



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	
<p>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.</p>	<p>Para 1.20</p>	<p>See Report for year End 31st March. 2023.</p>

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

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Other optional information

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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 Mar 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		

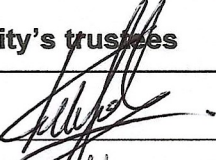
Name of trustees holding title to property belonging to the charity

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**

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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	10,739	6,562	17,301
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
	<u>(3,977)</u>	<u>10,239</u>	<u>500</u>	<u>6,762</u>
Restricted funds				
Village child sponsorship	11,978	7,062	-	19,040
Choir	500	-	(500)	-
Land and buildings	14	-	-	14
	<u>12,492</u>	<u>7,062</u>	<u>(500)</u>	<u>19,054</u>
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
	<u>76,047</u>	<u>(65,808)</u>	<u>10,239</u>
Restricted funds			
Village child sponsorship	14,469	(7,407)	7,062
	<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**

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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					
Fundraising	5	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					
Support of children in poverty	6	<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
	<u>(3,977)</u>	<u>10,239</u>	<u>500</u>	<u>6,762</u>
Restricted funds				
Village child sponsorship	11,978	7,062	-	19,040
Choir	500	-	(500)	-
Land and buildings	14	-	-	14
	<u>12,492</u>	<u>7,062</u>	<u>(500)</u>	<u>19,054</u>
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
	<u>76,047</u>	<u>(65,808)</u>	<u>10,239</u>
Restricted funds			
Village child sponsorship	14,469	(7,407)	7,062
	<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