

**ESUUBI TRUST**

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

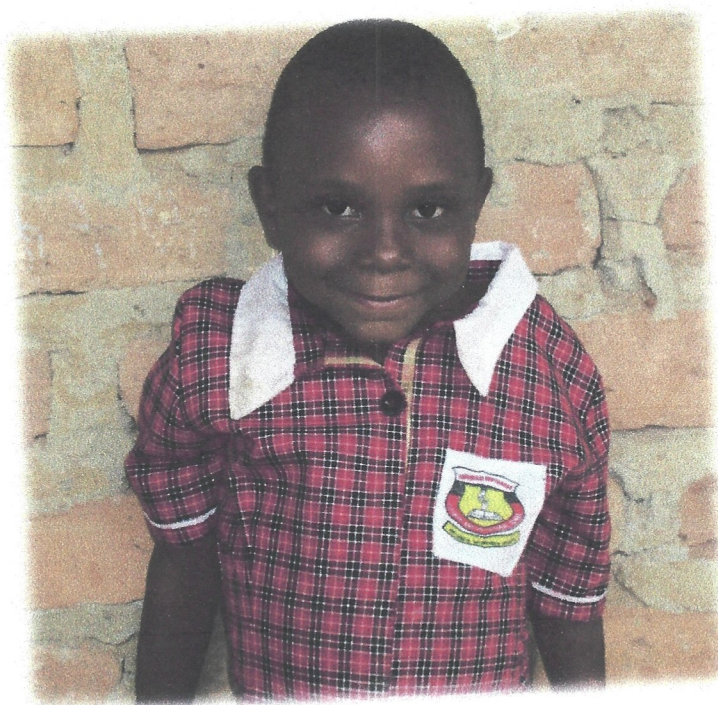
**Charity No. 1115864  
Company No. 05863107**

# Esuubi Trust

## Hope of a future

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

Charity number: 1115864  
Company Number: 05863107



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## **Reference & Administrative Information**

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Charity Name: Esubi Trust

Registered Charity number: 1115864

Registered Company Number: 05863107

Registered office and  
Operational address: 81 Pashley Road  
Eastbourne  
East Sussex  
BN20 8EA

### **Directors**

Mrs Kate Campion-Smith  
Mr Jonathan Campion-Smith  
Dr Simon Eyre  
Mrs Ann Eyre  
Mr Nigel Campion-Smith  
Ms Karen Bengel  
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

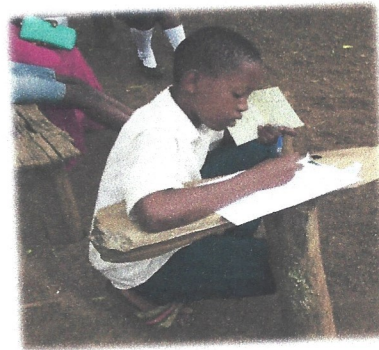
### **Ugandan Committee of NGO: Esubi the Hope for a Future Mityana**

Head of Operations: Pastor Kisakye Abdul  
Headteacher & Secretary: Namagembe Suzan  
Committee Member: Kisakye Winnifred  
Committee Member: Magala Kenny  
Committee Member: Musisi Charles  
Esubi 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 resources 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 plantation. 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 become possible later in 2022.

### **Holistic Approach**

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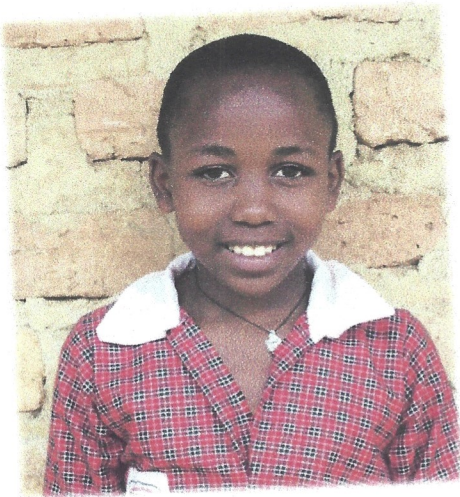
Ekiwumulo Village has remained the centre for the projects supported by Esuubi, despite having had smaller numbers of children resident as a result of the pandemic. Ekiwumulo has been designed around Esuubi's core values. It remains a strong and viable community, which is truly capable of supporting 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.

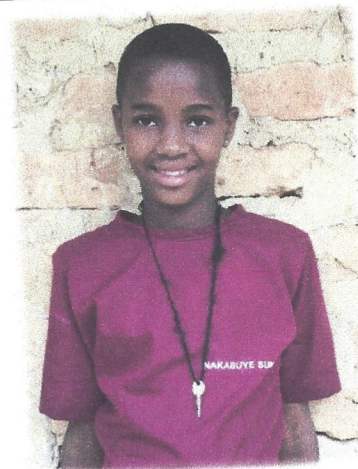
Over the past year the work with our sponsored children and their sponsors has continued to be overseen by the Ugandan NGO director Kisakye Abdul, in conjunction with the teaching staff at Ekiwumulo.

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**

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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.

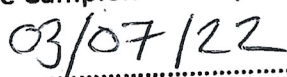
## Accountants & Independent Examiners

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:

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

  
.....  
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 Glasode FCCA**  
**Chartered Certified Accountant**  
**TL First Accountants Limited**  
**TL First Limited**

Date:

18 July 2022

ESUUBI TRUST  
FINANCIAL STATEMENTS AND TRUSTEES REPORT  
YEAR ENDED 29 DECEMBER 2021

**STATEMENT OF FINANCIAL ACTIVITIES**

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

ESUUBI TRUST  
FINANCIAL STATEMENTS AND TRUSTEES REPORT  
YEAR ENDED 29 DECEMBER 2021

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

**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.

  
.....  
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

	UNRESTRICTED FUNDS 2021 £	RESTRICTED FUNDS 2021 £	TOTAL FUNDS 2021 £	TOTAL FUNDS 2020 £
<b>Donations:</b>				
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	-	-	-	-
	<b>10,452</b>	<b>54,044</b>	<b>64,496</b>	<b>75,553</b>

### 3. RESOURCES EXPENDED

#### ANALYSIS OF RESOURCES EXPENDED

	COST OF GENERATING FUNDS £	COST OF CHARITABLE ACTIVITIES £	GOVERNANCE COSTS £	TOTAL 2021 £	TOTAL 2020 £
<b>Direct Charitable</b>					
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	-	892	-	892	-
Expenses (UK)	-	34,620	-	34,620	40,846
Food, Healthcare and Living costs (Uganda)	-	77,012	-	77,012	84,520
<b>Indirect Costs</b>					
Accountancy Fees			-	-	-
			-	-	-
<b>TOTAL RESOURCES EXPENDED</b>		<b>77,012</b>	<b>-</b>	<b>77,012</b>	<b>84,520</b>

#### 4. CREDITORS - due within one year

	2021 £	2020 £
Accruals	800	800
	<b>800</b>	<b>800</b>

No remuneration was paid to trustees in the year