

Suubi Africa (UK)

Annual Report and Financial Statements
for the Year Ended 31 March 2021

Suubi Africa (UK)

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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><u>(3,977)</u></u>	<u><u>12,492</u></u>	<u><u>8,515</u></u>	<u><u>20,252</u></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>20,252</u>	<u>47,411</u>	<u>(59,148)</u>	<u>8,515</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).