

RedEarth Village Schools Uganda Limited

England & Wales · Charity number 1132596

Details

Other names	THE FRIENDS OF ST MICHAEL'S SCHOOL BUSEMBATIA UGANDA LIMITED
Status	Registered
Legal form	Charitable company
Company number	06973451
Registered	2009-11-09
Register	View on the Charity Commission register

Contact

Address
Little Moregrove
Perrymead
Bath
Bath
BA2 5AZ

Phone +447950441393

Email contact@redearthschools.com

Website <http://www.redearthschools.com>

Activities

Objects: TO PROVIDE GRANTS, LOANS, AND ANY OTHER MEANS OF FINANCIAL ASSISTANCE AS MAY BE APPROPRIATE AND SUCH OTHER SERVICES AS MAY BE APPROPRIATE OR NECESSARY, TO ST MICHAEL'S GIRLS PRIMARY SCHOOL BUSEMBATIA UGANDA AND ITS SISTER SCHOOL BISHOP WILLIGER'S SECONDARY SCHOOL BUSEMBATIA OR TO ANY OTHER SCHOOL, INDIVIDUALS IN NEED, CHARITIES, OR OTHER ORGANIZATIONS WORKING IN UGANDA TO ADVANCE THE EDUCATION OF PERSONS UNDER THE AGE OF 30 BY PROVIDING AND OR ASSISTING IN THE PROVISION OF FACILITIES FOR EDUCATION ACCOMMODATION AND NOURISHMENT OF PUPILS AND OTHERS AT SUCH SCHOOLS OR OTHER ORGANIZATIONS IN ORDER TO DEVELOP THEIR MENTAL, PHYSICAL AND MORAL CAPABILITIES AND TO RELIEVE FINANCIAL NEED AND SUFFERING AMONG ORPHANS AND OTHERS AND PREVENT OR RELIEVE POVERTY AND ENABLE THEIR ONGOING DEVELOPMENT AND SUSTAINABILITY WHETHER CAUSED BY NATURAL DISASTER, TROUBLE, OR CATASTROPHE

Activities: To support learning, literacy, school facilities, nutrition, vocational skilling, and health of students, especially girls, at primary schools (particularly St Michael's Girls) and a secondary school within Bugweri

District. To offer grants and financial aid in partnership with school managements. We support skilling of young adults under 30 years old working with registered local NGOs.

Classification

- **How:** Provides Other Finance, Provides Buildings/facilities/open Space
- **What:** Education/training, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Children/young People

Geography

- **Area of benefit:** UGANDA
- Uganda
- Bath And North East Somerset

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£121,677	£106,171	-	-
2024-07-31	£75,613	£92,070	-	-
2023-07-31	£50,427	£47,138	-	-
2022-07-31	£43,641	£45,491	-	-
2021-07-31	£56,906	£67,917	-	-

Trustees

Name	Role	Appointed
Andrew Stuart Cameron		2024-03-26
FIONA CLARE BEACH-MACGEAGH		
Sue-Lyn Cashley-Reid		2016-10-10
VICTORIA JANE BEACH MBE		

RedEarth Village Schools Uganda Limited

England & Wales - Charity number 1132596

Accounts

RedEarth Village Schools Uganda

Charity Registration no 1132596
Company registration No 06973451

TRUSTEES' REPORT AND UNAUDITED ACCOUNTS FOR THE YEAR ENDED 31 JULY 2025

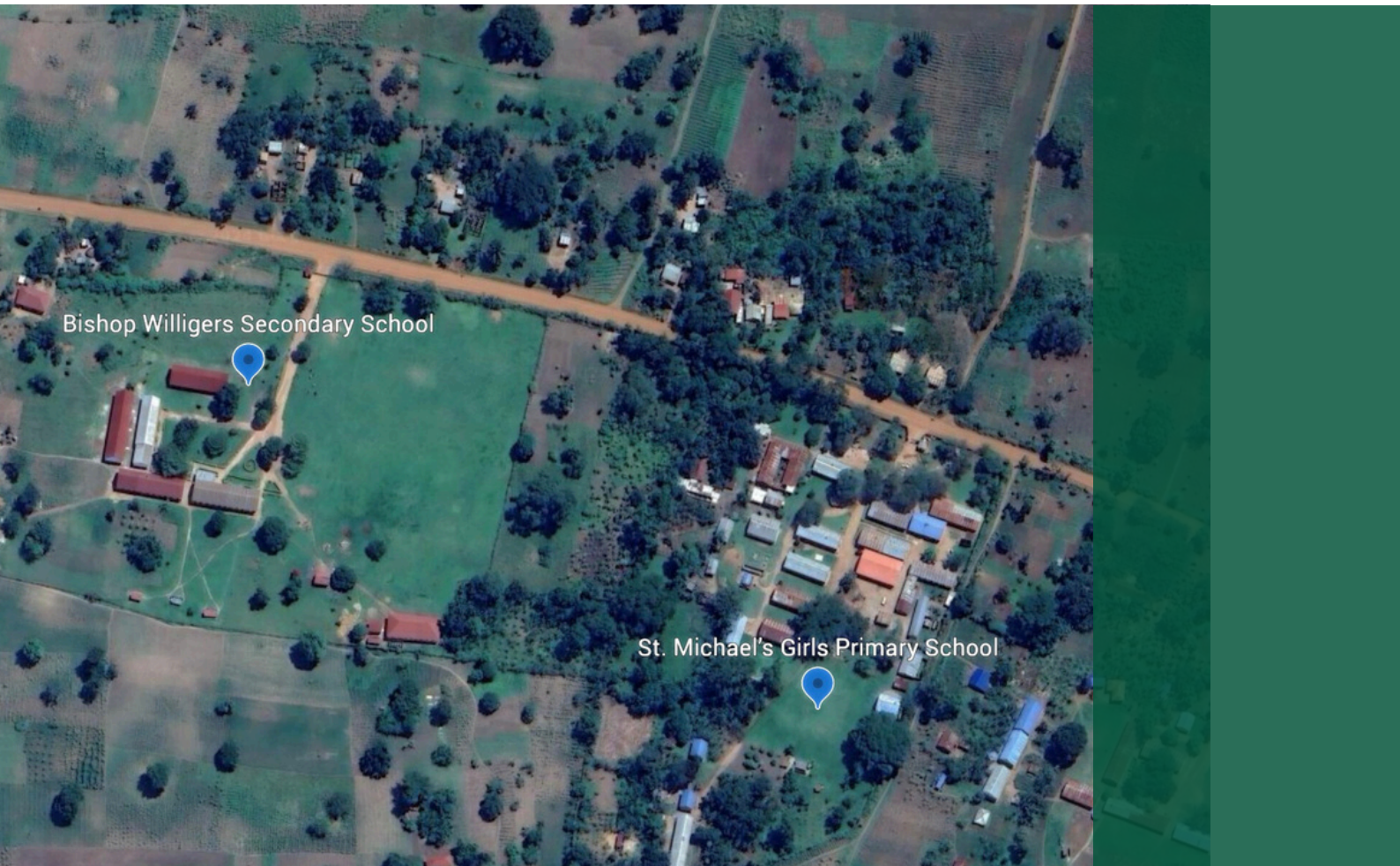


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Trustees: Mrs V J Beach MBE
Miss F C Beach-MacGeagh
Mrs S L Cashley Reid
Mr Andrew Cameron

Secretary: Mrs V J Beach MBE
Company No. 06973451

Charity No 1132696

Principal Address Little Moregrove
Perrymead
Bath BA2 5AZ

Registered Office Little Moregrove
Perrymead
Bath BA2 5AZ

www.redearthschools.com



A Word from our Founder

Victoria Beach MBE

“



Namunyumya Village in rural Eastern Uganda has been at the heart of my life for more than 20 years. From the very beginning, our mission has been simple but powerful: to ensure that children in this community have access to quality primary and secondary education. We know that lasting solutions must be led by Ugandans themselves, so our focus has always been on empowering local leaders, teachers, and families to keep children—especially girls—in school. The challenges are stark: deep poverty, schools in need of repair, and too many children missing out on education to help at home. With 90% of ten-year-olds unable to read a simple sentence, the need could not be more urgent. And yet, every child has the right to a school where they can learn, grow, and thrive.

In June 2023, I was deeply honoured to receive an MBE for my work empowering girls in Uganda. A highlight of that day was having Sr Judith, the Headmistress, join my family at Windsor Castle to witness King Charles present the award—an unforgettable recognition of the whole community’s journey, not just mine.

This past year has brought both exhaustion and joy as we’ve seen remarkable progress. From the transformation at Bishop Willigers Secondary School to the first steps in supporting more community primary schools, the impact is becoming wider and deeper. It is a privilege to be part of this story, alongside so many dedicated colleagues, partners, and supporters.

”



Our Vision :

“Building a brighter future for Ugandan village children - TOGETHER”



What we do:

Since 2009, we have worked hand-in-hand with school leadership at two village schools in Bugweri District—St Michael’s Girls’ Primary and Bishop Willigers Secondary. Together, we have supported a wide range of initiatives: from providing school lunches, phonics training, and literacy programmes, to malaria testing, treatment, and healthcare. Alongside this, we have built classrooms, kitchens, libraries, and toilet blocks—creating the foundations every child needs to learn.

We are immensely proud of what the staff and pupils at these schools have achieved. St Michael’s, with over 500 girls, is now the top-performing school out of 68 in the District. Bishop Willigers Secondary, a mixed school of 934 students, consistently achieves UCE exam results above the national average.

We are now working with school leadership and PTAs at three more local primary schools –repairing and building classrooms, kitchens, and toilets, while also training their teachers in phonics and providing children with reading books. At the heart of all this is our mission: to improve learning outcomes and give every village child the chance to succeed.



Our values:

How we do it:

- Focus on lasting change
- Be honest
- Collaborate with School Leadership and Community
- Champion Empowerment - particularly girls
- Be entrepreneurial
- Adopt a growth mindset
- Look at the results and learn

Why we do it:

- ***Quality Education is out of reach for too many village children***
- ***Educating a child (especially girls) benefits generations to come***
- ***By 2050 over half the world's young people will be African. We have to seize the opportunity to equip them with the skills and knowledge to lead economic growth***



**SUSTAINABLE
DEVELOPMENT
GOALS**



Our Impact at a glance

St Michael's Girls' Primary:

- Building Kitchens & funding School Lunches
- Building & stocking Library and funding Librarian & Phonics Teacher
- Building 4 bed Sick Bay and funding School Nurse
- Malaria testing and treatment
- Development of the School Gardens and Farm
- Installing Solar Water Pump and Washrooms
- School Requirements for needy girls
- Support for pupils and staff during Covid lockdowns
- Get A Girl Back to School Appeal after Covid
- Playground equipment
- Funding Science Fairs
- Solar for lighting, computers and water pump
- Building Toilet Blocks

Other Local Primary Schools + Community

- Professional Phonics Training for classrooms teachers in school at three community schools with government teachers - Kalalu - Lubira and St Mulumba's
- EGRA (Early Grade Reading Assessment) testing at the three schools to obtain a baseline for literacy skills
- Starter packs of reading books to support phonics
- Kitchens with energy efficient stoves at Lubira and Kalalu
- 8 cubicle toilet block at Kalalu
- New desks and desk repairs at Lubira
- Launch of the Vocational Skilling Centre - equipping young girls - mostly school drop outs and teenage mums with hairdressing and sewing skills - leading to a Directorate of Industrial Training Level 1 Certificate
- Establishment of Moringa School Gardens
- Supporting the fledgling Youth Brass Band (MATIC) with instruments and funding for hostel support and school fees for the most needy musicians.

Our Impact at a glance ...cont

Bishop Willigers Secondary School

- 12 pupils in 2009 the Headmaster sitting at his desk under a mango tree now 934 students
- Classrooms and Desks for all
- Government Grant Aided (government staff)
- Girls' Hostel Block including bunk beds
- Boys' Hostel Block including bunk beds
- Literacy Hub, tables, stools and reading books
- Science equipment and text books
- Scholarships for needy girls
- Kitchen - Energy Efficient Stoves and lunches
- Sports Field and sports equipment
- Fund for Medicines
- Started the building of the 2nd Hostel Block for girls - now 150 girls in hostel accommodation
- Building of an A Level Classroom Block - A Level teaching will start in February 2026
- Building Science Laboratories - Physics - Chemistry and Biology - and funding science apparatus and resources
- 98 Stools for Science Laboratories



TRUSTEE REPORT
FOR THE YEAR ENDED 31 JULY 2025

The Trustees present their report and accounts for the year ended 31 July 2025.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Companies Act 2006 and the Statement of Recommended Practice.

Structure, governance and management.

The charity is a company limited by guarantee and regulated by a constitution dated 15th July 2009, amended on 21st October 2009.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mrs V J Beach
Miss F C Beach-MacGeagh
Mrs S L Cashley-Reid
A Cameron

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate the major risks, including an annually reviewed Child Safeguarding Policy.

TRUSTEE REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2025

Objectives and Activities

Objectives

To provide grants, loans, and any other means of financial assistance as may be appropriate and such other services as may be appropriate or necessary, to St Michael's Girls Primary School Busembatia Uganda and its sister school Bishop Willigers Secondary School Busembatia or to any other school, individuals in need, charities, or other organizations working in Uganda to advance the education of persons under the age of 30 by providing and or assisting in the provision of facilities for education accommodation and nourishment of pupils and others at such schools or other organizations in order to develop their mental, physical and moral capabilities and to relieve financial need and suffering among orphans and others and prevent or relieve poverty and enable their ongoing development and sustainability whether caused by natural disaster, trouble, or catastrophe.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Activities

To support learning, literacy, school facilities, nutrition, vocational skilling, and health of students, especially girls, at primary schools (particularly St Michael's Girls) and a secondary school within Bugweri District.

