

SUUBI AFRICA (UK)

England & Wales · Charity number 1129595

Details

Other names THE KWAGALA TRUST

Status Registered

Legal form Trust

Registered 2009-05-14

Register [View on the Charity Commission register](#)

Contact

Address 9 Whitehall Lane
Iveston
Consett
County Durham
DH8 7TA

Phone 07973101747

Email becca@suubiafrica.co.uk

Website www.suubiafrica.co.uk

Activities

Objects: TO RELIEVE THE NEEDS OF CHILDREN, THEIR SUPPORTING FAMILY AND OTHER DISADVANTAGED MEMBERS OF THE COMMUNITY LIVING IN AFRICA WHO ARE IN NEED DUE TO FINANCIAL HARDSHIP OR ARE ORPHANED OR ABANDONED AND BY SUCH CHARITABLE MEANS AS THE TRUSTEES FROM TIME TO TIME THINK FIT.

Activities: Working with an organisation in Uganda called Suubi-Africa to provide a home for orphaned, abandoned, deprived children and their supporting families, also other disadvantaged members of the community where operating.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Other Charitable Purposes
- **Who:** Children/young People

Geography

- **Area of benefit:** AFRICA
- Uganda

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£124,935	£112,335	-	-
2024-03-31	£100,850	£100,863	-	-
2023-03-31	£124,566	£122,871	-	-
2022-03-31	£90,514	£73,215	-	-
2021-03-31	£47,411	£59,148	-	-

Trustees

Name	Role	Appointed
NEVILLE STEPTOE	Chair	
Anne Jenkins		2017-10-02
CHRISTINE STEPTOE		
Carol Watson		2025-02-01
DAVID JOSEPH LOW		2022-03-30
KEITH JOHNSON		2011-05-13
Kathleen Hill		2021-05-27
MICHAEL HOGAN		2015-05-06
Michelle Marie Bellamy		2022-10-12
Marie Elizabeth McQuaid Mrs		2022-03-30
REBECCA SALLY POWELL		2013-12-11

SUUBI AFRICA (UK)

England & Wales - Charity number 1129595

Accounts



Trustees' Annual Report for the period

Period start date

Period end date

From

1st

April

2024

To

31st

March

2025

Section A

Reference and administration details

Charity name

Suubi Africa (UK)

Other names charity is known by

Registered charity number (if any) 1129595

Charity's principal address

9 Whitehall Lane

Iveston

Consett, Durham

Postcode

DH8 7TA

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Keith Johnson	Chairman	Full Year	
2	Michelle Bellamy	Treasurer	Full Year	
3	Neville Steptoe	Trustee	Full Year	
4	Christine Steptoe	Trustee	Full Year	
5	Rebecca Powell	Trustee	Full Year	
6	Anne Jenkins	Trustee	Full Year	
7	Michael Hogan	Trustee	Full Year	
8	Kathleen Hill	Trustee	Full Year	
9	Marie McQuaid	Trustee	Full Year	
10	David Low	Trustee	Full Year	
11	Carol Watson	Trustee	New Trustee appointed 1 st February 2025	
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year
As above	As above

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
N/A		

Name of chief executive or names of senior staff members (Optional information)

--

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Trust Deed
How the charity is constituted (eg. trust, association, company)	Trust
Trustee selection methods (eg. appointed by, elected by)	Nominated, seconded and voted during Trustee Meeting.

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

--

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

The charity's purpose as set out in the Objects (clause 3) of the Trust Deed dated 20th April 2009 9updated by Deed of amendment, accepted by Charity Commissioners 20.12.2016) is:

'To relieve the needs of children and their supporting family and other disadvantaged members of the community living in Africa who are in need due to financial hardship or are orphaned or abandoned and by such charitable means as the Trustees may from time-to-time think fit'.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The aim of the charity is to raise funds to support the delivery of services to children in Uganda.

In attempting to achieve our aim, it is necessary to raise public awareness of the plight of the African children and their needs. These needs consist of dietary requirements, clothing, shelter, medication, education, a sense of belonging and perhaps most importantly, knowing they are loved. In raising such awareness, we offer members of the public in the UK an opportunity to partake in financial and practical ways of helping, so they may have a sense of achievement in helping to raise the lifestyle of those who are less fortunate than they are.

In shaping our objectives for the year and planning our activities, the Trustees have had regard to the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

The funds are used to support the development of a community where the needs of children as described in our objects are satisfied, to such an extent that they can, not only look after themselves as they mature, but may help others to improve their circumstances. In addition to caring for children within our home, we also provide funds for food, clothing, access to education, medical assistance, organised games, etc for children within the villages of the surrounding area.

In attempting to achieve our aim, it is necessary to raise public awareness of the plight of the African children and their needs. These needs consist of dietary requirements, clothing, shelter, medication, education, a sense of belonging and perhaps most importantly, knowing they are loved.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Summary of the main achievements of the charity during the year

This year, we have raised vital funds to improve the comfort level and facilities in the overseas homes for residents and staff.

We have continued to improve the comfort level and facilities in our homes for residents and staff. We have raised funds to support the ongoing provision of the House Mother role in House 1 and House 2 which provides vital pastoral support to the children.

We have continued financial support to the running of the chicken farm, which brings in a small income to Suubi Africa Uganda.

Capital funding has been provided to rebuild the toilet block which had collapsed and to repair the school roof.

The charity enables the older children to attend Secondary Schools, whilst the younger children attend Suubi Primary School. Education is not free in Uganda and we provide funds to cover school fees, educational equipment and food. This year we have provided additional funds to support the primary school via the purchase of a new school computer and for the older children we have expanded their options via local Trade/Vocational schools to more closely match educational provision with their learning needs and employment goals.

We have continued to provide facilities available to local children who regularly attend our "Outreach Club". The Outreach Club provides engagement activities, short educational activities and food to children in the broader community and it continues to be well received.

Lastly, we continue to provide medical support and advice plus vital medical supplies with the continued provision of the Medical Centre and the nurse.

Section E

Financial review

Brief statement of the charity's policy on reserves

The charity raises unrestricted funds in order to achieve flexibility in responding to the needs of the end beneficiaries. Our policy has been established whereby a minimum of unrestricted funds being held should be equal to or exceeding between 2 – 3 months of normal expected expenditure including peaks in forecasted cash flow. Third party contractual obligations imposed upon the charity are minimal, therefore if a shortfall of funds should occur, funding provided may reduce or cease until sufficient income is re-generated.

Details of any funds materially in deficit

N/A

Further financial review details (Optional information)

You may choose to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Section F

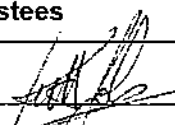
Other optional information

Section G

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	KEITH JOHNSON	
Position (eg Secretary, Chair, etc)	CHAIR	
Date	29/01/26	

Charity registration number 1129595 (England and Wales)

SUUBI AFRICA (UK)
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

SUUBI AFRICA (UK)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	N Steptoe K Johnson R S Powell C Steptoe A Jenkins M Hogan K Hill M E McQuaid D Low M Bellamy C Watson	(Appointed 1 February 2025)
Charity registration	England and Wales	1129595
Principal address	9 Whitehall Lane Iveston Consett Co. Durham DH8 7TA	
Independent examiner	David Holloway FCA DChA RMT Accountants & Business Advisors Ltd Finchale House Belmont Business Park Durham DH1 1TW	
Bankers	HSBC Bank Plc 1 Saddler Street Durham DH1 3NR	
Solicitors	Swinburne Maddison LLP Venture House Aykley Heads Business Centre Durham DH1 5TS	

SUUBI AFRICA (UK)

CONTENTS

	Page
Trustees' report	1 - 5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 17

SUUBI AFRICA (UK)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)(Effective 1 January 2019)"

Objectives and activities

Objectives and aims

Our charity's purpose as set out in the Objects (Clause 3) of our Trust Deed dated 20 April 2009 [updated by Deed of amendment, accepted by Charity Commissioners 10 November 2016] is:

"To relieve the needs of children their supporting family and other disadvantaged members of the community living in Africa who are in need due to financial hardship or are orphaned or abandoned and by such charitable means as the Trustees may from time-to-time think fit."

The aim of our charity is to help develop a community where the needs of children as described in our objects are satisfied to such an extent that they can, not only look after themselves as they mature, but may help others to improve their circumstances. In addition to caring for children within our home, we also provide food, clothing, access to education, medical assistance, organised games etc. for children within the villages of the surrounding area.

Significant activities

Ensuring our work delivers our aim, the Trustees have regular meetings to ensure we are achieving our objectives. These meetings help to ensure we remain focused on our stated purpose, which is effectively to ensure that the children will have an opportunity to lead a full, productive, self-sufficient adult life. A sub-committee has been established to focus on Fund Raising.

We are aware that we cannot heal Africa, but even the longest journey begins with one small step.

To improve our effectiveness, we have established a close working relationship with Suubi-Africa (Uganda) a company registered under Ugandan Regulations. Regular communications with Suubi-Africa (Uganda) officers ensures that we are working together to achieve our common aims. Our Trustees visit (at personal expense) Uganda to assess progress and assist with problems that may arise. Representatives of the Ugandan organisation reciprocate by visiting the UK to help raise our profile and awareness of the Trust's work.

Geographical constraints separate ourselves from the needy children, hence our close relationship with Suubi-Africa (Uganda) who are our "eyes, ears and hands" to see and hear the problems, and the means to do something about the circumstances of individual children. This Trust concentrates on fundraising thereby supplying the finance for our African counterpart to meet the practical needs and provide the emotional support and stability necessary. Our "reward" is to see these children develop into healthy, happy young people rather than the most likely outcome of non-intervention.

The Trustees were aware of the Ugandan's Government 1 December 2014, 3-year initiative regarding "The De-institutionalisation of Orphans and Vulnerable Children Project". Accordingly, This Trust, through the Officers of Suubi Africa Uganda, contacted Local Government Officials in the Luwero District where our home is situated to comply.

SUUBI AFRICA (UK)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Public benefit

In attempting to achieve our aim, it is necessary to raise public awareness of the plight of the African children and their needs. These needs consist of dietary requirements, clothing, shelter, medication, education, a sense of belonging and perhaps most importantly, knowing they are loved. In raising such awareness, we offer members of the public in the UK an opportunity to partake in financial and practical ways of helping, so they may have a sense of achievement in helping to raise the lifestyle of those who are less fortunate than they are.

In shaping our objectives for the year and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Volunteers

The Trust has no employed U.K. staff but does utilise the help of "Suubi Friends" who periodically offer their services free gratis; their input is greatly appreciated by the Trustees.

Achievements and performance

Charitable activities

We have continued to improve the comfort level and facilities in our homes for residents and staff. We have raised funds to support the ongoing provision of the House Mother role in House 1 and House 2 which provides vital pastoral support to the children.

We have continued financial support to the running of the chicken farm, which brings in a small income to Suubi Africa Uganda.

Capital funding has been provided to rebuild the toilet block which had collapsed and to repair the school roof.

The charity enables the older children to attend Secondary Schools, whilst the younger children attend Suubi Primary School. Education is not free in Uganda and we provide funds to cover school fees, educational equipment and food. This year we have provided additional funds to support the primary school via the purchase of a new school computer and for the older children we have expanded their options via local Trade/Vocational schools to more closely match educational provision with their learning needs and employment goals.

We have continued to provide facilities available to local children who regularly attend our "Outreach Club". The Outreach Club provides engagement activities, short educational activities and food to children in the broader community and it continues to be well received.

Lastly, we continue to provide medical support and advice plus vital medical supplies with the continued provision of the Medical Centre and the nurse.

Financial review

Financial position

The Trust has again succeeded in obtaining funds without the need to borrow or obtain loans, which would impose liabilities upon the Trust. Sufficient funds have been obtained to provide a steady monthly donation to our Ugandan counterpart and the continuing development of various projects. The bulk of funds received are donated to Uganda with only a small deduction to cover legal compliance costs. There is no intention by Trustees to incur unnecessary costs which would subsequently reduce the funds available to fulfil the Trust's Aims and Objectives.

We have regular donors who are loyal and we are confident that we can continue to provide sufficient support to our Ugandan partner.

SUUBI AFRICA (UK)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Principal funding sources

We operate a donor and sponsorship scheme whereby individuals, businesses and other organisations contribute a monthly sum, either with or without Gift Aid. As in previous years we have concentrated on raising the number of donors and sponsors, which we will continue to do in the future.

We hold two main fundraising events each year a Chinese meal evening and an annual fundraising ball. Both events include an opportunity to raise the profile of the charity, raise vital funds, update supporters and engage new donors. We are also in receipt of gifts and donations from annual or periodic smaller fundraising events and sponsored activities undertaken by individuals or organisations and churches. For example, via sponsored walks, bingo evenings, community events and collection boxes. Lastly, there was a small income from the sale of African products.

We must acknowledge and thank all those organisations and individuals who have generously supported our efforts by the giving of finance, time, and talents. We continue to rely upon the goodwill of the public to further our objective.

During the preparation of these accounts and report we (The Trustees) acknowledge the current economic situation. We are fully aware that some supporters (individuals and commercial entities) may face financial issues which could affect their ability to continue support at the current level. We accept this and keep under review the possible impact to ensure we can continue our support to Suubi Africa (Uganda) who are subjected to the same situation in their country.

Investment policy and objectives

The majority of the charity's funds are donated in the short term so there are few funds currently available for long-term investment. The policy is kept under review and when sufficient funds have accumulated, investment advice will be sought, and an appropriate decision will be taken at that time.

Reserves policy

The Trustees have examined the charity's requirements for reserves in the light of main risks to the organisation. A policy has been established whereby a minimum of unrestricted funds being held should be equal to or exceeding between 2 - 3 months of normal expected household expenditure. Excluding some administration costs, most of the charity's "expenditure" is by way of donations to others. Third party contractual obligation imposed upon the charity are minimal, therefore if a shortfall of funds should occur donations made may reduce or cease until sufficient income is re-generated.

An assessment of possible problems (in the planning of and at the venue) is taken when preparing an event; possible risks are mitigated, as necessary. The Trust holds a current Public Liability Policy to ensure recompense to any injured parties if such unfortunate circumstances should arise.

Here in the UK, we actively make our existence known. In so doing and with various initiatives we have enlarged our base of supporters and regular donors. We have continued to encourage individuals and organisations to undertake projects or fund-raising events in aid of our Trust. We continue to be encouraged by the amount of support received and look forward to further developing our project.

Unrestricted funds totalled £37,297 at 31 March 2025 and restricted funds totalled £2,801. Fund movements, balances and explanations can be found within notes 16 and 17 of the financial statements.

FUTURE PLANS

The charity has been successful in obtaining some corporate support and we plan to attract more public and corporate interest in the UK. For the long term, we are working towards our Ugandan counterpart becoming self-sufficient.

All funds raised are gifted to "Suubi Africa" [a Registered NGO in Uganda]; therefore, Legal Title to Land, Property or Other Assets [tangible or non-tangible] belong to the Ugandan organisation; this trust has no assets other than funds held or receivable.

Having reviewed the progress achieved to date, the Trustees are greatly encouraged to continue their work.

SUUBI AFRICA (UK)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management

Governing document

This organisation is a charity formed and governed by a Trust Deed dated 4 May 2008, as amended on 20 April 2009, subsequently being entered on the Charity Commissioner's Register 14 May 2009 [updated by Deed of amendment, accepted by Charity Commissioners 10 November 2016]. The responsibilities and duties of the Trustees are contained within that Trust deed. Should the Trust be dissolved, each Trustee's liability (although joint and severally liable) will be restricted to "net losses" should any exist. Should there be "net assets" following the discharge of all debts, such amount to be either donated per the Trusts objects or donated to another charity of similar objects.

The trustees who served during the year and up to the date of signature of the financial statements were:

N Steptoe

K Johnson

R S Powell

C Steptoe

A Jenkins

M Hogan

K Hill

M E McQuaid

D Low

M Bellamy

C Watson

(Appointed 1 February 2025)

Recruitment and appointment of new trustees

The recruitment and appointment of new Trustees is at the discretion of existing Trustees and specifically in accordance with clause 9, paragraphs (ii) & (v) of the Trust Deed. Trustees appointed for a fixed term, upon expiry of that term, may be re-appointed if willing, in accordance with clause 15. During this year we had one new Trustee recruited, Mrs C Watson who has previously attended and supported our events. We are very grateful to her for volunteering her time and lending her support to the charity.

Induction and training of new trustees

New Trustees undergo an induction to brief them on:

- Their legal obligations under charity law.
- The Charity Commission on public benefit.
- Inform them of the content of the Trust deed.
- The committee and decision-making processes.
- The business plan; and recent financial performance of the charity.

During the induction they meet the other Trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

SUUBI AFRICA (UK)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Organisational structure

The charity is under the direct control of the Trustees, who have delegated between themselves various responsibilities for running the organisation, seeking experienced and/or professional advice as required or appropriate.

Costs incurred by Trustees, deemed as necessary and reasonable expenses incurred during fulfilling their responsibilities (as allowed by clause 27 of the Trust Deed), are shown in Notes to the Financial Statements according to Accounting Convention. All Trustees have agreed to self-finance their involvement in the Trust's work, which includes flights relating to Uganda visits.

Key management remuneration

The Trustees consider the board of Trustees as comprising of the key management personnel of the charity in charge of directing, controlling, and operating the charity. All Trustees continue to give their time freely and no trustee remuneration was paid in the year. No remunerated staff are employed by the Trust.

Risk management

The Trustees have conducted a review of the major risks to which this charity is exposed. Such risks fall into two categories:

1. Insufficient funds received to continue achieving our object and aims.

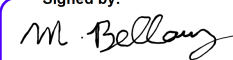
Those meetings, which are held to ensure we remain focused on our stated purpose, also keep our attention on the funding strategy. We are unable to impose a levy on the public and must rely on their generosity and goodwill. Our strategy is to inform and involve thereby creating a "concern" within others that will motivate continuing support.

2. Damage Claims made for injury (personal or property) at one of our events.

A Public Liability Policy is in place.

The trustees' report was approved by the Board of Trustees.

Signed by:



.....0EC7968BA56ED4B0.....

M Bellamy

Trustee

29 January 2026

Date:

SUUBI AFRICA (UK)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SUUBI AFRICA (UK)

I report to the trustees on my examination of the financial statements of Suubi Africa (UK) (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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 financial statements to be reached.

Signed by:

David Holloway

025A9DBEB6A74D2...

David Holloway FCA DChA

RMT Accountants & Business Advisors Ltd

Finchale House

Belmont Business Park

Durham

DH1 1TW

29 January 2026

Date:

SUUBI AFRICA (UK)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income from:							
Donations and legacies	3	25,161	21,231	46,392	35,141	19,748	54,889
Charitable activities	4	77,490	-	77,490	45,375	-	45,375
Other trading activities	5	411	-	411	103	-	103
Investments	6	642	-	642	483	-	483
Total income		103,704	21,231	124,935	81,102	19,748	100,850
Expenditure on:							
Raising funds	7	29,936	-	29,936	18,512	-	18,512
Charitable activities	8	58,872	23,527	82,399	66,791	15,560	82,351
Total expenditure		88,808	23,527	112,335	85,303	15,560	100,863
Net income/(expenditure) and movement in funds		14,896	(2,296)	12,600	(4,201)	4,188	(13)
Reconciliation of funds:							
Fund balances at 1 April 2024		22,401	5,097	27,498	26,602	909	27,511
Fund balances at 31 March 2025		37,297	2,801	40,098	22,401	5,097	27,498

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

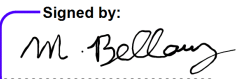
SUUBI AFRICA (UK)

BALANCE SHEET
AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Stocks	13	-		415	
Debtors	14	11,672		2,062	
Cash at bank and in hand		32,832		30,505	
		44,504		32,982	
Creditors: amounts falling due within one year	15	(4,406)		(5,484)	
Net current assets			40,098		27,498
The funds of the charity					
Restricted income funds	16		2,801		5,097
Unrestricted funds	17		37,297		22,401
			40,098		27,498

29 January 2026

The financial statements were approved by the trustees on

Signed by:

.....0EC796BA56ED4B0...
M Bellamy
Trustee

SUUBI AFRICA (UK)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)(Effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Fund structure

Unrestricted income funds are general funds that are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

1.4 Income

Income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Gift aid is recognised as income when the claim is calculated and the amount is probable.

Fundraising income

Fundraising income represents amounts received or receivable from activities undertaken to raise funds for the charity's purposes. Fundraising income is recognised in the Statement of Financial Activities (SOFA) when the charity is entitled to the income, it is probable that the income will be received, and the amount can be measured reliably.

Investment income

Interest is recognised once notification has been received from the bank.

SUUBI AFRICA (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs were allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting charitable income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

1.6 Stocks

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Cost is determined using the first in, first out (FIFO).

