

Suubi Africa (UK)

Annual Report and Financial Statements
for the Year Ended 31 March 2022

Suubi Africa (UK)

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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>

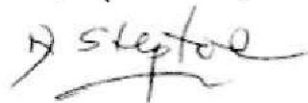
Suubi Africa (UK)

(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	(3,977)	76,045	(65,808)	500	6,760
Restricted funds					
Village child sponsorship	11,978	14,469	(7,407)	-	19,040
Choir	500	-	-	(500)	-
Land and buildings	14	-	-	-	14
Total restricted funds	12,492	14,469	(7,407)	(500)	19,054
Total funds	8,515	90,514	(73,215)	-	25,814

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.