



Annual Accounts and Report
for the year ending

31 March 2024

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The Kabanda Trust
Trustees' Annual Report for the year ended 31 March 2024

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

The Kabanda Trust

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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.

ACHIEVEMENTS AND PERFORMANCE

Unfortunately, due to personal circumstances our trustees have not been able to visit Uganda during this year. However, regular contact was maintained with the school via email and online meetings.

We were particularly pleased to be able to fund furniture for the new school dining room helped in large part by the fund-raising efforts of pupils and staff at Priory CE Academy in Trentham, Stoke on Trent.

Despite the challenges that living in extreme poverty places on many of the children who attend RoJ, they continue to achieve excellent results in the Primary Leaving Exams (PLEs) and are now attracting families who can afford to pay to access the quality teaching that the school is providing. We have encouraged this development as having a number of pupils who are able to pay a proportion of fees, as well as the funding we provide, means that they continue to provide at least one third of places free to children whose families cannot afford to pay whilst a significant number received partial bursaries. We continue to provide quarterly payments to RoJ which help provide all that is needed for the day to day running of the school and the health project in addition to their community fund.

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The young people who receive a secondary education through our Rock Star program which we fund are continuing to shine and we are proud of their achievements in higher education and in securing employment.

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 Trustees have designated funds for the completion of the upper section of a classroom building which has been waiting for formal local planning consent.

We continue to discuss with RoJ future sources of income to enable them to be self-supporting. Having visited the coffee plantation in Masaka established by “*Rock of Joy Trust*” (charity reg no.1121659) as a means of sustainable income, we have agreed that it is not financially viable in our circumstances. We continue to review the income from our school buses and other transport options as a potential way forward.

Since Covid 19 our donations have decrease and whilst our base of regular givers provides us with a relatively consistent monthly income, which is transferred quarterly to RoJ, we recognise that financial challenges are likely to continue. To allow for this we continue to hold a Contingency Fund which will enable us to support RoJ for a year should the need arise.

MONITORING AND BANKING IN UGANDA

Joy Nakawala continues as our paid administrator and supports our work at ROJ. We continue to be grateful to our lawyer, Edward Sekabanja, for his advice and help with overseeing withdrawals from our Ugandan bank accounts.

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 endeavour to hold larger amounts of money in our Uganda bank accounts to take maximum advantage of the exchange rate and higher interest rates offered in Uganda.

COMMENTS AND ACKNOWLEDGEMENT

We are extremely grateful to all those individuals 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.

We continue to be grateful for the long-term support from members of Christchurch Heworth, Herne Hill Churches and Trentham Parish Church as well as to Wolstanton Rotary Club and the Harding Trust.

We would like to give particular thanks to pupils and staff from Priory CE Academy in Trentham who spent the year raising funds to support Rock of Joy as part of their program “*Courageous Advocates*” program.

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.

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Signed on behalf of the charity's trustees:

Signed *C. R. W. Thomas* Date: 30.1. 2025

Name *C. R. W. Thomas.* Position *Chair*

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**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 2024