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.7 Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to and insignificant risk of change in value.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

SUUBI AFRICA (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations	25,161	21,231	46,392	35,141	19,748	54,889

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising		
Fundraising events	77,490	45,375

SUUBI AFRICA (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Sale of goods	411	103

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	642	483

7 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Venue and fundraising	29,521	18,403
Purchases	415	109
	29,936	18,512

SUUBI AFRICA (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

8 Expenditure on charitable activities

	Support of children in poverty 2025 £	Support of children in poverty 2024 £
Direct costs		
Contribution to staff costs	17,740	15,744
Light and heat	2,045	2,159
Telephone	307	324
Postage and stationery	1,845	1,601
Travel	7,567	8,290
Medical centre funding	3,418	3,887
Education funding	9,239	7,606
Other projects	37,047	40,638
Advertising	750	-
	<u>79,958</u>	<u>80,249</u>
Share of support and governance costs (see note 9)		
Support	1,361	1,142
Governance	1,080	960
	<u>82,399</u>	<u>82,351</u>
Analysis by fund		
Unrestricted funds	58,872	66,791
Restricted funds	23,527	15,560
	<u>82,399</u>	<u>82,351</u>

9 Support costs allocated to activities

	2025 £	2024 £
Licenses	505	399
Insurance	325	199
Bank charges	531	544
Independent Examiners fee	1,080	960
	<u>2,441</u>	<u>2,102</u>
Analysed between:		
Support of children in poverty	<u>2,441</u>	<u>2,102</u>

SUUBI AFRICA (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

10	Net movement in funds	2025	2024
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the independent examination of the charity's financial statements	1,080	960
		<u> </u>	<u> </u>
11	Trustees		
	None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year or the prior year.		
	None of the trustees (or any persons connected with them) received any expense reimbursements from the charity during the year or the prior year.		
12	Taxation		
	The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.		
13	Stocks	2025	2024
		£	£
	Stock	-	415
		<u> </u>	<u> </u>
14	Debtors	2025	2024
		£	£
	Amounts falling due within one year:		
	Prepayments and accrued income	11,672	2,062
		<u> </u>	<u> </u>
15	Creditors: amounts falling due within one year	2025	2024
		£	£
	Other creditors	50	50
	Accruals and deferred income	4,356	5,434
		<u> </u>	<u> </u>
		4,406	5,484
		<u> </u>	<u> </u>

SUUBI AFRICA (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
Village child sponsorship	160	18,231	(18,231)	160
Land and buildings	14	-	-	14
Medical centre	1,487	-	(1,487)	-
Teacher salary	3,436	-	(2,609)	827
House Mother salary	-	3,000	(1,200)	1,800
	<u>5,097</u>	<u>21,231</u>	<u>(23,527)</u>	<u>2,801</u>

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Village child sponsorship	895	12,543	(13,278)	160
Land and buildings	14	-	-	14
Medical centre	-	2,705	(1,218)	1,487
Teacher salary	-	4,500	(1,064)	3,436
	<u>909</u>	<u>19,748</u>	<u>(15,560)</u>	<u>5,097</u>

Village Child Sponsorship

Donors in the UK each setup a monthly Standing Order of a fixed amount, restricted by them, to pay for the education of a village child who is being educated by our Kindergarten.

Land and buildings

A donation was received in order to fund the Ugandan branch of the charity in the building of a second home for abandoned children.

Medical Centre

The proceeds from sponsored activities and donations to Suubi Africa were raised in memory of S. Bonner, the late husband of one of our Trustees. The trustees agreed to restrict these funds for the purposes of employing a nurse and increasing access to medical supplies in Uganda.

Teacher Salary

Donations were received to fund the costs of teacher salaries to support the education of children in Uganda. These funds have been restricted to this purpose.

House Mother salary

Donations were received to fund the cost of a House Mother to ensure the general welfare of the children in the homes for abandoned children.

SUUBI AFRICA (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
Expansion of Ugandan village community	3,846	-	-	3,846
General funds	18,555	103,704	(88,808)	33,451
	<u>22,401</u>	<u>103,704</u>	<u>(88,808)</u>	<u>37,297</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Expansion of Ugandan village community	3,846	-	-	3,846
General funds	22,756	81,102	(85,303)	18,555
	<u>26,602</u>	<u>81,102</u>	<u>(85,303)</u>	<u>22,401</u>

General funds

This fund is not related to any designated activity or purpose and is free from any restrictions.

Expansion of Ugandan village community

These funds have been designated by Trustees, not donors, to assist with further projects being undertaken to expand the Ugandan village community being developed by Suubi Africa.

18 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Current assets/(liabilities)	37,297	2,801	40,098
	<u>37,297</u>	<u>2,801</u>	<u>40,098</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Current assets/(liabilities)	22,401	5,097	27,498
	<u>22,401</u>	<u>5,097</u>	<u>27,498</u>

SUUBI AFRICA (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

19 Related party transactions

There were donations received from companies related by way of one of the directors also being a trustee of the charity during the year. These donations were freely given with no restriction and no benefit flows back to these companies. These donations totalled £8,565 during the year (2024: £14,135).

Charity registration number 1129595 (England and Wales)

SUUBI AFRICA (UK)
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

SUUBI AFRICA (UK)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	N Steptoe K Johnson R S Powell C Steptoe A Jenkins M Hogan K Hill M E McQuaid D Low M Bellamy C Watson	(Appointed 1 February 2025)
Charity registration	England and Wales	1129595
Principal address	9 Whitehall Lane Iveston Consett Co. Durham DH8 7TA	
Independent examiner	David Holloway FCA DChA RMT Accountants & Business Advisors Ltd Finchale House Belmont Business Park Durham DH1 1TW	
Bankers	HSBC Bank Plc 1 Saddler Street Durham DH1 3NR	
Solicitors	Swinburne Maddison LLP Venture House Aykley Heads Business Centre Durham DH1 5TS	

SUUBI AFRICA (UK)

CONTENTS

	Page
Trustees' report	1 - 5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 17

SUUBI AFRICA (UK)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)(Effective 1 January 2019)"

Objectives and activities

Objectives and aims

Our charity's purpose as set out in the Objects (Clause 3) of our Trust Deed dated 20 April 2009 [updated by Deed of amendment, accepted by Charity Commissioners 10 November 2016] is:

"To relieve the needs of children their supporting family and other disadvantaged members of the community living in Africa who are in need due to financial hardship or are orphaned or abandoned and by such charitable means as the Trustees may from time-to-time think fit."

The aim of our charity is to help develop a community where the needs of children as described in our objects are satisfied to such an extent that they can, not only look after themselves as they mature, but may help others to improve their circumstances. In addition to caring for children within our home, we also provide food, clothing, access to education, medical assistance, organised games etc. for children within the villages of the surrounding area.

Significant activities

Ensuring our work delivers our aim, the Trustees have regular meetings to ensure we are achieving our objectives. These meetings help to ensure we remain focused on our stated purpose, which is effectively to ensure that the children will have an opportunity to lead a full, productive, self-sufficient adult life. A sub-committee has been established to focus on Fund Raising.

We are aware that we cannot heal Africa, but even the longest journey begins with one small step.

To improve our effectiveness, we have established a close working relationship with Suubi-Africa (Uganda) a company registered under Ugandan Regulations. Regular communications with Suubi-Africa (Uganda) officers ensures that we are working together to achieve our common aims. Our Trustees visit (at personal expense) Uganda to assess progress and assist with problems that may arise. Representatives of the Ugandan organisation reciprocate by visiting the UK to help raise our profile and awareness of the Trust's work.

Geographical constraints separate ourselves from the needy children, hence our close relationship with Suubi-Africa (Uganda) who are our "eyes, ears and hands" to see and hear the problems, and the means to do something about the circumstances of individual children. This Trust concentrates on fundraising thereby supplying the finance for our African counterpart to meet the practical needs and provide the emotional support and stability necessary. Our "reward" is to see these children develop into healthy, happy young people rather than the most likely outcome of non-intervention.

The Trustees were aware of the Ugandan's Government 1 December 2014, 3-year initiative regarding "The De-institutionalisation of Orphans and Vulnerable Children Project". Accordingly, This Trust, through the Officers of Suubi Africa Uganda, contacted Local Government Officials in the Luwero District where our home is situated to comply.

SUUBI AFRICA (UK)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Public benefit

In attempting to achieve our aim, it is necessary to raise public awareness of the plight of the African children and their needs. These needs consist of dietary requirements, clothing, shelter, medication, education, a sense of belonging and perhaps most importantly, knowing they are loved. In raising such awareness, we offer members of the public in the UK an opportunity to partake in financial and practical ways of helping, so they may have a sense of achievement in helping to raise the lifestyle of those who are less fortunate than they are.

In shaping our objectives for the year and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Volunteers

The Trust has no employed U.K. staff but does utilise the help of "Suubi Friends" who periodically offer their services free gratis; their input is greatly appreciated by the Trustees.

Achievements and performance

Charitable activities

We have continued to improve the comfort level and facilities in our homes for residents and staff. We have raised funds to support the ongoing provision of the House Mother role in House 1 and House 2 which provides vital pastoral support to the children.

We have continued financial support to the running of the chicken farm, which brings in a small income to Suubi Africa Uganda.

Capital funding has been provided to rebuild the toilet block which had collapsed and to repair the school roof.

The charity enables the older children to attend Secondary Schools, whilst the younger children attend Suubi Primary School. Education is not free in Uganda and we provide funds to cover school fees, educational equipment and food. This year we have provided additional funds to support the primary school via the purchase of a new school computer and for the older children we have expanded their options via local Trade/Vocational schools to more closely match educational provision with their learning needs and employment goals.

We have continued to provide facilities available to local children who regularly attend our "Outreach Club". The Outreach Club provides engagement activities, short educational activities and food to children in the broader community and it continues to be well received.

Lastly, we continue to provide medical support and advice plus vital medical supplies with the continued provision of the Medical Centre and the nurse.

Financial review

Financial position

The Trust has again succeeded in obtaining funds without the need to borrow or obtain loans, which would impose liabilities upon the Trust. Sufficient funds have been obtained to provide a steady monthly donation to our Ugandan counterpart and the continuing development of various projects. The bulk of funds received are donated to Uganda with only a small deduction to cover legal compliance costs. There is no intention by Trustees to incur unnecessary costs which would subsequently reduce the funds available to fulfil the Trust's Aims and Objectives.

We have regular donors who are loyal and we are confident that we can continue to provide sufficient support to our Ugandan partner.

SUUBI AFRICA (UK)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Principal funding sources

We operate a donor and sponsorship scheme whereby individuals, businesses and other organisations contribute a monthly sum, either with or without Gift Aid. As in previous years we have concentrated on raising the number of donors and sponsors, which we will continue to do in the future.

We hold two main fundraising events each year a Chinese meal evening and an annual fundraising ball. Both events include an opportunity to raise the profile of the charity, raise vital funds, update supporters and engage new donors. We are also in receipt of gifts and donations from annual or periodic smaller fundraising events and sponsored activities undertaken by individuals or organisations and churches. For example, via sponsored walks, bingo evenings, community events and collection boxes. Lastly, there was a small income from the sale of African products.

We must acknowledge and thank all those organisations and individuals who have generously supported our efforts by the giving of finance, time, and talents. We continue to rely upon the goodwill of the public to further our objective.

During the preparation of these accounts and report we (The Trustees) acknowledge the current economic situation. We are fully aware that some supporters (individuals and commercial entities) may face financial issues which could affect their ability to continue support at the current level. We accept this and keep under review the possible impact to ensure we can continue our support to Suubi Africa (Uganda) who are subjected to the same situation in their country.

Investment policy and objectives

The majority of the charity's funds are donated in the short term so there are few funds currently available for long-term investment. The policy is kept under review and when sufficient funds have accumulated, investment advice will be sought, and an appropriate decision will be taken at that time.

Reserves policy

The Trustees have examined the charity's requirements for reserves in the light of main risks to the organisation. A policy has been established whereby a minimum of unrestricted funds being held should be equal to or exceeding between 2 - 3 months of normal expected household expenditure. Excluding some administration costs, most of the charity's "expenditure" is by way of donations to others. Third party contractual obligation imposed upon the charity are minimal, therefore if a shortfall of funds should occur donations made may reduce or cease until sufficient income is re-generated.

An assessment of possible problems (in the planning of and at the venue) is taken when preparing an event; possible risks are mitigated, as necessary. The Trust holds a current Public Liability Policy to ensure recompense to any injured parties if such unfortunate circumstances should arise.

Here in the UK, we actively make our existence known. In so doing and with various initiatives we have enlarged our base of supporters and regular donors. We have continued to encourage individuals and organisations to undertake projects or fund-raising events in aid of our Trust. We continue to be encouraged by the amount of support received and look forward to further developing our project.

Unrestricted funds totalled £37,297 at 31 March 2025 and restricted funds totalled £2,801. Fund movements, balances and explanations can be found within notes 16 and 17 of the financial statements.

FUTURE PLANS

The charity has been successful in obtaining some corporate support and we plan to attract more public and corporate interest in the UK. For the long term, we are working towards our Ugandan counterpart becoming self-sufficient.

All funds raised are gifted to "Suubi Africa" [a Registered NGO in Uganda]; therefore, Legal Title to Land, Property or Other Assets [tangible or non-tangible] belong to the Ugandan organisation; this trust has no assets other than funds held or receivable.

Having reviewed the progress achieved to date, the Trustees are greatly encouraged to continue their work.

SUUBI AFRICA (UK)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management

Governing document

This organisation is a charity formed and governed by a Trust Deed dated 4 May 2008, as amended on 20 April 2009, subsequently being entered on the Charity Commissioner's Register 14 May 2009 [updated by Deed of amendment, accepted by Charity Commissioners 10 November 2016]. The responsibilities and duties of the Trustees are contained within that Trust deed. Should the Trust be dissolved, each Trustee's liability (although joint and severally liable) will be restricted to "net losses" should any exist. Should there be "net assets" following the discharge of all debts, such amount to be either donated per the Trusts objects or donated to another charity of similar objects.

The trustees who served during the year and up to the date of signature of the financial statements were:

N Steptoe

K Johnson

R S Powell

C Steptoe

A Jenkins

M Hogan

K Hill

M E McQuaid

D Low

M Bellamy

C Watson

(Appointed 1 February 2025)

Recruitment and appointment of new trustees

The recruitment and appointment of new Trustees is at the discretion of existing Trustees and specifically in accordance with clause 9, paragraphs (ii) & (v) of the Trust Deed. Trustees appointed for a fixed term, upon expiry of that term, may be re-appointed if willing, in accordance with clause 15. During this year we had one new Trustee recruited, Mrs C Watson who has previously attended and supported our events. We are very grateful to her for volunteering her time and lending her support to the charity.

Induction and training of new trustees

New Trustees undergo an induction to brief them on:

- Their legal obligations under charity law.
- The Charity Commission on public benefit.
- Inform them of the content of the Trust deed.
- The committee and decision-making processes.
- The business plan; and recent financial performance of the charity.

During the induction they meet the other Trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

SUUBI AFRICA (UK)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Organisational structure

The charity is under the direct control of the Trustees, who have delegated between themselves various responsibilities for running the organisation, seeking experienced and/or professional advice as required or appropriate.

Costs incurred by Trustees, deemed as necessary and reasonable expenses incurred during fulfilling their responsibilities (as allowed by clause 27 of the Trust Deed), are shown in Notes to the Financial Statements according to Accounting Convention. All Trustees have agreed to self-finance their involvement in the Trust's work, which includes flights relating to Uganda visits.

Key management remuneration

The Trustees consider the board of Trustees as comprising of the key management personnel of the charity in charge of directing, controlling, and operating the charity. All Trustees continue to give their time freely and no trustee remuneration was paid in the year. No remunerated staff are employed by the Trust.

Risk management

The Trustees have conducted a review of the major risks to which this charity is exposed. Such risks fall into two categories:

1. Insufficient funds received to continue achieving our object and aims.

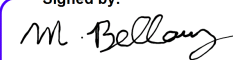
Those meetings, which are held to ensure we remain focused on our stated purpose, also keep our attention on the funding strategy. We are unable to impose a levy on the public and must rely on their generosity and goodwill. Our strategy is to inform and involve thereby creating a "concern" within others that will motivate continuing support.

2. Damage Claims made for injury (personal or property) at one of our events.

A Public Liability Policy is in place.

The trustees' report was approved by the Board of Trustees.

Signed by:



.....0EC7968BA56ED4B0.....

M Bellamy

Trustee

29 January 2026

Date:

SUUBI AFRICA (UK)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SUUBI AFRICA (UK)

I report to the trustees on my examination of the financial statements of Suubi Africa (UK) (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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 financial statements to be reached.

Signed by:

David Holloway

025A9DBEB6A74D2...

David Holloway FCA DChA

RMT Accountants & Business Advisors Ltd

Finchale House

Belmont Business Park

Durham

DH1 1TW

29 January 2026

Date:

SUUBI AFRICA (UK)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income from:							
Donations and legacies	3	25,161	21,231	46,392	35,141	19,748	54,889
Charitable activities	4	77,490	-	77,490	45,375	-	45,375
Other trading activities	5	411	-	411	103	-	103
Investments	6	642	-	642	483	-	483
Total income		103,704	21,231	124,935	81,102	19,748	100,850
Expenditure on:							
Raising funds	7	29,936	-	29,936	18,512	-	18,512
Charitable activities	8	58,872	23,527	82,399	66,791	15,560	82,351
Total expenditure		88,808	23,527	112,335	85,303	15,560	100,863
Net income/(expenditure) and movement in funds		14,896	(2,296)	12,600	(4,201)	4,188	(13)
Reconciliation of funds:							
Fund balances at 1 April 2024		22,401	5,097	27,498	26,602	909	27,511
Fund balances at 31 March 2025		37,297	2,801	40,098	22,401	5,097	27,498

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

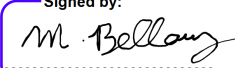
SUUBI AFRICA (UK)

BALANCE SHEET
AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Stocks	13	-		415	
Debtors	14	11,672		2,062	
Cash at bank and in hand		32,832		30,505	
		44,504		32,982	
Creditors: amounts falling due within one year	15	(4,406)		(5,484)	
Net current assets			40,098		27,498
The funds of the charity					
Restricted income funds	16		2,801		5,097
Unrestricted funds	17		37,297		22,401
			40,098		27,498

29 January 2026

The financial statements were approved by the trustees on

Signed by:

.....0EC796BA56ED4B0...
M Bellamy
Trustee

SUUBI AFRICA (UK)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)(Effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Fund structure

Unrestricted income funds are general funds that are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

1.4 Income

Income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Gift aid is recognised as income when the claim is calculated and the amount is probable.

Fundraising income

Fundraising income represents amounts received or receivable from activities undertaken to raise funds for the charity's purposes. Fundraising income is recognised in the Statement of Financial Activities (SOFA) when the charity is entitled to the income, it is probable that the income will be received, and the amount can be measured reliably.

Investment income

Interest is recognised once notification has been received from the bank.

SUUBI AFRICA (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs were allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting charitable income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

1.6 Stocks

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Cost is determined using the first in, first out (FIFO).

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.7 Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to and insignificant risk of change in value.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

SUUBI AFRICA (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations	25,161	21,231	46,392	35,141	19,748	54,889

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising		
Fundraising events	77,490	45,375

SUUBI AFRICA (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Sale of goods	411	103

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	642	483

7 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Venue and fundraising	29,521	18,403
Purchases	415	109
	29,936	18,512

SUUBI AFRICA (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

8 Expenditure on charitable activities

	Support of children in poverty 2025 £	Support of children in poverty 2024 £
Direct costs		
Contribution to staff costs	17,740	15,744
Light and heat	2,045	2,159
Telephone	307	324
Postage and stationery	1,845	1,601
Travel	7,567	8,290
Medical centre funding	3,418	3,887
Education funding	9,239	7,606
Other projects	37,047	40,638
Advertising	750	-
	<u>79,958</u>	<u>80,249</u>
Share of support and governance costs (see note 9)		
Support	1,361	1,142
Governance	1,080	960
	<u>82,399</u>	<u>82,351</u>
Analysis by fund		
Unrestricted funds	58,872	66,791
Restricted funds	23,527	15,560
	<u>82,399</u>	<u>82,351</u>

9 Support costs allocated to activities

	2025 £	2024 £
Licenses	505	399
Insurance	325	199
Bank charges	531	544
Independent Examiners fee	1,080	960
	<u>2,441</u>	<u>2,102</u>
Analysed between:		
Support of children in poverty	<u>2,441</u>	<u>2,102</u>

SUUBI AFRICA (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

10	Net movement in funds	2025	2024
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the independent examination of the charity's financial statements	1,080	960
		<u> </u>	<u> </u>
11	Trustees		
	None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year or the prior year.		
	None of the trustees (or any persons connected with them) received any expense reimbursements from the charity during the year or the prior year.		
12	Taxation		
	The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.		
13	Stocks	2025	2024
		£	£
	Stock	-	415
		<u> </u>	<u> </u>
14	Debtors	2025	2024
		£	£
	Amounts falling due within one year:		
	Prepayments and accrued income	11,672	2,062
		<u> </u>	<u> </u>
15	Creditors: amounts falling due within one year	2025	2024
		£	£
	Other creditors	50	50
	Accruals and deferred income	4,356	5,434
		<u> </u>	<u> </u>
		4,406	5,484
		<u> </u>	<u> </u>

SUUBI AFRICA (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
Village child sponsorship	160	18,231	(18,231)	160
Land and buildings	14	-	-	14
Medical centre	1,487	-	(1,487)	-
Teacher salary	3,436	-	(2,609)	827
House Mother salary	-	3,000	(1,200)	1,800
	<u>5,097</u>	<u>21,231</u>	<u>(23,527)</u>	<u>2,801</u>

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Village child sponsorship	895	12,543	(13,278)	160
Land and buildings	14	-	-	14
Medical centre	-	2,705	(1,218)	1,487
Teacher salary	-	4,500	(1,064)	3,436
	<u>909</u>	<u>19,748</u>	<u>(15,560)</u>	<u>5,097</u>

Village Child Sponsorship

Donors in the UK each setup a monthly Standing Order of a fixed amount, restricted by them, to pay for the education of a village child who is being educated by our Kindergarten.

Land and buildings

A donation was received in order to fund the Ugandan branch of the charity in the building of a second home for abandoned children.

Medical Centre

The proceeds from sponsored activities and donations to Suubi Africa were raised in memory of S. Bonner, the late husband of one of our Trustees. The trustees agreed to restrict these funds for the purposes of employing a nurse and increasing access to medical supplies in Uganda.

Teacher Salary

Donations were received to fund the costs of teacher salaries to support the education of children in Uganda. These funds have been restricted to this purpose.

House Mother salary

Donations were received to fund the cost of a House Mother to ensure the general welfare of the children in the homes for abandoned children.

SUUBI AFRICA (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
Expansion of Ugandan village community	3,846	-	-	3,846
General funds	18,555	103,704	(88,808)	33,451
	<u>22,401</u>	<u>103,704</u>	<u>(88,808)</u>	<u>37,297</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Expansion of Ugandan village community	3,846	-	-	3,846
General funds	22,756	81,102	(85,303)	18,555
	<u>26,602</u>	<u>81,102</u>	<u>(85,303)</u>	<u>22,401</u>

General funds

This fund is not related to any designated activity or purpose and is free from any restrictions.

Expansion of Ugandan village community

These funds have been designated by Trustees, not donors, to assist with further projects being undertaken to expand the Ugandan village community being developed by Suubi Africa.

