

UNDER TREE SCHOOLS
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

UNDER TREE SCHOOLS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

G Barnett (Appointed 18/01/20)
P Boyling (Appointed 18/01/20)
H Chauncy
R Sullam (Appointed 18/01/20)
A P Wardle (Resigned 18/01/20)
J Ayok-Loewenberg (Resigned 18/01/20)
K Ayok-Loewenberg (Resigned 18/01/20)
A Blaney (Resigned 01/08/2019)
G J Phillips (Resigned 18/01/20)
I R Sykes (Resigned 18/01/20)

Charity number

1117679

Principal address

2 Meredyth Road
London
SW13 0DY

Independent Examiners

TC Group
The Courtyard
Shoreham Road
Upper Beeding
Steyning
West Sussex
BN44 3TN

UNDER TREE SCHOOLS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

The Trustees: Geoffrey Barnett, Chair
 Peter Boyling, Treasurer
 Helen Chauncy
 Ron Sullam

The Trustees present their Report and the Financial Statements of the Charitable Incorporated Organisation (CIO) for the year ended 31 March 2021. The Trustees confirm that the annual report and financial statements of the charity comply with the Charities Act 2011.

Legal Status

The charity converted from a company limited by guarantee to a CIO on 12 November 2020. It is governed by its Constitution. Its registered office is at 2 Meredyth Road London SW13 0DY. The registered charity number is 1117679.

Objective

The main objective of the CIO is to restore and develop formal education for children, for the benefit of residents of Aweil South County, South Sudan.

Activities

The charity's mission is to provide education for children, primarily girls, in a Christian context, in partnership with the local community of Malek, through construction and management of a school and to provide vocational and Christian teaching for adults.

The trustees confirm that they have complied with the duty in S 17(5) of the Charities Act 2011 to have due regard to guidance on public benefit published by the Charity Commission when reviewing the charity's objectives and in planning future activities.

At the end of a long civil war the charity built a school for girls in Malek-Alel, Aweil South county, South Sudan. It was opened in 2009. It has provided an opportunity for education for girls, whose parents were reluctant to allow them to attend mixed sex schools. Up to about 400 girls per year have attended, in the age range 6-15.

As well as academic teaching there is provision for older girls to receive training in sewing, in IT and in agronomy. Many girls leave school before the upper years, at the behest of their parents, but of those staying at school, a number have gone on to secondary school, and thereafter for training in careers.

In the year under report, the school was largely closed because of the Covid 19 pandemic. But the top year were able to return to school and took final year examinations, giving eligibility for further education. By continuing to provide income for the 36 teaching and nonteaching staff, and funds to meet running costs, through the year, the school has been enabled to continue to support these families, and to ensure that the school is prepared for the reopening to girls when legally permitted to do so.

During the year funds have also been provided to repair the solar power system at the school, obviating the need for carbon fuel generators to produce light and electric power.

Finances

The charity is funded by donations from supporters, mainly resident in England and Switzerland. During the year there was no concerted campaign to raise funds.

Total unrestricted incoming resources for the year amounted to £59,600 (2020: £53,592). Unrestricted resources expended amounted to £41,930 (2020: £27,536) comprising mainly funds sent to the school to pay their staff and running costs.

Net unrestricted income for the year was £17,670 (2020: £26,056). Total unrestricted cash reserves at 31 March 2021 were £61,108 (2020: £286,955).

The charity has a fund restricted to funding fees for girls attending secondary school after their education at the school in Malek-Alel. There was no income to the restricted bursary fund in the year and no spending. The balance

UNDER TREE SCHOOLS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

of the restricted bursary fund at 31 March 2021 was £15,076 (2020: £15,076). At 31 March 2021 the total bank balance stood at £76,184 (2020: £58,514).

Reserves

The trustees' policy is to maintain a minimum unrestricted reserve of £12,000 to enable operations to continue temporarily if income unexpectedly drops, until new sources of income can be found. Unrestricted cash reserves at 31 March 2021 totalled £61,108 (2020: £58,514). The charity was acting in line with the reserves policy at the year end.

The trustees consider the charity to be a going concern. This conclusion takes into account the financial effect of the COVID-19 pandemic.

Fixed Assets

The trustees have written off the £246,013 in last year's balance sheet that was attributable to fixed assets. The reason for this decision is that the school's fixed assets have no value that, in practice, could ever be realised by the charity. The principal fixed assets figure in the historic balance sheet was labelled freehold property (with an acknowledgement that it cannot be valued). In fact the figure was the amount spent (less depreciation) on creating the school buildings on land that was provided free because it was empty space in the bush. None of these buildings have any value that the charity could realise.

