments.

## 3. INCOMING RESOURCES

### Voluntary Income

| | UNRESTICTED FUNDS 2020 £ | RESTRICTED FUNDS 2020 £ | TOTAL FUNDS 2020 £ | TOTAL FUNDS 2019 £ |
|---|---|---|---|---|
| **Donations:** | | | | |
| Sponsorship | | 30,845 | 30,845 | 29,902 |
| Porridge Scheme | | 165 | 165 | 180 |
| Teachers | | 4,619 | 4,619 | 4,293 |
| Higher Education | | 5,325 | 5,325 | 2,575 |
| Miscellaneous | 33,651 | | 33,651 | 40,840 |
| Construction | | 600 | 600 | 550 |
| Cafe | | | | - |
| Expansion | | | | - |
| Alternative Gifts | | 348 | 348 | 60 |
| | **33,651** | **41,902** | **75,553** | **78,400** |

## 4. RESOURCES EXPENDED

**ANALYSIS OF RESOURCES EXPENDED**

| | COST OF GENERATING FUNDS £ | COST OF CHARITABLE ACTIVITIES £ | GOVERNANCE COSTS £ | TOTAL 2020 £ | TOTAL 2019 £ |
|---|---|---|---|---|---|
| **Direct Charitable** | | | | | |
| Sponsorship | - | 29,520 | - | 29,520 | 27,960 |
| Porridge Scheme | - | | - | | 150 |
| Teacher's Salaries | - | 11,400 | - | 11,400 | 4,808 |
| University/College | - | 7,500 | - | 7,500 | 2,445 |
| Construction Work | - | 6,500 | - | 6,500 | 3,050 |
| Alternative Gift | - | | - | | 60 |
| Committee's Salaries | | 2,700 | - | 2,700 | - |
| Food, Healthcare and Living costs | - | 26,000 | - | 26,000 | 46,034 |
| | - | | - | | **84,508** |
| **Indirect Costs** | | | | | |
| Accountancy Fees | | | 800 | 800 | 800 |
| Bank Charges | | 100 | | 100 | 100 |
| | | | - | 29,520 | - |
| **TOTAL RESOURCES EXPENDED** | | **84,520** | - | **84,520** | **85,308** |

## 5. CREDITORS

| | 2020 | 2019 |
|---|---|---|
| | £ | £ |
| Accruals | 800 | 800 |
| | **800** | **800** |

No remuneration was paid to trustees in the year