18 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Current assets/(liabilities)	37,297	2,801	40,098
	<u>37,297</u>	<u>2,801</u>	<u>40,098</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Current assets/(liabilities)	22,401	5,097	27,498
	<u>22,401</u>	<u>5,097</u>	<u>27,498</u>

SUUBI AFRICA (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

19 Related party transactions

There were donations received from companies related by way of one of the directors also being a trustee of the charity during the year. These donations were freely given with no restriction and no benefit flows back to these companies. These donations totalled £8,565 during the year (2024: £14,135).

SUUBI AFRICA (UK)

England & Wales - Charity number 1129595

Accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From **1st April 2023** Period start date To **31st March 2024**
Period end date

Charity name: Suubi Africa (UK)

Charity registration number: 1129595

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The charity's purpose as set out in the Objects (clause 3) of the Trust Deed dated 20th April 2009 (updated by Deed of amendment, accepted by Charity Commissioners 20.12.2016) is: 'To relieve the needs of children and their supporting family and other disadvantaged members of the community living in Africa who are in need due to financial hardship or are orphaned or abandoned and by such charitable means as the Trustees may from time-to-time think fit'.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	The aim of the charity is to raise funds to support the delivery of services to children in Uganda. The funds are used to support the development of a community where the needs of children as described in our objects are satisfied, to such an extent that they can, not only look after themselves as they mature, but may help others to improve their circumstances. In addition to caring for children within our home, we also provide funds for food, clothing, access to education, medical assistance, organised games, etc for children within the villages of the surrounding area. In attempting to achieve our aim, it is necessary to raise public awareness of the plight of the African children and their needs. These needs consist of dietary requirements, clothing, shelter, medication, education, a sense of belonging and perhaps most importantly, knowing they are loved.

		We have raised vital funds to improve the comfort level and facilities in the overseas homes for residents and staff. This year we have funded the refurbishment of Elvet House, including the replacement of all of the children's beds and had an increase in the number of children supported. We have also provided funds to increase facilities available to the local children attending the 'Outreach Club' which continues to be well attended. Funding has enabled the older children to attend secondary schools, whilst the younger children attend primary school. We have continued to support the development of the school by funding additional library resources and increasing the number of classrooms. We have funded an increase in the services available at the Medical Centre due to the provision of funds for a nurse and additional medical supplies.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	Trustees have had regard to the Charity Commission guidance on public benefit.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	The charity has raised essential funds to support the delivery of relief to children in poverty in Uganda by funding: - The running costs of the accommodation, including food and this year a refurbishment of the properties and replacement of beds. Providing a safe and comfortable environment for the children is essential in providing a somewhere for them to feel safe and call home - Food and clothing. Essential items. - Access to education. The charity funds school fees so that the children can access education and improve their life chances. Education in Uganda is not free and without this funding the children would not be able to attend. There is a broader benefit to the families of the children who are invited from time to time to the school for education talks on subjects such as farming and health. - Improvement of the library resources. Providing additional books in order to support the children's learning. - Medical centre supplies and the salary for a nurse. Medical services in Uganda are not free and without this funding the children would not be able to access medical supplies and treatment. - The Outreach Club activities. The Outreach Club continues to be popular and provides an opportunity for local children to attend and engage with a wider audience. - A contribution to the chicken farm running costs. It is hoped that the chicken farm will

		contribute to the longer term sustainability of the services in Uganda.
--	--	---

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	At the end of the period there was a balance of £27,498 funds carried forward
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The charity raises unrestricted funds in order to achieve flexibility in responding to the needs of the end beneficiaries. Our policy has been established whereby a minimum of unrestricted funds being held should be equal to or exceeding between 2 – 3 months of normal expected expenditure including peaks in forecasted cash flow. Third party contractual obligations imposed upon the charity are minimal, therefore if a shortfall of funds should occur, funding provided may reduce or cease until sufficient income is re-generated. Our reserves policy is under review and funding available is discussed and monitored during Trustee meetings.
Amount of reserves held	Para 1.22	£27,498
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	The charity is a going concern.

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	

Other		
-------	--	--

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Trust Deed dated 20th April 2009 (updated by Deed of amendment, accepted by Charity Commission 20.12.2016)
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Trust
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Trustees are proposed, seconded and voted in via Trustee meetings.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Suubi Africa (UK)
Other name the charity uses	
Registered charity number	1129595
Charity's principal address	41 St. Ives Road, Consett, Durham, DH8 7PZ

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Keith Johnson	Chair	Full year	
2	Michelle Bellamy	Trustee /Treasurer (responsibility as Treasurer commenced December 2023)	Full Year	
3	Neville Steptoe	Trustee / Treasurer (part year - handed over Treasurer role to M Bellamy December 2023).	Full year	
4	Christine Steptoe	Trustee	Full Year	
5	Rebecca Powell	Trustee	Full Year	
6	Rose Abraham-Hall	Trustee	Part Year (resigned November 2023)	
7	Anne Jenkins	Trustee	Full Year	
8	Michael Hogan	Trustee	Full Year	
9	Kath Hill	Trustee	Full Year	
10	Marie McQuaid	Trustee	Full Year	
11	David Low	Trustee	Full Year	
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		
N/A		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
N/A		

--	--	--

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

--

Exemptions from disclosure

Reason for non-disclosure of key personnel details

N/A

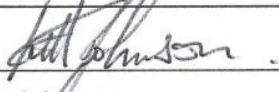
Other optional information

--

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Keith Johnson	
Position (eg Secretary, Chair, etc)	Chair	
Date	31.01.25	

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024
FOR
SUUBI AFRICA (UK)**

RMT Ribchesters
Accountants and Business Advisors
Finchale House
Belmont Business Park
Durham
DH1 1TW

SUUBI AFRICA (UK)

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

	Page
Report of the Trustees	1 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 16
Detailed Statement of Financial Activities	17

SUUBI AFRICA (UK)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Our charity's purpose as set out in the Objects (Clause 3) of our Trust Deed dated 20th April 2009 [updated by Deed of amendment, accepted by Charity Commissioners 20.12.2016] is:

"To relieve the needs of children their supporting family and other disadvantaged members of the community living in Africa who are in need due to financial hardship or are orphaned or abandoned and by such charitable means as the Trustees may from time-to-time think fit."

The aim of our charity is to help develop a community where the needs of children as described in our objects are satisfied to such an extent that they can, not only look after themselves as they mature, but may help others to improve their circumstances. In addition to caring for children within our home, we also provide food, clothing, access to education, medical assistance, organised games etc. for children within the villages of the surrounding area.

Significant activities

Ensuring our work delivers our aim

The Trustees have regular meetings to ensure we are achieving our objectives. These meetings help to ensure we remain focused on our stated purpose, which is effectively to ensure that the children will have an opportunity to lead a full, productive, self-sufficient adult life. A sub-committee has been established to focus on Fund Raising.

We are aware that we cannot heal Africa, but even the longest journey begins with one small step.

To improve our effectiveness, we have established a close working relationship with Suubi-Africa (Uganda) a company registered under Ugandan Regulations. Regular communications with Suubi-Africa (Uganda) officers ensures that we are working together to achieve our common aims. Our Trustees visit (at personal expense) Uganda to assess progress and assist with problems that may arise. Representatives of the Ugandan organisation reciprocate by visiting the UK to help raise our profile and awareness of the Trust's work.

Geographical constraints separate ourselves from the needy children, hence our close relationship with Suubi-Africa (Uganda) who are our "eyes, ears and hands" to see and hear the problems, and the means to do something about the circumstances of individual children. This Trust concentrates on fund raising thereby supplying the finance for our African counterpart to meet the practical needs and provide the emotional support and stability necessary. Our "reward" is to see these children develop into healthy, happy young people rather than the most likely outcome of non-intervention.

The Trustees were aware of the Ugandan's Government 1st December 2014, 3-year initiative regarding "The De-institutionalisation of Orphans and Vulnerable Children Project". Accordingly, This Trust, through the Officers of Suubi Africa Uganda, contacted Local Government Officials in the Luwero District where our home is situated to comply.

Public benefit

In attempting to achieve our aim, it is necessary to raise public awareness of the plight of the African children and their needs. These needs consist of dietary requirements, clothing, shelter, medication, education, a sense of belonging and perhaps most importantly, knowing they are loved. In raising such awareness, we offer members of the public in the UK an opportunity to partake in financial and practical ways of helping, so they may have a sense of achievement in helping to raise the lifestyle of those who are less fortunate than they are.

In shaping our objectives for the year and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

SUUBI AFRICA (UK)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

OBJECTIVES AND ACTIVITIES

Volunteers

The Trust has no employed U.K. staff but does utilise the help of "Suubi Friends" who periodically offer their services free gratis; their input is greatly appreciated by the Trustees.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

We have continued to improve the comfort level and facilities in our homes for residents and staff.

This year we have refurbished Elvet House and replaced all of the children's beds and had an increase in the number of children supported.

We have also increased facilities available to the local children attending our "Outreach Club" which continues to be well attended.

Our own older children attend Secondary Schools, whilst the younger children attend Primary School. We have continued to develop the School by adding to the library resources and increasing the number of classrooms.

We have increased the services available at the Medical Centre due to the provision of funds for a nurse and additional medical supplies.

FINANCIAL REVIEW

Financial position

The Trust has again succeeded in obtaining funds without the need to borrow or obtain loans, which would impose liabilities upon the Trust. Sufficient funds have been obtained to provide a steady monthly donation to our Ugandan counterpart and the continuing development of various projects.

The bulk of funds received are donated to Uganda with only a small deduction to cover legal compliance costs. There is no intention by Trustees to incur unnecessary costs which would subsequently reduce the funds available to fulfil the Trust's Aims and Objectives.

We have regular donors who are loyal and we are confident that we can continue to provide sufficient support to our Ugandan partner.

Principal funding sources

We operate a donor and sponsorship scheme whereby individuals, businesses and other organisations contribute a monthly sum, either with or without Gift Aid. As in previous years we have concentrated on raising the number of donors and sponsors, which we will continue to do in the future.

We hold two main fundraising events each year a Chinese meal evening and an annual fundraising ball. Both events include an opportunity to raise the profile of the charity, raise vital funds, update supporters and engage new donors. We are also in receipt of gifts and donations from annual or periodic smaller fundraising events and sponsored activities undertaken by individuals or organisations and churches. Lastly, there is a small income from the sale of African products.

We must acknowledge and thank all those organisations and individuals who have generously supported our efforts by the giving of finance, time, and talents. We continue to rely upon the goodwill of the public to further our objective.

During the preparation of these accounts and report we (The Trustees) acknowledge the current economic situation. We are fully aware that some supporters (individuals and commercial entities) may face financial issues which could affect their ability to continue support at the current level. We accept this and keep under review the possible impact to ensure we can continue our support to Suubi Africa (Uganda) who are subjected to the same situation in their country.

Investment policy and objectives

The majority of the charity's funds are donated in the short term so there are few funds currently available for long-term investment. The policy is kept under review and when sufficient funds have accumulated, investment advice will be sought, and an appropriate decision will be taken at that time.

SUUBI AFRICA (UK)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

FINANCIAL REVIEW

Reserves policy

The Trustees have examined the charity's requirements for reserves in the light of main risks to the organisation. A policy has been established whereby a minimum of unrestricted funds being held should be equal to or exceeding between 2 - 3 months of normal expected household expenditure. Excluding some administration costs, most of the charity's "expenditure" is by way of donations to others. Third party contractual obligation imposed upon the charity are minimal, therefore if a shortfall of funds should occur donations made may reduce or cease until sufficient income is re-generated.

An assessment of possible problems (in the planning of and at the venue) is taken when preparing an event; possible problems are addressed, as necessary. The Trust holds a current Public Liability Policy to ensure recompense to any injured parties if such unfortunate circumstances should arise.

Here in the UK, we actively make our existence known. In so doing and with various initiatives we have enlarged our base of supporters and regular donators. We have continued to encourage individuals and organisations to undertake projects or fund-raising events in aid of our Trust. We continue to be encouraged by the amount of support received and look forward to further developing our project.

FUTURE PLANS

The charity has been successful in obtaining some corporate support and we plan to attract more public and corporate interest in the UK. For the long term, we are working towards our Ugandan counterpart becoming self-sufficient.

All funds raised are gifted to "Suubi Africa" [a Registered NGO in Uganda]; therefore, Legal Title to Land, Property or Other Assets [tangible or non-tangible] belong to the Ugandan organisation; this trust has no assets other than funds held or receivable.

Having reviewed the progress achieved to date, the Trustees are greatly encouraged to continue their work.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

This organisation is a charity formed and governed by a Trust Deed dated 4th May 2008, as amended on 20th April 2009, subsequently being entered on the Charity Commissioner's Register 14th May 2009 [updated by Deed of amendment, accepted by Charity Commissioners 20.12.2016]. The responsibilities and duties of the Trustees are contained within that Trust deed. Should the Trust be dissolved, each Trustee's liability (although joint and severally liable) will be restricted to "net losses" should any exist. Should there be "net assets" following the discharge of all debts, such amount to be either donated per the Trusts objects or donated to another charity of similar objects.

Recruitment and appointment of new trustees

The recruitment and appointment of new Trustees is at the discretion of existing Trustees and specifically in accordance with clause 9, paragraphs (ii) & (v) of the Trust Deed. Trustees appointed for a fixed term, upon expiry of that term, may be re-appointed if willing, in accordance with clause 15. During this year we had one resignation, Mrs R Abraham-Hall who was thanked by the trustees for her dedication, hard work and support for the charity.

Organisational structure

The charity is under the direct control of the Trustees, who have delegated between themselves various responsibilities for running the organisation, seeking experienced and/or professional advice as required or appropriate.

Costs incurred by Trustees, deemed as necessary and reasonable expenses incurred during fulfilling their responsibilities (as allowed by clause 27 of the Trust Deed), are shown in Notes to the Financial Statements according to Accounting Convention. All Trustees have agreed to self-finance their involvement in the Trust's work, which includes flights relating to Uganda visits.

SUUBI AFRICA (UK)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

New Trustees undergo an induction to brief them on:

- Their legal obligations under charity law.
- The Charity Commission on public benefit.
- Inform them of the content of the Trust deed.
- The committee and decision-making processes.
- The business plan; and recent financial performance of the charity.

During the induction they meet the other Trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Key management remuneration

The Trustees consider the board of Trustees as comprising of the key management personnel of the charity in charge of directing, controlling, and operating the charity. All Trustees continue to give their time freely and no trustee remuneration was paid in the year. No remunerated staff are employed by the Trust.

Risk management

The Trustees have conducted a review of the major risks to which this charity is exposed. Such risks fall into two categories: -

1. Insufficient funds received to continue achieving our object and aims.

Those meetings, which are held to ensure we remain focused on our stated purpose, also keep our attention on the funding strategy. We are unable to impose a levy on the public and must rely on their generosity and goodwill. Our strategy is to inform and involve thereby creating a "concern" within others that will motivate continuing support.

2. Damage Claims made for injury (personal or property) at one of our events. A Public Liability Policy is in place.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1129595

Principal address

41 St Ives Road
Consett
Durham
DH8 7PZ

Trustees

N Steptoe
K Johnson
R S Powell
R Abraham-Hall (resigned 30/11/2023)
C Steptoe
A Jenkins
M Hogan
K Hill
M E McQuaid
D J Low
M M Bellamy

SUUBI AFRICA (UK)

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

David Holloway FCA DChA
RMT Ribchesters
Accountants and Business Advisors
Finchale House
Belmont Business Park
Durham
DH1 1TW

Solicitors

Swinburne Maddison
Venture House
Aykley Heads Business Centre
DH1 5TS

Bankers

HSBC Bank plc
1 Saddler Street
Durham City
DH1 3NR

Approved by order of the board of trustees on 30 January 2025 and signed on its behalf by:

M M Bellamy - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SUUBI AFRICA (UK)**

Independent examiner's report to the trustees of Suubi Africa (UK)

I report to the charity trustees on my examination of the accounts of Suubi Africa (UK) (the Trust) for the year ended 31 March 2024.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

David Holloway FCA DChA

RMT Ribchesters
Accountants and Business Advisors
Finchale House
Belmont Business Park
Durham
DH1 1TW

30 January 2025

SUUBI AFRICA (UK)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	35,141	19,748	54,889	54,263
Charitable activities	5				
Fundraising		45,375	-	45,375	69,946
Other trading activities	3	103	-	103	275
Investment income	4	483	-	483	82
Total		<u>81,102</u>	<u>19,748</u>	<u>100,850</u>	<u>124,566</u>
EXPENDITURE ON					
Raising funds	6	18,512	-	18,512	27,115
Charitable activities	7				
Support of children in poverty		<u>66,791</u>	<u>15,560</u>	<u>82,351</u>	<u>95,756</u>
Total		<u>85,303</u>	<u>15,560</u>	<u>100,863</u>	<u>122,871</u>
NET INCOME/(EXPENDITURE)		(4,201)	4,188	(13)	1,695
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>26,602</u>	<u>909</u>	<u>27,511</u>	<u>25,816</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>22,401</u></u>	<u><u>5,097</u></u>	<u><u>27,498</u></u>	<u><u>27,511</u></u>

The notes form part of these financial statements

SUUBI AFRICA (UK)

**BALANCE SHEET
31 MARCH 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
CURRENT ASSETS					
Stocks	11	415	-	415	360
Debtors	12	2,062	-	2,062	15,842
Cash at bank and in hand		25,408	5,097	30,505	12,463
		<u>27,885</u>	<u>5,097</u>	<u>32,982</u>	<u>28,665</u>
CREDITORS					
Amounts falling due within one year	13	(5,484)	-	(5,484)	(1,154)
NET CURRENT ASSETS		<u>22,401</u>	<u>5,097</u>	<u>27,498</u>	<u>27,511</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>22,401</u>	<u>5,097</u>	<u>27,498</u>	<u>27,511</u>
NET ASSETS		<u>22,401</u>	<u>5,097</u>	<u>27,498</u>	<u>27,511</u>
FUNDS	14				
Unrestricted funds				22,401	26,602
Restricted funds				5,097	909
TOTAL FUNDS				<u>27,498</u>	<u>27,511</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 January 2025 and were signed on its behalf by:

M M Bellamy - Trustee

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Gift aid is recognised as income when the claim is calculated and the amount is probable.

Investment income

Interest is recognised once notification has been received from the bank.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs were allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first in, first out (FIFO).

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

1. ACCOUNTING POLICIES - continued

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the charity.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in notes to the financial statements.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to the area or purpose.

Trade debtors

Are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment is established when there is objective evidence that there will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to and insignificant risk of change in value.

Trade creditors

Are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if they do not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Going concern

The financial statements have been prepared on a going concern basis, which the trustees have assessed being appropriate.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of the approval of the financial statements.

Estimation uncertainty and judgements

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported.

Management have provided prepayments, accruals and other cut-off adjustments. Whilst management believe that these estimates and judgements are accurate, there is every likelihood that they will not be exact.

SUUBI AFRICA (UK)

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES - continued

These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	54,889	54,263

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Sale of goods	103	275

4. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	483	82

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2024	2023
		£	£
Fundraising	Fundraising	45,375	69,946

6. RAISING FUNDS

Raising donations and legacies

	2024	2023
	£	£
Venue and other fundraising costs	18,403	26,906

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 8)	Totals
	£	£	£
Support of children in poverty	80,249	2,102	82,351

SUUBI AFRICA (UK)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

8. SUPPORT COSTS

	Management	Governance	Totals
	£	costs £	£
Support of children in poverty	763	1,339	2,102
	<u> </u>	<u> </u>	<u> </u>

The charity allocates costs direct to activities as far as possible, then identifies the remaining costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between the key charitable activities undertaken in the year. The basis for apportionment and the analysis of support and governance costs is set out as follows:

Direct to governance: License fees, accounting and examination fees.

Direct to other support costs: Insurance, bank charges, trustee's expenses and sundries.

Direct to charitable activities: All other expenses.

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	40,810	13,453	54,263
Charitable activities			
Fundraising	69,946	-	69,946
Other trading activities	275	-	275
Investment income	82	-	82
Total	<u>111,113</u>	<u>13,453</u>	<u>124,566</u>
EXPENDITURE ON			
Raising funds	27,115	-	27,115
Charitable activities			
Support of children in poverty	64,158	31,598	95,756
Total	<u>91,273</u>	<u>31,598</u>	<u>122,871</u>
NET INCOME/(EXPENDITURE)	19,840	(18,145)	1,695
RECONCILIATION OF FUNDS			
Total funds brought forward	6,762	19,054	25,816

SUUBI AFRICA (UK)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	<u>26,602</u>	<u>909</u>	<u>27,511</u>

11. STOCKS

	2024 £	2023 £
Stocks	<u>415</u>	<u>360</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other debtors	-	13,753
Prepayments	<u>2,062</u>	<u>2,089</u>
	<u>2,062</u>	<u>15,842</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other creditors	<u>5,484</u>	<u>1,154</u>

14. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	22,756	(4,201)	18,555
Expansion of Ugandan village community	<u>3,846</u>	<u>-</u>	<u>3,846</u>
	26,602	(4,201)	22,401
Restricted funds			
Village child sponsorship	895	(735)	160
Land and buildings	14	-	14
Medical Centre	-	1,487	1,487
Teacher Salary	<u>-</u>	<u>3,436</u>	<u>3,436</u>
	909	4,188	5,097
TOTAL FUNDS	<u>27,511</u>	<u>(13)</u>	<u>27,498</u>

SUUBI AFRICA (UK)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

14. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	81,102	(85,303)	(4,201)
Restricted funds			
Village child sponsorship	12,543	(13,278)	(735)
Medical Centre	2,705	(1,218)	1,487
Teacher Salary	4,500	(1,064)	3,436
	<u>19,748</u>	<u>(15,560)</u>	<u>4,188</u>
TOTAL FUNDS	<u><u>100,850</u></u>	<u><u>(100,863)</u></u>	<u><u>(13)</u></u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	2,916	19,840	22,756
Expansion of Ugandan village community	3,846	-	3,846
	<u>6,762</u>	<u>19,840</u>	<u>26,602</u>
Restricted funds			
Village child sponsorship	19,040	(18,145)	895
Land and buildings	14	-	14
	<u>19,054</u>	<u>(18,145)</u>	<u>909</u>
TOTAL FUNDS	<u><u>25,816</u></u>	<u><u>1,695</u></u>	<u><u>27,511</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	111,113	(91,273)	19,840
Restricted funds			
Village child sponsorship	13,453	(31,598)	(18,145)
TOTAL FUNDS	<u><u>124,566</u></u>	<u><u>(122,871)</u></u>	<u><u>1,695</u></u>

SUUBI AFRICA (UK)

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	2,916	15,639	18,555
Expansion of Ugandan village community	3,846	-	3,846
	<u>6,762</u>	<u>15,639</u>	<u>22,401</u>
Restricted funds			
Village child sponsorship	19,040	(18,880)	160
Land and buildings	14	-	14
Medical Centre	-	1,487	1,487
Teacher Salary	-	3,436	3,436
	<u>19,054</u>	<u>(13,957)</u>	<u>5,097</u>
TOTAL FUNDS	<u>25,816</u>	<u>1,682</u>	<u>27,498</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	192,215	(176,576)	15,639
Restricted funds			
Village child sponsorship	25,996	(44,876)	(18,880)
Medical Centre	2,705	(1,218)	1,487
Teacher Salary	4,500	(1,064)	3,436
	<u>33,201</u>	<u>(47,158)</u>	<u>(13,957)</u>
TOTAL FUNDS	<u>225,416</u>	<u>(223,734)</u>	<u>1,682</u>

General funds

This fund is not related to any designated activity or purpose and is free from any restrictions.