To offer grants and financial aid in partnership with school managements.

We support skilling of young adults under 30 years old working with registered local NGOs.

TRUSTEE REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2025

Review of the Year

This year, the charity has continued to focus its efforts on St Michael's Girls' Primary School and Bishop Willigers Secondary School, while also extending our support to three additional primary schools—St Mulumba's, Lubira, and Kalalu. This expansion is part of our ongoing commitment to develop an efficient, sustainable, and scalable model that delivers lasting impact across Bugweri District.

From this strong base, we also provide support to associated organisations and individuals in the local community, including individually sponsored orphans who once attended St Michael's.



TRUSTEE REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2025

Review of the Year (cont)

We are deeply grateful to our generous supporters—churches, organisations, and individuals whose continued commitment makes our work possible. As in previous years, we have benefited from significant support from St Mary’s Church in Marlborough, St Luke’s Church in Bath, The Sir Harold Hood Charitable Trust, Coles Medlock Foundation, and the Souter Charitable Trust. This year, we have been humbled to also receive support from Hazel’s Footprints Trust, CB and HH Taylor 1984 Trust, Austin Bailey Foundation, Clive Richards Foundation, Waterloo Foundation, Oakdale Trust and Scott Bader Commonwealth.

In addition, our Match Grant Campaign through the Big Give was a great success, amplifying the impact of donations and helping us reach more girls in need. The generosity of all our supporters has been central to the progress we have made this year, and we are profoundly grateful for the difference it has made to our work. This campaign focused on getting the Skilling Centre for young girls in community up and running.

Charitable Activities and Expenditure

We meet our objective funding all projects to which we were already committed and provided funding for new projects - sometimes in a phased approach as donations and grants were received - eg Phase 1 foundations - Phase 2 walls and roof - Phase 3 plastering and painting.



The Old and the New Kitchen at Kalalu

TRUSTEE REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2025

Review of the Year (cont)

Schools

St Michael's Girls' Primary.

This year, we have continued our termly support at St Michael's Girls' Primary and are pleased that our partnership with the school leadership and parents is flourishing. Parents and guardians are increasingly engaged in the life of the school—ensuring their daughters attend regularly and providing the necessary scholastic materials. We have been encouraged to see the PTA taking initiative to raise funds for school improvements, exactly the kind of local ownership and partnership we aim to foster for long-term sustainability.

Our core support has continued, including providing school lunches, medical care for all pupils, and running the school library. Once again, St Michael's was the top-performing school in the district of 68 schools. While exam results are just one measure of success, visits from trustees and volunteers have shown us the energy, passion, and compassion that permeate the school. We are immensely proud of the girls and the bright future they are building, grounded in the best possible primary education a rural African village can offer.



TRUSTEE REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2025

Review of the Year (cont)

St Michael's Mixed Nursery

It is important the local children can access Pre-Primary. The three years attending Nursery/Pre-Primary is crucial for early childhood development (ECD). St Michael's Nursery is housed in a building within the school grounds. The rooms are cramped, but the children do have access to water, toilets and an excellent playground all within a fenced secure campus. We fund lunch and materials to make locally made nursery resources, and resources that cannot be made eg Lego type blocks. It is clear that these children are better prepared for the move to a more structured primary education - the girls to St Michael's, the boys to other local primary schools. We will continue to support the Nursery, particularly with educational resources. All the children have full access to the dedicated Medical Centre and full-time residential nurse throughout the school day. We encourage the school not to focus too much on rote learning at this tender age. The school leadership and parents are fundraising to improve the classrooms and already there has been some construction work .



TRUSTEE REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2025

Review of the Year (cont)

Bishop Willigers Mixed Secondary School

The school we are building next to St Michael's is an important part of our work. All sub counties should have a Secondary School but many do not. Too many children throughout Uganda are dropping out of education post primary because there is no local Secondary School. We started building Bishop Willigers on community land in 2009. The number of students has gone up and up and at the time of writing this report the school enrolment is 935. The school is a registered Exam Centre and Government Grant aided (teachers and support staff on the government payroll).

It would be pointless to support strong local primary schools if there were no quality secondary school for their pupils to progress to. Bishop Willigers ensures continuity – and hope – for the young people of this community.

In 2024–25, RedEarth Village Schools made significant investments to strengthen facilities and improve access, especially for girls.

Construction began on the second Girls' Hostel Block, with one of the two rooms already completed and the second still waiting funding. Over 150 girls currently live safely in school, and our goal is to make space for at least 50 more girls within the next year. For many, boarding is the only way to stay in school: the long walks, household chores, and social pressures – including early marriage – remain harsh realities. Providing safe accommodation is therefore one of the most powerful ways we can keep girls learning.

TRUSTEE REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2025

Review of the Year (cont)

Another major milestone this year was the building of the Science Block, made possible through generous support from Scott Bader Commonwealth. The two laboratories – for Physics, Chemistry, and Biology, plus a preparation and storage room – are now completed. This development allows Bishop Willigers to register for A Levels, and the school will launch A Level teaching in February 2026. An A Level Teaching Block is also now ready - four classrooms, a Director of Studies' office, and a storeroom. This is a significant milestone in the development of Bishop Willigers Secondary and the impact it will have on the whole community. Seeing older students continue through 6 years of secondary education and progressing to real opportunities is really helping families to recognise the life changing value of education.

RedEarth Village Schools will continue to support A Level teaching with textbooks and learning resources and desks.

A new video about Bishop Willigers' remarkable journey can be viewed on our website homepage.



TRUSTEE REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2025

Review of the Year (cont)

Other Local Schools



At Kalalu, Lubira and St. Mulumba's Primary Schools, REVS has continued addressing the severe challenges that hinder teaching and learning. Many classrooms are in a dilapidated state, with pupils often learning sitting on the bare ground due to the lack of desks and adequate structures. In this context, our primary support has focused on strengthening foundational literacy and improving essential facilities.

TRUSTEE REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2025

Review of the Year (cont)

Other Local Schools



Teachers in P1–P3 received systematic phonics training and classroom mentoring. Even in overcrowded, deteriorating rooms, teachers are delivering more consistent lessons, and pupils are showing improved early reading skills.

Lubira Kitchen: REVS funded an energy efficient kitchen. Regular lunches are now possible, with improved attendance and concentration.

Kalalu Toilet Block REVS funded the building of an 8 cubicle toilet block for girls.

Overall: In schools where buildings are failing and basic furniture is scarce, REVS’ targeted support in phonics and infrastructure is enabling meaningful progress.

PLE Results which shows there is still much to do in comparison to St Michael’s Girls - the school we have supported for 15 years

	DIV1	DIV2	DIV3	DIV4	U	ABS TOTAL
2024St Michael's Girls	18	38		1		57
2024St Mulumba's	0	16	23	16	17	72
2024 Kalalu	0	46	40	5	0	92
2024Lubira	1	14	13	5	6	41

TRUSTEE REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2025

Review of the Year (cont)

Community Support

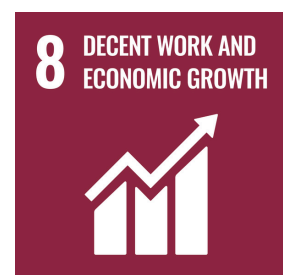
Crafts

Our partnership with the surrounding community remains strong. RedEarth Village Schools Uganda continues to purchase and sell handcrafted items made by local women, offering them income in an area far from the tourist trail. These sales provide dignity, purpose, and a reliable means of supporting their families.



Vocational Skilling for young women

We have also completed several months of vocational skilling training for young women under 25 – many of whom are teenage mothers or have never attended school. The programme, run by our local partner Idudi Development Association (IDDA), offers training in tailoring and hairdressing, alongside literacy and numeracy classes, leading to a Directorate of Industrial Training Level 1 Certificate. Despite early teething challenges, the programme is developing and adapting, and we are confident it will flourish as an important path to self-reliance and empowerment for vulnerable girls in the community.



TRUSTEE REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2025

Review of the Year (cont)

Youth Brass Band

A new and inspiring community initiative this year is the MATIC Youth Brass Band, founded by Rev. Fr. Mathias Luyinda, the Parish Priest. The band has brought joy and pride to the village and uncovered tremendous musical talent among children and youth. RedEarth Village Schools Uganda has been delighted to assist – helping to ship over 150 donated instruments from the UK, with a second shipment being prepared. Alongside this, we are working to ensure that every band member of school age is enrolled in school and equipped with the necessary learning materials.

Internet Access

We continue to fund unlimited Wi-Fi access for the village, ensuring teachers, students, and community members and IDDA our partner local NGO can connect with the wider world- benefitting particularly our NGO this funding has helped them with access grants. This small but powerful initiative strengthens our relationship with the community and supports digital learning and communication across the schools.



TRUSTEE REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2025

Review of the Year (cont)

Sponsorship of Vulnerable Girls and Orphans

Our sponsorship programme continues to transform lives. Of the original ten fully sponsored girls, most have now graduated from nursing and midwifery training and embarked on independent lives. Three girls remain in the programme.

Some girls are supported through full scholarships at Bishop Willigers for those who achieved Grade 1 or 2 in their Primary Leaving Exams. These scholarships include all school requirements and aim to nurture the next generation of young women leaders in the community.

There is a termly budget at St Michael’s Primary School to support ultra poor girls enabling the headteacher to purchase exercise books, pens etc - requirements that would normally be funded by their parents.



TRUSTEE REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2025

Review of the Year (cont)

Factors outside our control and relationship with the beneficiaries

We are confident that the funding provided to the beneficiaries is used for the purpose that has been agreed. However, we do not seek to take full responsibility for the way the Schools or IDDA utilise the opportunity our funding provides to improve the welfare and education of pupils/girls. Trustees and other supporters visit the school regularly to determine both short-term pressing needs and longer term ones; that is ones which will continue the development of the school and enable its contribution to the development of the local community. The visits have fostered the sense of partnership with the Schools and IDDA enabling shared responsibility on the use of grants made. They also provided a means of monitoring the effectiveness of these grants.



Faith a St
Michael's girl
won a
National
Mathematics
Cup in 2024

TRUSTEE REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2025

Review of the Year (cont)

Investment Performance

We had no investments beyond cash retained in a savings account at the Bank.

Policy in relation to reserves of unrestricted funds

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to at least six months' expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

Trustees' responsibilities in relation to financial statements

Charity law requires the trustees to prepare financial statements that give a true and fair view of the state of affairs of the charity at the end of the financial year and of its surplus or deficit for the financial year.

In doing so the trustees are required to:

- select suitable accounting policies and apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are responsible for safeguarding the assets of the charity and hence reasonable steps are taken for the prevention and detection of fraud and other irregularities.

In preparing this report, advantage has been taken of the exemption in the small companies' regime.

On behalf of the board of trustees



Victoria Beach MBE

Trustee Dated 15th February 2026 Company no 06973451

INDEPENDENT EXAMINER'S CERTIFICATE

Report to the Trustees of REDEARTH VILLAGE SCHOOLS UGANDA LTD
 On the accounts for the year ended 31st July 2025
 Charity Number 1132596
 Set out on pages 25 - 31

Respective responsibilities of Trustees and Examiner

The Charity's trustees are responsible for the preparation of the accounts.
 The Charity's trustees consider that an audit is not required for this year under S144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act
- to follow procedures laid down in the general Directions given by the Charities Commission (under section 145(5) (b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with these records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given on whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

Independent Examiners Statement

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in, any material respect,

- accounting records were not kept in accordance with Section 130 of the Charities Act or
- the accounts do not accord with the accounting records

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

Signed

A Morrison

Name

A Morrison

Date

20th February 2026

RedEarth Village Schools Uganda Ltd

**STATEMENTS OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED 31ST JULY 2025**

	Unrestricted	Restricted	2025	2024
	£	£		£
Income				
Donations Received	45,129	65,185	110,314	71,315
Investment Income	676	-	676	908
Gift Aid Recovered	10,688	-	10,688	3,390
Total Income	56,492	65,185	121,677	75,613
Resources Expended				
Expenditure on charitable Activities	44,932	59,212	104,145	91,290
Bank Fees	60	-	60	60
Admin/Accountancy Fees	948	-	948	720
General Expense	846	-	846	
It and Consumables	173	-	173	
	46,959	59,212	106,171	92,070
Net movement in funds	11,560	5,973	17,373	-16,457
Fund Balances at 1.8.24	15,794	14,421	30,215	46,672
Fund Balances as 31.7.25	25,327	20,394	45,721	30,215

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006

NOTES TO THE ACCOUNTS

RedEarth Village Schools Uganda Ltd**Statement of Financial Activities****Balance sheet as at 31 July 2025**

	2025	2024
	£	£
Current Assets		
Cash in Bank	8,254	3,396
Cash in Gold Account	37,467	26,819
	<u>45,721</u>	<u>30,215</u>
Currant Liabilities	-	-
Total assests less current liabilites	<u>45,721</u>	<u>30,215</u>
 Source of Funds		
General Funds	25,327	15,794
Funds held for designated projects	20,394	14,421
 Total Funds	<u><u>45,721</u></u>	<u><u>30,215</u></u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 July 2023. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

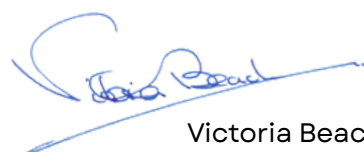
These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 and are for circulation to members of the company.

The accounts were approved by the Board on 22nd February 2026

Victoria Beach MBE

Trustee

Company Registration No. 06973451



Victoria Beach MBE

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2025

NOTES TO THE ACCOUNTS

1 Accounting policies**1.1 Charity Information**

The Friends of St Michael's School, Busembatia, Uganda Limited is a private company limited by guarantee incorporated in England and Wales.

1.2 Accounting convention

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16/07/14, the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Companies Act 2006. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

1.3 Going Concern

At the time of approving the accounts, 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 accounts.

