



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

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

Charity name: Suubi Africa (UK)

Charity registration number: 1129595

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<p>The charity's purpose as set out in the Objects (clause 3) of the Trust Deed dated 20th April 2009 (updated by Deed of amendment, accepted by Charity Commissioners 20.12.2016) is:</p> <p>'To relieve the needs of children and their supporting family and other disadvantaged members of the community living in Africa who are in need due to financial hardship or are orphaned or abandoned and by such charitable means as the Trustees may from time-to-time think fit'.</p>
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	<p>The aim of the charity is to raise funds to support the delivery of services to children in Uganda. The funds are used to support the development of a community where the needs of children as described in our objects are satisfied, to such an extent that they can, not only look after themselves as they mature, but may help others to improve their circumstances. In addition to caring for children within our home, we also provide funds for food, clothing, access to education, medical assistance, organised games, etc for children within the villages of the surrounding area.</p> <p>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.</p>

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

Additional information (optional)

You may choose to include further statements where relevant about:

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

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>The charity has raised essential funds to support the delivery of relief to children in poverty in Uganda by funding:</p> <ul style="list-style-type: none"> - The running costs of the accommodation, including food and this year a refurbishment of the properties and replacement of beds. Providing a safe and comfortable environment for the children is essential in providing a somewhere for them to feel safe and call home - Food and clothing. Essential items. - Access to education. The charity funds school fees so that the children can access education and improve their life chances. Education in Uganda is not free and without this funding the children would not be able to attend. There is a broader benefit to the families of the children who are invited from time to time to the school for education talks on subjects such as farming and health. - Improvement of the library resources. Providing additional books in order to support the children's learning. - Medical centre supplies and the salary for a nurse. Medical services in Uganda are not free and without this funding the children would not be able to access medical supplies and treatment. - The Outreach Club activities. The Outreach Club continues to be popular and provides an opportunity for local children to attend and engage with a wider audience. - A contribution to the chicken farm running costs. It is hoped that the chicken farm will

		<p>contribute to the longer term sustainability of the services in Uganda.</p>
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Additional information (optional)

You may choose to include further statements where relevant about:

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

Financial Review

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

Additional information (optional)

You may choose to include further statements where relevant about:

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

Other		
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Structure, Governance and Management

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

Additional information (optional)

You may choose to include further statements where relevant about:

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

Reference and Administrative details

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

Names of the charity trustees who manage the charity

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

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

Director name		
N/A		

Name of trustees holding title to property belonging to the charity

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

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Funds held as custodian trustees on behalf of others

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

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

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

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

N/A

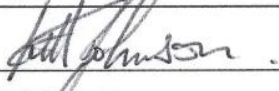
Other optional information

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Declarations

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

Signed on behalf of the charity's trustees

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

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

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

SUUBI AFRICA (UK)

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FOR THE YEAR ENDED 31 MARCH 2024**

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SUUBI AFRICA (UK)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

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

OBJECTIVES AND ACTIVITIES

Objectives and aims

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

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

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

Significant activities

Ensuring our work delivers our aim

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

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

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

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

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

Public benefit

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

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

SUUBI AFRICA (UK)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

OBJECTIVES AND ACTIVITIES

Volunteers

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

ACHIEVEMENT AND PERFORMANCE

Charitable activities

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

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

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

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

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

FINANCIAL REVIEW

Financial position

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

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

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

Principal funding sources

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

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

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

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

Investment policy and objectives

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

SUUBI AFRICA (UK)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

FINANCIAL REVIEW

Reserves policy

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

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

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

FUTURE PLANS

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

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of new trustees

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

Organisational structure

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

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

SUUBI AFRICA (UK)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

New Trustees undergo an induction to brief them on:

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

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

Key management remuneration

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

Risk management

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

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

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

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1129595

Principal address

41 St Ives Road
Consett
Durham
DH8 7PZ

Trustees

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

SUUBI AFRICA (UK)

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

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

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

Solicitors

Swinburne Maddison
Venture House
Aykley Heads Business Centre
DH1 5TS

Bankers

HSBC Bank plc
1 Saddler Street
Durham City
DH1 3NR

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

M M Bellamy - Trustee

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

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

David Holloway FCA DChA

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

30 January 2025

SUUBI AFRICA (UK)

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

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

The notes form part of these financial statements

SUUBI AFRICA (UK)

**BALANCE SHEET
31 MARCH 2024**

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

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

M M Bellamy - Trustee

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Financial reporting standard 102 - reduced disclosure exemptions

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

- the requirements of Section 7 Statement of Cash Flows.

Income and endowments

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

Donations and legacies

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

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

Investment income

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

Expenditure

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

Raising funds

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

Charitable activities

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

Stocks

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

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

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

1. ACCOUNTING POLICIES - continued

Taxation

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

Fund structure

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

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

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

Trade debtors

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

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

Cash and cash equivalents

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

Trade creditors

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

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

Going concern

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

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

Estimation uncertainty and judgements

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

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

SUUBI AFRICA (UK)

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

1. ACCOUNTING POLICIES - continued

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

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	54,889	54,263
	<u>54,889</u>	<u>54,263</u>

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Sale of goods	103	275
	<u>103</u>	<u>275</u>

4. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	483	82
	<u>483</u>	<u>82</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2024	2023
	£	£
Fundraising Activity Fundraising	45,375	69,946
	<u>45,375</u>	<u>69,946</u>

6. RAISING FUNDS

Raising donations and legacies

	2024	2023
	£	£
Venue and other fundraising costs	18,403	26,906
	<u>18,403</u>	<u>26,906</u>

7. CHARITABLE ACTIVITIES COSTS

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

SUUBI AFRICA (UK)

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

8. SUPPORT COSTS

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

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

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

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

Direct to charitable activities: All other expenses.

9. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

SUUBI AFRICA (UK)

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

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

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

11. STOCKS

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

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

14. MOVEMENT IN FUNDS

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

SUUBI AFRICA (UK)

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

14. MOVEMENT IN FUNDS - continued

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

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

Comparatives for movement in funds

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

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

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

SUUBI AFRICA (UK)

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

14. MOVEMENT IN FUNDS - continued

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

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

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

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

General funds

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

Expansion of Ugandan village community

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

Village Child Sponsorship

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

Land and buildings

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

Medical Centre

SUUBI AFRICA (UK)

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

14. MOVEMENT IN FUNDS - continued

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

Teacher Salary

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

15. RELATED PARTY DISCLOSURES

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

SUUBI AFRICA (UK)

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

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

This page does not form part of the statutory financial statements

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

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

SUUBI AFRICA (UK)

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

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SUUBI AFRICA (UK)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

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

OBJECTIVES AND ACTIVITIES

Objectives and aims

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

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

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

Significant activities

Ensuring our work delivers our aim

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

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

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

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

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

Public benefit

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

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

SUUBI AFRICA (UK)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

OBJECTIVES AND ACTIVITIES

Volunteers

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

ACHIEVEMENT AND PERFORMANCE

Charitable activities

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

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

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

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

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

FINANCIAL REVIEW

Financial position

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

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

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

Principal funding sources

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

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

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

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

Investment policy and objectives

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

SUUBI AFRICA (UK)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

FINANCIAL REVIEW

Reserves policy

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

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

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

FUTURE PLANS

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

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of new trustees

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

Organisational structure

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

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

SUUBI AFRICA (UK)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

New Trustees undergo an induction to brief them on:

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

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

Key management remuneration

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

Risk management

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

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

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

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1129595

Principal address

41 St Ives Road
Consett
Durham
DH8 7PZ

Trustees

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

SUUBI AFRICA (UK)

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

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

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

Solicitors

Swinburne Maddison
Venture House
Aykley Heads Business Centre
DH1 5TS

Bankers

HSBC Bank plc
1 Saddler Street
Durham City
DH1 3NR

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

M M Bellamy - Trustee

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

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

David Holloway FCA DChA

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

30 January 2025

SUUBI AFRICA (UK)

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

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

The notes form part of these financial statements

SUUBI AFRICA (UK)

**BALANCE SHEET
31 MARCH 2024**

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

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

M M Bellamy - Trustee

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Financial reporting standard 102 - reduced disclosure exemptions

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

- the requirements of Section 7 Statement of Cash Flows.

Income and endowments

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

Donations and legacies

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

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

Investment income

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

Expenditure

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

Raising funds

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

Charitable activities

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

Stocks

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

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

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

1. ACCOUNTING POLICIES - continued

Taxation

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

Fund structure

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

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

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

Trade debtors

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

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

Cash and cash equivalents

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

Trade creditors

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

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

Going concern

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

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

Estimation uncertainty and judgements

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

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

SUUBI AFRICA (UK)

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

1. ACCOUNTING POLICIES - continued

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

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	54,889	54,263
	<u>54,889</u>	<u>54,263</u>

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Sale of goods	103	275
	<u>103</u>	<u>275</u>

4. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	483	82
	<u>483</u>	<u>82</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2024	2023
	£	£
Fundraising Activity Fundraising	45,375	69,946
	<u>45,375</u>	<u>69,946</u>

6. RAISING FUNDS

Raising donations and legacies

	2024	2023
	£	£
Venue and other fundraising costs	18,403	26,906
	<u>18,403</u>	<u>26,906</u>

7. CHARITABLE ACTIVITIES COSTS

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

SUUBI AFRICA (UK)

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

8. SUPPORT COSTS

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

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

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

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

Direct to charitable activities: All other expenses.

9. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

SUUBI AFRICA (UK)

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

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

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

11. STOCKS

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

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

14. MOVEMENT IN FUNDS

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

SUUBI AFRICA (UK)

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

14. MOVEMENT IN FUNDS - continued

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

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

Comparatives for movement in funds

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

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

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

SUUBI AFRICA (UK)

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

14. MOVEMENT IN FUNDS - continued

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

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

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

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

General funds

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

Expansion of Ugandan village community

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

Village Child Sponsorship

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

Land and buildings

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

Medical Centre

SUUBI AFRICA (UK)

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

14. MOVEMENT IN FUNDS - continued

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

Teacher Salary

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

15. RELATED PARTY DISCLOSURES

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

SUUBI AFRICA (UK)

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

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

This page does not form part of the statutory financial statements