Expansion of Ugandan village community

These funds have been designated by Trustees, not donors, to assist with further projects being undertaken to expand the Ugandan village community being developed by Suubi Africa.

Village Child Sponsorship

Donors in the UK each setup a monthly Standing Order of a fixed amount, restricted by them, to pay for the education of a village child who is being educated by our Kindergarten.

Land and buildings

A donation was received in order to fund the Ugandan branch of the charity in the building of a second home for abandoned children.

Medical Centre

SUUBI AFRICA (UK)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

14. MOVEMENT IN FUNDS - continued

The proceeds from sponsored activities and donations to Suubi Africa were raised in memory of S. Bonner, the late husband of one of our Trustees. The trustees agreed to restrict these funds for the purposes of employing a nurse and increasing access to medical supplies in Uganda.

Teacher Salary

Donations were received to fund the costs of teacher salaries to support the education of children in Uganda. These funds have been restricted to this purpose.

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

SUUBI AFRICA (UK)

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	54,889	54,263
Other trading activities		
Sale of goods	103	275
Investment income		
Deposit account interest	483	82
Charitable activities		
Fundraising	45,375	69,946
Total incoming resources	100,850	124,566
EXPENDITURE		
Raising donations and legacies		
Venue and other fundraising costs	18,403	26,906
Other trading activities		
Purchases	109	209
Charitable activities		
Contribution to staff costs	15,744	9,778
Light and heat	2,159	1,890
Telephone	324	273
Postage and stationery	1,601	2,541
Travel	8,290	8,380
Medical centre funding	3,887	1,981
Education funding	7,606	7,562
Other project expenditure	40,638	61,431
	80,249	93,836
Support costs		
Management		
Licences	399	20
Insurance	199	194
Bank charges	544	806
	1,142	1,020
Governance costs		
Independent Examiners fee	960	900
Total resources expended	100,863	122,871
Net (expenditure)/income	(13)	1,695

This page does not form part of the statutory financial statements

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024
FOR
SUUBI AFRICA (UK)**

RMT Ribchesters
Accountants and Business Advisors
Finchale House
Belmont Business Park
Durham
DH1 1TW

SUUBI AFRICA (UK)

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

	Page
Report of the Trustees	1 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 16
Detailed Statement of Financial Activities	17

SUUBI AFRICA (UK)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Our charity's purpose as set out in the Objects (Clause 3) of our Trust Deed dated 20th April 2009 [updated by Deed of amendment, accepted by Charity Commissioners 20.12.2016] is:

"To relieve the needs of children their supporting family and other disadvantaged members of the community living in Africa who are in need due to financial hardship or are orphaned or abandoned and by such charitable means as the Trustees may from time-to-time think fit."

The aim of our charity is to help develop a community where the needs of children as described in our objects are satisfied to such an extent that they can, not only look after themselves as they mature, but may help others to improve their circumstances. In addition to caring for children within our home, we also provide food, clothing, access to education, medical assistance, organised games etc. for children within the villages of the surrounding area.

Significant activities

Ensuring our work delivers our aim

The Trustees have regular meetings to ensure we are achieving our objectives. These meetings help to ensure we remain focused on our stated purpose, which is effectively to ensure that the children will have an opportunity to lead a full, productive, self-sufficient adult life. A sub-committee has been established to focus on Fund Raising.

We are aware that we cannot heal Africa, but even the longest journey begins with one small step.

To improve our effectiveness, we have established a close working relationship with Suubi-Africa (Uganda) a company registered under Ugandan Regulations. Regular communications with Suubi-Africa (Uganda) officers ensures that we are working together to achieve our common aims. Our Trustees visit (at personal expense) Uganda to assess progress and assist with problems that may arise. Representatives of the Ugandan organisation reciprocate by visiting the UK to help raise our profile and awareness of the Trust's work.

Geographical constraints separate ourselves from the needy children, hence our close relationship with Suubi-Africa (Uganda) who are our "eyes, ears and hands" to see and hear the problems, and the means to do something about the circumstances of individual children. This Trust concentrates on fund raising thereby supplying the finance for our African counterpart to meet the practical needs and provide the emotional support and stability necessary. Our "reward" is to see these children develop into healthy, happy young people rather than the most likely outcome of non-intervention.

The Trustees were aware of the Ugandan's Government 1st December 2014, 3-year initiative regarding "The De-institutionalisation of Orphans and Vulnerable Children Project". Accordingly, This Trust, through the Officers of Suubi Africa Uganda, contacted Local Government Officials in the Luwero District where our home is situated to comply.

Public benefit

In attempting to achieve our aim, it is necessary to raise public awareness of the plight of the African children and their needs. These needs consist of dietary requirements, clothing, shelter, medication, education, a sense of belonging and perhaps most importantly, knowing they are loved. In raising such awareness, we offer members of the public in the UK an opportunity to partake in financial and practical ways of helping, so they may have a sense of achievement in helping to raise the lifestyle of those who are less fortunate than they are.

In shaping our objectives for the year and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

SUUBI AFRICA (UK)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

OBJECTIVES AND ACTIVITIES

Volunteers

The Trust has no employed U.K. staff but does utilise the help of "Suubi Friends" who periodically offer their services free gratis; their input is greatly appreciated by the Trustees.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

We have continued to improve the comfort level and facilities in our homes for residents and staff.

This year we have refurbished Elvet House and replaced all of the children's beds and had an increase in the number of children supported.

We have also increased facilities available to the local children attending our "Outreach Club" which continues to be well attended.

Our own older children attend Secondary Schools, whilst the younger children attend Primary School. We have continued to develop the School by adding to the library resources and increasing the number of classrooms.

We have increased the services available at the Medical Centre due to the provision of funds for a nurse and additional medical supplies.

FINANCIAL REVIEW

Financial position

The Trust has again succeeded in obtaining funds without the need to borrow or obtain loans, which would impose liabilities upon the Trust. Sufficient funds have been obtained to provide a steady monthly donation to our Ugandan counterpart and the continuing development of various projects.

The bulk of funds received are donated to Uganda with only a small deduction to cover legal compliance costs. There is no intention by Trustees to incur unnecessary costs which would subsequently reduce the funds available to fulfil the Trust's Aims and Objectives.

We have regular donors who are loyal and we are confident that we can continue to provide sufficient support to our Ugandan partner.

Principal funding sources

We operate a donor and sponsorship scheme whereby individuals, businesses and other organisations contribute a monthly sum, either with or without Gift Aid. As in previous years we have concentrated on raising the number of donors and sponsors, which we will continue to do in the future.

We hold two main fundraising events each year a Chinese meal evening and an annual fundraising ball. Both events include an opportunity to raise the profile of the charity, raise vital funds, update supporters and engage new donors. We are also in receipt of gifts and donations from annual or periodic smaller fundraising events and sponsored activities undertaken by individuals or organisations and churches. Lastly, there is a small income from the sale of African products.

We must acknowledge and thank all those organisations and individuals who have generously supported our efforts by the giving of finance, time, and talents. We continue to rely upon the goodwill of the public to further our objective.

During the preparation of these accounts and report we (The Trustees) acknowledge the current economic situation. We are fully aware that some supporters (individuals and commercial entities) may face financial issues which could affect their ability to continue support at the current level. We accept this and keep under review the possible impact to ensure we can continue our support to Suubi Africa (Uganda) who are subjected to the same situation in their country.

Investment policy and objectives

The majority of the charity's funds are donated in the short term so there are few funds currently available for long-term investment. The policy is kept under review and when sufficient funds have accumulated, investment advice will be sought, and an appropriate decision will be taken at that time.

SUUBI AFRICA (UK)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

FINANCIAL REVIEW

Reserves policy

The Trustees have examined the charity's requirements for reserves in the light of main risks to the organisation. A policy has been established whereby a minimum of unrestricted funds being held should be equal to or exceeding between 2 - 3 months of normal expected household expenditure. Excluding some administration costs, most of the charity's "expenditure" is by way of donations to others. Third party contractual obligation imposed upon the charity are minimal, therefore if a shortfall of funds should occur donations made may reduce or cease until sufficient income is re-generated.

An assessment of possible problems (in the planning of and at the venue) is taken when preparing an event; possible problems are addressed, as necessary. The Trust holds a current Public Liability Policy to ensure recompense to any injured parties if such unfortunate circumstances should arise.

Here in the UK, we actively make our existence known. In so doing and with various initiatives we have enlarged our base of supporters and regular donators. We have continued to encourage individuals and organisations to undertake projects or fund-raising events in aid of our Trust. We continue to be encouraged by the amount of support received and look forward to further developing our project.

FUTURE PLANS

The charity has been successful in obtaining some corporate support and we plan to attract more public and corporate interest in the UK. For the long term, we are working towards our Ugandan counterpart becoming self-sufficient.

All funds raised are gifted to "Suubi Africa" [a Registered NGO in Uganda]; therefore, Legal Title to Land, Property or Other Assets [tangible or non-tangible] belong to the Ugandan organisation; this trust has no assets other than funds held or receivable.

Having reviewed the progress achieved to date, the Trustees are greatly encouraged to continue their work.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

This organisation is a charity formed and governed by a Trust Deed dated 4th May 2008, as amended on 20th April 2009, subsequently being entered on the Charity Commissioner's Register 14th May 2009 [updated by Deed of amendment, accepted by Charity Commissioners 20.12.2016]. The responsibilities and duties of the Trustees are contained within that Trust deed. Should the Trust be dissolved, each Trustee's liability (although joint and severally liable) will be restricted to "net losses" should any exist. Should there be "net assets" following the discharge of all debts, such amount to be either donated per the Trusts objects or donated to another charity of similar objects.

Recruitment and appointment of new trustees

The recruitment and appointment of new Trustees is at the discretion of existing Trustees and specifically in accordance with clause 9, paragraphs (ii) & (v) of the Trust Deed. Trustees appointed for a fixed term, upon expiry of that term, may be re-appointed if willing, in accordance with clause 15. During this year we had one resignation, Mrs R Abraham-Hall who was thanked by the trustees for her dedication, hard work and support for the charity.

Organisational structure

The charity is under the direct control of the Trustees, who have delegated between themselves various responsibilities for running the organisation, seeking experienced and/or professional advice as required or appropriate.

Costs incurred by Trustees, deemed as necessary and reasonable expenses incurred during fulfilling their responsibilities (as allowed by clause 27 of the Trust Deed), are shown in Notes to the Financial Statements according to Accounting Convention. All Trustees have agreed to self-finance their involvement in the Trust's work, which includes flights relating to Uganda visits.

SUUBI AFRICA (UK)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

New Trustees undergo an induction to brief them on:

- Their legal obligations under charity law.
- The Charity Commission on public benefit.
- Inform them of the content of the Trust deed.
- The committee and decision-making processes.
- The business plan; and recent financial performance of the charity.

During the induction they meet the other Trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Key management remuneration

The Trustees consider the board of Trustees as comprising of the key management personnel of the charity in charge of directing, controlling, and operating the charity. All Trustees continue to give their time freely and no trustee remuneration was paid in the year. No remunerated staff are employed by the Trust.

Risk management

The Trustees have conducted a review of the major risks to which this charity is exposed. Such risks fall into two categories: -

1. Insufficient funds received to continue achieving our object and aims.

Those meetings, which are held to ensure we remain focused on our stated purpose, also keep our attention on the funding strategy. We are unable to impose a levy on the public and must rely on their generosity and goodwill. Our strategy is to inform and involve thereby creating a "concern" within others that will motivate continuing support.

2. Damage Claims made for injury (personal or property) at one of our events. A Public Liability Policy is in place.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1129595

Principal address

41 St Ives Road
Consett
Durham
DH8 7PZ

Trustees

N Steptoe
K Johnson
R S Powell
R Abraham-Hall (resigned 30/11/2023)
C Steptoe
A Jenkins
M Hogan
K Hill
M E McQuaid
D J Low
M M Bellamy

SUUBI AFRICA (UK)

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

David Holloway FCA DChA
RMT Ribchesters
Accountants and Business Advisors
Finchale House
Belmont Business Park
Durham
DH1 1TW

Solicitors

Swinburne Maddison
Venture House
Aykley Heads Business Centre
DH1 5TS

Bankers

HSBC Bank plc
1 Saddler Street
Durham City
DH1 3NR

Approved by order of the board of trustees on 30 January 2025 and signed on its behalf by:

M M Bellamy - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SUUBI AFRICA (UK)**

Independent examiner's report to the trustees of Suubi Africa (UK)

I report to the charity trustees on my examination of the accounts of Suubi Africa (UK) (the Trust) for the year ended 31 March 2024.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

David Holloway FCA DChA

RMT Ribchesters
Accountants and Business Advisors
Finchale House
Belmont Business Park
Durham
DH1 1TW

30 January 2025

SUUBI AFRICA (UK)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	35,141	19,748	54,889	54,263
Charitable activities	5				
Fundraising		45,375	-	45,375	69,946
Other trading activities	3	103	-	103	275
Investment income	4	483	-	483	82
Total		<u>81,102</u>	<u>19,748</u>	<u>100,850</u>	<u>124,566</u>
 EXPENDITURE ON					
Raising funds	6	18,512	-	18,512	27,115
Charitable activities	7				
Support of children in poverty		<u>66,791</u>	<u>15,560</u>	<u>82,351</u>	<u>95,756</u>
Total		<u>85,303</u>	<u>15,560</u>	<u>100,863</u>	<u>122,871</u>
 NET INCOME/(EXPENDITURE)		 (4,201)	 4,188	 (13)	 1,695
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>26,602</u>	<u>909</u>	<u>27,511</u>	<u>25,816</u>
 TOTAL FUNDS CARRIED FORWARD		 <u><u>22,401</u></u>	 <u><u>5,097</u></u>	 <u><u>27,498</u></u>	 <u><u>27,511</u></u>

The notes form part of these financial statements

SUUBI AFRICA (UK)

**BALANCE SHEET
31 MARCH 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
CURRENT ASSETS					
Stocks	11	415	-	415	360
Debtors	12	2,062	-	2,062	15,842
Cash at bank and in hand		25,408	5,097	30,505	12,463
		<u>27,885</u>	<u>5,097</u>	<u>32,982</u>	<u>28,665</u>
CREDITORS					
Amounts falling due within one year	13	(5,484)	-	(5,484)	(1,154)
NET CURRENT ASSETS		<u>22,401</u>	<u>5,097</u>	<u>27,498</u>	<u>27,511</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>22,401</u>	<u>5,097</u>	<u>27,498</u>	<u>27,511</u>
NET ASSETS		<u>22,401</u>	<u>5,097</u>	<u>27,498</u>	<u>27,511</u>
FUNDS	14				
Unrestricted funds				22,401	26,602
Restricted funds				5,097	909
TOTAL FUNDS				<u>27,498</u>	<u>27,511</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 January 2025 and were signed on its behalf by:

M M Bellamy - Trustee

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Gift aid is recognised as income when the claim is calculated and the amount is probable.

Investment income

Interest is recognised once notification has been received from the bank.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs were allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first in, first out (FIFO).

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES - continued

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the charity.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in notes to the financial statements.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to the area or purpose.

Trade debtors

Are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment is established when there is objective evidence that there will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to and insignificant risk of change in value.

Trade creditors

Are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if they do not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Going concern

The financial statements have been prepared on a going concern basis, which the trustees have assessed being appropriate.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of the approval of the financial statements.

Estimation uncertainty and judgements

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported.

Management have provided prepayments, accruals and other cut-off adjustments. Whilst management believe that these estimates and judgements are accurate, there is every likelihood that they will not be exact.

SUUBI AFRICA (UK)

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES - continued

These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	54,889	54,263

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Sale of goods	103	275

4. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	483	82

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2024	2023
		£	£
Fundraising	Fundraising	45,375	69,946

6. RAISING FUNDS

Raising donations and legacies

	2024	2023
	£	£
Venue and other fundraising costs	18,403	26,906

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 8)	Totals
	£	£	£
Support of children in poverty	80,249	2,102	82,351

SUUBI AFRICA (UK)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

8. SUPPORT COSTS

	Management	Governance	Totals
	£	costs £	£
Support of children in poverty	763	1,339	2,102
	<u> </u>	<u> </u>	<u> </u>

The charity allocates costs direct to activities as far as possible, then identifies the remaining costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between the key charitable activities undertaken in the year. The basis for apportionment and the analysis of support and governance costs is set out as follows:

Direct to governance: License fees, accounting and examination fees.

Direct to other support costs: Insurance, bank charges, trustee's expenses and sundries.

Direct to charitable activities: All other expenses.

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	40,810	13,453	54,263
Charitable activities			
Fundraising	69,946	-	69,946
Other trading activities	275	-	275
Investment income	82	-	82
Total	<u>111,113</u>	<u>13,453</u>	<u>124,566</u>
EXPENDITURE ON			
Raising funds	27,115	-	27,115
Charitable activities			
Support of children in poverty	64,158	31,598	95,756
Total	<u>91,273</u>	<u>31,598</u>	<u>122,871</u>
NET INCOME/(EXPENDITURE)	19,840	(18,145)	1,695
RECONCILIATION OF FUNDS			
Total funds brought forward	6,762	19,054	25,816

SUUBI AFRICA (UK)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	26,602	909	27,511

11. STOCKS

	2024 £	2023 £
Stocks	415	360

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other debtors	-	13,753
Prepayments	2,062	2,089
	2,062	15,842

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other creditors	5,484	1,154

14. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	22,756	(4,201)	18,555
Expansion of Ugandan village community	3,846	-	3,846
	26,602	(4,201)	22,401
Restricted funds			
Village child sponsorship	895	(735)	160
Land and buildings	14	-	14
Medical Centre	-	1,487	1,487
Teacher Salary	-	3,436	3,436
	909	4,188	5,097
TOTAL FUNDS	27,511	(13)	27,498

SUUBI AFRICA (UK)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

14. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	81,102	(85,303)	(4,201)
Restricted funds			
Village child sponsorship	12,543	(13,278)	(735)
Medical Centre	2,705	(1,218)	1,487
Teacher Salary	4,500	(1,064)	3,436
	<u>19,748</u>	<u>(15,560)</u>	<u>4,188</u>
TOTAL FUNDS	<u><u>100,850</u></u>	<u><u>(100,863)</u></u>	<u><u>(13)</u></u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	2,916	19,840	22,756
Expansion of Ugandan village community	3,846	-	3,846
	<u>6,762</u>	<u>19,840</u>	<u>26,602</u>
Restricted funds			
Village child sponsorship	19,040	(18,145)	895
Land and buildings	14	-	14
	<u>19,054</u>	<u>(18,145)</u>	<u>909</u>
TOTAL FUNDS	<u><u>25,816</u></u>	<u><u>1,695</u></u>	<u><u>27,511</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	111,113	(91,273)	19,840
Restricted funds			
Village child sponsorship	13,453	(31,598)	(18,145)
TOTAL FUNDS	<u><u>124,566</u></u>	<u><u>(122,871)</u></u>	<u><u>1,695</u></u>

SUUBI AFRICA (UK)

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	2,916	15,639	18,555
Expansion of Ugandan village community	3,846	-	3,846
	<u>6,762</u>	<u>15,639</u>	<u>22,401</u>
Restricted funds			
Village child sponsorship	19,040	(18,880)	160
Land and buildings	14	-	14
Medical Centre	-	1,487	1,487
Teacher Salary	-	3,436	3,436
	<u>19,054</u>	<u>(13,957)</u>	<u>5,097</u>
TOTAL FUNDS	<u>25,816</u>	<u>1,682</u>	<u>27,498</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	192,215	(176,576)	15,639
Restricted funds			
Village child sponsorship	25,996	(44,876)	(18,880)
Medical Centre	2,705	(1,218)	1,487
Teacher Salary	4,500	(1,064)	3,436
	<u>33,201</u>	<u>(47,158)</u>	<u>(13,957)</u>
TOTAL FUNDS	<u>225,416</u>	<u>(223,734)</u>	<u>1,682</u>

General funds

This fund is not related to any designated activity or purpose and is free from any restrictions.

Expansion of Ugandan village community

These funds have been designated by Trustees, not donors, to assist with further projects being undertaken to expand the Ugandan village community being developed by Suubi Africa.

Village Child Sponsorship

Donors in the UK each setup a monthly Standing Order of a fixed amount, restricted by them, to pay for the education of a village child who is being educated by our Kindergarten.

Land and buildings

A donation was received in order to fund the Ugandan branch of the charity in the building of a second home for abandoned children.

Medical Centre

SUUBI AFRICA (UK)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

14. MOVEMENT IN FUNDS - continued

The proceeds from sponsored activities and donations to Suubi Africa were raised in memory of S. Bonner, the late husband of one of our Trustees. The trustees agreed to restrict these funds for the purposes of employing a nurse and increasing access to medical supplies in Uganda.

Teacher Salary

Donations were received to fund the costs of teacher salaries to support the education of children in Uganda. These funds have been restricted to this purpose.