1.4 Charitable Funds

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Trust's work or for specific artistic projects being undertaken by the Trust.

1.5 Incoming Resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and when the amount can be quantified with reasonable accuracy.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to the donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and the receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

NOTES TO THE ACCOUNTS (cont)
FOR THE YEAR ENDED 31 JULY 2025

NOTES TO THE ACCOUNTS

1.6 Resources Expended

Expenditure is recognised on an accrual basis as a liability is incurred, inclusive of any VAT which cannot be recovered. The charity is not registered for VAT.

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

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial Instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at the carrying value plus accrued interest less repayments. The financing charge to expenditure is at a constant rate calculated using the effective interest method.

1.9 Provisions

Provisions are recognised when the charity has a legal or constructive present obligation as a result of a past event, if it is probable that the charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation.

Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value, the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period it arises.

RedEarth Village Schools Uganda Ltd

Statements of Financial Activities

Year Ended 31 July 2025

	2025	2024
Donations Received		
St Mary's Church, Marlborough	1506	1187
St Lukes Church Bath	3419	2761
St Francis School, Pewsey -General fund	-	887
Christ Church Cathedral School Oxford	545	-
Sir Harold Hood Charitable Trust	3000	3000
St Mary's Church Bathwick	49	-
Waterloo Fund	5000	-
Scott Bader Commonwealth	25000	-
Pilon Ltd	1000	-
Hazel's Footprints Trust	3400	-
Big Give	6087	6417
Bourne Rotary	-	500
Coles Medlock Foundation	10000	7000
Allan & Nesta Ferguson Charitable Settlement	-	3800
Souter Charitable Trust	2400	3000
Hilden Charitable Fund	-	4000
Clive Richards Foundation	1500	-
Oakdale Trust	1500	-
CB + HH Taylor 1984 Trust	1000	-
Austin Bailey Foundation	500	-
St Francis School Pewsey Library	240	480
HMRC Charities	413	-
Individual Donations	43754	38283
Total Donations	110314	71315
Donations for core activities		
for specific purpose	65185	40002
unrestricted funds	45129	31314
Total Donations	110314	71315
Interest receivable	676	908
Gift Aid	10688	3390
Total Income	121677	75613

RedEarth Village Schools Uganda Ltd

Statement of Financial Activities

YEAR ENDED 31 July 2025

Analysis of expenditure on charitable activities

	2025	2024
Sponsored Orphans	4692	4707
Support to St Michael's Primary School		
Vulnerable Girls	649	756
Building General/ Repairs and Maintainance	588	7560
Feeding Programme	3097	3042
Medical Fund	1924	1906
Matrons Wages	672	676
Literacy Project	1253	2201
Information Technology	860	659
Agriculture Project	969	971
Craft	476	408
Staff Welfare	155	157
Electricity	594	615
Waste Management	197	200
Sports	129	129
Other Costs	505	528
Total Support to St Michael's School	12068	19806
Support to Bishop Williger's Secondary School		
Sponsored Pupils	548	464
Building Project	59001	49211
Resources and Equipment	3989	11429
Other	551	548
Feeding Programme	726	730
Medical	324	326
IT Teacher	519	520
Total Support to Bishop Williger's Secondary School	65659	63227
Total Support to the Local Community		
Skilling	6528	-
Namunyumya Parish	288	433
Okwasa Craft	255	394
Phonics	2031	-
MATIC Brass Band	1110	-
Local Primary Schools	11514	-
	21726	827
Overheads		
General Expense	846	1470
Bookkeeper	948	720
Bank Fees	60	60
IT & Consumables	173	253
Website development		1000
	2027	3503
Total Expenditure on Charitable Activities	106171	92071

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year.

9. Employees

There were no employees during the year.

10 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to extent that these are applied to its charitable objects.

11 Other commitments

At 31 July 2025 the company had no outstanding commitments

RedEarth Village Schools Uganda Limited

England & Wales - Charity number 1132596

Accounts

The Friends of St Michael's School Busembatia Uganda Limited

Charity Registration no 1132596
Company registration No 06973451

TRUSTEES' REPORT AND UNAUDITED ACCOUNTS FOR THE YEAR ENDED 31 JULY 2024

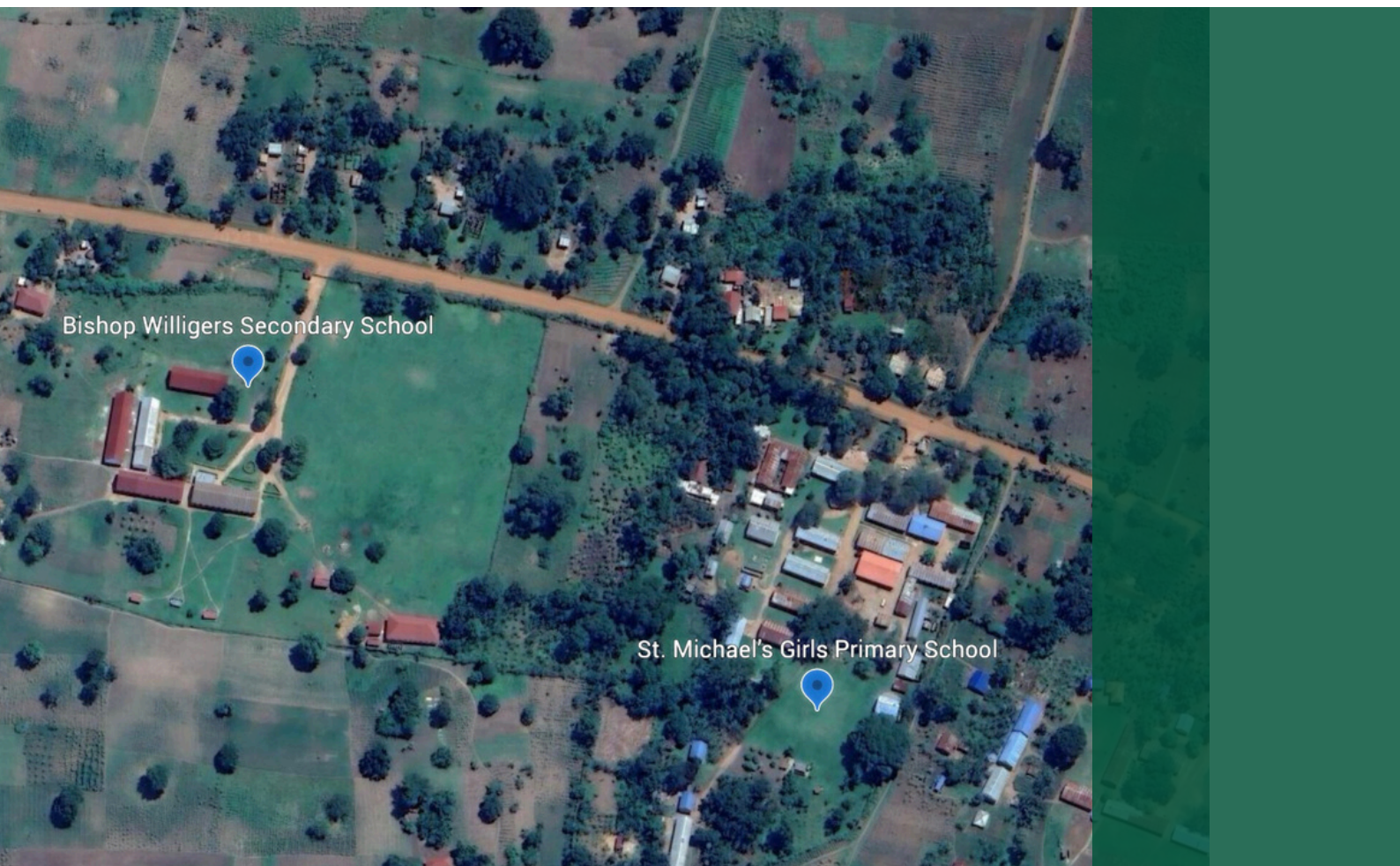


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Trustees: Mrs V J Beach MBE
Miss F C Beach-MacGeagh
Mrs S L Cashley Reid
Mr Andrew Cameron (appointed March 2024)
Mr J L George (retired - March 2024)
Mrs D M Morrison (stepped down - March 2024)

Secretary: Mrs V J Beach MBE

Company No. 06973451

Charity No 1132696

Principal Address Little Moregrove
Perrymead
Bath BA2 5AZ

Registered Office Little Moregrove
Perrymead
Bath BA2 5AZ

www.redearthschools.com



A Word from our Founder Victoria Beach MBE



“ St. Michael’s Girls’ School has been a huge part of my life for over 20 years. Our focus of support has always been on ensuring that local village children have access to quality primary and secondary education. We recognise that solutions to education challenges must be led by Ugandans, and we work hard to empower the community to ensure their children, particularly girls are in school. In rural Uganda extreme poverty is a reality. 90% of 10 year old

children cannot read a simple sentence . Primary schools are dilapidated. Parents keep their children at home to help with chores. Going to a school where there is quality education is every child’s right.

In June 2023 I was honoured with an MBE for my work empowering girls in Uganda. We were thrilled that Sr Judith, the Headmistress, accepted my family’s invitation and came with us to Windsor Castle to see me accept my MBE from King Charles. She spent two weeks in Bath visiting schools, and donors.

There is a huge need at other primary schools in Bugweri and at the end of this financial year, July 2024 we changed our name to “RedEarth Village Schools Uganda” to be able to help more primary schools to improve learning outcomes for their children.”



Our Vision :

“Building a brighter future for Ugandan village children - TOGETHER”

What we do:

Since 2009 we have been working in partnership with School Leaderships at two village Schools in Bugweri District - St Michael's Girls' Primary and Bishop Willigers Secondary helping to support a diverse range of projects - school lunches, phonics training and literacy, malaria testing and treatment and healthcare. Also building classrooms, kitchens, libraries and toilet blocks.

We are hugely proud of the achievements of the staff at the two schools - St Michael's is the top performing school in the District (68 schools) with over 500 girls and Bishop Willigers Secondary is mixed already with 600 pupils and their UCE exam results are above the national average.

Our 5 year plan has now been reviewed and expanded to help more primary schools, building/repairing classrooms, building toilets and kitchen etc Phonics training for their teachers, and funding reading books all with a mission to improve learning outcomes for their pupils.



Our values:

How we do it:

- Focus on lasting change
- Be honest
- Collaborate with School Leadership and Community
- Champion Empowerment - particularly girls
- Be entrepreneurial
- Adopt a growth mindset
- Look at the results and learn

Why we do it:

- **Quality Education is out of reach for too many village children**
- **Educating a child (especially girls) benefits generations to come**
- **By 2050 over half the world's young people will be African. We have to seize the opportunity to equip them with the skills and knowledge to lead economic growth**



SUSTAINABLE
DEVELOPMENT
GOALS

4 QUALITY
EDUCATION



3 GOOD HEALTH
AND WELL-BEING



6 CLEAN WATER
AND SANITATION



5 GENDER
EQUALITY



8 DECENT WORK AND
ECONOMIC GROWTH



Our Impact at a glance since 2009

St Michael's Girls' Primary:

- Building Kitchens & funding School Lunches
- Building & stocking Library and funding Librarian & Phonics Teacher
- Building 4 bed Sick Bay and funding School Nurse Malaria testing and treatment
- Development of the School Gardens and Farm
- Installing Solar Water Pump and Washrooms
- School Requirements for needy girls
- Support for pupils and staff during Covid lockdowns
- Get A Girl Back to School Appeal after Covid
- Playground equipment
- Funding Science Fairs
- Solar for lighting, computers and water pump

Bishop Willigers Secondary School

- 12 pupils in 2009 the Headmaster sitting at his desk under a mango tree now 600 students
- Classrooms for all
- 600 Desks for 600 students
- Government Grant Aided (government staff)
- Girls' Hostel Block including bunk beds
- Boys' Hostel Block including bunk beds
- Literacy Hub, tables, stools and reading books
- Science equipment and text books
- Scholarships for needy girls
- Kitchen and lunches
- Sports Field and sports equipment
- Fund for Medicines

**SUSTAINABLE
DEVELOPMENT
GOALS**



TRUSTEE REPORT
FOR THE YEAR ENDED 31 JULY 2024

The Trustees present their report and accounts for the year ended 31 July 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Companies Act 2006 and the Statement of Recommended Practice.

Structure, governance and management.

The charity is a company limited by guarantee and regulated by a constitution dated 15th July 2009, amended on 21st October 2009.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mrs V J Beach

Miss F C Beach-MacGeagh

Mrs S L Cashley-Reid

A Cameron appointed March 2024

Mr J L George retired March 2024

Mrs D M Morrison stepped down March 2024

We would like to thank both trustees who have stepped down particularly Mary Morrison for her services to the charity. She is a Special Needs Teacher and travelled to St Michael's several times at her own expense to conduct Workshops for the Teachers - focusing on Dyslexia . Although one on one support for SEN children is not possible - helping teachers to identify these children and making all classrooms SEN friendly has been invaluable.

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate the major risks, including an annually reviewed Child Safeguarding Policy.

TRUSTEE REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2024

Objectives and Activities

Objectives

To provide grants, loans, and any other means of financial assistance as may be appropriate and such other services as may be appropriate or necessary, to St Michael's Girls Primary School Busembatia Uganda and its sister school Bishop Willigers Secondary School Busembatia or to any other school, individuals in need, charities, or other organizations working in Uganda to advance the education of persons under the age of 30 by providing and or assisting in the provision of facilities for education accommodation and nourishment of pupils and others at such schools or other organizations in order to develop their mental, physical and moral capabilities and to relieve financial need and suffering among orphans and others and prevent or relieve poverty and enable their ongoing development and sustainability whether caused by natural disaster, trouble, or catastrophe.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Activities

To support learning, literacy, school facilities, nutrition, vocational skilling, and health of students, especially girls, at primary schools (particularly St Michael's Girls) and a secondary school within Bugweri District.