**Charity no
(if any)**

1115939

Set out on pages

7 to 12

**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 Acthave 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:

30th January 2025

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**

The Kabanda Trust
Trustees' Annual Report for the year ended 31 March 2024

| The Kabanda Trust | | | | | | |
|--|---|------|--------------------|------------------|--------------|--------------|
| Receipts and Payments Account | | | | | | |
| For year ending 31st March 2024 | | | | | | |
| | | Note | Unrestricted Funds | Restricted Funds | 2024 | 2023 |
| | | | £ | £ | £ | £ |
| Receipts | | | | | | |
| <u>Voluntary Income</u> | | | | | | |
| | General | 1 | 21305 | | 21305 | 30772 |
| | Rock of Joy: School Support | | | 18463 | 18463 | 10598 |
| | Health Projects | | | 180 | 180 | 250 |
| | Hardship | | | 1200 | 1200 | 1200 |
| | Secondary School | | | 6037 | 6037 | 6642 |
| | Total Voluntary Income | | 21305 | 25880 | 47185 | 49462 |
| | Income Tax recoverable | | 6494 | | 6494 | 8270 |
| | | | | | - | - |
| <u>Activities for Generating Funds</u> | | | | | | |
| | Bus Income | | | | | |
| | Income from Assets | | | | - | - |
| | Bank Interest | | 719 | | 719 | 297 |
| | TOTAL INCOME | | 28518 | 25880 | 54398 | 58029 |
| Payments | | | | | | |
| <u>Charitable Activities</u> | | | | | | |
| | Rock of Joy School | 2 | | 25920 | 25920 | 40317 |
| | Health Project | | | 4903 | 4903 | 3514 |
| | Hardship Support | | | 1526 | 1526 | 2630 |
| | Secondary School Scholarships | | | 8571 | 8571 | 8504 |
| | UK Expenses | 3a | 861 | - | 861 | 1599 |
| | Uganda Expenses | 3b | 6634 | - | 6634 | 5165 |
| | | | 7495 | 40920 | 48415 | 61729 |
| | Funds bought forward | | 63762 | 3638 | 67400 | 71100 |
| | Excess/(Deficiency) of Receipts over Payments | | 21023 | (15040) | 5983 | (3700) |
| | Transfer of Funds | 7 | (13706) | 13706 | | |
| | Funds carried Forward | | 71079 | 2304 | 73383 | 67400 |

The Kabanda Trust
Trustees' Annual Report for the year ended 31 March 2024

| The Kabanda Trust | | | | |
|--------------------------------------|------|-----------|-----------|--|
| Balance Sheet | | | | |
| as at 31st March 2024 | | | | |
| | Note | 2024 £ | 2023 £ | |
| Current Assets | | | | |
| UK Bank Accounts | | | | |
| Current Account | | 206 | 308 | |
| Reserve Account | | 2871 | 1562 | |
| Bonus Saver Account | | 53493 | 45483 | |
| Business Reserve Account | | 51 | 17 | |
| Uganda Bank Accounts | | | | |
| Barclays Bank Uganda-AWAMU -Currency | | 7892 | 10768 | |
| Barclays Bank Uganda-AWAMU -Sterling | | 770 | 1320 | |
| Total Cash at Banks | | 65283 | 59458 | |
| Debtors and Prepayments | 4 | 8303 | 8270 | |
| Total Current Assets | | 73586 | 67728 | |
| Less Liabilities | | | | |
| Creditors | | 0 | 328 | |
| Total assets less liabilities | | 73586 | 67400 | |

The Kabanda Trust
Trustees' Annual Report for the year ended 31 March 2024

| <p style="text-align: center;">The Kabanda Trust Notes to Accounts For year ending 31st March 2024</p> | | | | | | |
|---|-----------------------------|-----------------------|-------------------|---------------------|-------------------|--------------|
| 1. Voluntary Income | | | | | | |
| <u>Source and Appropriation</u> | | | | | | |
| | | Regular Giving | | Donations | | Total |
| | | Unrestricted | Restricted | Unrestricted | Restricted | Total |
| | | | | | | 2024 |
| | | | | | | 2023 |
| | General Funding | 9615 | | 11690 | | 21305 |
| | Rock of Joy:-School Support | | 9270 | | 9193 | 18463 |
| | Health projects | | 180 | | | 180 |
| | Hardship | | 1200 | | | 1200 |
| | Secondary School | | 6037 | | | 6037 |
| | | | | | | - |
| | | 9615 | 16687 | 11690 | 9193 | 47185 |
| | | | | | | 49462 |
| 2. Rock of Joy School Expenditure | | | | | | |
| | | Unrestricted | Restricted | 2024 | 2023 | |
| | | £ | £ | £ | £ | |
| | Capitation | | 17404 | 17404 | 17868 | |
| | School Support | | 4091 | 4091 | 17245 | |
| | Building | | | - | 5204 | |
| | Dining Room Furniture | | 4425 | 4425 | | |
| | | - | 25920 | 25920 | 40317 | |
| 3. Other Payments | | | | | | |
| | | Unrestricted | Restricted | 2024 | 2023 | |
| | | £ | £ | £ | £ | |
| 3a | <u>UK Expenses</u> | | | | | |
| | Bank Fees and Charges | 374 | | 374 | 159 | |
| | Postage, Stationery & Admin | 271 | | 271 | 1224 | |
| | Fundraising costs | 216 | | 216 | 216 | |
| | | 861 | | 861 | 1599 | |
| 3b | <u>Uganda Expenses</u> | | | | | |
| | Bank Fees & Charges | 20 | | 20 | 32 | |
| | Salary and staff Expenses | 2561 | | 2561 | 3825 | |
| | Legal and Professional Fees | 3174 | | 3174 | 1308 | |
| | Travel | 879 | | 879 | | |
| | | 6634 | - | 6634 | 5165 | |