Policies

The trustees have policies for financial control, due diligence, conflicts of interest, safeguarding, and social media. These were reviewed and where appropriate adjusted during the year.

Financial control

The financial controls and procedures policy reflects adjustments made by the trustees to confirm the systems they adopted in the light of Charity Commission concerns about controls operated by the previous board of trustees up to 2019. The Treasurer prepares monthly statements of receipts and payments. All expenses, including all purchases at the school in Malek-Alel, are supported by receipts, held on paper or in electronic form. Transfers of funds to the school are made via the money transfer service Dahabshiil. Periodic checks are made to ensure that this means of transfer provides a competitive exchange rate.

Staff

The CIO has no employees. However a proportion of the periodic payments to meet school expenses is spent in support of the school staff. Eight of the twenty teachers are state-employed. The remaining 16 non teaching staff are responsible for running everything outside the classroom. The head teacher, who has been in post since the school was set up formally and is himself employed by the state, is responsible for all school activities. Owing to runaway rates of inflation in South Sudan the purchasing power of the teachers' state salaries is small, always assuming that they are paid at all.

Independent Examination

The Trustees are responsible for the preparation of the accounts, which are not required to be audited. Accordingly they have been the subject of a report by an independent examiner, whose report is set out on page 4 of this document.

Trustees' responsibilities in relation to the accounts

The Trustees of Under Tree Schools are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. Charity law requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that year.

UNDER TREE SCHOOLS

TRUSTEES' REPORT

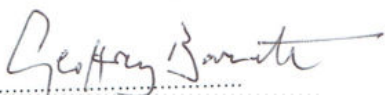
FOR THE YEAR ENDED 31 MARCH 2021

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf by:

A handwritten signature in dark ink, appearing to read 'Geoffrey Barnett', written over a dotted horizontal line.

Geoffrey Barnett, Chair

Date 3 July 2021

UNDER TREE SCHOOLS

INDEPENDENT EXAMINER'S REPORT

TO THE MEMBERS OF UNDER TREE SCHOOLS

Independent examiner's report to the trustees of Under Tree Schools

I report on the accounts of the Charity for the year ended 31 March 2021, which are set out below.

Responsibilities and basis of report

As the trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

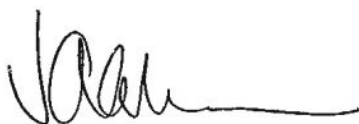
Having satisfied myself that the accounts of the Charity are not required to be audited and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- (1) accounting records were not kept in respect of the Charity; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the accounting requirements of the 2011 Act 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; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting of charities.

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.



Jonathan Aikens ACA, DCHA
for and on behalf of TC Group

The Courtyard
Shoreham Road
Upper Beeding
Steyning
West Sussex
BN44 3TN

Dated: 5 July 2021.



Receipts and payments accounts

CC16a

For the period
from

01-Apr-20

To

31-Mar-21

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Donations (incl Gift Aid)	59,600	-	-	59,600	53,592
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	59,600	-	-	59,600	53,592
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	59,600	-	-	59,600	53,592
A3 Payments					
Charitable activities - S.Sudan	38,521	-	-	38,521	24,731
Charitable activities - UK	3,409	-	-	3,409	2,754
Raising funds	-	-	-	-	51
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total	41,930	-	-	41,930	27,536
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	41,930	-	-	41,930	27,536
Net of receipts/(payments)	17,670	-	-	17,670	26,056
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	43,438	15,076	-	58,514	32,458
Cash funds this year end	61,108	15,076	-	76,184	58,514

see note 1

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Cash at bank	61,108	15,076	-
		-	-	-
		-	-	-
	Total cash funds	61,108	15,076	-
	(agree balances with receipts and payments account(s))			

	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets		-	-	-
		-	-	-
		-	-	-
		-	-	-

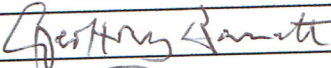

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			-	-
			-	-
			-	-
			-	-

see note 1

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use			-	-
			-	-
			-	-
			-	-

	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities	Independent Examination fee for 20/21 accounts	unrestricted fund	-	
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	GEOFFREY BARNETT	3 July '21
	PETER BOYLING	3 July '21

Note 1: in this year's accounts the trustees have written off the £246,013 in last year's balance sheet that was attributable to fixed assets. See the annual report by the trustees.

Note 2: During the year the charity received £2,000 donated by one trustee and one charity of which a trustee of UTS is also a trustee (2020: £4,566 was donated by three trustees and one charity of which a trustee of UTS is also a trustee). No conditions were attached to these donations. There were no other related party transactions during the year (2020: none).