To offer grants and financial aid in partnership with school managements.

We support skilling of young adults under 30 years old working with registered local NGOs.

TRUSTEE REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2024

Review of the Year

This year the charity has continued focusing support on St Michael's Girl's Primary School in Busembatia, as we work towards an efficient, sustainable, and scalable model for delivering long term impact to other schools within Bugweri District. From this base we provide support to associated organisations and individuals in the locality: this includes individually sponsored orphans, who were once at St Michael's. We provide significant support to the next-door secondary school - Bishop Willigers Mixed Secondary that is being built from the ground upwards - work commenced in 2009. There was an urgent need for a Secondary School in the sub-county as too many children were dropping out of education post primary. We also support St Michael's mixed Nursery School Namunyumya (3 years) one of the few pre-primary schools in the village, and certainly the best.



TRUSTEE REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2024

Review of the Year (cont)

Funding & Fundraising

The charity is fortunate in its generous regular supporters: churches, a school, and other organisations as well as many individuals.

As with previous years we continued to gain significant support from St. Mary's Church in Marlborough, St Luke's Church in Bath, St Francis School in Pewsey, The Sir Harold Hood Charitable Trust, and this year Souter Charitable Trust, Hilden Charitable Trust, Coles Medlock Foundation, Allan and Nesta Ferguson Charitable Settlement and Bourne End and Cookham Rotary Club. We also had a successful Women and Girls Match Fund Campaign through the Big Give.

Charitable Activities and Expenditure

We meet our objective funding all projects to which we were already committed and provided funding for new projects - sometimes in a phased approach as donations and grants were received - eg Phase 1 foundations - Phase 2 walls and roof - Phase 3 plastering and painting.



St Michael's girls explaining to their parents the importance of having a First Aid Kit at home.

TRUSTEE REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2024

Review of the Year (cont)

Throughout the year we have had discussions in the UK and in Uganda about how best we can help more primary schools in the locality. Our trustee visit in April 2024 was an opportunity to speak to community leaders and school leaderships as to how we can work towards improving learning outcomes at other local schools.

Our Plans for the year ahead

We now have a 5 year Business Plan in place and we renamed ourselves from the 1st August 2024 to “RedEarth Village Schools Uganda”- to reflect our expanding support to other primary schools. Our new Mission statement will be “**Building a brighter future for Ugandan village children – TOGETHER**” . Too many children live deep in the villages and we want none of them to miss out on the opportunity of going to school, no matter how remote their homes or how poor their family.



TRUSTEE REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2024

Review of the Year (cont)

Schools

St Michael's Girls Primary

We have continued all our termly support and we feel that our partnership with the leadership and parents is working well. The parents/guardians now really get behind supporting the school, ensuring that their daughters regularly attend class and have purchased scholastic requirements. We have noticed that the PTA now raises money to improve the school – which is exactly what we want the school to do, a partnership leading to long term sustainability. We continued our core support – school lunches, medical care for all and the running of the library. The school this year was once again the top performing school in the district (68 schools). Although exam results are just one measure of the success of a school, visits from trustee and volunteers are an opportunity for them to showcase the energy, passion and compassion throughout the school, and we are very proud of the girls – they have a bright future, based on the best possible primary education in a rural African village.



TRUSTEE REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2024

Review of the Year (cont)

St Michael's Girls' Primary cont....

This year we funded the much needed painting of all the classrooms and staff room, and a new block of toilets and washrooms within the staff village, as well as solar lighting for the toilet block nearest to the hostel accommodation, and mosquito screening of the Medical Centre windows. We also funded more stools for the library, additional shelving and added more culturally appropriate reading books - African - as we move away from the UK donated books. We also funded 6 e-readers each with over 600 African storybooks loaded on to them so the girls could begin to experience digital reading.

St Michael's Mixed Nursery

It is important the local children can access Pre-Primary. The three years attending Pre-Primary is crucial for early childhood development. St Michael's Nursery is housed in a building within the school grounds. The rooms are cramped, but the children do have access to water, toilets and an excellent playground all within a fenced secure campus. We fund lunch and materials to make locally made nursery resources, and resources that cannot be made eg Lego type blocks. It is clear that these children are better prepared for the move to a more structured primary education - the girls to St Michael's, the boys to other local primary schools. We will continue to support the Nursery, particularly with educational resources. All the children have full access to the dedicated Medical Centre and full-time residential nurse throughout the school day. However we do need to encourage the school not to focus too much on rote learning at this tender age.

TRUSTEE REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2024

Review of the Year (cont)

Bishop Willigers Mixed Secondary School

The school we are building next to St Michael's is an important part of our work. All sub counties should have a Secondary School but many do not. Too many children throughout Uganda are dropping out of education post primary because there is no local Secondary School. We started building Bishop Willigers on community land in 2009. The number of students has gone up and up and at the time of writing this report in October 2024 the school enrolment is 600. The school is now a registered Exam Centre and Government Grant aided (teachers and support staff on the government payroll). It is pointless for us to support local primary schools unless there is a Secondary School in the community – that is well resourced and offering quality learning, so we have contributed very significant funding this year at Bishop Willigers. The main funding we did this year was the building of a Girl's Hostel Complex – accommodation, beds, washroom and toilets. There are now 78 girls living in the hostel – and we need to build a 2nd hostel block such is the demand. We have also funded the building of a Literacy Hub and bought over £3,000 of culturally appropriate reading books. Many students have never opened a book for independent reading so we were guided by what they picked to read. Many of the books we bought are Reading Schemes that would normally be used in primary schools – but it is important that the students foster an interest in reading and are not fearful. We also funded the construction of a 3 classroom block with a storage room on the side and desks for 200. The classroom block will accommodate the additional 200 students expected in February 2025. The storage room will be used by **a local NGO who will be starting Vocational Training in Sewing and Hairdressing in December 2024**. The goal is to educate 1,000 pupils at BW Secondary in the next two years.



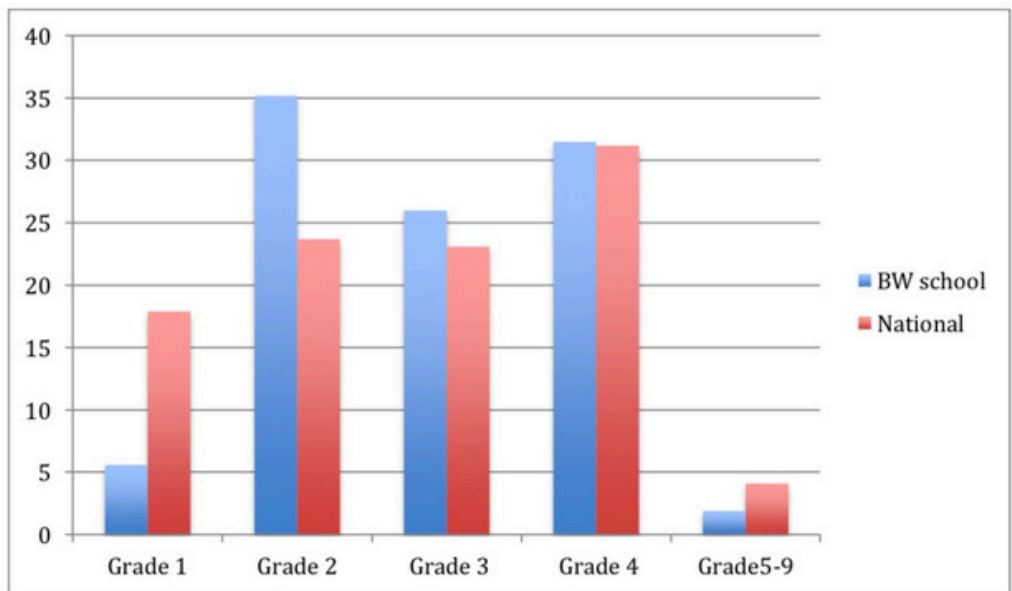
4 QUALITY
EDUCATION



TRUSTEE REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2024

Review of the Year (cont)

Comparison of Bishop Williger’s results with National Results



This bar chart shows the comparison by grade for BW school compared to the Ugandan national figures for 2023.

The size of the bars for BW are very sensitive to the small numbers of results for the school (54) compared to national totals of nearly 362,000 in 2023 and 346,000 in 2022.

Each individual result in BW accounts for 1.9% so a change in grade between categories makes a big difference.

Nevertheless, these strongly suggest that BW does better than the national figures in Grades 1-4 overall. Over two-thirds of students gained the top three grades (which is better than the national figures).

The national figures will include many schools, where the learning environment is more favourable and which will have better resourcing.

Division	Bishop Williger		National Results			
	2023		2023		2022	
	Percentage	Cumulative percentage	Percentage	Cumulative percentage	Percentage	Cumulative percentage
1	5.6	5.6	17.9	17.9	13.5	13.5
2	35.2	40.8	23.7	41.6	22.2	35.7
3	26.0	66.8	23.1	64.7	25.7	61.4
4	31.5	98.3	31.2	95.9	34.0	95.4
5-9	1.9	100.0	4.1	100.0	4.6	100.0

TRUSTEE REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2024

Review of the Year (cont)

Community Support

We continue to bring back some crafts made by the local women, to sell in the UK. Our community is nowhere near a tourist area and the women really value our support by buying their crafts. We are also starting to work with a local NGO who will be running Vocational Skilling for the youth from December 2024

Internet

We continued our giving to ensure that Wi-Fi is available to all within the village. We fund the monthly subscription for unlimited data. This funding is much appreciated and builds our relationship with the community.

Sponsored Vulnerable Girls and Orphans

We have continued with our sponsorship of a number of girls – The original number of 10 full sponsored girls is now reduced to 3 girls as girls complete their nursing/midwifery training and set off as independent women. We also offer full scholarships including all requirements to a number of girls at Bishop Willigers who have done well at their Primary National Exams - Grade 1 or 2



TRUSTEE REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2024

Review of the Year (cont)

Factors outside our control and relationship with the beneficiaries

We are confident that the funding provided to the beneficiaries is used for the purpose that has been agreed. However, we do not seek to take full responsibility for the way the Schools utilise the opportunity our funding provides to improve the welfare and education of the pupils. Trustees and other supporters visit the school regularly to determine both short-term pressing needs and longer term ones; that is ones which will continue the development of the school and enable its contribution to the development of the local community. The visits have fostered the sense of partnership with the School enabling shared responsibility on the use of grants made. They also provided a means of monitoring the effectiveness of these grants.



Faith a St
Michael's girl
won a
National
Mathematics
Cup in 2024

TRUSTEE REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2024

Review of the Year (cont)

Investment Performance

We had no investments beyond cash retained in a savings account at the Bank.

Policy in relation to reserves of unrestricted funds

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to at least six months' expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

Trustees' responsibilities in relation to financial statements

Charity law requires the trustees to prepare financial statements that give a true and fair view of the state of affairs of the charity at the end of the financial year and of its surplus or deficit for the financial year.

In doing so the trustees are required to:

- select suitable accounting policies and apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are responsible for safeguarding the assets of the charity and hence reasonable steps are taken for the prevention and detection of fraud and other irregularities.

In preparing this report, advantage has been taken of the exemption in the small companies' regime.

On behalf of the board of trustees

Victoria Beach MBE

Trustee Dated 30th November 2024 Company no 06973451

Independent Examiner's Certificate

Report to the trustees of:

The Friends of St Michael's School, Bugembe, Uganda Ltd

On accounts for the year ended:

31st July 2024

Charity Number (if applicable):

1132596

Set out on pages

21-27

(remember to include the page numbers of additional sheets)

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention (other than that disclosed below *) which gives me reasonable cause to believe that in, any material respect,

- accounting records were not kept in accordance with section 130 of the Charities Act or
- the accounts do not accord with the accounting records

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

* Please delete the words in the brackets if they do not apply.

Signed:

Amorison

Date: 1/12/2024

Name:

AMORISON

Turner Partners LLP

Chartered Certified Accountants

BAK.

**STATEMENTS OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED 31ST JULY 2024**

	General Restricted		2024	2023
	£	£	£	£
Income				
Donations Received	31,314	40,002	71,315	34,244
Investment Income	908	-	908	371
Gift Aid Recovered	3,390	-	3,390	15,812
Total Income	<u>35,611</u>	<u>40,002</u>	<u>75,613</u>	<u>50,427</u>
Resources Expended				
Expenditure on Charitable Activities	54,013	37,277	91,290	45,264
Bank Fees	60	-	60	60
Admin/Accountancy Fees	720	-	720	1,368
Misc Admin	-	-	-	446
	<u>54,793</u>	<u>37,277</u>	<u>92,070</u>	<u>47,138</u>
Net movement in funds in year	-18,402	2,725	-15,677	3,289
Fund Balances at 1.8.23	34,196	11,696	45,892	42,603
Fund Balances as 31.7.24	<u>15,794</u>	<u>14,421</u>	<u>30,215</u>	<u>45,892</u>

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006

NOTES TO THE ACCOUNTS

THE FRIENDS OF ST MICHAEL'S SCHOOL, BUSEMBATIA, UGANDA LIMITED

STATEMENTS OF FINANCIAL ACTIVITIES

Balance sheet as at 31 July 2024

	2024	2023
	£	£
Current Assets		
Cash in Bank	3,396	9,947
Cash in Gold Account	26,819	35,945
	<u>30,215</u>	<u>45,892</u>
Current Liabilities	-	-
Total assets less current liabilities	<u>30,215</u>	<u>45,892</u>

Represented by:

Source of Funds

General Funds	15,794	34,196
Funds held for designated projects	14,421	11,696
Total Funds	<u>30,215</u>	<u>45,892</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 July 2023. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 and are for circulation to members of the company.

