

**ST. ANDREW AND ANTHONY KAMPALA ORPHANS TRUST  
(SAAKOT)**

**FINANCIAL STATEMENT FOR THE YEAR ENDED 31 MARCH 2021**

**TRUST INFORMATION**

Trustees	Reverend R. A. Miller Mr. R.W. Hughes Dr. R.H. Partridge Mr. R J Collinson
Charity registered number	1123759
Principal office	Lantau, Maddox Lane, Bookham, Surrey, KT23 3BT
Independent Examiner	Paul O'Brien (ICPA) Dragonfly (Accounting & Financial Management) Ltd 52 High Street Cottenham Cambridgeshire CB24 8SA
Bankers	Lloyds TSB Bank Plc

## **Independent Examiner's Report to the Trustees for the Period ended 31 March 2021**

I report on the accounts of St. Andrew and Anthony Kampala Orphans Trust (SAAKOT) for the year ended 31 March 2021, which are set out between pages 3 and 7.

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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act
- To follow the procedures laid down in the general directions given by the Charity Commission under section 145(9)(b) of the 2011 Act
- To state whether particular matters have come to my attention

### **Basis of independent examiner's report**

My examination was carried out in accordance with the 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 you as 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 next statement.

### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

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 2011 Act and
- \* to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 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.

*Paul O'Brien*

Paul O'Brien  
23<sup>rd</sup> July 2021

# STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2020

	Notes	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
<b>INCOMING RESOURCES</b>					
Incoming resources from generated funds:					
Voluntary Income	1	8,512	18,440	26,952	27,235
HMRC Refund	2		6,574	6,574	8,907
<b>TOTAL INCOMING RESOURCES</b>		<b>8,512</b>	<b>25,014</b>	<b>33,526</b>	<b>36,142</b>
<b>RESOURCES EXPENDED</b>					
Charitable activities	3	8,512	22,465	30,977	30,033
Governance costs	4		2,334	2,334	4,378
Other resources expended	5		215	215	1,731
<b>Total resources expended</b>		<b>8,512</b>	<b>25,014</b>	<b>33,526</b>	<b>36,142</b>
<b>MOVEMENT IN FUNDS FOR THE YEAR:</b>					
Surplus income for the year		-	0	0	0

# STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2021

	Notes	2021 £	2020 £
<b>FIXED ASSET</b>			
Tangible assets (as revalued)	6	100,000	100,000
<b>CURRENT ASSETS</b>			
Receivables		-	-
Cash and bank balance		-	-
<b>TOTAL ASSETS/ FUNDS</b>		<b>100,000</b>	<b>100,000</b>
<b>Charity fund</b>			
Accrued Audit Fees		-	-
Unrestricted fund Balance		100,000	100,000
<b>Total Fund</b>		<b>100,000</b>	<b>100,000</b>

## 1 VOLUNTARY INCOME AS AT 31ST MARCH 2021

	Restricted funds 2021 £	Unrestric ted funds 2021 £	Total fund 2021 £	Total fund 2020 £
Voluntary Funds	8,512			7,695
Rental income (Uganda)		-		-
Rev. Miller Contribution		18,440		19,540
<b>Total Voluntary Income</b>	<b>8,512</b>	<b>18,440</b>	<b>26,952</b>	<b>27,235</b>

## 2 CHARITY REFUND

HMRC refund: 6,574 6,574 8,907

## 3 CHARITABLE ACTIVITIES

	Restricted funds 2021 £	Unrestric ted funds 2021 £	Total fund 2021 £	Total fund 2020 £
Tuition	4173.51	1476.47	5640.98	10,042
Living expenses (inc. food & clothes)	372.36	5411.07	5783.43	3,909
Medical	1450.00	8125.53	9575.53	8,250
Transport				1,857 0
Accommodation	765.20	174.31	939.51	
Empowerment	1601.56	7435.74	9037.30	5,870
Gifts (Christmas, Birthday)	149.12			105
<b>TOTALS</b>	<b>8,511.83</b>	<b>22,464.92</b>	<b>30,976.75</b>	<b>30,033</b>

## 4 GOVERNANCE COSTS

	Restricted funds 2021 £	Unrestric ted funds 2021 £	Total fund 2021 £	Total fund 2020 £
Telephone	-	206	206	450
Salaries		683	683	370
Accountant		190	190	190
Meals				410
Airfares & associated transport				2,083
Overheads				0
Vehicle Maintenance		1255	1255	575
Accommodation		-	-	0
Legal				300
<b>TOTALS</b>		<b>2334</b>	<b>2334</b>	<b>4,378</b>

## 5 OTHER RESOURCES

Investments for income generation  
 Crime recovery/Security  
**Redeeming impounded equipment**  
 TOTAL

Restricted funds 2021 £	Unrestricted funds 2021 £	Total fund 2021 £	Total fund 2020 £
			357
	215.36	215.36	1,304
			70
	<b>215.36</b>	<b>215.36</b>	<b>1,731</b>

## 6 TANGIBLE FIXED ASSETS

As at 1/04/2021  
 Additions  
 Depreciation:  
**Net Book value**  
**as at 1/4/2020**

Freehold Property £	Motor Vehicle £	Fixture & Fittings £	Total Assets £
100,000	-		100,000
	-	-	
-			
<b>100,000</b>	<b>-</b>		<b>100,000</b>

## 7 RECEIVABLES

Tax recovered

2021 £	2020 £
6,574	8,907

## 8 CASH AND BANK BALANCE

2021 £	2020 £
0	0

## **9 CONTINGENT LIABILITIES**

There were no contingent liabilities as at 31 March 2020 from which material loss would be anticipated.

## **10 CAPITAL COMMITMENTS**

No capital expenditure was contracted for at the balance sheet date.