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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.

The Kabanda Trust
Notes to Accounts (Continued)
For year ending 31st March 2024

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.

4. Debtors

Amounts falling due in less than one year
 Prepayments

| 2024 | 2023 |
|-------------|-------------|
| £ | £ |
| 7361 | 8270 |
| 942 | - |
| 8303 | 8270 |

5. Creditors

Amounts falling due in less than 1 year

| 2024 | 2023 |
|----------|------------|
| £ | £ |
| - | 329 |
| - | - |
| - | 329 |

6. Contingent Liabilities

At the end of the year the Trustees had agreed to provide approximately £25,000 for the completion of the upstairs to the Classroom Block.

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| | | | | | | |
|---------------------------------|-----------------------------|----------------------------|-----------------|-----------------|------------------|----------------------------|
| 7. Summary of Funds | | | | | | |
| | | Opening Balance | Receipts | Payments | Transfers | Closing Balance |
| | | £ | £ | £ | £ | £ |
| <u>Unrestricted Funds</u> | | | | | | |
| | General Fund | 43762 | 28518 | - 7495 | - 18706 | 46079 |
| <u>Designated Funds</u> | | | | | | |
| | Rock of Joy Contingency | 20000 | | | 5000 | 25000 |
| | | - | | | | - |
| | | - | | | | - |
| Total unrestricted funds | | 63762 | 28518 | - 7495 | - 13706 | 71079 |
| <u>Restricted Funds</u> | | | | | | |
| | Rock of Joy: School support | | 18463 | - 25920 | 7457 | - |
| | Health Project | | 180 | - 4903 | 4723 | - |
| | Hardship Support | | 1200 | - 1526 | 1526 | 1200 |
| | Secondary Support | 3638 | 6037 | - 8571 | | 1104 |
| | | | | - | | |
| Total restricted funds | | 3638 | 25880 | - 40920 | 13706 | 2304 |
| Total Funds | | 67400 | 54398 | - 48415 | - | 73383 |

The Kabanda Trust
Trustees' Annual Report for the year ended 31 March 2024

Purposes of Funds

Designated Funds

- *Rock of Joy School Contingency Fund*

The trustees have designated a portion of unrestricted reserves to this contingency fund. In the event of the charity experiencing a decline in funding they will be able to support the educational needs of Rock of Joy school in Uganda for a year.

Restricted Funds

- *Rock of Joy School*

At Rock of Joy, we provide whatever is needed for the day to day running of the school. The fund therefore embraces all aspects of the schools' needs. As well as school meals, uniforms, books and classroom equipment we fund the purchase and upkeep of vehicles for Rock of Joy School which run as part of the public transport system in Uganda and earn income which pay their staff salaries. We continue to fund permanent brick classrooms and the development of their property.

We may also designate other monies to this fund.

- *Health projects*

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, rent of the building where she is based, 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 Support*

This fund allows us to provide relief of financial hardship through a locally managed Community Fund in Lungujja which supports for vulnerable individuals and families in crisis.

- *Secondary School Sponsorship*

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

Trustees received no expenses, remuneration or benefits in this period.