The accounts were approved by the Board on 2nd December 2024

Victoria Beach MBE

Trustee

Company Registration No. 06973451

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2024

NOTES TO THE ACCOUNTS

1 Accounting policies**1.1 Charity Information**

The Friends of St Michael's School, Busembatia, Uganda Limited is a private company limited by guarantee incorporated in England and Wales.

1.2 Accounting convention

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16/07/14, the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Companies Act 2006. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

1.3 Going Concern

At the time of approving the accounts, 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 accounts.

1.4 Charitable Funds

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Trust's work or for specific artistic projects being undertaken by the Trust.

1.5 Incoming Resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and when the amount can be quantified with reasonable accuracy.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to the donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and the receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

NOTES TO THE ACCOUNTS (cont)
FOR THE YEAR ENDED 31 JULY 2024

NOTES TO THE ACCOUNTS

1.6 Resources Expended

Expenditure is recognised on an accrual basis as a liability is incurred, inclusive of any VAT which cannot be recovered. The charity is not registered for VAT.

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

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial Instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at the carrying value plus accrued interest less repayments. The financing charge to expenditure is at a constant rate calculated using the effective interest method.

1.9 Provisions

Provisions are recognised when the charity has a legal or constructive present obligation as a result of a past event, if it is probable that the charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation.

Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value, the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period it arises.

STATEMENTS OF FINANCIAL ACTIVITIES

YEAR ENDED 31 July 2024

Analysis of Income Received

Donations Received	2024	2023
St Mary's Church, Marlborough	1187	2163
St Lukes Church Bath	2761	1231
St Francis School, Pewsey -General fund	887	1887
Polio and Children in Need	-	1500
Rotary Club of Morriston	-	1100
Sir Harold Hood Charitable Trust	3000	2000
Mr B's Emporium	-	310
St Mary's Bathwick	-	110
Restless Dept	-	1110
Seaford Golf	-	800
Big Give	6417	-
Bourne Rotary	500	-
Coles Medlock Foundation	7000	-
Allan & Nesta Ferguson Charitable Settlement	3800	-
Souter Charitable Trust	3000	-
Hilden Charitable Fund	4000	-
St Francis I Library	480	-
Individual Donations	38283	22034
Total Donations	71315	34244
Donations for core activities		
for specific purpose	40002	11475
for general purposes	31314	22769
Total Donations	71315	34244
Interest receivable	908	371
Gift Aid	3390	15812
Total Income	75613	50427

STATEMENTS OF FINANCIAL ACTIVITIES

YEAR ENDED 31 July 2024

Analysis of expenditure on charitable activities

	2024	2023
Sponsored Orphans	<u>4,707</u>	<u>5,879</u>
Support to St Michael's Primary School		
Vulnerable Girls	756	681
Building General/ Repairs and Maintainance	7,560	2,025
Feeding Programme	3,042	3,172
Medical Fund	1,906	2,165
Matrons Wages	676	707
Literacy Project	2,201	1,323
Information Technology	659	681
Agriculture Project	971	1,021
Craft	408	429
Staff Welfare	157	163
Electricity	615	585
Waste Management	200	209
Sports	129	136
Nursery	-	615
Other Costs	528	359
Total Support to St Michael's School	<u>19,806</u>	<u>14,270</u>
Support to St Mulumba's School		
Feeding programme	-	1,055
Other	-	71
Total Support to St Mulumba's	<u>-</u>	<u>1,126</u>
Support to Bishop Williger's School		
Sponsored Pupils	464	484
Building Project	49,211	20,409
Resources and Equipment	11,429	486
Other	548	189
Feeding Programme	730	805
Medical	326	345
IT Teacher	520	547
Total Support to Bishop Williger's School	<u>63,227</u>	<u>23,265</u>
Total Support to the Local Community		
Namunyumya Parish	433	388
Okwasa Craft	394	337
Namugongo Convent	<u>827</u>	<u>725</u>
Overheads		
General expenses	1,470	-
Bookeeper	720	1,368
Bank Fees	60	60
IT & Consumables	253	245
Website development	1,000	201
	<u>3,503</u>	<u>1,874</u>
Total Expenditure on Charitable Activities	<u>92,070</u>	<u>47,138</u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year.

9. Employees

There were no employees during the year.

10 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to extent that these are applied to its charitable objects.

11 Other commitments

At 31 July 2024 the company had no outstanding commitments

RedEarth Village Schools Uganda Limited

England & Wales - Charity number 1132596

Accounts

Charity Registration No. 1132596

Company Registration No. 06973451 (England and Wales)

THE FRIENDS OF ST. MICHAEL'S SCHOOL, BUSEMBATIA, UGANDA LIMITED

**TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2023**

THE FRIENDS OF ST. MICHAEL'S SCHOOL, BUSEMBATIA, UGANDA LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 JULY 2023

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THE FRIENDS OF ST. MICHAEL'S SCHOOL, BUSEMBATIA, UGANDA LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 JULY 2023

Trustees

Mrs V J Beach
Miss F C Beach-MacGeagh
Mr J L George
Mrs D M Morrison
Mrs S L Cashley-Reid

Secretary

Mrs V J Beach

Company Number

06973451

Charity Number

1132596

Principal Address

Little Moregrove
Perrymead
Bath
BA2 5AZ

Registered Office

Little Moregrove
Perrymead
Bath
BA2 5AZ

THE FRIENDS OF ST. MICHAEL'S SCHOOL, BUSEMBATIA, UGANDA LIMITED

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 JULY 2023

The Trustees present their report and accounts for the year ended 31 July 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Companies Act 2006 and the Statement of Recommended Practice.

Structure, governance and management.

The charity is a company limited by guarantee and regulated by a constitution dated 15th July 2009, amended on 21st October 2009.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mrs V J Beach

Miss F C Beach-MacGeagh

Mr J L George

Mrs D M Morrison

Mrs S L Cashley-Reid

Trustees are elected by Members at the Annual General Meeting (AGM) to stand for 3 years but may stand again and be re-elected for a further period. Between AGMs individuals may be co-opted by the Board to serve on the Board for the time up to the AGM and if they are to continue to serve their election will be ratified by the AGM. Currently the Charity's Members are all serving on the Board.

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate the major risks.

Objectives and activities

The charity's objects are:

To provide grants, loans, and any other means of financial assistance as may be appropriate and such other services as may be appropriate or necessary, to St Michael's Girls Primary School Busembatia Uganda and its sister school Bishop Willigers Secondary School Busembatia or to any other school, individuals in need, charities, or other organizations working in Uganda to advance the education of persons under the age of 30 by providing and or assisting in the provision of facilities for education accommodation and nourishment of pupils and others at such schools or other organizations in order to develop their mental, physical and moral capabilities and to relieve financial need and suffering among orphans and others and prevent or relieve poverty and enable their ongoing development and sustainability whether caused by natural disaster, trouble, or catastrophe.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

THE FRIENDS OF ST. MICHAEL'S SCHOOL, BUSEMBATIA, UGANDA LIMITED

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2023

Review of the year

This year the charity has continued focusing support on St. Michael's Girl's Primary School in Busembatia, as we work towards an efficient, sustainable, and scalable model for delivering long term impact to other schools within Bugweri District and beyond. From this base we provide support to associated organisations and individuals in the locality: this includes individually sponsored orphans, who were once at St. Michael's. We provide significant support to the next-door secondary school - Bishop Willigers Mixed Secondary that is being built from the ground upwards – work commenced in 2009. There was an urgent need for a Secondary School in the sub-county as too many children were dropping out of education post primary. We also support St Michael's mixed Nursery School Namunyumya (3 years) one of the few pre-primary schools in the village, and certainly the best.

Funding & Fundraising

The charity is fortunate in its generous regular supporters: churches, a school, and other organisations as well as many individuals.

As with previous years we continued to gain significant support from St. Mary's Church in Marlborough, St Luke's Church in Bath, St Francis School in Pewsey, the Morriston Rotary Club, Polio & Children in Need, Mr B's Bookshop (Bath) Sleaford Senior Golfers, and the Sir Harold Hood Charitable Trust.

Charitable Activities and Expenditure

We meet our objective funding all projects to which we were committed and provided funding for existing and new ventures beyond St Michael's school. Thanks to our support St Michael's and Bishop Willigers School have quickly got back on to a stable footing post Covid lockdowns. Attendance is back to pre-Covid numbers partly thanks to our significant financial support we gave throughout the pandemic and funding to get girls back into class. We were disappointed with the leadership at St Mulumba's throughout the Covid pandemic and we have paused all support to this school until there is good leadership at the school. This pause is helping us to fine tune our modelling on how we grow. It is heart breaking for the children affected by this pause – particularly missing out on school lunches but it has enabled us to put more checks and balances in place to ensure transparency and accountability as we expand our reach to more schools. We are confident that the actions that the District Education Officers and others are taking will rectify the situation and we will recommence our support as soon as we are satisfied.

THE FRIENDS OF ST. MICHAEL'S SCHOOL, BUSEMBATIA, UGANDA LIMITED

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2023

Although travel for trustee visits was easier in 22/23 we decided that the first visit would be in July 2023 to allow the school to focus on the pupils post lockdowns. We had a very successful visit in July/August and were really pleased that the schools are back to capacity and aiming high.

Schools

St. Michael's Girls Primary

We have continued all our termly support and we feel that our partnership with the leadership and parents is working well. The parents/guardians now really get behind supporting the school, ensuring that their daughters regular attend class and purchase scholastic requirements. We have noticed that the PTA now raises money to improve the school – which is exactly what we want the school to do, a partnership leading to long term sustainability. We continued our core support – school lunches, medical care for all and the running of the library. The school this year was the top performing school in the district (68 schools) Although exam results are just one measure of the success of a school , visits from trustee and volunteers are an opportunity for them to showcase the energy, passion and compassion throughout the school, and we are very proud of the girls – they have a bright future, based on the best possible primary education in a rural African village.

St Michael's Mixed Nursery

It is important the local children attend early years' education – The three years attending nursery is crucial for early childhood development. St Michael's Nursery is housed in a building within the school grounds. The rooms are cramped, but the children do have access to water, toilets and an excellent playground all within a fenced secure campus. We fund lunch and materials to make locally made nursery resources, and resources that cannot be made eg Lego type blocks. It is clear that the children are better prepared for the move to a more structured primary education - the girls to St Michael's the boys to other local primary schools. We will continue to support the Nursery, particularly with educational resources. All the children have full access to the dedicated Medical Centre and full-time residential nurse throughout the school day.

Bishop Willigers Mixed Secondary School

The school we are building next to St Michael's is an important part of our work. All sub counties should have a Secondary School but many do not. Too many children throughout Uganda are dropping out of education post primary because there is no local Secondary School. We started building Bishop Willigers on community land in 2009. The number of

THE FRIENDS OF ST. MICHAEL'S SCHOOL, BUSEMBATIA, UGANDA LIMITED

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2023

students has gone up and up and at the time of writing this report in December 2023 the school enrolment is 400, the school is now a registered Exam Centre and Government

Grant aided (teachers and support staff on the government payroll) We have done significant funding this year at Bishop Willigers. The school received 20 computers from the Uganda Communications Commission, and we funded the floor tiling of the computer room so that dust getting inside the computers wouldn't become an issue in the future. The number of girls at Bishop Willigers continues to rise and we bought more bunk beds for the hostel, keeping girls who live deep in the village safe. We also built a washroom and a more classrooms – an additional three rooms that can accommodate 50 students each and the school continues to grow. The goal is to try to educate 1,000 pupils in the next two years.

Community Support

Now that trustee visits have resumed, we were able to bring back crafts made by the local women, to sell in the UK. As a testimony to the success of this outreach local mother made pots for us in order to fund lifesaving surgery to treat her 11 year old daughter for appendicitis. There is no free health care in Uganda. The girl has now fully recovered and is back in school.

Internet

We continued our giving to ensure that Wi-Fi is available to all within the village. We fund the monthly subscription for unlimited data. This funding is much appreciated and builds our relationship with the community.

Sponsored Orphans

We have continued with our sponsorship of a number of girls – The original number of 10 full sponsored girls is now reduced to 5 girls as girls complete their nursing/midwifery training and set off as independent women.

Factors outside our control and relationship with the beneficiaries

We are confident that the funding provided to the beneficiaries is used for the purpose that has been agreed. However, we do not seek to take full responsibility for the way the Schools utilise the opportunity our funding provides to improve the welfare and education of the pupils. Trustees and other supporters visit the school regularly to determine both short-term pressing needs and longer term ones; that is ones which will continue the development of the school and enable its contribution to the development of the local community. The visits have fostered the sense of partnership with the School enabling shared responsibility on the use of grants made. They also provided a means of monitoring the effectiveness of these grants.

THE FRIENDS OF ST. MICHAEL'S SCHOOL, BUSEMBATIA, UGANDA LIMITED

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2023

Investment Performance

We had no investments beyond cash retained in a savings account at the Bank.

Policy in relation to reserves of unrestricted funds.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to at least six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

IT SHOULD BE NOTED THAT IN THESE ACCOUNTS WE HAD TWO EVENTS THAT INCREASED OUR LEVEL OF UNRESTRICTED RESERVES (1) THE POOR HEALTH OF MATTHEW DEVLIN - WHO HAS SADLY NOW DIED – HE WAS UNABLE TO DO GIFT AID RETURNS AND THIS HAS MEANT THAT THREE YEARS OF GIFT AID RECLAIM ARE IN THESE ACCOUNTS (2) BECAUSE OF THE POOR ACCOUNTABILITY FROM ST. MULUMBAS WE IMMEDIATELY STOPPED SCHOOL LUNCH FUNDING AT THIS SCHOOL– AND IT TAKES A FEW MONTHS TO PROPERLY ACCESS ANOTHER PRIMARY SCHOOL – SO FUNDS WERE UNUSED THAT HAD BEEN ALLOCATED FOR SCHOOL LUNCHES.