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

SUUBI AFRICA (UK)

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	54,889	54,263
Other trading activities		
Sale of goods	103	275
Investment income		
Deposit account interest	483	82
Charitable activities		
Fundraising	45,375	69,946
Total incoming resources	100,850	124,566
EXPENDITURE		
Raising donations and legacies		
Venue and other fundraising costs	18,403	26,906
Other trading activities		
Purchases	109	209
Charitable activities		
Contribution to staff costs	15,744	9,778
Light and heat	2,159	1,890
Telephone	324	273
Postage and stationery	1,601	2,541
Travel	8,290	8,380
Medical centre funding	3,887	1,981
Education funding	7,606	7,562
Other project expenditure	40,638	61,431
	80,249	93,836
Support costs		
Management		
Licences	399	20
Insurance	199	194
Bank charges	544	806
	1,142	1,020
Governance costs		
Independent Examiners fee	960	900
Total resources expended	100,863	122,871
Net (expenditure)/income	(13)	1,695

This page does not form part of the statutory financial statements

SUUBI AFRICA (UK)

England & Wales - Charity number 1129595

Accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 1 April 2022 Period start date To 31 March 2023 Period end date

Charity name: Suubi Africa (UK)

Charity registration number: 1129595

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	See Trustees report for Year
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	ending 31st March 2023 which details our objectives & achievements.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	We have had regard to the guidance.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	See Report for year End 31st March. 2023.

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	None other than monies held
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	in our Surki Africa account.
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A.

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

--

Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

Other optional information

--

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	See Trustees report.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	for Year Ending 31st March 2023.
Amount of reserves held	Para 1.22	
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	See Report for Year
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	End. 31st March 2023
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Suubi Africa (UK)
Other name the charity uses	N/A
Registered charity number	1129595
Charity's principal address	41 St. Ives Road, Consett DH8 7PZ

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	As per our Year End Report.			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		
None		

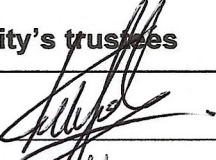
Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
None		

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	KEITH JOHNSON	
Position (eg Secretary, Chair, etc)	CHAIR	
Date	22 nd JAN 2024	

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023
FOR
SUUBI AFRICA (UK)**

Ribchesters
Chartered Accountants
Finchale House
Belmont Business Park
Durham
DH1 1TW

SUUBI AFRICA (UK)

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

	Page
Report of the Trustees	1 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 16
Detailed Statement of Financial Activities	17

SUUBI AFRICA (UK)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Our charity's purpose as set out in the Objects (Clause 3) of our Trust Deed dated 20th April 2009 [updated by Deed of amendment, accepted by Charity Commissioners 20.12.2016] is: -

"To relieve the needs of children their supporting family and other disadvantaged members of the community living in Africa who are in need due to financial hardship or are orphaned or abandoned and by such charitable means as the Trustees may from time-to-time think fit."

The aim of our charity is to help develop a community where the needs of children as described in our objects are satisfied to such an extent that they can, not only look after themselves as they mature, but may help others to improve their circumstances. In addition to caring for children within our home, we also provide food, clothing, medical assistance, organised games etc. for children within the villages of the surrounding area.

Significant activities

Ensuring our work delivers our aim

The Trustees have regular meetings to ensure we are achieving our objectives. These meetings help to ensure we remain focused on our stated purpose, which is effectively to ensure that the children will have an opportunity to lead a full, productive, self-sufficient adult life. A sub-committee has been established to focus on Fund Raising. We are aware that we cannot heal Africa, but even the longest journey begins with one small step.

To improve our effectiveness, we have established a close working relationship with Suubi-Africa (Uganda) a company registered under Ugandan Regulations. Regular communications with Suubi-Africa (Uganda) officers ensures that we are working together to achieve our common aims. Our Trustees visit (at personal expense) Uganda to assess progress and assist with problems that may arise. Representatives of the Ugandan organisation reciprocate by visiting the UK to help raise our profile and awareness of the Trust's work.

Geographical constraints separate ourselves from the needy children, hence our close relationship with Suubi-Africa who are our "eyes, ears and hands" to see and hear the problems, and the means to do something about the circumstances of individual children. This Trust concentrates on fund raising thereby supplying the finance for our African counterpart to meet the practical needs and provide the emotional support and stability necessary. Our "reward" is to see these children develop into healthy, happy young people rather than the most likely outcome of non-intervention.

The Trustees were aware of the Ugandan's Government 1st December 2014, 3-year initiative regarding "The De-institutionalisation of Orphans and Vulnerable Children Project". Accordingly, This Trust, through the Officers of Suubi Africa Uganda, contacted Local Government Officials in the Luwero District where our home is situated to comply.

Public benefit

In attempting to achieve our aim, it is necessary to raise public awareness of the plight of the African children and their needs. These needs consist of dietary requirements, clothing, shelter, medication, education, a sense of belonging and perhaps most importantly, knowing they are loved. In raising such awareness, we offer members of the public in the UK an opportunity to partake in financial and practical ways of helping, so they may have a sense of achievement in helping to raise the lifestyle of those who are less fortunate than they are.

In shaping our objectives for the year and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Volunteers

The Trust has no employed U.K. staff but does utilise the help of "Suubi Friends" who periodically offer their services free gratis; their input is greatly appreciated by the Trustees.

SUUBI AFRICA (UK)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

ACHIEVEMENT AND PERFORMANCE

Charitable activities

We have continued to improve the comfort level and facilities in our homes for residents and staff; also increasing facilities available to the local children attending our "Outreach Club".

Our own older children attend Secondary Schools, whilst the younger children attend Suubi Africa's own Primary School.

We have continued to develop our School by: Increasing staff levels, improving the library resources and increasing the number of classrooms. An improved Electrical supply is in the process of being installed to enhance the use of computers, printers and online facilities.

FINANCIAL REVIEW

Financial position

The Trust has again succeeded in obtaining funds without the need to borrow or obtain loans, which would impose liabilities upon the Trust. Sufficient funds have been obtained to provide a steady monthly donation to our Ugandan counterpart and the continuing development of various projects. The bulk of funds received are donated to Uganda with only a small deduction to cover legal compliance costs. There is no intention by Trustees to incur unnecessary costs which would subsequently reduce the funds available to fulfil the Trust's Aims and Objectives.

Due to Covid 19 and the current economic climate fund raising has not always been easy.

However, our regular supporters are loyal and we are confident that we can continue to provide sufficient support to our Ugandan Partner.

Principal funding sources

We operate a sponsorship scheme whereby individuals, businesses and other organisations contribute a monthly sum, either with or without Gift Aid. As in previous years we have concentrated on raising the level of sponsorship, which we will continue to do in the future. We are also in receipt of gifts and donations from annual or periodic projects undertaken by individuals or organisations and churches. There is a small income from the sale of African products. We also organise events thus giving "friends" the opportunity to assist in a practical way. We welcome fund raising events undertaken by others who dedicate their proceeds to us.

We must acknowledge and thank all those organisations and individuals who have generously supported our efforts by the giving of finance, time, and talents. We continue to rely upon the goodwill of the public to further our objective.

During the preparation of these accounts and report we (The Trustees) acknowledge the current economic situation. We are fully aware that some supporters (individuals and commercial entities) may face financial issues which could affect their ability to continue support at the current level. We accept this and consequently have undertaken a review to assess possible impact and means to ensure we can continue our support to Suubi Africa (Uganda) who are subjected to the same situation in their country.

Investment policy and objectives

The majority of the charity's funds are donated in the short term so there are few funds currently available for long-term investment. The policy is kept under review and when sufficient funds have accumulated, investment advice will be sought, and an appropriate decision will be taken at that time.

SUUBI AFRICA (UK)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

FINANCIAL REVIEW

Reserves policy

The Trustees have examined the charity's requirements for reserves in the light of main risks to the organisation. A policy has been established whereby a minimum of unrestricted funds being held should be equal to or exceeding between 2 - 3 months of normal expected household expenditure. Excluding some administration costs, most of the charity's "expenditure" is by way of donations to others. Third party contractual obligation imposed upon the charity are minimal, therefore if a shortfall of funds should occur donations made may reduce or cease until sufficient income is re-generated.

An assessment of possible problems (in the planning of and at the venue) is taken when preparing an event; possible problems are addressed, as necessary. The Trust holds a current Public Liability Policy to ensure recompense to any injured parties if such unfortunate circumstances should arise.

Here in the UK, we actively make our existence known. In so doing and with various initiatives we have enlarged our base of supporters and regular donors. We have continued to encourage individuals and organisations to undertake projects or fund-raising events in aid of our Trust. We continue to be encouraged by the amount of support received and look forward to further developing our project.

FUTURE PLANS

The charity has been successful in obtaining some corporate support and we plan to attract more public and corporate interest in the UK. For the long term, we are working towards our Ugandan counterpart becoming self-sufficient.

All funds raised are gifted to "Suubi Africa" [a Registered NGO in Uganda]; therefore, Legal Title to Land, Property or Other Assets [tangible or non-tangible] belong to the Ugandan organisation; this trust has no assets other than funds held or receivable.

Having reviewed the progress achieved to date, the Trustees are greatly encouraged to continue their work. The Trustees were delighted that during September/October 2022, Esther a Ugandan Trustee, visited this country to attend our Ball. Her presence enabled many supporters to meet her in person and be updated firsthand on progress in Uganda. This helped raise awareness of the Trust's work and intentions, thus enabling future planning.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

This organisation is a charity formed and governed by a Trust Deed dated 4th May 2008, as amended on 20th April 2009, subsequently being entered on the Charity Commissioner's Register 14th May 2009 [updated by Deed of amendment, accepted by Charity Commissioners 20.12.2016]. The responsibilities and duties of the Trustees are contained within that Trust deed. Should the Trust be dissolved, each Trustee's liability (although joint and severally liable) will be restricted to "net losses" should any exist. Should there be "net assets" following the discharge of all debts, such amount to be either donated per the Trusts objects or donated to another charity of similar objects.

Recruitment and appointment of new trustees

The recruitment and appointment of new Trustees is at the discretion of existing Trustees and specifically in accordance with clause 9, paragraphs (ii) & (v) of the Trust Deed. Trustees appointed for a fixed term, upon expiry of that term, may be re-appointed if willing, in accordance with clause 15. During this year Mrs M. M Bellamy was welcomed as a Trustee.

Organisational structure

The charity is under the direct control of the Trustees, who have delegated between themselves various responsibilities for running the organisation, seeking experienced and/or professional advice as required or appropriate.

Costs incurred by Trustees, deemed as necessary and reasonable expenses incurred during fulfilling their responsibilities (as allowed by clause 27 of the Trust Deed), are shown in Notes to the Financial Statements according to Accounting Convention. However, such costs have no impact on the amount of sponsored or gifted funds received as claims for reimbursement are not submitted to the Trust. The cost being deemed a donation. All Trustees have agreed to self-finance their involvement in the Trust's work, which includes all flights and associated costs relating to Ugandan visits.

SUUBI AFRICA (UK)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

New Trustees undergo an induction to brief them on:

- Their legal obligations under charity law.
- The Charity Commission on public benefit.
- Inform them of the content of the Trust deed.
- The committee and decision-making processes.
- The business plan; and recent financial performance of the charity.

During the induction they meet the other Trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Key management remuneration

The Trustees consider the board of Trustees as comprising of the key management personnel of the charity in charge of directing, controlling, and operating the charity. All Trustees continue to give their time freely and no trustee remuneration was paid in the year. No remunerated staff are employed by the Trust.

Risk management

The Trustees have conducted a review of the major risks to which this charity is exposed. Such risks fall into two categories: -

1. Insufficient funds received to continue achieving our object and aims.

Those meetings, which are held to ensure we remain focused on our stated purpose, also keep our attention on the funding strategy. We are unable to impose a levy on the public and must rely on their generosity and goodwill. Our strategy is to inform and involve thereby creating a "concern" within others that will motivate continuing support.

2. Damage Claims made for injury (personal or property) at one of our events. A Public Liability Policy is in place.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1129595

Principal address

41 St Ives Road
Consett
Durham
DH8 7PZ

Trustees

N Steptoe
K Johnson
R S Powell
R Abraham-Hall (resigned 30/11/2023)
C Steptoe
A Jenkins
M Hogan
K Hill
M E McQuaid
D J Low
M M Bellamy (appointed 12/10/2022)

SUUBI AFRICA (UK)

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

David Holloway FCA DChA
Ribchesters
Chartered Accountants
Finchale House
Belmont Business Park
Durham
DH1 1TW

Solicitors

Swinburne Maddison
Venture House
Aykley Heads Business Centre
DH1 5TS

Bankers

HSBC Bank plc
1 Saddler Street
Durham City
DH1 3NR

Approved by order of the board of trustees on 11 December 2023 and signed on its behalf by:

N Steptoe - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SUUBI AFRICA (UK)**

Independent examiner's report to the trustees of Suubi Africa (UK)

I report to the charity trustees on my examination of the accounts of Suubi Africa (UK) (the Trust) for the year ended 31 March 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

David Holloway FCA DChA

Ribchesters
Chartered Accountants
Finchale House
Belmont Business Park
Durham
DH1 1TW

Date:

SUUBI AFRICA (UK)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	40,810	13,453	54,263	49,265
Charitable activities	5				
Fundraising		69,946	-	69,946	41,004
Other trading activities	3	275	-	275	245
Investment income	4	82	-	82	2
Total		<u>111,113</u>	<u>13,453</u>	<u>124,566</u>	<u>90,516</u>
EXPENDITURE ON					
Raising funds		27,115	-	27,115	12,663
Charitable activities	6				
Support of children in poverty		<u>64,158</u>	<u>31,598</u>	<u>95,756</u>	<u>60,552</u>
Total		<u>91,273</u>	<u>31,598</u>	<u>122,871</u>	<u>73,215</u>
NET INCOME/(EXPENDITURE)		19,840	(18,145)	1,695	17,301
RECONCILIATION OF FUNDS					
Total funds brought forward		6,762	19,054	25,816	8,515
TOTAL FUNDS CARRIED FORWARD		<u><u>26,602</u></u>	<u><u>909</u></u>	<u><u>27,511</u></u>	<u><u>25,816</u></u>

The notes form part of these financial statements

SUUBI AFRICA (UK)

**BALANCE SHEET
31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
CURRENT ASSETS					
Stocks	10	360	-	360	392
Debtors	11	15,842	-	15,842	6,785
Cash at bank and in hand		11,554	909	12,463	19,897
		<u>27,756</u>	<u>909</u>	<u>28,665</u>	<u>27,074</u>
CREDITORS					
Amounts falling due within one year	12	(1,154)	-	(1,154)	(1,258)
NET CURRENT ASSETS		<u>26,602</u>	<u>909</u>	<u>27,511</u>	<u>25,816</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>26,602</u>	<u>909</u>	<u>27,511</u>	<u>25,816</u>
NET ASSETS		<u>26,602</u>	<u>909</u>	<u>27,511</u>	<u>25,816</u>
FUNDS	13				
Unrestricted funds				26,602	6,762
Restricted funds				909	19,054
TOTAL FUNDS				<u>27,511</u>	<u>25,816</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 11 December 2023 and were signed on its behalf by:

N Steptoe - Trustee

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Gift aid is recognised as income when the claim is calculated and the amount is probable.

Investment income

Interest is recognised once notification has been received from the bank.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs were allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first in, first out (FIFO).

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

1. ACCOUNTING POLICIES - continued

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the charity.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in notes to the financial statements.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to the area or purpose.

Trade debtors

Are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment is established when there is objective evidence that there will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to and insignificant risk of change in value.

Trade creditors

Are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if they do not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Going concern

The financial statements have been prepared on a going concern basis, which the trustees have assessed being appropriate.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of the approval of the financial statements.

Estimation uncertainty and judgements

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported.

Management have provided prepayments, accruals and other cut-off adjustments. Whilst management believe that these estimates and judgements are accurate, there is every likelihood that they will not be exact.

SUUBI AFRICA (UK)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

1. ACCOUNTING POLICIES - continued

These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	54,263	49,265
	<u>54,263</u>	<u>49,265</u>

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Sale of goods	275	245
	<u>275</u>	<u>245</u>

4. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	82	2
	<u>82</u>	<u>2</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2023	2022
	£	£
Fundraising	69,946	41,004
	<u>69,946</u>	<u>41,004</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Support of children in poverty	93,836	1,920	95,756
	<u>93,836</u>	<u>1,920</u>	<u>95,756</u>

7. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Support of children in poverty	1,020	900	1,920
	<u>1,020</u>	<u>900</u>	<u>1,920</u>

The charity allocates costs direct to activities as far as possible, then identifies the remaining costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between the key charitable activities undertaken in the year. The basis for apportionment and the analysis of support and governance costs is set out as follows:

Direct to governance: License fees, accounting and examination fees.
Direct to other support costs: Insurance, bank charges, trustee's expenses and sundries.
Direct to charitable activities: All other expenses.

SUUBI AFRICA (UK)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	34,796	14,469	49,265
Charitable activities			
Fundraising	41,004	-	41,004
Other trading activities	245	-	245
Investment income	2	-	2
Total	<u>76,047</u>	<u>14,469</u>	<u>90,516</u>
EXPENDITURE ON			
Raising funds	12,663	-	12,663
Charitable activities			
Support of children in poverty	53,145	7,407	60,552
Total	<u>65,808</u>	<u>7,407</u>	<u>73,215</u>
NET INCOME	10,239	7,062	17,301
Transfers between funds	500	(500)	-
Net movement in funds	<u>10,739</u>	<u>6,562</u>	<u>17,301</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	(3,977)	12,492	8,515
TOTAL FUNDS CARRIED FORWARD	<u><u>6,762</u></u>	<u><u>19,054</u></u>	<u><u>25,816</u></u>

SUUBI AFRICA (UK)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

10. STOCKS

	2023	2022
	£	£
Stocks	360	392
	<u> </u>	<u> </u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other debtors	13,753	4,791
Prepayments	2,089	1,994
	<u> </u>	<u> </u>
	15,842	6,785
	<u> </u>	<u> </u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other creditors	1,154	1,258
	<u> </u>	<u> </u>

13. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	2,916	19,840	22,756
Expansion of Ugandan village community	3,846	-	3,846
	<u> </u>	<u> </u>	<u> </u>
	6,762	19,840	26,602
Restricted funds			
Village child sponsorship	19,040	(18,145)	895
Land and buildings	14	-	14
	<u> </u>	<u> </u>	<u> </u>
	19,054	(18,145)	909
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	25,816	1,695	27,511
	<u> </u>	<u> </u>	<u> </u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	111,113	(91,273)	19,840
Restricted funds			
Village child sponsorship	13,453	(31,598)	(18,145)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	124,566	(122,871)	1,695
	<u> </u>	<u> </u>	<u> </u>

SUUBI AFRICA (UK)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	(7,623)	10,039	500	2,916
Expansion of Ugandan village community	3,646	200	-	3,846
	(3,977)	10,239	500	6,762
Restricted funds				
Village child sponsorship	11,978	7,062	-	19,040
Choir	500	-	(500)	-
Land and buildings	14	-	-	14
	12,492	7,062	(500)	19,054
TOTAL FUNDS	<u>8,515</u>	<u>17,301</u>	<u>-</u>	<u>25,816</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	75,447	(65,408)	10,039
Expansion of Ugandan village community	600	(400)	200
	76,047	(65,808)	10,239
Restricted funds			
Village child sponsorship	14,469	(7,407)	7,062
TOTAL FUNDS	<u>90,516</u>	<u>(73,215)</u>	<u>17,301</u>

SUUBI AFRICA (UK)

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	(7,623)	29,879	500	22,756
Expansion of Ugandan village community	3,646	200	-	3,846
	(3,977)	30,079	500	26,602
Restricted funds				
Village child sponsorship	11,978	(11,083)	-	895
Choir	500	-	(500)	-
Land and buildings	14	-	-	14
	12,492	(11,083)	(500)	909
TOTAL FUNDS	<u>8,515</u>	<u>18,996</u>	<u>-</u>	<u>27,511</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	186,560	(156,681)	29,879
Expansion of Ugandan village community	600	(400)	200
	187,160	(157,081)	30,079
Restricted funds			
Village child sponsorship	27,922	(39,005)	(11,083)
TOTAL FUNDS	<u>215,082</u>	<u>(196,086)</u>	<u>18,996</u>

General funds

This fund is not related to any designated activity or purpose and is free from any restrictions.

Expansion of Ugandan village community

These funds have been designated by Trustees, not donors, to assist with further projects being undertaken to expand the Ugandan village community being developed by Suubi Africa.

Village Child Sponsorship

Donors in the UK each setup a monthly Standing Order of a fixed amount, restricted by them, to pay for the education of a village child who is being educated by our Kindergarten.

Land and buildings

A donation was received in order to fund the Ugandan branch of the charity in the building of a second home for abandoned children.

SUUBI AFRICA (UK)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

SUUBI AFRICA (UK)

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	54,263	49,265
Other trading activities		
Sale of goods	275	245
Investment income		
Deposit account interest	82	2
Charitable activities		
Fundraising	69,946	41,004
Total incoming resources	124,566	90,516
EXPENDITURE		
Raising donations and legacies		
Venue costs	26,906	12,611
Other trading activities		
Purchases	209	52
Charitable activities		
Wages	9,778	9,185
Light and heat	1,890	1,581
Telephone	273	261
Postage and stationery	2,541	1,632
Travel	8,380	10,138
Medical	1,981	1,203
Education	7,562	3,856
Project expenditure	42,798	31,109
Donations	18,633	-
	93,836	58,965
Support costs		
Management		
Licences	20	20
Insurance	194	193
Bank charges	806	386
Charity aid fees	-	88
	1,020	687
Governance costs		
Independent Examiners fee	900	900
Total resources expended	122,871	73,215
Net income	1,695	17,301

This page does not form part of the statutory financial statements

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023
FOR
SUUBI AFRICA (UK)**

Ribchesters
Chartered Accountants
Finchale House
Belmont Business Park
Durham
DH1 1TW

SUUBI AFRICA (UK)

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

	Page
Report of the Trustees	1 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 16
Detailed Statement of Financial Activities	17

SUUBI AFRICA (UK)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Our charity's purpose as set out in the Objects (Clause 3) of our Trust Deed dated 20th April 2009 [updated by Deed of amendment, accepted by Charity Commissioners 20.12.2016] is: -

"To relieve the needs of children their supporting family and other disadvantaged members of the community living in Africa who are in need due to financial hardship or are orphaned or abandoned and by such charitable means as the Trustees may from time-to-time think fit."

