



Trustees' Annual Report for the period

Period start date

Period end date

From

1st

April

2024

To

31st

March

2025

Section A

Reference and administration details

Charity name

Suubi Africa (UK)

Other names charity is known by

Registered charity number (if any)

1129595

Charity's principal address

9 Whitehall Lane

Iveston

Consett, Durham

Postcode

DH8 7TA

Names of the charity trustees who manage the charity

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

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

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

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
N/A		

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

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Section B Structure, governance and management

Description of the charity's trusts

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

Additional governance issues (Optional information)

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

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

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Section C Objectives and activities

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

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

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

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

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

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

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

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

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

Additional details of objectives and activities (Optional information)

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

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

Summary of the main achievements of the charity during the year

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

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

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

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

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

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

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

Section E

Financial review

Brief statement of the charity's policy on reserves

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

Details of any funds materially in deficit

N/A

Further financial review details (Optional information)

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

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

Section F

Other optional information

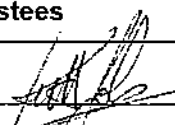
Section G

Declaration

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

Signed on behalf of the charity's trustees

Signature(s)
Full name(s)
Position (eg Secretary, Chair, etc)

	
KEITH JOHNSON	
CHAIR	

Date

29/01/26

Charity registration number 1129595 (England and Wales)

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

SUUBI AFRICA (UK)

LEGAL AND ADMINISTRATIVE INFORMATION

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

SUUBI AFRICA (UK)

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SUUBI AFRICA (UK)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

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

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

Objectives and activities

Objectives and aims

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

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

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

Significant activities

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

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

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

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

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

SUUBI AFRICA (UK)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Public benefit

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

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

Volunteers

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

Achievements and performance

Charitable activities

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

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

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

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

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

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

Financial review

Financial position

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

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

SUUBI AFRICA (UK)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Principal funding sources

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

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

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

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

Investment policy and objectives

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

Reserves policy

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

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

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

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

FUTURE PLANS

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

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

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

SUUBI AFRICA (UK)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management

Governing document

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

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

N Steptoe

K Johnson

R S Powell

C Steptoe

A Jenkins

M Hogan

K Hill

M E McQuaid

D Low

M Bellamy

C Watson

(Appointed 1 February 2025)

Recruitment and appointment of new trustees

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

Induction and training of new trustees

New Trustees undergo an induction to brief them on:

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

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

SUUBI AFRICA (UK)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Organisational structure

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

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

Key management remuneration

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

Risk management

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

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

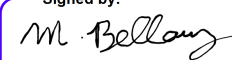
Those meetings, which are held to ensure we remain focused on our stated purpose, also keep our attention on the funding strategy. We are unable to impose a levy on the public and must rely on their generosity and goodwill. Our strategy is to inform and involve thereby creating a "concern" within others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

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

A Public Liability Policy is in place.

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

Signed by:



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

M Bellamy

Trustee

29 January 2026

Date:

SUUBI AFRICA (UK)

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Signed by:

David Holloway

025A9DBEB6A74D2...

David Holloway FCA DChA

RMT Accountants & Business Advisors Ltd

Finchale House

Belmont Business Park

Durham

DH1 1TW

29 January 2026

Date:

SUUBI AFRICA (UK)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

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

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

SUUBI AFRICA (UK)

BALANCE SHEET
AS AT 31 MARCH 2025

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

29 January 2026

The financial statements were approved by the trustees on

Signed by:

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

SUUBI AFRICA (UK)

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

1 Accounting policies

1.1 Basis of preparation

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

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

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

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

1.2 Going concern

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

1.3 Fund structure

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

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

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

1.4 Income

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

Donations and legacies

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

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

Fundraising income

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

Investment income

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

SUUBI AFRICA (UK)

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

1 Accounting policies

(Continued)

1.5 Expenditure

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

Raising funds

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

Charitable activities

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

1.6 Stocks

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

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

1.7 Cash and cash equivalents

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

1.8 Financial instruments

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

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

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

Basic financial assets

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

SUUBI AFRICA (UK)

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

1 Accounting policies

(Continued)

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

2 Critical accounting estimates and judgements

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

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

3 Income from donations and legacies

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

4 Income from charitable activities

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

SUUBI AFRICA (UK)

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

5 Income from other trading activities

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

6 Income from investments

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

7 Expenditure on raising funds

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

SUUBI AFRICA (UK)

