



Annual Accounts and Report
for the year ending

31 March 2022

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The Kabanda Trust
Trustees' Annual Report for the year ended 31 March 2022

Full name The Kabanda Trust

Registered charity number 1115939

Principal address

Trentham Mews Medical Centre
Eastwick Crescent
Trentham
Stoke on Trent
ST4 8XP

Trustees

Dr Gordon Thomas (Chair)
Mrs Joanne McGuinness
Mr Paul McGuinness (Treasurer)
Dr Jane Parker
Mrs Sue Thomas
Mr Richard Woollacott

Bankers

The National Westminster Bank PLC
Market Street
Longton
Stoke on Trent
ST3 2HW

ABSA (formerly Barclays Uganda Ltd now Amalgamated Banks of South Africa)
Kampala Road
Kampala
Uganda

Independent Examiner

Mr Michael Davis

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GOVERNANCE AND MANAGEMENT

The charity is operated under the rules of its trust adopted May 2005, and as amended by trust deed dated July 2012. Apart from the first trustees, every trustee must be appointed by a resolution of the trustees passed at a special meeting called under clause 15 of the deed.

METHODS ADOPTED FOR THE RECRUITMENT AND APPOINTMENT OF NEW TRUSTEES

New trustees are appointed by invitation. In selecting individuals for appointment as trustees, the trustees have regard to the skills, knowledge and experience needed for the effective administration of the charity. Apart from the first trustees, every trustee is appointed by a resolution of the trustees passed at a special meeting called under Clause 15 of the trust deed.

AIMS AND OBJECTIVES

The aims and objectives are:

- 1) To advance the education of the pupils at Rock of Joy Children's Centre, Lungujja, Uganda (RoJ) and other associated schools by providing and assisting in the provision of facilities and equipment for education at the schools.
- 2) To preserve and protect the health of the children attending Rock of Joy Children's Centre (RoJ) and other associated schools by providing and assisting in the provision of facilities support services and equipment not normally provided by the state authorities. To advance the education of the public in healthcare in the Lungujja and Nansana districts by appropriate means.
- 3) The relief of financial hardship, either generally or individually of people living in the Nansana and Lungujja districts of Uganda by making grants of money for providing or paying for items, services or facilities for the relief of the sick/poor either generally or individually through the provision of grants, goods, services or scholarships for secondary schools.

SUMMARY OF THE MAIN ACTIVITIES UNDERTAKEN FOR THE PUBLIC BENEFIT

The Trustees are meeting their public benefit obligation by supporting and developing the education and healthcare of the pupils attending primary school at Rock of Joy Children's Centre by assisting with and providing facilities and equipment for education and healthcare at the school.

REPORT ON EFFECTS OF COVID 19

This has been a very difficult and challenging year for our partners at RoJ Children's Centre as the restrictions placed on them during the Covid 19 pandemic continued until January 2022. Schools continued to be closed and whilst the government instructed people not to work, many were made redundant and there was no "furlough" system nor other financial support. This left the school responsible for covering their staff salaries. The public transport system continued in various degrees of shut down there was little or no income from their buses.

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The Trustees felt it important that the school staff should continue to be paid, both to provide them with an income and to retain as many as possible. We therefore continued to use our quarterly payments, funded by regular donations, for the school to provide salaries, food and healthcare for the school staff.

The effects of continual lockdown have been severe in the community of Lungujja where the families of many children attending the school have been without employment and therefore income. Hunger and poor nutrition along with limited access to healthcare have culminated in poor mental health and even death. Generous donations from churches and individuals allowed us to continue providing support to the wider community of Lungujja.

In collaboration with their town council, by buying food in bulk they sustained a "Food Bank" type service, distributing food parcels to over 2000 people. As well as completing the installation of a community well, a number of small grants were made to help support parents whose small businesses collapsed.

As in the previous year, the School Nurse and the Head of the Nursery School provided practical and ante-natal support to pregnant mothers resulting in the safe birth of over 90 babies.