Trustees' responsibilities in relation to financial statements

Charity law requires the trustees to prepare financial statements that give a true and fair view of the state of affairs of the charity at the end of the financial year and of its surplus or deficit for the financial year.

In doing so the trustees are required to:

- select suitable accounting policies and apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are responsible for safeguarding the assets of the charity and hence reasonable steps are taken for the prevention and detection of fraud and other irregularities.

In preparing this report, advantage has been taken of the exemption in the small companies' regime.

On behalf of the board of trustees

Victoria Beach
Trustee

Dated 1ST March 2024

The Friends of St. Michael's School, Busembatis, Uganda, Limited

Independent Examiner's Report

For The Year Ended 31 July 2023

This report on the accounts of The Friends of St. Michael's School for the year ended 31 July 2023, which are set out on pages 8 to 16, is in respect of an examination carried out in accordance with S.43 of the Charities Act 1993 ("The Act").

Respective responsibilities of the Trustees and the Examiner

As Trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of the Regulations and section 43(2) of the Act do not apply. It is my duty to issue this report on those accounts in accordance with the terms of the Regulations.

Basis of this report

My examination was carried out in accordance with the General Directions given by the Charity Commission under section 43(7)(B) of the Act. That examination includes a review of the accounting records kept by the Trustees and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the accounts and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) Which gives me reasonable cause to believe that in any material respect the requirement
 - To keep accounting records in accordance with section 41 of the Act; and
 - To prepare accounts which accord with the accounting records and comply with the requirements of the Act and the Regulations have not been met; or
- (2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Thorne & Partners

Turner & Partners LLP

Chartered-Certified Accountants

24 James Street West

Bath BA1 2BT

4th March 2024

THE FRIENDS OF ST MICHAEL'S SCHOOL, BUSEMBATIA, UGANDA LIMITED

**STATEMENTS OF FINANCIAL ACIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED 31ST JULY 2023**

		Unrestricted	Restricted	2023	2022
		£	£	£	£
Income					
Donations Received	2	22,769	11,475	34,244	43,613
Investment Income	3	371		371	28
Gift Aid Recovered		15,812		15,812	
Total Income		38,952	11,475	50,427	43,641
Resources Expended					
Expenditure on charitable Activities	4	30,841	16,237	47,078	45,395
		60		60	96
Total resources expended		30901	16237	47138	45491
Net movement in funds		8,051	-4,762	3,289	-1,850
Fund Balances at 1.8.22		26,145	16,458	42,603	44,453
Fund Balances as 31.7.23		34,196	11,696	45,892	45,892

High level of unrestricted reserve due to 3 years Gift Aid reclaim + withdrawal from school lunch at a primary school (see Trustee Report)

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE FRIENDS OF ST. MICHAEL'S SCHOOL, BUSEMBATIA, UGANDA LIMITED

NOTES TO THE ACCOUNTS

Balance Sheet as at 31 JULY 2023

		2023	2022
		£	£
Current Assets	Note		
Cash in Bank		9947	4015
Cash in Gold Account		35945	38588
Total assets		<u>45892</u>	<u>42603</u>
Funds			
General Funds	5	34196	26145
Funds held for designated projects		11696	16458
Total Income Funds		<u>45892</u>	<u>42603</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 July 2023. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 and are for circulation to members of the company.

The accounts were approved by the Board on 1st March 2024

Victoria Beach

Trustee

Company Registration No. 06973451

THE FRIENDS OF ST. MICHAEL'S SCHOOL, BUSEMBATIA, UGANDA LIMITED

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 JULY 2023

1 Accounting policies

1.1 Charity Information

The Friends of St Michael's School, Busembatia, Uganda Limited is a private company limited by guarantee incorporated in England and Wales.

1.2 Accounting convention

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16/07/14, the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Companies Act 2006. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

1.3 Going Concern

At the time of approving the accounts, 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 accounts.

1.4 Charitable Funds

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Trust's work or for specific artistic projects being undertaken by the Trust.

1.5 Incoming Resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and when the amount can be quantified with reasonable accuracy.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to the donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and the receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

THE FRIENDS OF ST. MICHAELS SCHOOL BUSEMBATIA, UGANDA LIMITED

NOTE TO THE ACCOUNTS

FOR YEAR ENDED 31 JULY 2023

1.6 Resources Expended

Expenditure is recognised on an accrual basis as a liability is incurred, inclusive of any VAT which cannot be recovered. The charity is not registered for VAT.

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

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial Instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at the carrying value plus accrued interest less repayments. The financing charge to expenditure is at a constant rate calculated using the effective interest method.

1.9 Provisions

Provisions are recognised when the charity has a legal or constructive present obligation as a result of a past event, if it is probable that the charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation.

Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value, the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period it arises.

THE FRIENDS OF ST. MICHAEL'S SCHOOL, BUSEMBATIA, UGANDS LIMITED

NOTE TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2023

THE FRIENDS OF ST MICHAEL'S SCHOOL BUSEMBATIA, UGANDA LIMITED
YEAR ENDING 31.7.23

Donations Received	2022/23	2021/22
		£
St Mary's Church, Marlborough	2163	1175
St Lukes Bath	1231	6329
St Michael Without Bath	0	750
St Francis School, Pewsey	1887	1589
Polio and Children in Need	1500	
Rotary Club of Morriston	1100	1000
Sir Harold Hood Charitable Trust	2000	1700
Mr B's Emporium Bath	310	
St Mary's Bathwick	110	
Restless Devt	1110	
Sleaford Ladies Golf	800	
Individual Donations	22034	31071
Total Donations	34244	43613
Donations for core activities		
for specific purpose	11475	12698
unrestricted funds	22769	30915
Total Donations	34244	43613
Interest receivable	371	28
Gift Aid for the past 3 years	15812	
Total Income	50427	43641

THE FRIENDS OF ST MICHAEL'S SCHOOL BUSEMBATIA, UGANDA LIMITED

NOTE TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2023

Analysis of expenditure on charitable activities

	<u>2023</u>	<u>2022</u>
Sponsored Orphans	5879	7259
Support to St Michael's Primary School		
Vulnerable Girls	681	1712
Building General/ Repairs and Maintenance	2025	
St Michael's Covid Support		615
Get A Girl Back to School		1937
Feeding Programme	3172	2108
Medical Fund	2165	1618
Matrons Wages	707	573
Literacy Project	1323	1160
Information Technology	681	551
Agriculture Project	1021	1093
Craft	429	330
Staff Welfare	163	106
Electricity	585	661
Waste Management	209	195
Airtime (now in other costs)		53
Driver (now in other costs)		177
Sports	136	88
Nursery	615	179
Bananas		177
Other Costs	359	
Total Support to St Michael's School	14270	13333
Support to St Mulumba's School		
Feeding programme	1055	1013
Building General		
Other	71	
Get a Girl Back to School		
Total Support to St Mulumba's	1126	1013

Support to Bishop Williger's School

Sponsored Pupils	484	410
Building Project	20409	18750
Resources and Equipment	486	1355
Other	189	134
Feeding Programme	805	461
Medical	345	226
IT Teacher	547	95

Total Support to Bishop Williger's School	<u>23265</u>	<u>21432</u>
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Support to the Local Community

Community Covid Support		1579
Vulnerable Covid Support		

Total Support to the Local Community		<u>1579</u>
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Namunyumya Internet	388	362
Okwasa Craft	337	
Namugongo Convent		406
	<u>725</u>	<u>769</u>

Overheads

Bookkeeper	1368	
Bank Fees	60	
Website	245	
Volunteer Accom (videographer)	201	
	<u>1874</u>	

Overcharge - credited 22/23 yr		<u>12</u>
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Total Expenditure on Charitable Activities	<u>47138</u>	<u>45395</u>
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Expenditure charged to funds

Restricted Funds	16237	17872
Unrestricted Funds * see trustee report	30901	27523

Total	<u>47138</u>	<u>45395</u>
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THE FRIENDS OF ST. MICHAEL'S SCHOOL, BUSEMBATIA, UGANDS LIMITED

NOTE TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2023

6. Analysis of Charitable Funds

Analysis of movements in restricted funds

Fund	31.7-22	Income	Expenditure	31.7.23
	£	£	£	£
HOOD GRANT		2,000	2,000	0
MORRISTON ROTARY		1,100	1,100	0
Ind SPONSORED ORPHANS	3,190	4,220	5,879	1,531
VULNERABLE GIRLS/BW SPO GIRLS	1,513		681	832
OKWASA HOME FUND	1,606			1,606
LIZZIE MEMORIAL FUND	2,771			2,771
BANANAS FOR ST MICHAELS	584		584	0
SR FRANCIS SCHOOL LITERACY FUND	0	960	960	0
SCHOOL LUNCH FUND	6,793	3,195	5,032	4,957
Balancing				0
TOTALS RESTRICTED	<u>16,457</u>	<u>11,475</u>	<u>16,235</u>	<u>11,696</u>
Analysis of Unrestricted funds				
General Fund	26,213	38,952	30,841	34,324
From Gold Account				0
Interest/Bank Fees	-69		60	-129
TOTAL UNRESTRICTED	<u>26,145</u>	<u>38,952</u>	<u>30,901</u>	<u>34,196</u>
				0
				0
TOTAL FUNDS	<u>42,602</u>	<u>50,427</u>	<u>47,138</u>	<u>45,892</u>

7. Analysis of Net Assets between Funds as at 31 July 2023

	Unrestricted	Restricted	Total
	Funds	Funds	
	£	£	£
Cash at bank and in hand see Trustee report	34,195.90	11,696.35	45,892.25

THE FRIENDS OF ST. MICHAEL'S SCHOOL, BUSEMBATIA, UGANDS LIMITED

NOTE TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2023

8. Trustees None of the trustees (or any persons connected with them) received any remuneration during the year.

9 Employees
There were no employees during the year.

10 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to extent that these are applied to its charitable objects.

11 Other commitments

At 31 July 2023 the company had no outstanding commitments

RedEarth Village Schools Uganda Limited

England & Wales - Charity number 1132596

Accounts

Charity Registration No. 1132596

Company Registration No. 06973451 (England and Wales)

THE FRIENDS OF ST. MICHAEL'S SCHOOL, BUSEMBATIA, UGANDA LIMITED

**TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2022**

THE FRIENDS OF ST. MICHAEL'S SCHOOL, BUSEMBATIA, UGANDA LIMITED

TRUSTEES' REPORT AND UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 31 JULY 2022

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THE FRIENDS OF ST. MICHAEL'S SCHOOL, BUSEMBATIA, UGANDA LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 JULY 2022

Trustees:

Mrs V J Beach
Miss F C Beach-MacGeagh
Mr M Devlin
Mr J L George
Mrs D M Morrison
Mrs S L Cashley-Reid

Secretary:

Mr M Devlin

Company Number:

06973451

Charity Number:

1132596

Principal Address:

Little Moregrove
Perrymead
Bath
BA2 5AZ

Registered Office:

Little Moregrove
Perrymead
Bath
BA2 5AZ

THE FRIENDS OF ST. MICHAEL'S SCHOOL, BUSEMBATIA, UGANDA LIMITED
TRUSTEES' REPORT

FOR THE YEAR ENDED 31 JULY 2022

The Trustees present their report and accounts for the year ended 31 July 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Companies Act 2006 and the Statement of Recommended Practice.

Structure, governance and management

The charity is a company limited by guarantee and regulated by a constitution dated 15th July 2009, amended on 21st October 2009.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mrs V J Beach

Miss F C Beach-MacGeagh

Mr M Devlin

Mr J L George

Mrs D M Morrison

Mrs S L Cashley-Reid

Trustees are elected by Members at the Annual General Meeting (AGM) to stand for 3 years but may stand again and be re-elected for a further period. Between AGMs individuals may be co-opted by the Board to serve on the Board for the time up to the AGM and if they are to continue to serve their election will be ratified by the AGM. Currently the Charity's Members are all serving on the Board.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate the major risks

Objectives and activities

The charity's objects are:

To provide grants, loans, and any other means of financial assistance as may be appropriate and such other services as may be appropriate or necessary, to St Michael's Girls Primary School Busembatia Uganda and its sister school Bishop Willigers Secondary School Busembatia or to any other school, individuals in need, charities, or other organizations working in Uganda to advance the education of persons under the age of 30 by providing and or assisting in the provision of facilities for education accommodation and nourishment of pupils and others at such schools or other organizations in order to develop their mental, physical and moral capabilities and to relieve financial need and suffering among orphans and others and prevent or relieve poverty and enable their ongoing development and sustainability whether caused by natural disaster, trouble, or catastrophe.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

**THE FRIENDS OF ST. MICHAEL'S SCHOOL, BUSEMBATIA, UGANDA LIMITED
TRUSTEES' REPORT (CONTINUED)**

FOR THE YEAR ENDED 31 JULY 2022

Review of the year

The charity supports St. Michael's School in Busembatia, Uganda. This is a girls' primary school in a poor rural area. From this base we provide support to cover associated organisations and individuals in the locality: this includes individually sponsored orphans, who were once at St. Michael's. The Okwasa home in Jinja that we purchased is being used by the sponsored orphans. We provide significant support to the next door secondary school (Bishop Willigers SS) that is slowly being built from the ground upwards, and we have raised money for another neighbouring primary school (St. Mulumba's)

Funding & Fundraising

The charity is fortunate in its generous regular supporters: churches, a school, and other organisations as well as many individuals.

As with previous years we continued to gain significant support from St. Mary's Church in Marlborough, St Luke's Church in Bath and St Michael's Without Church in Bath, St Francis School in Pewsey, the Morrision Rotary Club, and Sir Harold Hood Charitable Trust.