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

8 Expenditure on charitable activities

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

9 Support costs allocated to activities

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

SUUBI AFRICA (UK)

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

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

SUUBI AFRICA (UK)

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

16 Restricted funds

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

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

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

Village Child Sponsorship

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

Land and buildings

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

Medical Centre

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

Teacher Salary

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

House Mother salary

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

SUUBI AFRICA (UK)

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

17 Unrestricted funds

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

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

General funds

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

Expansion of Ugandan village community

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

18 Analysis of net assets between funds

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

SUUBI AFRICA (UK)

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

19 Related party transactions

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

Charity registration number 1129595 (England and Wales)

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

SUUBI AFRICA (UK)

LEGAL AND ADMINISTRATIVE INFORMATION

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

SUUBI AFRICA (UK)

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Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 17

SUUBI AFRICA (UK)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

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

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

Objectives and activities

Objectives and aims

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

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

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

Significant activities

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

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

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

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

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

SUUBI AFRICA (UK)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Public benefit

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

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

Volunteers

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

Achievements and performance

Charitable activities

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

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

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

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

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

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

Financial review

Financial position

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

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

SUUBI AFRICA (UK)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Principal funding sources

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

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

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

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

Investment policy and objectives

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

Reserves policy

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

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

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

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

FUTURE PLANS

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

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

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

SUUBI AFRICA (UK)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management

Governing document

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

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

N Steptoe

K Johnson

R S Powell

C Steptoe

A Jenkins

M Hogan

K Hill

M E McQuaid

D Low

M Bellamy

C Watson

(Appointed 1 February 2025)

Recruitment and appointment of new trustees

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

Induction and training of new trustees

New Trustees undergo an induction to brief them on:

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

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

SUUBI AFRICA (UK)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Organisational structure

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

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

Key management remuneration

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

Risk management

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

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

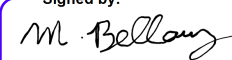
Those meetings, which are held to ensure we remain focused on our stated purpose, also keep our attention on the funding strategy. We are unable to impose a levy on the public and must rely on their generosity and goodwill. Our strategy is to inform and involve thereby creating a "concern" within others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

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

A Public Liability Policy is in place.

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

Signed by:



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

M Bellamy

Trustee

29 January 2026

Date:

SUUBI AFRICA (UK)

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Signed by:

David Holloway

025A9DBEB6A74D2...

David Holloway FCA DChA

RMT Accountants & Business Advisors Ltd

Finchale House

Belmont Business Park

Durham

DH1 1TW

29 January 2026

Date:

SUUBI AFRICA (UK)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

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

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

SUUBI AFRICA (UK)

BALANCE SHEET
AS AT 31 MARCH 2025

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

29 January 2026

The financial statements were approved by the trustees on

Signed by:

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

SUUBI AFRICA (UK)

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

1 Accounting policies

1.1 Basis of preparation

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

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

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

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

1.2 Going concern

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

1.3 Fund structure

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

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

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

1.4 Income

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

Donations and legacies

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

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

Fundraising income

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

Investment income

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

SUUBI AFRICA (UK)

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

1 Accounting policies

(Continued)

1.5 Expenditure

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

Raising funds

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

Charitable activities

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

1.6 Stocks

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

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

1.7 Cash and cash equivalents

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

1.8 Financial instruments

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

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

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

Basic financial assets

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

SUUBI AFRICA (UK)

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

1 Accounting policies

(Continued)

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

2 Critical accounting estimates and judgements

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

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

3 Income from donations and legacies

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

4 Income from charitable activities

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

SUUBI AFRICA (UK)

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

5 Income from other trading activities

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

6 Income from investments

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

7 Expenditure on raising funds

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

SUUBI AFRICA (UK)

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

8 Expenditure on charitable activities

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

9 Support costs allocated to activities

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

SUUBI AFRICA (UK)

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

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

SUUBI AFRICA (UK)

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

16 Restricted funds

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

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

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

Village Child Sponsorship

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

Land and buildings

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

Medical Centre

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

Teacher Salary

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

House Mother salary

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

SUUBI AFRICA (UK)

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

17 Unrestricted funds

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

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

General funds

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

Expansion of Ugandan village community

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

18 Analysis of net assets between funds

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

SUUBI AFRICA (UK)

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

19 Related party transactions

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