In January 2022 schools were allowed to reopen if they complied with Standard Operating Procedures to deal with Covid restrictions. However, as many schools had closed the Ugandan Education Authorities insisted that schools who were able to open took every child who applied. As RoJ were not able to refuse children wanting to study, class sizes increased dramatically from the 30 they were endeavouring to hold them at, with some doubling or more in numbers. This proves a issue both physically and financially for the school.

Despite their many challenges the school continues to achieve excellent results in the Primary Leaving Exams (PLEs). In response they are now charging some fees to families who want to access the quality teaching that the school is providing and can afford to pay. This is helping to relieve the financial strain.

Whilst during the year we have been blessed with many generous donations which enabled the RoJ Food bank and other practical support to continue, the Covid pandemic situation in the UK has meant that, whilst several of our regular givers have sadly died, others have not been able to continue with their donations. This will inevitably put a strain on our finances in the coming years.

SUMMARY OF THE MAIN ACHIEVEMENTS DURING THE PERIOD

1) *Education at Rock of Joy Children's Centre*

We have continued to provide Educational Support (CAPITATION) for the school to provide support for the teachers' salaries as well as funding vital repairs and helping them meet the SORPS requirements.

2) *Health*

We continue to fund a School Nurse at ROJ who provides free healthcare to children and staff. Where restrictions have allowed, Nurse Annett has been vital in providing invaluable healthcare and care for the children and their families.

As well as providing simple care packs to expectant mothers to help with their practical needs Annett provided ante natal care and advice to women who were unable to access it elsewhere and with limited financial resources.

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3) *Secondary Scholarships/ Vocational Training*

Secondary Schooling was disrupted with some students missing most of the year whilst others were able to attend for short periods. RoJ continued to support these young people where they could.

4) *Hardship*

Many generous donations to our Hardship Fund have allowed the Community Fund at RoJ to persist in its efforts to respond some of the effects of lockdown on their community. They continued to provide food, medicines, and support for vulnerable families of children who attend the school and the wider community.

LONG TERM AIMS

The Trustees continue with their long-term aim for Rock of Joy to be a self-supporting school housed in permanent buildings.

The Covid 19 pandemic has raised several questions about the ongoing viability of the school buses as a means for creating income and securing future stability. This will need to be explored with school as and when, they regain some degree of normality.

Whilst our base of regular givers provides us with a consistent monthly income, we recognise that the financial challenges faced by many have meant that our regular income has reduced during the year, a trend that is likely to continue.

Drawing on the experience of the “*Rock of Joy Trust*” (charity reg no.1121659) based in Heswall, we plan to explore the use of coffee as a possible means of creating a more sustainable income source.

MONITORING AND BANKING IN UGANDA

We have not been able to conduct a governance and monitoring visit during the year but have been able to keep in touch regularly via social media. We hope that it might be possible to visit again in the coming year when restrictions are lifted.

Joy Nakawala continues as our paid administrator and supports our work at ROJ.

We continue to be grateful to our lawyer, Edward Sekabanja, particularly for his help with the practical difficulties of overseeing withdrawals from our Ugandan bank account during the Covid 19 pandemic.

THE CHARITY'S POLICY ON RESERVES

The trust aims to have sufficient funds held in reserve to allow for a 'Rock of Joy Contingency' to allow for up to twelve months payments to the school. We now hold larger amounts of money in our Uganda currency account to take maximum advantage of the exchange rate and higher interest rates offered in Uganda.

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COMMENTS AND ACKNOWLEDGEMENT

The Covid 19 pandemic continued to provide problems for us here and for our friends in Uganda. With this in mind we are extremely grateful for the continued and regular support of our donors which, in the absence of income from the school buses means that RoJ could continue to pay the school staff during their extended lockdown period.

We are extremely grateful to members of Trentham Parish Church as well as number of individuals whose generosity and kindness meant that not only were the hungry fed and lives saved but that many families survived the worse challenges of lockdown.

We would like to thank all those who have again given so generously to benefit the children in Uganda. Thank you again to those who have enabled us to increase the value of their gift by reclaiming Gift Aid.

Throughout this difficult and challenging period, Rock of Joy School remains a Place of Hope for the children who attend the school as well as for their families who are supported and encouraged by the educational opportunities and practical care they receive.