Charitable Activities and Expenditure

This financial year has been dominated once again by the support we have been giving since the start of the pandemic, and getting girls back into class as they come out of the long lockdowns when all schools and education establishments were closed throughout the country by order of the President.

The outbreak of the COVID epidemic meant that the planned Trustees 2020/2021 visits did not go ahead. No Trustee visit was undertaken in financial year 2021/2022. The COVID outbreak in the UK has had little impact on the way we work as the Trustees work from home and we met via teleconferencing. However in Uganda the closing of schools and difficulties in collecting school fees has led to hardship among those we support and hardship in the community. Although travel would have been easier in 2021/2022 we felt it was only right that the schools and community had some time to get back on its feet so our visit could be worthwhile and constructive planning could take place with the head teachers, and other stakeholders.

Schools

Schools closed in March 2020 and only started re-opening for some in October 2020. We helped the schools purchase hand held thermometers, hand washing stations, soap etc. It was a government requirement that all schools had to be inspected to ensure that they had this equipment and facilities to gain a re-opening certificate. Schools that did not comply were unable to reopen –

For many pupils they had no education for 20 months – the longest school closures in the world due to the Covid pandemic.

October 2020

Primary 7 pupils at St Mulumba's and St Michael's and Senior 4 Pupils at Bishop Willigers returned to class – We funded all girls through the two terms to their national exams in March/April 2021 This was to ensure that no girl missed out on completing a stage of their education due to financial worries. We also funded boys' lunches at St Mulumba's and Bishop Willigers.

THE FRIENDS OF ST. MICHAEL'S SCHOOL, BUSEMBATIA, UGANDA LIMITED
TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2022

February 2021

Primary 6 and Senior 3 returned to class – We funded all girls for their first 12 weeks back to school including all requirements eg: pens pencils, lunch, sanitary pads. This was to ensure that no girl missed out on completing a stage of their education due to financial worries. We also funded boys' lunches at St Mulumba's and Bishop Willigers.

March/April 2021

Primary 4 and Primary 5 and Senior 1 returned to class - We funded all girls for their first 12 weeks back to school including all requirement eg: pens pencils, lunch, sanitary pads. This was to ensure that no girl missed out on completing a stage of their education due to financial worries. We also funded boys' lunches at St Mulumba's and Bishop Willigers

May 2021

Senior 2 returned to class - We funded all girls for their first 12 weeks back to school including all requirement eg: pens pencils, lunch, sanitary pads. This was to ensure that no girl missed out on completing a stage of their education due to financial worries. We also funded boys' lunches at St Mulumba's and Bishop Willigers

In May we returned to our normal (pre COVID) giving at St Michael's

October/November 2021 - We funded sewing instruction (teacher and material) for all the older girls at Bishop Willigers so they could learn to make washable sanitary pads.

February 2022 –

Primary 1 Primary 2 and Primary 3 and Nursery returned to class- At last all pupils are back in the class across the three schools. We funded all girls for their first 12 weeks back to school including all requirement eg: pens pencils, lunch, sanitary pads. This was to ensure that no girl missed out on completing a stage of their education due to financial worries. We also funded boys' lunches at St Mulumba's .

We are very proud that thanks to support from our Get a Girl Back to School Appeal we were able to ensure that all 1,117 girls across the three schools and in nursery were back in class as soon as their class were allowed to return. We paid for everything that they needed for a full 12 weeks – schools fees, lunch, pens, rulers, exercise books, maths sets and sanitary pads etc.

Community Support

Lockdown was instant and severe having an immediate impact on already a very fragile local economy. Add to this the late rains and poor harvest and there was hunger in the village. Because lockdown was so long we only managed to help in a small way – but certainly our giving throughout 20/21/22 did make a difference and Sr Judith says that lives were saved. Sr Judith identified several very vulnerable girls who were not safe staying at home for such a long time and these girls were brought to school and stayed with teachers living on campus. We funded their care at school during the financial year 21/22 until they returned to class.

Internet

We continued our giving to ensure that wifi is available to all within the village. We fund the monthly subscription for unlimited data. This funding is much appreciated and builds our relationship with the community.

**THE FRIENDS OF ST. MICHAEL'S SCHOOL, BUSEMBATIA, UGANDA LIMITED
TRUSTEES' REPORT (CONTINUED)**

FOR THE YEAR ENDED 31 JULY 2022

Building, Renovations and Repairs

St Michaels' School

Following the collapsed washroom wall (subsidence) last financial year we are pleased to report that there were no major repairs needed this year. The PA system we funded several years ago which was used almost every school day finally failed and we funded a replacement.

St Mulumba's School

We are aware that there is no shelter for the pupils when they have their lunch (heat and rain) and building a shelter will be considered in our planning in the coming years.

Bishop Willigers

The development of this school continues to be our highest priority. There is a real need for a secondary school in the community and we have been funding the building of this school for over 10 years. Last financial year we built a classroom block, another 5 stall pit latrine commissioned desk and chairs. We also managed to fund the complete fencing of the school including metal gate and gatekeeper's hut. Security is very important at the school, not only for the safety of the pupils but also to stop theft of equipment etc.

This financial year we continued to meet the urgent need as the school numbers go up. We completed a large 3 classroom block, built a block of accommodation for 4 teachers and commissioned more desks and chairs to be made by the local carpenter for the science classroom.

Sponsored Orphans

Three girls are still continuing with their Nursing Training throughout this financial year with their studies disrupted due to Covid lockdown and colleges closed. Three younger girls were also significantly affected by their Secondary school being closed and their guardian in Uganda ensured that they received some home teaching support until they could return to class.

Factors outside our control and relationship with the beneficiaries

We are confident that the funding provided to the beneficiaries is used for the purpose that has been agreed. However we do not seek to take full responsibility for the way the Schools utilise the opportunity our funding provides to improve the welfare and education of the pupils.

Trustees and other supporters have in the past visited the School regularly to determine both short term pressing needs and longer term ones; that is ones which will continue the development of the school and enable its contribution to the development of the local community. The visits have fostered the sense of partnership with the School enabling shared responsibility on the use of grants made. They also provided a means of monitoring the effectiveness of these grants.

This year, because of the Covid pandemic visits were not practical. We did however maintain close links through internet communications and we remain confident that they were a reasonable substitute given the knowledge and understanding gained previously. We hope to resume visits in the financial year 2022/23.

Investment Performance

We had no investments beyond cash retained in a savings account at the Bank.

Policy in relation to reserves of unrestricted funds

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to at least six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

Trustees' responsibilities in relation to financial statements

Charity law requires the trustees to prepare financial statements that give a true and fair view of the state of affairs of the charity at the end of the financial year and of its surplus or deficit for the financial year.

In doing so the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are responsible for safeguarding the assets of the charity and hence reasonable steps are taken for the prevention and detection of fraud and other irregularities.

In preparing this Report in March 2023 it is with great sadness that we write that one of our founding trustees Matthew Devlin passed away in October 2022. Matthew was a wise sage and a wonderfully kind and gentle man. His passion was that we always worked with the three schools and in the community in a gentle supportive way always mindful of cultural difference. He will be much missed by all of his fellow trustees and by his friends in Uganda.

In preparing this report, advantage has been taken of the exemption in the small companies' regime.

On behalf of the board of trustees

Victoria Beach

Trustee
Dated April 23rd 2023

The Friends of St. Michael's School, Busembatia, Uganda, Limited

Independent Examiner's Report

For The Year Ended 31 July 2022

This report on the accounts of The Friends of St. Michael's School for the year ended 31 July 2022, which are set out on pages 8 to 16, is in respect of an examination carried out in accordance with S.43 of the Charities Act 1993 ("The Act").

Respective responsibilities of the Trustees and the Examiner

As Trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of the Regulations and section 43(2) of the Act do not apply. It is my duty to issue this report on those accounts in accordance with the terms of the Regulations.

Basis of this report

My examination was carried out in accordance with the General Directions given by the Charity Commission under section 43(7)(B) of the Act. That examination includes a review of the accounting records kept by the Trustees and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the accounts and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's statement

I connection with my examination, no matter has come to my attention:

- (1) Which gives me reasonable cause to believe that in any material respect the requirement
 - To keep accounting records in accordance with section 41 of the Act; and
 - To prepare accounts which accord with the accounting records and comply with the requirements of the Act and the Regulations have not been met; or
- (2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Andrew Morrison

A J Morrison

Turner & Partners LLP

Chartered Certified Accountants

24 James Street West

Bath BA1 2BT

24th April 2023

THE FRIENDS OF ST MICHAEL'S SCHOOL, BUSEMBATIA, UGANDA LIMITED

**STATEMENTS OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED 31 JULY 2022**

		Unrestricted	Restricted	2021/22	2020/21
Income	Note	£	£	£	£
Donations Received	2	30,915	12,698	43,613	56,901
Investment Income	3	28	-	28	6
Total Incoming resources		30,943	12,698	43,641	56,906
Resources expended					
Expenditure on charitable Activities	4	27,523	17,872	45,395	67,917
Bank Fees		96	-	96	-
Net movement in funds		3,324	-5,174	-1,850	-11,011
Fund Balances as at 1 August 2021		22,821	21,632	44,453	55,464
Fund Balances as at 31 July 2022		26,145	16,458	42,603	44,453

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE FRIENDS OF ST MICHAEL'S SCHOOL, BUSEMBATIA, UGANDA LIMITED

BALANCE SHEET

AS AT 31 JULY 2022

	Note	2022 £	2021 £
Current Assets			
Cash in Bank		4,015	1,393
Cash in Gold Account		38,587	43,060
Total assets		42,602	44,453
Income Funds			
General Funds	5	26,144	22,821
Funds held for designated projects		16,458	21,632
Total Income Funds		42,602	44,453

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 July 2022. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 and are for circulation to members of the company.

The accounts were approved by the Board on 23rd April 2023

Victoria Beach
Trustee

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 JULY 2022

1 Accounting policies

1.1 Charity Information

The Friends of St Michael's School, Busembatia, Uganda Limited is a private company limited by guarantee incorporated in England and Wales.

1.2 Accounting convention

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16/07/14, the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Companies Act 2006. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

1.3 Going Concern

At the time of approving the accounts, 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 accounts.

1.4 Charitable Funds

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Trust's work or for specific artistic projects being undertaken by the Trust

1.5 Incoming Resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and when the amount can be quantified with reasonable accuracy.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to the donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and the receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2022

1.6 Resources Expended

Expenditure is recognised on an accrual basis as a liability is incurred, inclusive of any VAT which cannot be recovered. The charity is not registered for VAT.

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

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial Instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at the carrying value plus accrued interest less repayments. The financing charge to expenditure is at a constant rate calculated using the effective interest method.

1.9 Provisions

Provisions are recognised when the charity has a legal or constructive present obligation as a result of a past event, if it is probable that the charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation.

Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value, the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period it arises.

THE FRIENDS OF ST MICHAEL'S SCHOOL BUSEMBATIA, UGANDA LIMITED

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2022

2. INCOME

Donations Received	2021/22	2020/21
	£	£
St Mary's Church, Marlborough	1,175	1,085
St Lukes	6,329	2,217
St Michael Without	750	950
St Francis School, Pewsey	1,589	1,050
Polio and Children in Need		2,562
Rotary Club of Morriston	1,000	2,725
Sir Harold Hood Charitable Trust	1,700	1,000
Mr B's Emporium		360
Individual Donations	31,071	44,951
Total Donations	43,613	56,901

Donations for core activities

	£	£
for specific purpose	12,698	40,366
unrestricted funds	30,915	16,535
Total Donations	43,613	56,901

3. Investment Income

Interest receivable	28	6
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FRIENDS OF ST. MICHAEL'S SCHOOL, BUSEMBATIA, UGANDA LIMITED

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2022

4. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	2021/22	2020/21
	£	£
Sponsored Orphans	7,259	3,443
Support to St Michael's Primary School		
General Orphans	1,712	
Building General		3,083
St Michael's Covid Support	615	2,099
Get A Girl Back to School	1,937	7,033
Feeding Programme	2,108	308
Medical Fund	1,618	1,417
Matrons Wages	573	652
Literacy Project	1,160	1,392
Information Technology	551	627
Agriculture Project	1,093	838
Craft	330	268
Staff Welfare	106	509
Electricity	661	376
Waste Management	195	191
Airtime	53	
Driver	177	
Sports	88	
Nursery	179	
Other costs	177	664
Total Support to St Michael's School	13,333	19,457
Support to St Mulumba's School		
Feeding programme	1,013	2,402
Building General		487
Get a Girl Back to School		6,994
Total Support to St Mulumba's	1,013	9,883
Support to Bishop Williger's School		
Sponsored Pupils	410	
Building Project	18,750	21,753
Equipment	1,355	
Resources		2,316
Other	134	6,825
Feeding Programme	461	
Medical	226	
IT Teacher	95	
Total Support to Bishop Williger's School	21,432	30,894

FRIENDS OF ST. MICHAEL'S SCHOOL, BUSEMBATIA, UGANDA LIMITED

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2022

4. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES (continued)

	2021/22	2020/21
Support to the Local Community	£	£
Community Covid Support	1,579	2,931
Vulnerable Covid Support		537
Total Support to the Local Community	1,579	3,468
Nanunyumya Parish	362	426
Namugongo Convent	406	265
Overheads		81
Overcharge - credited 22/23 yr	12	
Total Expenditure on Charitable Activities	<u>45,395</u>	<u>67,917</u>
Expenditure charged to funds		
	£	£
Restricted Funds	17,872	34,096
Unrestricted Funds	27,523	33,821
Total Expenditure on Charitable Activities	<u>45,395</u>	<u>67,917</u>

5. Analysis of Net Assets between Funds as at 31 July 2022

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Cash at bank and in hand	26,144	16,458	42,602

FRIENDS OF ST. MICHAEL'S SCHOOL, BUSEMBATIA, UGANDA LIMITED

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2022

6. ANALYSIS OF CHARITABLE FUNDS

Analysis of movements in restricted funds

Fund	Balance 1 Aug 2021 £	Income £	Expenditure £	Balance 31 Jul 2022 £
HOOD GRANT		1,700	1,700	0
MORRISTON RC ROTARY		1,000	1,000	0
SPONSORED ORPHANS	6,256	4,193	7,259	3,190
GENERAL ORPHANS/BW SPO GIRLS	3,085	550	2,122	1,513
COVID APPEAL	1,369		1,369	0
GET A GIRL BACK TO SCHOOL	1,937		1,937	0
OKWASA HOME FUND	1,606			1,606
LIZZIE MEMORIAL FUND	2,771			2,771
BANANAS FOR ST MICHAELS	461	300	177	584
NURSE SALARY FUND		420	420	0
SR FRANCIS SCHOOL LITERACY FUND		875	875	0
ST MULUMBA'S FUND	4,146	3,660	1,013	6,793
Balancing				0
TOTAL RESTRICTED	21,631	12,698	17,872	16,457
Analysis of movements in unrestricted funds				
General Fund	22,821	30,915	27,523	26,213
Interest/Bank Fees			69	-69
TOTAL UNRESTRICTED	22,821	30,915	27,592	26,145
TOTAL FUNDS	44,452	43,613	45,464	42,602

FRIENDS OF ST. MICHAEL'S SCHOOL, BUSEMBATIA, UGANDA LIMITED

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2022

7. Analysis of Net Assets between Funds as at 31 July 2022

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Cash at bank and in hand	26,145	16,458	42,603

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year.