The aim of our charity is to help develop a community where the needs of children as described in our objects are satisfied to such an extent that they can, not only look after themselves as they mature, but may help others to improve their circumstances. In addition to caring for children within our home, we also provide food, clothing, medical assistance, organised games etc. for children within the villages of the surrounding area.

Significant activities

Ensuring our work delivers our aim

The Trustees have regular meetings to ensure we are achieving our objectives. These meetings help to ensure we remain focused on our stated purpose, which is effectively to ensure that the children will have an opportunity to lead a full, productive, self-sufficient adult life. A sub-committee has been established to focus on Fund Raising. We are aware that we cannot heal Africa, but even the longest journey begins with one small step.

To improve our effectiveness, we have established a close working relationship with Suubi-Africa (Uganda) a company registered under Ugandan Regulations. Regular communications with Suubi-Africa (Uganda) officers ensures that we are working together to achieve our common aims. Our Trustees visit (at personal expense) Uganda to assess progress and assist with problems that may arise. Representatives of the Ugandan organisation reciprocate by visiting the UK to help raise our profile and awareness of the Trust's work.

Geographical constraints separate ourselves from the needy children, hence our close relationship with Suubi-Africa who are our "eyes, ears and hands" to see and hear the problems, and the means to do something about the circumstances of individual children. This Trust concentrates on fund raising thereby supplying the finance for our African counterpart to meet the practical needs and provide the emotional support and stability necessary. Our "reward" is to see these children develop into healthy, happy young people rather than the most likely outcome of non-intervention.

The Trustees were aware of the Ugandan's Government 1st December 2014, 3-year initiative regarding "The De-institutionalisation of Orphans and Vulnerable Children Project". Accordingly, This Trust, through the Officers of Suubi Africa Uganda, contacted Local Government Officials in the Luwero District where our home is situated to comply.

Public benefit

In attempting to achieve our aim, it is necessary to raise public awareness of the plight of the African children and their needs. These needs consist of dietary requirements, clothing, shelter, medication, education, a sense of belonging and perhaps most importantly, knowing they are loved. In raising such awareness, we offer members of the public in the UK an opportunity to partake in financial and practical ways of helping, so they may have a sense of achievement in helping to raise the lifestyle of those who are less fortunate than they are.

In shaping our objectives for the year and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Volunteers

The Trust has no employed U.K. staff but does utilise the help of "Suubi Friends" who periodically offer their services free gratis; their input is greatly appreciated by the Trustees.

SUUBI AFRICA (UK)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

ACHIEVEMENT AND PERFORMANCE

Charitable activities

We have continued to improve the comfort level and facilities in our homes for residents and staff; also increasing facilities available to the local children attending our "Outreach Club".

Our own older children attend Secondary Schools, whilst the younger children attend Suubi Africa's own Primary School.

We have continued to develop our School by: Increasing staff levels, improving the library resources and increasing the number of classrooms. An improved Electrical supply is in the process of being installed to enhance the use of computers, printers and online facilities.

FINANCIAL REVIEW

Financial position

The Trust has again succeeded in obtaining funds without the need to borrow or obtain loans, which would impose liabilities upon the Trust. Sufficient funds have been obtained to provide a steady monthly donation to our Ugandan counterpart and the continuing development of various projects. The bulk of funds received are donated to Uganda with only a small deduction to cover legal compliance costs. There is no intention by Trustees to incur unnecessary costs which would subsequently reduce the funds available to fulfil the Trust's Aims and Objectives.

Due to Covid 19 and the current economic climate fund raising has not always been easy.

However, our regular supporters are loyal and we are confident that we can continue to provide sufficient support to our Ugandan Partner.

Principal funding sources

We operate a sponsorship scheme whereby individuals, businesses and other organisations contribute a monthly sum, either with or without Gift Aid. As in previous years we have concentrated on raising the level of sponsorship, which we will continue to do in the future. We are also in receipt of gifts and donations from annual or periodic projects undertaken by individuals or organisations and churches. There is a small income from the sale of African products. We also organise events thus giving "friends" the opportunity to assist in a practical way. We welcome fund raising events undertaken by others who dedicate their proceeds to us.

We must acknowledge and thank all those organisations and individuals who have generously supported our efforts by the giving of finance, time, and talents. We continue to rely upon the goodwill of the public to further our objective.

During the preparation of these accounts and report we (The Trustees) acknowledge the current economic situation. We are fully aware that some supporters (individuals and commercial entities) may face financial issues which could affect their ability to continue support at the current level. We accept this and consequently have undertaken a review to assess possible impact and means to ensure we can continue our support to Suubi Africa (Uganda) who are subjected to the same situation in their country.

Investment policy and objectives

The majority of the charity's funds are donated in the short term so there are few funds currently available for long-term investment. The policy is kept under review and when sufficient funds have accumulated, investment advice will be sought, and an appropriate decision will be taken at that time.

SUUBI AFRICA (UK)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

FINANCIAL REVIEW

Reserves policy

The Trustees have examined the charity's requirements for reserves in the light of main risks to the organisation. A policy has been established whereby a minimum of unrestricted funds being held should be equal to or exceeding between 2 - 3 months of normal expected household expenditure. Excluding some administration costs, most of the charity's "expenditure" is by way of donations to others. Third party contractual obligation imposed upon the charity are minimal, therefore if a shortfall of funds should occur donations made may reduce or cease until sufficient income is re-generated.

An assessment of possible problems (in the planning of and at the venue) is taken when preparing an event; possible problems are addressed, as necessary. The Trust holds a current Public Liability Policy to ensure recompense to any injured parties if such unfortunate circumstances should arise.

Here in the UK, we actively make our existence known. In so doing and with various initiatives we have enlarged our base of supporters and regular donors. We have continued to encourage individuals and organisations to undertake projects or fund-raising events in aid of our Trust. We continue to be encouraged by the amount of support received and look forward to further developing our project.

FUTURE PLANS

The charity has been successful in obtaining some corporate support and we plan to attract more public and corporate interest in the UK. For the long term, we are working towards our Ugandan counterpart becoming self-sufficient.

All funds raised are gifted to "Suubi Africa" [a Registered NGO in Uganda]; therefore, Legal Title to Land, Property or Other Assets [tangible or non-tangible] belong to the Ugandan organisation; this trust has no assets other than funds held or receivable.

Having reviewed the progress achieved to date, the Trustees are greatly encouraged to continue their work. The Trustees were delighted that during September/October 2022, Esther a Ugandan Trustee, visited this country to attend our Ball. Her presence enabled many supporters to meet her in person and be updated firsthand on progress in Uganda. This helped raise awareness of the Trust's work and intentions, thus enabling future planning.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

This organisation is a charity formed and governed by a Trust Deed dated 4th May 2008, as amended on 20th April 2009, subsequently being entered on the Charity Commissioner's Register 14th May 2009 [updated by Deed of amendment, accepted by Charity Commissioners 20.12.2016]. The responsibilities and duties of the Trustees are contained within that Trust deed. Should the Trust be dissolved, each Trustee's liability (although joint and severally liable) will be restricted to "net losses" should any exist. Should there be "net assets" following the discharge of all debts, such amount to be either donated per the Trusts objects or donated to another charity of similar objects.

Recruitment and appointment of new trustees

The recruitment and appointment of new Trustees is at the discretion of existing Trustees and specifically in accordance with clause 9, paragraphs (ii) & (v) of the Trust Deed. Trustees appointed for a fixed term, upon expiry of that term, may be re-appointed if willing, in accordance with clause 15. During this year Mrs M. M Bellamy was welcomed as a Trustee.

Organisational structure

The charity is under the direct control of the Trustees, who have delegated between themselves various responsibilities for running the organisation, seeking experienced and/or professional advice as required or appropriate.

Costs incurred by Trustees, deemed as necessary and reasonable expenses incurred during fulfilling their responsibilities (as allowed by clause 27 of the Trust Deed), are shown in Notes to the Financial Statements according to Accounting Convention. However, such costs have no impact on the amount of sponsored or gifted funds received as claims for reimbursement are not submitted to the Trust. The cost being deemed a donation. All Trustees have agreed to self-finance their involvement in the Trust's work, which includes all flights and associated costs relating to Ugandan visits.

SUUBI AFRICA (UK)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

New Trustees undergo an induction to brief them on:

- Their legal obligations under charity law.
- The Charity Commission on public benefit.
- Inform them of the content of the Trust deed.
- The committee and decision-making processes.
- The business plan; and recent financial performance of the charity.

During the induction they meet the other Trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Key management remuneration

The Trustees consider the board of Trustees as comprising of the key management personnel of the charity in charge of directing, controlling, and operating the charity. All Trustees continue to give their time freely and no trustee remuneration was paid in the year. No remunerated staff are employed by the Trust.

Risk management

The Trustees have conducted a review of the major risks to which this charity is exposed. Such risks fall into two categories: -

1. Insufficient funds received to continue achieving our object and aims.

Those meetings, which are held to ensure we remain focused on our stated purpose, also keep our attention on the funding strategy. We are unable to impose a levy on the public and must rely on their generosity and goodwill. Our strategy is to inform and involve thereby creating a "concern" within others that will motivate continuing support.

2. Damage Claims made for injury (personal or property) at one of our events. A Public Liability Policy is in place.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1129595

Principal address

41 St Ives Road
Consett
Durham
DH8 7PZ

Trustees

N Steptoe
K Johnson
R S Powell
R Abraham-Hall (resigned 30/11/2023)
C Steptoe
A Jenkins
M Hogan
K Hill
M E McQuaid
D J Low
M M Bellamy (appointed 12/10/2022)

SUUBI AFRICA (UK)

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

David Holloway FCA DChA
Ribchesters
Chartered Accountants
Finchale House
Belmont Business Park
Durham
DH1 1TW

Solicitors

Swinburne Maddison
Venture House
Aykley Heads Business Centre
DH1 5TS

Bankers

HSBC Bank plc
1 Saddler Street
Durham City
DH1 3NR

Approved by order of the board of trustees on 11 December 2023 and signed on its behalf by:

N Steptoe - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SUUBI AFRICA (UK)**

Independent examiner's report to the trustees of Suubi Africa (UK)

I report to the charity trustees on my examination of the accounts of Suubi Africa (UK) (the Trust) for the year ended 31 March 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

David Holloway FCA DChA

Ribchesters
Chartered Accountants
Finchale House
Belmont Business Park
Durham
DH1 1TW

Date:

SUUBI AFRICA (UK)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	40,810	13,453	54,263	49,265
Charitable activities	5				
Fundraising		69,946	-	69,946	41,004
Other trading activities	3	275	-	275	245
Investment income	4	82	-	82	2
Total		<u>111,113</u>	<u>13,453</u>	<u>124,566</u>	<u>90,516</u>
EXPENDITURE ON					
Raising funds		27,115	-	27,115	12,663
Charitable activities	6				
Support of children in poverty		<u>64,158</u>	<u>31,598</u>	<u>95,756</u>	<u>60,552</u>
Total		<u>91,273</u>	<u>31,598</u>	<u>122,871</u>	<u>73,215</u>
NET INCOME/(EXPENDITURE)		19,840	(18,145)	1,695	17,301
RECONCILIATION OF FUNDS					
Total funds brought forward		6,762	19,054	25,816	8,515
TOTAL FUNDS CARRIED FORWARD		<u><u>26,602</u></u>	<u><u>909</u></u>	<u><u>27,511</u></u>	<u><u>25,816</u></u>

The notes form part of these financial statements

SUUBI AFRICA (UK)

**BALANCE SHEET
31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
CURRENT ASSETS					
Stocks	10	360	-	360	392
Debtors	11	15,842	-	15,842	6,785
Cash at bank and in hand		11,554	909	12,463	19,897
		<u>27,756</u>	<u>909</u>	<u>28,665</u>	<u>27,074</u>
CREDITORS					
Amounts falling due within one year	12	(1,154)	-	(1,154)	(1,258)
NET CURRENT ASSETS		<u>26,602</u>	<u>909</u>	<u>27,511</u>	<u>25,816</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>26,602</u>	<u>909</u>	<u>27,511</u>	<u>25,816</u>
NET ASSETS		<u>26,602</u>	<u>909</u>	<u>27,511</u>	<u>25,816</u>
FUNDS	13				
Unrestricted funds				26,602	6,762
Restricted funds				909	19,054
TOTAL FUNDS				<u>27,511</u>	<u>25,816</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 11 December 2023 and were signed on its behalf by:

N Steptoe - Trustee

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Gift aid is recognised as income when the claim is calculated and the amount is probable.

Investment income

Interest is recognised once notification has been received from the bank.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs were allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first in, first out (FIFO).

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

1. ACCOUNTING POLICIES - continued

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the charity.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in notes to the financial statements.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to the area or purpose.

Trade debtors

Are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment is established when there is objective evidence that there will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to and insignificant risk of change in value.

Trade creditors

Are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if they do not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Going concern

The financial statements have been prepared on a going concern basis, which the trustees have assessed being appropriate.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of the approval of the financial statements.

Estimation uncertainty and judgements

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported.

Management have provided prepayments, accruals and other cut-off adjustments. Whilst management believe that these estimates and judgements are accurate, there is every likelihood that they will not be exact.

SUUBI AFRICA (UK)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

1. ACCOUNTING POLICIES - continued

These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	54,263	49,265
	<u> </u>	<u> </u>

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Sale of goods	275	245
	<u> </u>	<u> </u>

4. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	82	2
	<u> </u>	<u> </u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2023	2022
	£	£
Fundraising	69,946	41,004
	<u> </u>	<u> </u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Support of children in poverty	93,836	1,920	95,756
	<u> </u>	<u> </u>	<u> </u>

7. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Support of children in poverty	1,020	900	1,920
	<u> </u>	<u> </u>	<u> </u>

The charity allocates costs direct to activities as far as possible, then identifies the remaining costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between the key charitable activities undertaken in the year. The basis for apportionment and the analysis of support and governance costs is set out as follows:

Direct to governance: License fees, accounting and examination fees.
Direct to other support costs: Insurance, bank charges, trustee's expenses and sundries.
Direct to charitable activities: All other expenses.

SUUBI AFRICA (UK)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	34,796	14,469	49,265
Charitable activities			
Fundraising	41,004	-	41,004
Other trading activities	245	-	245
Investment income	2	-	2
Total	<u>76,047</u>	<u>14,469</u>	<u>90,516</u>
EXPENDITURE ON			
Raising funds	12,663	-	12,663
Charitable activities			
Support of children in poverty	53,145	7,407	60,552
Total	<u>65,808</u>	<u>7,407</u>	<u>73,215</u>
NET INCOME	10,239	7,062	17,301
Transfers between funds	500	(500)	-
Net movement in funds	<u>10,739</u>	<u>6,562</u>	<u>17,301</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	(3,977)	12,492	8,515
TOTAL FUNDS CARRIED FORWARD	<u><u>6,762</u></u>	<u><u>19,054</u></u>	<u><u>25,816</u></u>

SUUBI AFRICA (UK)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

10. STOCKS

	2023	2022
	£	£
Stocks	360	392
	<u> </u>	<u> </u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other debtors	13,753	4,791
Prepayments	2,089	1,994
	<u> </u>	<u> </u>
	15,842	6,785
	<u> </u>	<u> </u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other creditors	1,154	1,258
	<u> </u>	<u> </u>

13. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	2,916	19,840	22,756
Expansion of Ugandan village community	3,846	-	3,846
	<u> </u>	<u> </u>	<u> </u>
	6,762	19,840	26,602
Restricted funds			
Village child sponsorship	19,040	(18,145)	895
Land and buildings	14	-	14
	<u> </u>	<u> </u>	<u> </u>
	19,054	(18,145)	909
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	25,816	1,695	27,511
	<u> </u>	<u> </u>	<u> </u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	111,113	(91,273)	19,840
Restricted funds			
Village child sponsorship	13,453	(31,598)	(18,145)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	124,566	(122,871)	1,695
	<u> </u>	<u> </u>	<u> </u>

SUUBI AFRICA (UK)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	(7,623)	10,039	500	2,916
Expansion of Ugandan village community	3,646	200	-	3,846
	(3,977)	10,239	500	6,762
Restricted funds				
Village child sponsorship	11,978	7,062	-	19,040
Choir	500	-	(500)	-
Land and buildings	14	-	-	14
	12,492	7,062	(500)	19,054
TOTAL FUNDS	<u>8,515</u>	<u>17,301</u>	<u>-</u>	<u>25,816</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	75,447	(65,408)	10,039
Expansion of Ugandan village community	600	(400)	200
	76,047	(65,808)	10,239
Restricted funds			
Village child sponsorship	14,469	(7,407)	7,062
TOTAL FUNDS	<u>90,516</u>	<u>(73,215)</u>	<u>17,301</u>

SUUBI AFRICA (UK)

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	(7,623)	29,879	500	22,756
Expansion of Ugandan village community	3,646	200	-	3,846
	(3,977)	30,079	500	26,602
Restricted funds				
Village child sponsorship	11,978	(11,083)	-	895
Choir	500	-	(500)	-
Land and buildings	14	-	-	14
	12,492	(11,083)	(500)	909
TOTAL FUNDS	<u>8,515</u>	<u>18,996</u>	<u>-</u>	<u>27,511</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	186,560	(156,681)	29,879
Expansion of Ugandan village community	600	(400)	200
	187,160	(157,081)	30,079
Restricted funds			
Village child sponsorship	27,922	(39,005)	(11,083)
TOTAL FUNDS	<u>215,082</u>	<u>(196,086)</u>	<u>18,996</u>

General funds

This fund is not related to any designated activity or purpose and is free from any restrictions.

Expansion of Ugandan village community

These funds have been designated by Trustees, not donors, to assist with further projects being undertaken to expand the Ugandan village community being developed by Suubi Africa.

Village Child Sponsorship

Donors in the UK each setup a monthly Standing Order of a fixed amount, restricted by them, to pay for the education of a village child who is being educated by our Kindergarten.

Land and buildings

A donation was received in order to fund the Ugandan branch of the charity in the building of a second home for abandoned children.

SUUBI AFRICA (UK)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

SUUBI AFRICA (UK)

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	54,263	49,265
Other trading activities		
Sale of goods	275	245
Investment income		
Deposit account interest	82	2
Charitable activities		
Fundraising	69,946	41,004
Total incoming resources	124,566	90,516
EXPENDITURE		
Raising donations and legacies		
Venue costs	26,906	12,611
Other trading activities		
Purchases	209	52
Charitable activities		
Wages	9,778	9,185
Light and heat	1,890	1,581
Telephone	273	261
Postage and stationery	2,541	1,632
Travel	8,380	10,138
Medical	1,981	1,203
Education	7,562	3,856
Project expenditure	42,798	31,109
Donations	18,633	-
	93,836	58,965
Support costs		
Management		
Licences	20	20
Insurance	194	193
Bank charges	806	386
Charity aid fees	-	88
	1,020	687
Governance costs		
Independent Examiners fee	900	900
Total resources expended	122,871	73,215
Net income	1,695	17,301

This page does not form part of the statutory financial statements

SUUBI AFRICA (UK)

England & Wales - Charity number 1129595

Accounts

Suubi Africa (UK)

Annual Report and Financial Statements
for the Year Ended 31 March 2022

Suubi Africa (UK)

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 7
Independent Examiner's Report	8
Statement of Financial Activities	9 to 10
Balance Sheet	11
Notes to the Financial Statements	12 to 21

Suubi Africa (UK)

Reference and Administrative Details

Trustees	N Steptoe K Johnson MBA FRICS MBE R S Powell R Abraham-Hall C Steptoe A Jenkins M Hogan K Hill (appointed 27 May 2021) M E McQuaid (appointed 30 March 2022) D J Low (appointed 30 March 2022)
Charity Registration Number	1129595
Principal Office	41 St Ives Road Consett Co Durham DH8 7PZ
Independent Examiner	Simon Brown BA ACA DChA Azets Audit Services Bulman House Regent Centre Gosforth Newcastle upon Tyne NE3 3LS
Solicitors	Swinburne Maddison Venture House Aykley Heads Business Centre Durham DH1 5TS
Bankers	HSBC Bank plc 1 Saddler Street Durham County Durham DH1 3NR

Suubi Africa (UK)

Trustees' Report

The Trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (the FRSSE) (effective 1 January 2015).

Structure, governance and management

Nature of governing document

This organisation is a charity formed and governed by a Trust Deed dated 20th April 2009, subsequently being entered on the Charity Commissioner's Register 14th May 2009 [last updated by Deed of amendment, accepted by Charity Commissioners 10.11.2016]. The responsibilities and duties of the Trustees are contained within that Trust deed. Should the Trust be dissolved, each Trustee's liability (although joint and severally liable) will be restricted to "net losses" should any exist. Should there be "net assets" following the discharge of all debts, such amount to be either donated per the Trusts objects, or donated to another charity of similar objects.

Recruitment and appointment of trustees

The recruitment and appointment of new Trustees is at the discretion of existing Trustees and specifically in accordance with clause 9, paragraphs (ii) & (v) of the Trust Deed. Trustees appointed for a fixed term, upon expiry of that term, may be re-appointed if willing, in accordance with clause 15.

Induction and training of trustees

New trustees undergo an induction to brief them on:

- Their legal obligations under charity law;
- The Charity Commission on public benefit;
- Inform them of the content of the Trust deed;
- The committee and decision making processes;
- The business plan; and
- Recent financial performance of the charity.

During the induction they meet the other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Arrangements for setting key management personnel remuneration

The Trustees consider the board of Trustees as comprising of the key management personnel of the charity in charge of directing, controlling and operating the charity. All Trustees give their time freely and no trustee remuneration was paid in the year. No remunerated staff are employed by the Trust.

Organisational structure

The charity is under the direct control of the Trustees, who have delegated between themselves various responsibilities for running the organisation, seeking experienced and/or professional advice as required or appropriate.