Signed on behalf of the charity's trustees:

Signed  Date: 31 Jan 2023

Name Gordon Thomas Position Chair

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Trustees' Annual Report for the year ended 31 March 2022



**Independent examiner's report on the
accounts**

Section A

Independent Examiner's Report

**Report to the trustees/
members of**

The Kabanda Trust

**On accounts for the year
ended**

31st March 2022

**Charity no
(if any)**

1115939

Set out on pages

7 to 13

**Respective responsibilities
of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

**Basis of independent
examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent examiner's
statement**

In connection with my examination, no matter has come to my attention (other than that disclosed below *)

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act
 have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

** Please delete the words in the brackets if they do not apply.*

Signed:

31st January 2023

Name:

Michael E Davis

**Relevant professional
qualification(s) or body
(if any):**

FCMA, CGMA, FCMI.

Address:

**150 Werburgh Drive, Trentham,
Stoke-on-Trent, Staffs., ST4 8LQ
ST4 8LQ**

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Receipts and Payments Account

	<u>Note</u>	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>2022</u> £	<u>Total 2021</u> £
<u>Receipts</u>					
<u>Voluntary Income</u>					
General	1	33,722		33,722	34,941
				-	
Rock of Joy: School Support			19,640	19,640	17,620
Health Projects			180	180	180
Hardship			11,706	11,706	4,668
Secondary School			6,922	6,922	6,847
Total Voluntary Income		33,722	38,448	72,170	64,256
				-	
Income Tax recoverable		10,833		10,833	10,190
				-	-
<u>Income from Assets</u>					
Bank Interest		130		130	139
				-	-
TOTAL INCOME		44,685	38,448	83,133	74,585
<u>Payments</u>					
<u>Charitable Activities</u>					
Rock of Joy School	2	-	43,025	43,025	43,370
Health Project	3	1,120	319	1,439	4,798
Hardship Support	4	2,639	13,625	16,264	7,300
Secondary School Scholarships			3,695	3,695	4,574
UK Expenses	5a	1,017	-	1,017	1,703
Uganda Expenses	5b	3,042	-	3,042	2,435
		7,818	60,664	68,482	64,180
Funds bought forward		54,176	2,273	56,449	46,044
Excess/(Deficiency) of Receipts over Payments		36,867	(22,216)	14,651	10,405
Transfer of Funds	8	(26,151)	26,151		
Funds carried Forward		64,892	6,208	71,100	56,449

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Balance Sheet
as at 31st March 2022

	<u>Note</u>	<u>2022</u> £	<u>2021</u> £
<u>Current Assets</u>			
UK Bank Accounts			
Current Account		232	574
Reserve Account		2,848	546
Bonus Saver Account		40,028	25,764
Business Reserve Account		127	157
Uganda Bank accounts			
Barclays Bank Uganda-AWAMU -Currency		14,487	16,931
Barclays Bank Uganda-AWAMU -Sterling		1,360	1,400
Total Cash at Banks		59,082	45,372
Debtors and Prepayments	6	12,018	11,077
Total Current Assets		71,100	56,449
<u>Less Liabilities</u>			
		0	0
Total assets less liabilities		71,100	56,449

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Notes to Accounts

1. Voluntary Income

Source and Appropriation

	Regular Giving		Donations		Total	Total
	Unrestricted	Restricted	Unrestricted	Restricted	2022	2021
General Funding	21,537		12,185		33,722	34,941
Rock of Joy:-School Support		9,150		10,490	19,640	17,620
Health projects				180	180	180
Hardship		10,506		1,200	11,706	4,668
Secondary School				6,922	6,922	6,847
					-	-
	21,537	19,656	12,185	18,792	72,170	64,256

2. Rock of Joy School Expenditure

	Unrestricted	Restricted	Total 2022	2021
	£	£	£	£
Capitation		19,298	19,298	19,617
School Support		2,270	2,270	23,753
Construction of Kitchen & Dining Room		21,457	21,457	
	-	43,025	43,025	43,370

3. Health Project Expenditure

	Unrestricted	Restricted	Total 2022	2021
	£	£	£	£
School nurse salary & training	1,120	180	180	1,277
Project expenses		139	139	3,521
	1,120	319	319	4,798