## **11 REPORTING CURRENCY**

The financial statements are presented in Great British Pound (£).

The financial statements were approved by the Trustees on 13 June 2020 and signed on their behalf, by:

A handwritten signature in black ink that reads "Roger H Partridge". The signature is written in a cursive style with a large initial 'R' and 'P'.

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Dr R. H Partridge,  
Chairman

## **SAAKOT**

### **REPORT OF ACTIVITIES DURING THE YEAR 2020 – 21**

#### **Overview**

This last year has of course been one severely affected by the COVID 19 pandemic. In Uganda there have been periods of lockdown with schools and churches closed. Some very meagre funds have been made available by the Government in particularly needy cases. There has obviously been a notable increase in hardship and requests for our assistance. As to schools being closed, as they reopen many are endeavouring to recoup losses by fairly steep hikes in fees.

Contact with our people in Uganda has been almost exclusively via Watsapp. I have of course been quite unable to go there.

In addition 2020 has been Election Year in Uganda. As usual there have been riots and looting, but with the legitimacy of the outcome more seriously challenged than ever before there have been ugly scenes and behaviours. Crime can surely be described as having been of epidemic proportions.

For us there have been two major events. The first is that we have been able to assist one family of our young people, effectively four, to acquire a shop. This outworking of our “empowerment” policy has been very important. Many of our beneficiary children were girls and these, now with children of their own, have found it possible to have a career and to run businesses. Ensuring that girls get educated makes for a vastly improved quality of family life and in particular means that offspring acquire a fair measure of valuable education at home.

The other major event is that another of our children developed a liver malfunction, the treatment for which has been very costly indeed. This treatment appears thus far to have been successful.

#### **News of Our People**

It is noteworthy that whether as a permanent career or a stopgap, the purchase of fashion items wholesale such as clothing and accessories and hairpieces, and their resale is a frequent course of action. Minisifa (Bunny), Aline (Allen), Darline (Dallen), and Namanda Doreen have all taken this route, in the latter case whilst awaiting, and saving for, her Nursing Course to become available post COVID.

Bunny continues her bride preparation business whilst at the same time creating Muslim fashionwear. She has a salon.

Aline also has a salon and has added hairpiece supply and some hairdressing to her accessory sales business. This has in the main funded Ryan’s schooling. Unfortunately her health could be more continuously good and COVID has continued to delay the sale of the house her family eventually determined was hers in Rwanda.

Doreen Namanda is modelling and marketing hairpieces under her tradename: “wigsbydoreen”. It looks as though she is rather successful at this.

Our (from the first days) alumna Doreen Nakayitsa, who had been totally orphaned by AIDS and who we saw through secondary school and university, recently asked if we could help her to acquire a business, namely a general store. The proprietor had been given an opportunity to emigrate to USA and offered Doreen the opportunity to buy it at an advantageous price. She was extremely fortunate



that one of our sponsors had come into some money and offered to assist with the purchase. This was actually a tremendous boon since Doreen had been abandoned by her partner, leaving her with a daughter, Elena, while also her alumni brothers Simon and Vicent could assist with the business. Purchase of the business was far from being the only outlay required however. Kampala city authorities require annual payment for a business licence as well as a fee for insurance against fire and theft. This latter is pretty important, not least in an election period but also in the general high crime incidence context. The insurance cost £300, the licence £450. A delivery bicycle makes a big difference and we managed this too. The machine is very basic and elderly but, typically for Uganda where bicycles are like gold dust, cost £130.

Two year old Erica Chiboola had returned to Zambia with her mother Ingrid. In February 2020 Florence, Ingrid's mother, died of a stroke. She had been earning but this had not been quite enough to provide the necessary supplement from the family farm for family upkeep and the education of Ingrid's three children. However toward the end of 2020 Erica became jaundiced and this eventually required surgical intervention – gall bladder removal – at Lusaka main hospital, where they imported a specialist doctor from India. At the time of writing Erica appears to be in good health again. She is lactose intolerant.

Bibian has been earning commission from hawking factory manufactured goods. She would like about £1000 to open a professional kitchen or, failing that, to open a retail shop. We are considering this. Issues of course include licence, insurance and security. Another main one is that running a shop alone, means being “open all hours and possibly every day.

Stella Narva enrolled at a college to study microbiology with a view to becoming a pharmacist (she has the “Doc Martin” blood phobia syndrome!). She had been hoping the c£600 per semester fees would somehow materialise, but this hasn't happened.

The two students from Buwama have resumed studies at Kings Hill. Grace will shortly do so.

In an example of the hike in school fees, Aline passed on a suggestion from Ryan's school that it would be cost effective if he boarded. School bus fees had now surpassed the boarding rate. We agreed to this.

Grace had not resumed school yet.

Jesca Nakiwu's beauty treatment business in South Africa has been doing well. She has lately married a disk jockey.

## **Investments**

The Eucalyptus project: The trees are still growing and Amos has been ensuring the weeding. Potential buyers have been making what Amos considers inadequate offers. As COVID recedes so the country's economy improves and Amos reckons that soon offers will meet expectations.

Makindye Dwellings: Kampala City Council has still not deepened the stream which flooded. Amos has indicated a hope to use profit from the sale of the trees to rebuild the four dwellings on a plinth which should prevent flood water entry.

Nakawuka Land: Boundary disputes appear to have been settled. Boundary posts will need replacing, the existing ones having suffered the ravages of termites.

Petrol Station Dispute: I have been able to assist Amos to bring his eight witnesses to court and pay his lawyer. His Action against a former partner is before the courts now.

Land associated with Kings School, Kyampisi: Whilst the future use of the for a dwelling is still COVID delayed, I gave permission for the land to be cultivated to benefit the school. The harvest from this would be better but for a colony of monkeys. We still have to register title.