

Charity Registration No. 1117679

UNDER TREE SCHOOLS
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

UNDER TREE SCHOOLS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

T Wright
P Boyling
H Chauncy
D Sullam

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

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UNDER TREE SCHOOLS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees: Geoffrey Barnett, Chair (retired on 01/05/2025)
Peter Boyling, Treasurer
Helen Chauncy
Daniel Sullam, Chair from 01/05/2025
Thomas Wright (appointed on 28/06/2024)

The Trustees present their Report and the Financial Statements of the Charitable Incorporated Organisation (CIO) for the year ended 31 March 2025. The Trustees confirm that the annual report and financial statements of the charity comply with the Charities Act 2011.

Legal Status

The charity is a CIO, 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-Alal, 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. Normally 300-400 girls per year have attended, in the age range 6-15, but numbers registering have been increasing and this year about 600 registered.

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.

Although numbers of girls registering for the year were high, only 385 girls took the year end exams in November. The staff believe that very serious flooding in the area over the previous months was a major reason; many families were flooded out of their homes.

The school also provides pre-school teaching for the girls' little brothers and sisters up to the age of 6, and 102 of them completed the year.

Trustees were pleased to learn that the teaching staff continued to receive periodic assessments and developmental training from senior staff and the state authorities.

Payments to the school have provided income for the 39 teaching and non-teaching staff, and funds to meet running costs, through the year. Very severe inflation in the country has been reflected in serious inflation in costs of purchases of food and other items, expressed in South Sudanese Pounds. During the year the staff have therefore sought increases in pay levels. Trustees have responded by ensuring that payments are made in US dollars, thus compensating for the fall in the SSP:US\$ exchange rate; by making payments to the school monthly rather than bi-monthly, so that changes in rates are reflected more quickly; and by sending special extra top up amounts from time to time.

UNDER TREE SCHOOLS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

During the year funds have also been provided to:

- complete the series of payments needed to replace the solar system that had deteriorated in the country's climate;
- buy hygiene kits for the older girls, as an incentive not to miss classes;
- provide extra funds so that the community can have a Christmas meal;
- replace a printer, needed for preparing exam papers, and a television in the staff room, which had broken down;
- pay for a key member of staff to attend hospital in the capital for treatment for tonsillitis from which he had suffered for several years.

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 £62,292 (2024: £51,155). Unrestricted resources expended amounted to £50,340 (2024: £84,107) comprising mainly funds sent to the school to pay their staff and running costs.

Net unrestricted surplus for the year was £11,952 (2024: net outgoing resources were £32,952). Total unrestricted cash reserves at 31 March 2025 were £73,419 (2024: £61,467).

The charity has a fund restricted to funding the 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, nor was there expenditure, as payments for 2024 were made in the 2023 financial year. The balance of that fund at 31 March 2025 was £122 (2024: £122).

At 31 March 2025 the total bank balance stood at £73,541 (2024: £61,589).

Reserves

The trustees' policy is to maintain an unrestricted reserve of £25,000 to enable operations to continue temporarily if income unexpectedly drops, until new sources of income can be found. The charity was acting in line with the reserves policy at the year end.

The trustees consider the charity to be a going concern.

Policies

The trustees have policies for financial control, due diligence, conflicts of interest, safeguarding, serious incident reporting, data protection and social media. These were reviewed and where appropriate adjusted, the latter three just after the end of the year under report.

Staff

The CIO has no employees. However a proportion of the periodic payments to meet school expenses is spent in support of the 39 school staff. There are 21 teachers. The remaining 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 high rates of inflation in South Sudan the purchasing power of the teachers' state salaries is small, and they are not always paid.

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.

UNDER TREE SCHOOLS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Trustees' responsibilities in relation to the accounts

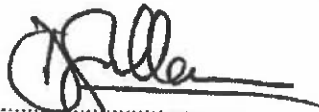
The Trustees of Under Tree Schools are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard FRS102 'The Financial Reporting 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.

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:



.....
Daniel Sullam, Chair

Date 10 September 2025
.....

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 to the charity trustees on my examination of the accounts of the charitable incorporated organisation for the year ended 31 March 2025 which are set out on pages 5 to 6.

Responsibilities and basis of report

As the trustees of the charitable incorporated organisation 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 charitable incorporated organisation are not required to be audited and are eligible for independent examination, I report in respect of my examination of your charitable incorporated organisation'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 charitable incorporated organisation; 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.



Mark Cummins FCCA, FCIE
for and on behalf of TC Group
The Courtyard
Shoreham Road
Upper Beeding
Steyning
West Sussex
BN44 3TN

Dated: 24 September 2025



CHARITY COMMISSION
FOR ENGLAND AND WALES

UNDER TREE SCHOOLS

1117679

Receipts and payments accounts

CC16a

For the period
from

01-Apr-24

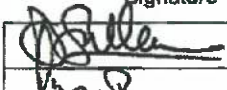

To

31-Mar-25

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)	62,292	-	-	62,292	51,155
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<i>Sub total</i> (Gross income for AR)	62,292	-	-	62,292	51,155
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
<i>Sub total</i>	-	-	-	-	-
Total receipts	62,292	-	-	62,292	51,155
A3 Payments					
Charitable activities - S. Sudan	48,551	-	-	48,551	90,567
Charitable activities - UK	1,789	-	-	1,789	2,577
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<i>Sub total</i>	50,340	-	-	50,340	93,144
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
<i>Sub total</i>	-	-	-	-	-
Total payments	50,340	-	-	50,340	93,144
<i>Net of receipts/(payments)</i>	11,952	-	-	11,952	-41,989
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	61,467	122	-	61,589	103,578
Cash funds this year end	73,419	122	-	73,541	61,589

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	73,419	122	-
		-	-	-
		-	-	-
	Total cash funds	73,541	122	-
	(agree balances with receipts and payments account(s))	OK	OK	OK
	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £	
B2 Other monetary assets	Details			
		-	-	-
		-	-	-
		-	-	-
		-	-	-
B3 Investment assets	Details			
		-	-	-
		-	-	-
		-	-	-
		-	-	-
B4 Assets retained for the charity's own use	Details			
		-	-	-
		-	-	-
		-	-	-
		-	-	-
B5 Liabilities	Details			
	Independent Examination fee for 24/25 accounts	Unrestricted fund	1,740	-
		-	-	-
		-	-	-
		-	-	-
Signed by one or two trustees on behalf of all the trustees		Signature	Print Name	Date of approval
			DANIEL SULLAM	10/09/25
			PETER BOYLE	10/09/25

Note 1: During the year £750 was donated by 2 trustees (2024: £1,710 donated by 3 trustees) and £3,161 was donated by a charity (St Mary's Barnes) of which 2 trustees of UTS are also trustees (2024: £4,916). No conditions were attached to these donations. There were no other related party transactions during the year (2024: none).