Costs incurred by Trustees, deemed as necessary and reasonable expenses incurred during the course of fulfilling their responsibilities (as allowed by clause 27 of the Trust Deed), are shown in Notes to the Financial Statements according to Accounting Convention. However such costs had no impact on the amount of sponsored or gifted funds received as claims for reimbursement were not received by the Trust. The cost being deemed a donation. All Trustees have agreed to self-finance their involvement in the Trust's work, which includes all flights and associated costs relating to Ugandan visits.

Suubi Africa (UK)

Trustees' Report

Major risks and management of those risks

The Trustees have conducted a review of the major risks to which this charity is exposed. Such risks fall into two categories:

Insufficient funds received to continue achieving our object and aims.

Those meetings, which are held to ensure we remain focused on our stated purpose, also keep our attention on the funding strategy. We are unable to impose a levy on the public and must rely on their generosity and goodwill. Our strategy is to inform and involve thereby creating a "concern" within others that will motivate continuing support.

Damage Claims made for injury (personal or property) during one of our events.

An assessment of possible problems (in the planning of and at the venue) is taken when preparing an event; possible problems are addressed as necessary. The Trust holds a current Public Liability Policy to ensure recompense to any injured parties if such unfortunate circumstances should arise.

OBJECTIVES AND ACTIVITIES

Objectives and aims

Our charity's purpose as set out in the Objects (Clause 3) of our Trust Deed dated 20th April 2009 [updated by Deed of amendment, accepted by Charity Commissioners 20.12.2016] is: -

"To relieve the needs of children their supporting family and other disadvantaged members of the community living in Africa who are in need due to financial hardship or are orphaned or abandoned and by such charitable means as the Trustees may from time-to-time think fit."

The aim of our charity is to help develop a community where the needs of children as described in our objects are satisfied to such an extent that they can, not only look after themselves as they mature, but may help others to improve their circumstances. In addition to caring for children within our home, we also provide food, clothing, medical assistance, organised games etc. for children within the villages of the surrounding area.

Significant Activities

Ensuring our work delivers our aim

The Trustees have regular meetings, ordinary and informal, to ensure we are achieving our objective. These meetings help to ensure we remain focused on our stated purpose, which is effectively to ensure that the children will have an opportunity to lead a full, productive, self-sufficient adult life. We are aware that we cannot heal Africa, but even the longest journey begins with one small step.

To improve our effectiveness, we have established a close working relationship with Suubi-Africa a Ugandan registered company (charity). Regular communications with Suubi-Africa's officers ensures that we are working together to achieve our common aims. Our Trustees visit (at personal expense) Uganda to assess progress and assist with problems that may arise [Due to Covid19 no Trustees have visited since September 19]. Representatives of the Ugandan organisation reciprocate by visiting the UK to help raise our profile and awareness of the Trust's work [No Ugandan Trustee visited since June 19].

Suubi Africa (UK)

Trustees' Report

The focus of our work

Geographical constraints separate ourselves from the needy children, hence our close relationship with Suubi-Africa who are our "eyes, ears and hands" to see and hear the problems, and the means to do something about the circumstances of individual children. This Trust concentrates on fund raising thereby supplying the finance for our African counterpart to meet the practical needs and provide the emotional support and stability necessary. Our "reward" is to see these children develop into healthy, happy young people rather than the most likely outcome of non-intervention???

The Trustees are aware of the Ugandan's Government 1st December 2014, 3-year initiative regarding "The De-institutionalisation of Orphans and Vulnerable Children Project". Accordingly, The Trust, through the Officers of Suubi Africa Uganda, have contact with Local Government Officials in the Luwero District where our home is situated.

Public benefit

In attempting to achieve our aim, it is necessary to raise public awareness of the plight of the African children and their needs. These needs consist of dietary requirements, clothing, shelter, medication, education, a sense of belonging and perhaps most importantly, knowing they are loved. In raising such awareness, we offer members of the public in the UK an opportunity to partake in financial and practical ways of helping, so they may have a sense of achievement in helping to raise the lifestyle of those who are less fortunate than they are.

In shaping our objectives for the year and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Volunteers

The Trust has no employed U.K. staff but does utilise the help of "Suubi Friends" who periodically offer their services free gratis if required; their input is greatly appreciated by the Trustees.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

We have continued to improve the comfort level and facilities in our homes, plus facilities available to the local children attending our "Outreach Club". Our own older children attend Secondary Schools, whilst the younger children attend Suubi Africa's own Primary School.

As the UK, Uganda has been hit with Covid19. Unlike the UK, there is no NHS and very limited help available to the population, especially in rural areas. A "lockdown" was imposed and all educational establishments closed by the Government. A number of children and staff attending our school were unable to return home and therefore remained and became "extended family" within our compound. To ensure the safety of all within, our compound was secured and an armed guard employed.

Whilst the School was officially closed [due to Covid 19], teachers living within the compound have continued to teach those children who are present. In addition to our two homes, a third building has been adapted to accommodate the additional "guests" unable to return to their own homes.

Improvements within our compound have continued. Areas of grass/earth between buildings have been covered with flagstones to provide a level and smooth surface for walking.

In view of the difficult circumstances for the local area; some of the funding for the School, Outreach, Medical Centre etc. has been utilised [per our Objects and Activities] to assist the "Children, their supporting families and other disadvantaged members of the community". These funds have provided food, medical assistance and bereavement support to those in most need. Whilst we cannot be specific it is highly likely that, through the generosity of our supporters and the dedication of Esther and her team, lives have been saved.

Suubi Africa (UK)

Trustees' Report

Here in the UK, we actively make our existence known. In so doing and with various initiatives we have enlarged our base of supporters and regular givers. We have continued to encourage individuals and organisations to undertake projects or fund-raising events in aid of our Trust. We continue to be encouraged by the amount of support received and look forward to further developing our project.

FINANCIAL REVIEW

Financial position

The Trust has again succeeded in obtaining funds without the need to borrow or obtain loans, which would impose liabilities upon the Trust. Sufficient funds have been obtained to provide a steady monthly donation to our Ugandan counterpart and the continuing development of various projects. The bulk of funds received are donated to Uganda with only a small deduction to cover legal compliance costs. There is no intention by Trustees to incur unnecessary costs which would subsequently reduce the funds available to fulfil the Trust's Aims and Objectives.

Due to Covid restrictions it has not been possible to undertake all our annual fundraising events.

However, our regular supporters are loyal and we expect that we can continue to provide sufficient support to our Ugandan Partner.

Principal funding sources

We operate a sponsorship scheme whereby individuals, businesses and other organisations contribute a monthly sum, either with or without Gift Aid. As in previous years we have concentrated on raising the level of sponsorship, which we will continue to do in the future. We are also in receipt of gifts and donations from annual or periodic projects undertaken by individuals or organisations and churches. There is a small income from the sale of African products. We also organise events thus giving "friends" the opportunity to assist in a practical way. We welcome fund raising events undertaken by others who dedicate their proceeds to us.

We must acknowledge and thank all those organisations and individuals who have generously supported our efforts by the giving of finance, time, and talents. We continue to rely upon the goodwill of the public to further our objective.

During the preparation of these accounts and report we (The Trustees) acknowledge the current economic situation due to **Covid 19**. We are fully aware that some supporters (individuals and commercial entities) may face financial issues which could affect their ability to continue support at the current level. We accept this and consequently have undertaken a review to assess possible impact and means to ensure we can continue our support to Suubi Africa (Uganda) who are subjected to the same situation in their country.

Investment policy and objectives

The majority of the charity's funds are donated in the short term so there are few funds currently available for long-term investment. The policy is kept under review and when sufficient funds have accumulated, investment advice will be sought, and an appropriate decision will be taken at that time.

Suubi Africa (UK)

Trustees' Report

Reserve's policy

The Trustees have examined the charity's requirements for reserves in the light of main risks to the organisation. A policy has been established whereby a minimum of unrestricted funds being held should be equal to or exceeding between 2 - 3 (£8,000 - £13,000) months of normal expected household expenditure. Current free reserves sit at £2,914. The charity will focus on increasing free reserves in the coming year.

Excluding some administration costs, most of the charity's "expenditure" is by way of donations to others. Third party contractual obligation imposed upon the charity are minimal, therefore if a shortfall of funds should occur donations made may reduce or cease until sufficient income is re-generated.

FUTURE PLANS

The charity has been successful in obtaining some corporate support and we plan to attract more public and corporate interest in the UK. For the long term, we are working towards our Ugandan counterpart becoming self-sufficient.

All funds raised are gifted to "Suubi Africa" [a Registered NGO in Uganda]; therefore, Legal Title to Land, Property or Other Assets [tangible or non-tangible] belong to the Ugandan organisation; this trust has no assets other than funds held or receivable.

Having reviewed the progress achieved to date, the Trustees are greatly encouraged to continue their work. The second house is now complete, with a "second family of children". A third property in our compound is also housing children and staff. When possible we intend to invite Ugandan Trustees to visit this country thus raising awareness of the Trust's work, and enabling future planning.

Suubi Africa (UK)

Trustees' Report

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements 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 of the charity for that period. In preparing these financial statements, 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;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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 financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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.

The annual report was approved by the trustees of the charity on 8/12/22 and signed on its behalf by:



N Steptoe
Trustee

Suubi Africa (UK)

Independent Examiner's Report to the trustees of Suubi Africa (UK)

I report to the trustees on my examination of the accounts of Suubi Africa (UK) for the year ended 31 March 2022.

Responsibilities and basis of report

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

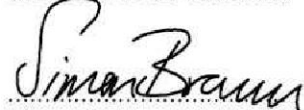
I report in respect of my examination of the Suubi Africa (UK)'s accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of Suubi Africa (UK) as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Simon Brown BA ACA DChA
Azets Audit Services
Bulman House
Regent Centre
Gosforth
Newcastle upon Tyne
NE3 3LS

Date: 8/12/22

Suubi Africa (UK)

Statement of Financial Activities for the Year Ended 31 March 2022

	Note	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
Income and Endowments from:					
Donations and legacies	2	34,794	14,469	49,263	43,436
Charitable activities	3	41,004	-	41,004	3,969
Other trading activities	4	245	-	245	-
Investment income	5	2	-	2	6
Total Income		<u>76,045</u>	<u>14,469</u>	<u>90,514</u>	<u>47,411</u>
Expenditure on:					
Raising funds	6	(12,664)	-	(12,664)	(79)
Charitable activities	7	<u>(53,144)</u>	<u>(7,407)</u>	<u>(60,551)</u>	<u>(59,069)</u>
Total Expenditure		<u>(65,808)</u>	<u>(7,407)</u>	<u>(73,215)</u>	<u>(59,148)</u>
Net income/(expenditure)		10,237	7,062	17,299	(11,737)
Gross transfers between funds		<u>500</u>	<u>(500)</u>	<u>-</u>	<u>-</u>
Net movement in funds		10,737	6,562	17,299	(11,737)
Reconciliation of funds					
Total funds brought forward		<u>(3,977)</u>	<u>12,492</u>	<u>8,515</u>	<u>20,252</u>
Total funds carried forward	14	<u>6,760</u>	<u>19,054</u>	<u>25,814</u>	<u>8,515</u>

All of the charity's activities derive from continuing operations during the above two periods.

Suubi Africa (UK)

Statement of Financial Activities for the Year Ended 31 March 2022

Comparative Year Ending 31 March 2021 Statement of Financial Activity

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies		28,366	15,070	43,436
Charitable activities		3,969	-	3,969
Investment income	5	<u>6</u>	<u>-</u>	<u>6</u>
Total income		<u>32,341</u>	<u>15,070</u>	<u>47,411</u>
Expenditure on:				
Raising funds		(79)	-	(79)
Charitable activities		<u>(54,841)</u>	<u>(4,228)</u>	<u>(59,069)</u>
Total expenditure		<u>(54,920)</u>	<u>(4,228)</u>	<u>(59,148)</u>
Net (expenditure)/income		<u>(22,579)</u>	<u>10,842</u>	<u>(11,737)</u>
Net movement in funds		(22,579)	10,842	(11,737)
Reconciliation of funds				
Total funds brought forward		<u>18,602</u>	<u>1,650</u>	<u>20,252</u>
Total funds carried forward	14	<u><u>(3,977)</u></u>	<u><u>12,492</u></u>	<u><u>8,515</u></u>

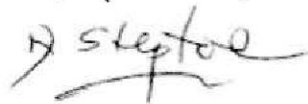
Suubi Africa (UK)

(Registration number: 1129595)

Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
Current assets			
Stocks	11	392	444
Debtors	12	6,785	6,322
Cash at bank and in hand		<u>19,897</u>	<u>7,325</u>
		27,074	14,091
Creditors: Amounts falling due within one year	13	<u>(1,260)</u>	<u>(5,576)</u>
Net assets		<u>25,814</u>	<u>8,515</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	14	19,054	12,492
Unrestricted income funds			
Unrestricted funds		<u>6,760</u>	<u>(3,977)</u>
Total funds	14	<u>25,814</u>	<u>8,515</u>

The financial statements on pages 9 to 21 were approved by the trustees, and authorised for issue on 28/12/22 and signed on their behalf by:



N Steptoe
Trustee



C Steptoe
Trustee

Suubi Africa (UK)

Notes to the Financial Statements for the Year Ended 31 March 2022

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Suubi Africa (UK) meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The functional currency is Sterling.

Exemption from preparing a cash flow statement

The charity opted to adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The financial statements have been prepared on a going concern basis, which the trustees have assessed as being appropriate.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Estimation uncertainty and judgements

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported.

Management have provided prepayments, accruals and other cut-off adjustments. Whilst management believe that these estimates and judgements are accurate, there is every likelihood that they will not be exact.

These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Suubi Africa (UK)

Notes to the Financial Statements for the Year Ended 31 March 2022

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Gift aid is recognised as income when the claim is calculated and the amount is probable.

Investment income

Interest is recognised once notification has been received from the bank.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Suubi Africa (UK)

Notes to the Financial Statements for the Year Ended 31 March 2022

Trade debtors

Are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of is established when there is objective evidence that the will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Suubi Africa (UK)

Notes to the Financial Statements for the Year Ended 31 March 2022

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2022 £
Donations and legacies;			
Donations from individuals and companies	32,850	11,796	44,646
Gift aid reclaimed	1,944	2,673	4,617
	<u>34,794</u>	<u>14,469</u>	<u>49,263</u>
	Unrestricted funds General £	Restricted funds £	Total 2021 £
Donations and legacies;			
Donations from individuals and companies	26,794	12,277	39,071
Gift aid reclaimed	1,572	2,793	4,365
	<u>28,366</u>	<u>15,070</u>	<u>43,436</u>

3 Income from charitable activities

	Unrestricted funds General £	Total 2022 £
Fundraising	41,004	41,004
	<u>41,004</u>	<u>41,004</u>
	Unrestricted funds General £	Total 2021 £
Fundraising	3,969	3,969
	<u>3,969</u>	<u>3,969</u>

Suubi Africa (UK)

Notes to the Financial Statements for the Year Ended 31 March 2022

4 Income from other trading activities

	Unrestricted funds General £	Total 2022 £
Trading income; Sales of goods and services	245	245
	<u>245</u>	<u>245</u>
	Unrestricted funds General £	Total 2021 £
Trading income; Sales of goods and services	-	-
	<u>-</u>	<u>-</u>

5 Investment income

	Unrestricted funds General £	Total 2022 £
Interest receivable and similar income; Interest receivable on bank deposits	2	2
	<u>2</u>	<u>2</u>
	Unrestricted funds General £	Total 2021 £
Interest receivable and similar income; Interest receivable on bank deposits	6	6
	<u>6</u>	<u>6</u>

Suubi Africa (UK)

Notes to the Financial Statements for the Year Ended 31 March 2022

6 Expenditure on raising funds

a) Costs of trading activities

	Unrestricted funds General £	Total 2022 £
Fundraising trading costs;		
Venue and event costs	12,611	12,611
Product costs for resale	53	53
	<u>12,664</u>	<u>12,664</u>
	Unrestricted funds General £	Total 2021 £
Product costs for resale	79	79
	<u>79</u>	<u>79</u>

7 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2022 £
Home running costs	48,588	-	48,588
Saturday Club	2,579	-	2,579
Animals	698	-	698
Medical	1,279	-	1,279
Village children sponsorship	-	7,407	7,407
	<u>53,144</u>	<u>7,407</u>	<u>60,551</u>
	Unrestricted funds General £	Restricted funds £	Total 2021 £
Home running costs	50,283	-	50,283
Saturday Club	1,259	-	1,259
Animals	1,231	-	1,231
Medical	1,618	-	1,618
Village children sponsorship	-	4,228	4,228
Kindergarten	450	-	450
	<u>54,841</u>	<u>4,228</u>	<u>59,069</u>

Suubi Africa (UK)

Notes to the Financial Statements for the Year Ended 31 March 2022

	Activity undertaken directly £	Activity support costs £	2022 £
Home running costs	47,902	686	48,588
Saturday Club	2,579	-	2,579
Animals	698	-	698
Medical	1,279	-	1,279
Village children sponsorship	7,407	-	7,407
	<u>59,865</u>	<u>686</u>	<u>60,551</u>
	Activity undertaken directly £	Activity support costs £	2021 £
Home running costs	49,702	581	50,283
Saturday Club	1,259	-	1,259
Animals	1,231	-	1,231
Medical	1,618	-	1,618
Village children sponsorship	4,228	-	4,228
Kindergarten	450	-	450
	<u>58,488</u>	<u>581</u>	<u>59,069</u>

8 Analysis of support costs

Support costs allocated to charitable activities

	Governance costs £	Other support costs £	Total 2022 £
Home running costs	<u>20</u>	<u>666</u>	<u>686</u>
	Governance costs £	Other support costs £	Total 2021 £
Home running costs	<u>20</u>	<u>561</u>	<u>581</u>

Suubi Africa (UK)

Notes to the Financial Statements for the Year Ended 31 March 2022

The charity allocates costs direct to activities as far as possible, then identifies the remaining costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between the key charitable activities undertaken in the year. The basis for apportionment and the analysis of support and governance costs is set out as follows:

Direct to governance: License fees, accounting and examination fees.

Direct to other support costs: Insurances, bank charges, trustee's expenses and sundries.

Direct to charitable activities: All other expenses.

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

10 Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

11 Stock

	2022 £	2021 £
Stocks	<u>392</u>	<u>444</u>

12 Debtors

	2022 £	2021 £
Prepayments	1,994	1,933
Other debtors	<u>4,791</u>	<u>4,389</u>
	<u>6,785</u>	<u>6,322</u>

13 Creditors: amounts falling due within one year

	2022 £	2021 £
Other creditors	1,052	5,395
Accruals	<u>208</u>	<u>181</u>
	<u>1,260</u>	<u>5,576</u>

Suubi Africa (UK)

Notes to the Financial Statements for the Year Ended 31 March 2022

14 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Unrestricted funds					
<i>General</i>					
General fund	(7,623)	75,445	(65,408)	500	2,914
<i>Designated</i>					
Expansion of Ugandan village community	3,646	600	(400)	-	3,846
Total unrestricted funds	<u>(3,977)</u>	<u>76,045</u>	<u>(65,808)</u>	<u>500</u>	<u>6,760</u>
Restricted funds					
Village child sponsorship	11,978	14,469	(7,407)	-	19,040
Choir	500	-	-	(500)	-
Land and buildings	14	-	-	-	14
Total restricted funds	<u>12,492</u>	<u>14,469</u>	<u>(7,407)</u>	<u>(500)</u>	<u>19,054</u>
Total funds	<u>8,515</u>	<u>90,514</u>	<u>(73,215)</u>	<u>-</u>	<u>25,814</u>

The specific purposes for which the funds are to be applied are as follows:

General funds

This fund is not related to any designated activity or purpose and is free from any restrictions.

Designated funds

These funds have been designated by Trustees, not donors, to assist with further projects being undertaken to expand the Ugandan village community being developed by Suubi Africa.

Village Child Sponsorship

Donors in the UK each setup a monthly Standing Order of a fixed amount, restricted by them, to pay for the education of a village child who is being educated by our Kindergarten.

Choir

The Ugandans are in the process of forming a children's' choir. We are hoping that in the future they will be of a standard high enough to bring to this country and perform; thereby raising funds to expand the work in Uganda. The £500 is an advance donation (restricted) for the transportation/accommodation of the choir. Should the venture fail to materialise we shall approach the donor for instruction regarding the fund.

Land and buildings

A donation was received in order to fund the Ugandan branch of the charity in the building of a second home for abandoned children.

Suubi Africa (UK)

Notes to the Financial Statements for the Year Ended 31 March 2022

15 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 31 March 2022
	General	Designated		
	£	£	£	£
Current assets	4,174	3,846	19,054	27,074
Current liabilities	(1,260)	-	-	(1,260)
Total net assets	<u>2,914</u>	<u>3,846</u>	<u>19,054</u>	<u>25,814</u>

	Unrestricted funds		Restricted funds	Total funds at 31 March 2021
	General	Designated		
	£	£	£	£
Current assets	(2,047)	3,646	12,492	14,091
Current liabilities	(5,576)	-	-	(5,576)
Total net assets	<u>(7,623)</u>	<u>3,646</u>	<u>12,492</u>	<u>8,515</u>

16 Analysis of net funds

	At 1 April 2021	Financing cash flows	At 31 March 2022
	£	£	£
Cash at bank and in hand	<u>7,325</u>	<u>12,572</u>	<u>19,897</u>
Net funds	<u>7,325</u>	<u>12,572</u>	<u>19,897</u>

	At 1 April 2020	Financing cash flows	At 31 March 2021
	£	£	£
Cash at bank and in hand	<u>19,021</u>	<u>(11,696)</u>	<u>7,325</u>
Net funds	<u>19,021</u>	<u>(11,696)</u>	<u>7,325</u>

17 Related party transactions

There were no related party transactions in the year.

SUUBI AFRICA (UK)

England & Wales - Charity number 1129595

Accounts

Suubi Africa (UK)

Annual Report and Financial Statements
for the Year Ended 31 March 2021

Suubi Africa (UK)

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 7
Independent Examiner's Report	8
Statement of Financial Activities	9 to 10
Balance Sheet	11
Notes to the Financial Statements	12 to 22

Suubi Africa (UK)

Reference and Administrative Details

Trustees	Mr N Steptoe Mr K Johnson MBA FRICS MBE Mrs R S Powell Mrs R Abraham-Hall Mrs C Steptoe Mrs A Jenkins Mr M Hogan K Hill
Principal Office	41 St Ives Road Consett Co Durham DH8 7PZ
Charity Registration Number	1129595
Solicitors	Swinburne Maddison Venture House Aykley Heads Business Centre Durham DH1 5TS
Bankers	HSBC Bank plc Durham
Independent Examiner	Simon Brown BA ACA DChA MHA Tait Walker 1 Massey Road Thornaby Stockton-on-Tees TS17 6DY

Suubi Africa (UK)

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2021.