4. Hardship Support Expenditure

	Unrestricted	Restricted	Total 2022	2021
	£	£	£	£
Rock of Joy Community Fund		13,625	13,625	5,321
Other Needs	2,639		2,639	1,979
	2,639	13,625	16,264	7,300

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Notes to Accounts (Continued)

5. Other Payments

	Unrestricted	Restricted	Total 2022	2021
	£	£	£	£
5a. <u>UK Expenses</u>				
Bank Fees and Charges	225		225	170
Postage, Stationery & Admin	576		576	817
Fundraising costs	216		216	716
	1,017		1,017	1,703
5b. <u>Uganda Expenses</u>				
Bank Fees & Charges	17		17	40
Salary and staff Expenses	1,796		1,796	680
Legal and Professional Fees	1,229		1,229	1,715
	3,042	-	3,042	2,435

Administration is provided voluntarily within the UK with occasional paid support. All visits by the Trustees and UK administrator to Uganda are funded entirely by themselves.

All Gift Aid receipts are allocated to the General Fund to be used, at the discretion of the Trustees, to fulfil the objectives of the Trust & to meet operational costs.

6. Debtors

Amounts falling due in less than one year
Prepayments

2022	2021
£	£
10,833	10,190
978	887
11,811	11,077

7. Contingent Liabilities

At the end of the year there were no Contingent Liabilities

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Notes to Accounts (Continued)

8 Summary of Funds

	Opening Balance	Receipts	(Payments)	Transfers	Closing Balance
	£	£	£	£	£
<u>Unrestricted Funds</u>					
General Fund	34,176	44,685	(7,818)	-26,563	44,480
<u>Designated Funds</u>					
Rock of Joy Contingency	20,000				20,000
Total unrestricted funds	54,176	44,685	(7,818)	(26,563)	64,480
<u>Restricted Funds</u>					
Rock of Joy: School Support		19,640	(43,025)	23,385	
Health Project		180	(319)	1,259	1,120
Hardship Support		11,706	(13,625)	1,919	
Secondary School Support	2,273	6,922	(3,695)		5,500
Total restricted funds	2,273	38,448	(60,664)	26,563	6,620
Total Funds	56,449	83,133	(68,482)		71,100

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Note to the accounts (continued)

Purpose of Funds

A) Designated Funds

ROCK OF JOY SCHOOL CONTINGENCY FUND

The trustees continue to designate a portion of unrestricted reserves to this contingency fund. In the event of the charity experiencing a decline in funding, this will allow the trustees to provide educational support for Rock of Joy school in Uganda for a year.

B) Restricted Funds

ROCK OF JOY FUND

From 1st April 2021 the "Rock of Joy" and the "Building Construction" funds have been united to form a single "Rock of Joy" Fund. As well as including the purchase of vehicles which help the school pay their staff and provide a degree of self-sufficiency, this restricted fund embraces all aspects of the school, from educational needs, school meals, support for school staff, and development of school property. From this fund we make regular quarterly payments (CAPITATION) to Rock of Joy as well as one-off grants for their other needs (SCHOOL SUPPORT). We may indicate a specific expenditure if it has been highlighted as a Contingent Liability in the previous year's account.

HEALTH FUND

We employ a School Nurse at Rock of Joy. Her role is to provide free healthcare, health education and health promotion to all the children and staff at the school. She also provides support, advice and some healthcare to parents and families of the children attending Rock of Joy School. Donations to this fund help towards the cost of her salary, health expenses such as medicines, vaccinations, treatment at hospital or other clinics as well as the purchase of mosquito nets and other health needs.

HARDSHIP FUND

This fund allows us to provide relief of financial hardship. A locally managed Community Fund at Rock of Joy provides food, healthcare, and other support for vulnerable families in associated with the school and in the community of Lunguja times of crisis.

SECONDARY SCHOOL FUND

We aim to provide 5 places at Secondary school each year for children graduating from Rock of Joy children's Centre. Donations to this fund allow fees for specific children to be paid with the children's requirements and expenses overseen by a Management Committee based at Rock of Joy.

Trustees' Remuneration

The trustees received no expenses, remuneration or benefits during this period.