Structure, governance and management

Nature of governing document

This organisation is a charity formed and governed by a Trust Deed dated 20th April 2009, subsequently being entered on the Charity Commissioner's Register 14th May 2009 [last updated by Deed of amendment, accepted by Charity Commissioners 10.11.2016]. The responsibilities and duties of the Trustees are contained within that Trust deed. Should the Trust be dissolved, each Trustee's liability (although joint and severally liable) will be restricted to "net losses" should any exist. Should there be "net assets" following the discharge of all debts, such amount to be either donated per the Trusts objects, or donated to another charity of similar objects.

Recruitment and appointment of trustees

The recruitment and appointment of new Trustees is at the discretion of existing Trustees and specifically in accordance with clause 9, paragraphs (ii) & (v) of the Trust Deed. Trustees appointed for a fixed term, upon expiry of that term, may be re-appointed if willing, in accordance with clause 15.

Induction and training of trustees

New trustees undergo an induction to brief them on:

- Their legal obligations under charity law;
- The Charity Commission on public benefit;
- Inform them of the content of the Trust deed;
- The committee and decision making processes;
- The business plan; and
- Recent financial performance of the charity.

During the induction they meet the other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Arrangements for setting key management personnel remuneration

The Trustees consider the board of Trustees as comprising of the key management personnel of the charity in charge of directing, controlling and operating the charity. All Trustees give their time freely and no trustee remuneration was paid in the year. No remunerated staff are employed by the Trust.

Suubi Africa (UK)

Trustees' Report

Organisational structure

The charity is under the direct control of the Trustees, who have delegated between themselves various responsibilities for running the organisation, seeking experienced and/or professional advice as required or appropriate.

Costs incurred by Trustees, deemed as necessary and reasonable expenses incurred during the course of fulfilling their responsibilities (as allowed by clause 27 of the Trust Deed), are shown in Notes to the Financial Statements according to Accounting Convention. However such costs [visits by Trustees to Uganda which amounted to £nil (2020 - £2,400)] had no impact on the amount of sponsored or gifted funds received as claims for reimbursement were not received by the Trust. The cost being deemed a donation. All Trustees have agreed to self-finance their involvement in the Trust's work, which includes all flights and associated costs relating to Ugandan visits.

Major risks and management of those risks

The Trustees have conducted a review of the major risks to which this charity is exposed. Such risks fall into two categories:

Insufficient funds received to continue achieving our object and aims.

Those meetings, which are held to ensure we remain focused on our stated purpose, also keep our attention on the funding strategy. We are unable to impose a levy on the public and must rely on their generosity and goodwill. Our strategy is to inform and involve thereby creating a "concern" within others that will motivate continuing support.

Damage Claims made for injury (personal or property) during one of our events.

An assessment of possible problems (in the planning of and at the venue) is taken when preparing an event; possible problems are addressed as necessary. The Trust holds a current Public Liability Policy to ensure recompense to any injured parties if such unfortunate circumstances should arise.

Objectives and activities

Objects and aims

Our charity's purpose as set out in the Objects (Clause 3) of our Trust Deed dated 20th April 2009 [updated by Deed of amendment, accepted by Charity Commissioners 10.11.2016] is:-

To relieve the needs of children their supporting family and other disadvantaged members of the community living in Africa who are in need due to financial hardship or are orphaned or abandoned and by such charitable means as the Trustees may from time to time think fit.

The aim of our charity is to help develop a community where the needs of children as described in our objects are satisfied to such an extent that they can, not only look after themselves as they mature, but may help others to improve their circumstances. In addition to caring for children within our home, we also provide food, clothing, medical assistance, organised games etc. for children within the villages of the surrounding area.

Suubi Africa (UK)

Trustees' Report

Objectives, strategies and activities

Ensuring our work delivers our aim

The Trustees have regular meetings, ordinary and informal, to ensure we are achieving our objective. These meetings help to ensure we remain focused on our stated purpose, which is effectively to ensure that the children will have an opportunity to lead a full, productive, self-sufficient adult life. We are aware that we cannot heal Africa, but even the longest journey begins with one small step.

To improve our effectiveness, we have established a close working relationship with Suubi-Africa a Ugandan registered company (charity). Regular communications with Suubi-Africa's officers ensures that we are working together to achieve our common aims. Trustees visit (at personal expense) Uganda to assess progress and assist with problems that may arise [2 Trustees visiting September 19]. Representatives of the Ugandan organisation reciprocate by visiting the UK to help raise our profile and awareness of the Trust's work [Esther (Ugandan Trustee) UK visit June 19].

The focus of our work

Geographical constraints separate ourselves from the needy children, hence our close relationship with Suubi-Africa who are our "eyes, ears and hands" to see and hear the problems, and the means to do something about the circumstances of individual children. This Trust concentrates on fund raising thereby supplying the finance for our African counterpart to meet the practical needs, and provide the emotional support and stability necessary. Our "reward" is to see these children develop into healthy, happy young people rather than the most likely outcome of non-intervention.

The Trustees are aware of the Ugandan's Government 1st December 2014, 3 year initiative regarding "The De-institutionalisation of Orphans and Vulnerable Children Project". Accordingly, The Trust, together with the Officers of Suubi Africa, are in contact with Local Government Officials in the Luwero District where our home is situated.

Fundraising disclosures

The charity is required to report how it deals with fundraising from the public. The charity does not use a professional fundraiser or commercial participator to raise funds. Any monies raised direct from the public follows all guidelines set out by the Charity Commission and UK law in every respect. We respect the privacy and contact preferences of all public donors.

Public benefit

In attempting to achieve our aim, it is necessary to raise public awareness of the plight of the African children and their needs. These needs consist of dietary requirements, clothing, shelter, medication, education, a sense of belonging and perhaps most importantly, knowing they are loved. In raising such awareness, we offer members of the public in the UK an opportunity to partake in financial and practical ways of helping, so they may have a sense of achievement in helping to raise the lifestyle of those who are less fortunate than they are.

In shaping our objectives for the year and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Suubi Africa (UK)

Trustees' Report

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Use of volunteers

The Trust has no employed U.K. staff but does utilise the help of "Suubi Friends" who periodically offer their services free gratis if required; their input is greatly appreciated by the Trustees.

Financial review

Key Management Personnel

The trustees consider the board of trustees as comprising of the key management personnel of the charity in charge of directing, controlling and operating the charity. All trustees give their time freely and no trustee remuneration was paid in the year.

Policy on reserves

The Trustees have examined the charity's requirements for reserves in the light of main risks to the organisation. A policy has been established whereby a minimum of unrestricted funds being held should be equal to or exceeding between 2 - 3 months of normal expected household expenditure. Excluding some administration costs, the majority of the charity's "expenditure" is by way of donations to others. Third party contractual obligation imposed upon the charity are minimal, therefore if a shortfall of funds should occur donations made may reduce or cease until sufficient income is re-generated.

Included in unrestricted reserves are designated funds amounting to £3,646 (2020 - £2,150). These funds have been designated [by Trustees, not donors] to assist with further projects being undertaken to expand the Ugandan village community being developed by Suubi Africa. Funds from this designated fund are allocated to projects at the Trustees discretion.

We have again succeeded in obtaining funds without the need to borrow or obtain loans, which would impose liabilities upon the Trust. Sufficient funds have been obtained to provide a steady monthly donation to our Ugandan counterpart and the continuing development of the project; aiming for self-sufficiency. The bulk of funds received are donated to Uganda with only deductions for: - Accounts Verification/Legal Fees/Licences/Public Liability Insurance. All Trustees have agreed to self-fund visits to Uganda. There is no intention by Trustees to incur unnecessary costs which would subsequently reduce the funds available to fulfil the Trust's Aims and Objectives.

Suubi Africa (UK)

Trustees' Report

Principal funding sources

We operate a sponsor scheme whereby individuals, businesses and other organisations contribute a monthly sum, either with or without Gift Aid. As in previous years we have concentrated on raising the level of sponsorship, which we will continue to do in the future. We are also in receipt of gifts and donations from annual or periodic projects undertaken by individuals or organisations and churches. There is a small income from the sale of African products. We also organise events thus giving "friends" the opportunity to assist in a practical way. We welcome fund raising events undertaken by others who dedicate their proceeds to us.

We must acknowledge and thank all those organisations and individuals who have generously supported our efforts by the giving of finance, time and talents.

We continue to rely upon the goodwill of the public to further our objective.

During the preparation of these accounts and report we (The Trustees) acknowledge the current economic situation due to Covid 19. We are fully aware that some supporters (individuals and commercial entities) may face financial issues which could affect their ability to continue support at the current level. We accept this and consequently have undertaken a review to assess possible impact and means to ensure we can continue our support to Suubi Africa (Uganda) who are subjected to the same situation in their country.

Investment policy and objectives

The majority of the charity's funds are donated in the short term so there are few funds currently available for long-term investment. The policy is kept under review and when sufficient funds have accumulated, investment advice will be sought and an appropriate decision will be taken at that time.

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments.

The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Suubi Africa (UK)

Trustees' Report

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Statement of Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements 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 of the charity for that period. In preparing these financial statements, 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;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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 financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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.

The annual report was approved by the trustees of the charity on 7 October 2021 and signed on its behalf by:



Mr N Steptoe
Trustee

Suubi Africa (UK)

Independent Examiner's Report to the trustees of Suubi Africa (UK)

I report on the accounts of the charity for the year ended 31 March 2021 which are set out on pages to 22.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The 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(5)(b) of the 2011 Act; and
- 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 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

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.



Simon Brown BA ACA DChA
Chartered accountant and statutory auditor
MHA Tait Walker
1 Massey Road
Thornaby
Stockton-on-Tees
TS17 6DY

8th October 2021

MHA Tait Walker is a trading name of Tait Walker LLP.

Suubi Africa (UK)

Statement of Financial Activities for the Year Ended 31 March 2021

	Note	Unrestricted £	Restricted £	Total 2021 £	Total 2020 £
Income and Endowments from:					
Donations and legacies	2	32,335	15,070	47,405	67,772
Other trading activities	3	-	-	-	608
Investment income	4	6	-	6	51
Total Income		<u>32,341</u>	<u>15,070</u>	<u>47,411</u>	<u>68,431</u>
Expenditure on:					
Raising funds		(79)	-	(79)	(6,815)
Charitable activities		<u>(54,841)</u>	<u>(4,228)</u>	<u>(59,069)</u>	<u>(102,836)</u>
Total Expenditure		<u>(54,920)</u>	<u>(4,228)</u>	<u>(59,148)</u>	<u>(109,651)</u>
Net movement in funds		(22,579)	10,842	(11,737)	(41,220)
Reconciliation of funds					
Total funds brought forward		<u>18,602</u>	<u>1,650</u>	<u>20,252</u>	<u>61,472</u>
Total funds carried forward	14	<u>(3,977)</u>	<u>12,492</u>	<u>8,515</u>	<u>20,252</u>

Suubi Africa (UK)

Statement of Financial Activities for the Year Ended 31 March 2021

Comparative Year Ending 31 March 2020 Statement of Financial Activity

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies		43,437	24,335	67,772
Other trading activities		608	-	608
Investment income	4	51	-	51
Total income		<u>44,096</u>	<u>24,335</u>	<u>68,431</u>
Expenditure on:				
Raising funds		(6,815)	-	(6,815)
Charitable activities		<u>(71,769)</u>	<u>(31,067)</u>	<u>(102,836)</u>
Total expenditure		<u>(78,584)</u>	<u>(31,067)</u>	<u>(109,651)</u>
Net expenditure		<u>(34,488)</u>	<u>(6,732)</u>	<u>(41,220)</u>
Net movement in funds		(34,488)	(6,732)	(41,220)
Reconciliation of funds				
Total funds brought forward		<u>53,090</u>	<u>8,382</u>	<u>61,472</u>
Total funds carried forward	14	<u><u>18,602</u></u>	<u><u>1,650</u></u>	<u><u>20,252</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 14.

Suubi Africa (UK)

(Registration number: 1129595)
Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
Current assets			
Stocks	11	444	523
Debtors	12	6,322	6,321
Cash at bank and in hand		<u>7,325</u>	<u>19,021</u>
		14,091	25,865
Creditors: Amounts falling due within one year	13	<u>(5,576)</u>	<u>(5,613)</u>
Net assets		<u>8,515</u>	<u>20,252</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	14	12,492	1,650
Unrestricted income funds			
Unrestricted funds		<u>(3,977)</u>	<u>18,602</u>
Total funds	14	<u>8,515</u>	<u>20,252</u>

The financial statements on pages 9 to 22 were approved by the trustees, and authorised for issue on 7 October 2021 and signed on their behalf by:



Mr N Steptoe
Trustee



Mrs C Steptoe
Trustee

Suubi Africa (UK)

Notes to the Financial Statements for the Year Ended 31 March 2021

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Suubi Africa (UK) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The functional currency is Sterling.

Exemption from preparing a cash flow statement

The charity opted to adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The charity meets its day to day working capital requirements through cash generated from operations. The trustees have assessed the potential impact of the COVID-19 virus and the financial impact on the company and have developed a business continuity plan should the impact of the pandemic widen.

The trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for a period of at least 12 months from the date of signing these financial statements. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

Estimation uncertainty and judgements

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported.

Management have provided prepayments, accruals and other cut-off adjustments. Whilst management believe that these estimates and judgements are accurate, there is every likelihood that they will not be exact.

These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Suubi Africa (UK)

Notes to the Financial Statements for the Year Ended 31 March 2021

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Gift aid is recognised as income when the claim is calculated and the amount is probable.

Investment income

Interest is recognised once notification has been received from the bank.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Gifts in kind

Where a gift in kind is given to the charity, including waived expenses incurred, and can be reliably measured, the gift is shown in both 'Income from donations and legacies' and 'Expenditure on charitable activities'.

Suubi Africa (UK)

Notes to the Financial Statements for the Year Ended 31 March 2021

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Trade debtors

Are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of is established when there is objective evidence that the will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Suubi Africa (UK)

Notes to the Financial Statements for the Year Ended 31 March 2021

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2021 £
Donations and legacies;			
Donations from individuals and companies	30,763	12,277	43,040
Gift aid reclaimed	<u>1,572</u>	<u>2,793</u>	<u>4,365</u>
	<u>32,335</u>	<u>15,070</u>	<u>47,405</u>
	Unrestricted funds General £	Restricted funds £	Total 2020 £
Donations and legacies;			
Donations from individuals and companies	41,239	22,352	63,591
Gift aid reclaimed	<u>2,198</u>	<u>1,983</u>	<u>4,181</u>
	<u>43,437</u>	<u>24,335</u>	<u>67,772</u>

A total of £Nil (2020 - £2,400) of waived expenses incurred have been treated as a gift in kind, and as such shown in both 'Income from donations and legacies' and 'Expenditure on charitable activities'.

3 Income from other trading activities

	Total 2021 £	Total 2020 £
Trading income;		
Fundraising events	<u>-</u>	<u>608</u>
	<u>-</u>	<u>608</u>

Suubi Africa (UK)

Notes to the Financial Statements for the Year Ended 31 March 2021

4 Investment income

	Unrestricted funds General £	Total 2021 £
Interest receivable and similar income; Interest receivable on bank deposits	6	6
	<u>6</u>	<u>6</u>
	Unrestricted funds General £	Total 2020 £
Interest receivable and similar income; Interest receivable on bank deposits	51	51
	<u>51</u>	<u>51</u>

5 Expenditure on raising funds

a) Costs of trading activities

	Unrestricted General £	Total 2021 £	Total 2020 £
Cost of raising funds	79	79	6,815
	<u>79</u>	<u>79</u>	<u>6,815</u>

Included within the cost of raising funds is £79 (2020 - £210) relating to product costs for resale and £Nil (2020 - £6,605) venue costs associated with events for fundraising.

Suubi Africa (UK)

Notes to the Financial Statements for the Year Ended 31 March 2021

6 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2021 £	Total 2020 £
Home running costs	50,283	-	50,283	50,998
Saturday Club	1,259	-	1,259	7,200
Animals	1,231	-	1,231	1,200
Medical	1,618	-	1,618	2,400
Village children sponsorship	-	4,228	4,228	13,327
Kindergarten	450	-	450	1,800
Land and buildings	-	-	-	25,911
	<u>54,841</u>	<u>4,228</u>	<u>59,069</u>	<u>102,836</u>

	Activity undertaken directly £	Activity support costs £	2021 £	2020 £
Home running costs	49,702	581	50,283	50,998
Saturday Club	1,259	-	1,259	7,200
Animals	1,231	-	1,231	1,200
Medical	1,618	-	1,618	2,400
Village children sponsorship	4,228	-	4,228	13,327
Kindergarten	450	-	450	1,800
Land and buildings	-	-	-	25,911
	<u>58,488</u>	<u>581</u>	<u>59,069</u>	<u>102,836</u>

A total of £nil (2020 - £2,400) of waived expenses incurred have been treated as a gift in kind, and as such shown in both 'Income from donations and legacies' and 'Expenditure on charitable activities'.

Suubi Africa (UK)

Notes to the Financial Statements for the Year Ended 31 March 2021

7 Analysis of governance and support costs

Support costs allocated to charitable activities

	Governance costs £	Other support costs £	Total 2021 £
Home running costs	20	561	581
	Governance costs £	Other support costs £	Total 2020 £
Home running costs	67	3,196	3,263

The charity allocates costs direct to activities as far as possible, then identifies the remaining costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between the key charitable activities undertaken in the year. The basis for apportionment and the analysis of support and governance costs is set out as follows:

Direct to governance: License fees, accounting and examination fees.

Direct to other support costs: Insurances, bank charges, trustee's expenses and sundries.

Direct to charitable activities: All other expenses.

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

The amount expenses waived by the trustees during the year totalled £Nil (2020 - £2,400).

All waived expenses incurred have been treated as a gift in kind, and as such shown in both 'Income from donations and legacies' and 'Expenditure on charitable activities'.

9 Independent examiner's remuneration

	2021 £	2020 £
Examination of the financial statements	-	-

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Suubi Africa (UK)

Notes to the Financial Statements for the Year Ended 31 March 2021

11 Stock

	2021 £	2020 £
Stocks	<u>444</u>	<u>523</u>

12 Debtors

	2021 £	2020 £
Prepayments	1,933	2,045
Other debtors	<u>4,389</u>	<u>4,276</u>
	<u>6,322</u>	<u>6,321</u>

13 Creditors: amounts falling due within one year

	2021 £	2020 £
Other creditors	5,395	5,400
Accruals	<u>181</u>	<u>213</u>
	<u>5,576</u>	<u>5,613</u>

Suubi Africa (UK)

Notes to the Financial Statements for the Year Ended 31 March 2021

14 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted funds				
<i>General</i>				
General fund	16,452	27,241	(51,316)	(7,623)
<i>Designated</i>				
Expansion of Ugandan village community	2,150	5,100	(3,604)	3,646
Total unrestricted funds	<u>18,602</u>	<u>32,341</u>	<u>(54,920)</u>	<u>(3,977)</u>
Restricted funds				
Village child sponsorship	1,136	15,070	(4,228)	11,978
Choir	500	-	-	500
Land and buildings	14	-	-	14
Total restricted funds	<u>1,650</u>	<u>15,070</u>	<u>(4,228)</u>	<u>12,492</u>
Total funds	<u><u>20,252</u></u>	<u><u>47,411</u></u>	<u><u>(59,148)</u></u>	<u><u>8,515</u></u>

Suubi Africa (UK)

Notes to the Financial Statements for the Year Ended 31 March 2021

The specific purposes for which the funds are to be applied are as follows:

General funds

This fund is not related to any designated activity or purpose and is free from any restrictions.

Designated funds

These funds have been designated by Trustees, not donors, to assist with further projects being undertaken to expand the Ugandan village community being developed by Suubi Africa.

Village Child Sponsorship

Donors in the UK each setup a monthly Standing Order of a fixed amount, restricted by them, to pay for the education of a village child who is being educated by our Kindergarten.

Choir

The Ugandans are in the process of forming a children's' choir. We are hoping that in the future they will be of a standard high enough to bring to this country and perform; thereby raising funds to expand the work in Uganda. The £500 is an advance donation (restricted) for the transportation/accommodation of the choir. Should the venture fail to materialise we shall approach the donor for instruction regarding the fund.

Land and buildings

A donation was received in order to fund the Ugandan branch of the charity in the building of a second home for abandoned children.

15 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 31 March 2021
	General	Designated		
	£	£	£	£
Current assets	(2,047)	3,646	12,492	14,091
Current liabilities	(5,576)	-	-	(5,576)
Total net assets	<u>(7,623)</u>	<u>3,646</u>	<u>12,492</u>	<u>8,515</u>

	Unrestricted funds		Restricted funds	Total funds at 31 March 2020
	General	Designated		
	£	£	£	£
Current assets	22,065	2,150	1,650	25,865
Current liabilities	(5,613)	-	-	(5,613)
Total net assets	<u>16,452</u>	<u>2,150</u>	<u>1,650</u>	<u>20,252</u>

Suubi Africa (UK)

Notes to the Financial Statements for the Year Ended 31 March 2021

16 Analysis of net funds

	At 1 April 2020 £	Financing cash flows £	At 31 March 2021 £
Cash at bank and in hand	19,021	(11,696)	7,325
Net funds/(debt)	19,021	(11,696)	7,325
	At 1 April 2019 £	Financing cash flows £	At 31 March 2020 £
Cash at bank and in hand	41,458	(22,437)	19,021
Net funds/(debt)	41,458	(22,437)	19,021

17 Related party transactions

During the year the charity made the following related party transactions:

M Hogan

(Trustee)

The charity received £Nil (2020 - £5,000) during the year. At the balance sheet date the amount due to/from M Hogan was £Nil (2020 - £Nil).