9 Employees

There were no employees during the year.

10 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to extent that these are applied to its charitable objects.

11 Other commitments

At 31 July 2022 the company had no outstanding commitments

RedEarth Village Schools Uganda Limited

England & Wales - Charity number 1132596

Accounts

Charity Registration No. 1132596

Company Registration No. 06973451 (England and Wales)

THE FRIENDS OF ST. MICHAEL'S SCHOOL, BUSEMBATIA, UGANDA LIMITED

**TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2021**

THE FRIENDS OF ST. MICHAEL'S SCHOOL, BUSEMBATIA, UGANDA LIMITED

**TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2021**

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THE FRIENDS OF ST. MICHAEL'S SCHOOL, BUSEMBATIA, UGANDA LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 JULY 2021

Trustees

Mrs V J Beach
Miss F C Beach-MacGeagh
Mr M Devlin
Mr J L George
Mrs D M Morrison
Mrs S L Cashley-Reid

Secretary

Mr M Devlin

Company Number

06973451

Charity Number

1132596

Principal Address

10 Park Road
North Newton
Pewsey
Wilts
SN9 6JX

Registered Office

10 Park Road
North Newton
Pewsey
Wilts
SN9 6JX

THE FRIENDS OF ST. MICHAEL'S SCHOOL, BUSEMBATIA, UGANDA LIMITED

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 JULY 2021

The Trustees present their report and accounts for the year ended 31 July 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Companies Act 2006 and the Statement of Recommended Practice.

Structure, governance and management

The charity is a company limited by guarantee and regulated by a constitution dated 15th July 2009, amended on 21st October 2009.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mrs V J Beach

Miss F C Beach-MacGeagh

Mr M Devlin

Mr J L George

Mrs D M Morrison

Mrs S L Cashley-Reid

Trustees are elected by Members at the Annual General Meeting (AGM) to stand for 3 years but may stand again and be re-elected for a further period. Between AGMs individuals may be co-opted by the Board to serve on the Board for the time up to the AGM and if they are to continue to serve their election will be ratified by the AGM. Currently the Charity's Members are all serving on the Board.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate the major risks

Objectives and activities

The charity's objects are:

To provide grants, loans, and any other means of financial assistance as may be appropriate and such other services as may be appropriate or necessary, to St Michael's Girls Primary School Busembatia Uganda and its sister school Bishop Williger's Secondary School Busembatia or to any other school, individuals in need, charities, or other organizations working in Uganda to advance the education of persons under the age of 30 by providing and or assisting in the provision of facilities for education accommodation and nourishment of pupils and others at such schools or other organizations in order to develop their mental, physical and moral capabilities and to relieve financial need and suffering among orphans and others and prevent or relieve poverty and enable their ongoing development and sustainability whether caused by natural disaster, trouble, or catastrophe.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

THE FRIENDS OF ST. MICHAEL'S SCHOOL, BUSEMBATIA, UGANDA LIMITED

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2021

Review of the year

The charity supports St. Michael's school in Busembatia, Uganda. This is a girls' primary school in a poor rural area. From this base we provide support to cover associated organisations and individuals in the locality: this includes individually sponsored orphans, who were once at St. Michael's. The Okwasa home in Jinja that we purchased is being used by the sponsored orphans. We provide support to the local secondary school (Bishop Willigers) and we have raised money for another local primary school (St. Mulumba's)

Funding & Fundraising

The charity is fortunate in its generous regular supporters: churches, a school, and other organisations as well as many individuals.

As with previous years we continued to gain significant support from St. Mary's Church in Marlborough, St Francis School in Pewsey, the Morrision Rotary Club, Polio & Children in Need and Sir Harold Hood Charitable Trust. A number of parishioners of St. Luke's Church in Bath have contributed to the St. Mulumba's fund to provide help with lunches for the St Mulumba pupils.

We ran two fundraising campaigns this year during this difficult time of Covid.

- 1) Get A Girl Back to School – This campaign raised £22,790
- 2) Community Covid Support – This campaign raised £3,108 (and £4,186 last year)

Charitable Activities and Expenditure

This financial year has been dominated by the support we gave due to the pandemic.

The outbreak of the COVID epidemic meant that the planned Trustees 2020/2021 visits did not go ahead. The COVID outbreak in the UK has had little impact on the way we work as the Trustees work from home and we met via teleconferencing. However in Uganda the suspension of schools and difficulties in collecting school fees has led to hardship among those we support and hardship in the community.

SCHOOLS

Schools closed in March 2020 and only started re-opening in October 2020. We helped the schools purchase hand held thermometers, hand washing stations, soap etc. It was a government requirement that all schools had to be inspected to ensure that they had this equipment and facilities to gain a re-opening certificate. Schools that did not comply were unable to reopen –

For many pupils they had no education for 20 months – one of the longest school closures in the world due to the Covid pandemic.

October 2020

Primary 7 pupils at St Mulumba's and St Michael's and Senior 4 Pupils at Bishop Willigers returned to class – We funded all girls through the two terms to their national exams in March/April 2021. This was to ensure that no girl missed out on completing a stage of their education due to financial worries. We also funded boys' lunches at St Mulumba's and Bishop Willigers.

February 2021

Primary 6 and Senior 3 returned to class – We funded all girls for their first 12 weeks back to school including all requirement eg: pens pencils, lunch, sanitary pads. This was to ensure that no girl missed out on completing a stage of their education due to financial worries. We also funded boys' lunches at St Mulumba's and Bishop Willigers.

THE FRIENDS OF ST. MICHAEL'S SCHOOL, BUSEMBATIA, UGANDA LIMITED

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2021

April 2021

Primary 4 and 5 pupils and Senior 1 returned to class – We funded all girls for their first 12 weeks back to school including all requirement eg: pens pencils, lunch, sanitary pads. This was to ensure that no girl missed out on completing a stage of their education due to financial worries. We also funded boys' lunches at St Mulumba's and Bishop Willigers.

May/June 2021

Primary 1,2 and 3 and Senior 2 returned to class – We funded all girls for their first 12 weeks back to school including all requirement eg: pens pencils, lunch, sanitary pads. This was to ensure that no girl missed out on completing a stage of their education due to financial worries. We also funded boys' lunches at St Mulumba's and Bishop Willigers.

COMMUNITY SUPPORT

Lockdown was instant and severe having an immediate impact on already a very fragile local economy. Add to this the late rains and poor harvest and there was hunger in the village. We managed to distribute maize flour and soap to the most needy in the village. Because lockdown was so long we only managed to help in a small way – but certainly our giving did make a difference and Sr Judith says that lives were saved. Sr Judith identified several very vulnerable girls who were not safe staying at home for such a long time and these girls were brought to school and stayed with teachers living on campus. We funded their care at school.

INTERNET

We continued our giving to ensure that wifi was available to all within the village. This included not only the regular monthly subscription but also a repair on the dish that picks up the signal from a tower in the trading town of Busembatia.

Building and Renovations

St Michaels' School

One wall of the washroom that we built several years ago was showing signs of subsidence. The engineer discovered that this part of the building was built over a very old pit latrine. We funded the underpinning and rebuilding and retiling of this large washroom.

St Mulumba's School

With schools closed for so long it was a good time to do a complete overhaul of the borehole at this school. Patch repairs had been done over the years but the corroded pipework needed to be stripped out and replaced. We funded this work.

Bishop Willigers

The development of this school continues to be our highest priority. There is a real need for a secondary school in the community and we have been funding the building of this school for over 10 years. This financial year we built a classroom block, another 5 stall pit latrine commissioned desk and chairs from a local carpenter. We also managed to fund the complete fencing of the school including metal gate and gatekeeper's hut. Security is very important at the school, not only for the safety of the pupils but also to stop theft of equipment etc.

THE FRIENDS OF ST. MICHAEL'S SCHOOL, BUSEMBATIA, UGANDA LIMITED

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2021

Sponsored Orphans

Three of the nine girls are now independent having graduated from their training course (Hotel Catering and Operations) and Nursing. The other girls were supported by us with the help of Sr Teo their guardian through the long lockdown. They are now all back studying. Three girls continuing with the nursing training with the other three still at Secondary School.

Factors outside our control and relationship with the beneficiaries

We are confident that the funding provided to the beneficiaries is used for the purpose that has been agreed. However we do not seek to take full responsibility for the way the Schools utilise the opportunity our funding provides to improve the welfare and education of the pupils.

Trustees and other supporters have in the past visited the School regularly to determine both short term pressing needs and longer term ones; that is ones which will continue the development of the school and enable its contribution to the development of the local community. The visits have fostered the sense of partnership with the School enabling shared responsibility on the use of grants made. They also provided a means of monitoring the effectiveness of these grants.

This year, because of the covid pandemic visits were not practical. We did however maintain close links through internet communications and we remain confident that they were a reasonable substitute given the knowledge and understanding gained previously. We hope to resume visits in the financial year 2022/23

Investment Performance

We had no investments beyond cash retained in a savings account at the Bank.

Policy in relation to reserves of unrestricted funds

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to at least six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. At the end of the year unrestricted reserves were £24,677 compared with total expenditure of £67,917, Thus unrestricted reserves equated to 4.4 months of expenditure. The trustees consider this ratio, for this year as acceptable given the exceptional circumstances of two large special projects relating to Covid with total expenditure of £24,321. These projects were fully funded by special appeals and did not draw on the charity's unrestricted funds.

THE FRIENDS OF ST. MICHAEL'S SCHOOL, BUSEMBATIA, UGANDA LIMITED

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2021

Trustees' responsibilities in relation to financial statements

Charity law requires the trustees to prepare financial statements that give a true and fair view of the state of affairs of the charity at the end of the financial year and of its surplus or deficit for the financial year. In doing so the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are responsible for safeguarding the assets of the charity and hence reasonable steps are taken for the prevention and detection of fraud and other irregularities.

In preparing this report, advantage has been taken of the exemption in the small companies' regime.

On behalf of the board of trustees

Mr M Devlin

Trustee

Dated 26th August 2022

The Friends of St. Michael's School, Busembatia, Uganda, Limited

Independent Examiner's Report

For The Year Ended 31 July 2021

This report on the accounts of The Friends of St. Michael's School for the year ended 31 July 2021, which are set out on pages 8 to 16, is in respect of an examination carried out in accordance with S.43 of the Charities Act 1993 ("The Act").

Respective responsibilities of the Trustees and the Examiner

As Trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of the Regulations and section 43(2) of the Act do not apply. It is my duty to issue this report on those accounts in accordance with the terms of the Regulations.

Basis of this report

My examination was carried out in accordance with the General Directions given by the Charity Commission under section 43(7)(B) of the Act. That examination includes a review of the accounting records kept by the Trustees and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the accounts and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) Which gives me reasonable cause to believe that in any material respect the requirement
 - To keep accounting records in accordance with section 41 of the Act; and
 - To prepare accounts which accord with the accounting records and comply with the requirements of the Act and the Regulations have not been met; or
- (2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

A J Morrison

Turner & Partners LLP

Chartered Certified Accountants

24 James Street West

Bath BA1 2BT

31st August 2022

THE FRIENDS OF ST. MICHAEL'S SCHOOL, BUSEMBATIA, UGANDA LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 JULY 2021

	Note	Unrestricted £	Restricted £	2020/21 £	2019/20 £
Incoming resources					
Donations received	2	16,535	40,366	56,901	48,071
Investment income	3	6	0	6	76
Total incoming resources		16,541	40,366	56,906	48,147
Resources expended					
Expenditure on Charitable Activities	4	33,822	34,096	67,917	58,199
Transfers between restricted unrestricted funds	6	3,200	(3,200)	0	
Net movement in funds		(14,081)	3,070	(11,011)	(10,051)
Fund balances at 1 AUGUST 2020		36,902	18,562	55,464	65,515
Fund balances at 31 JULY 2021		22,821	21,632	44,453	55,464

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE FRIENDS OF ST. MICHAEL'S SCHOOL, BUSEMBATIA, UGANDA LIMITED

BALANCE SHEET

AS AT 31 JULY 2021

	Note	2021 £	2020 £
Current Assets			
Cash at bank and in hand	5	44,453	55,464
Current Liabilities		-	-
Total assets less current liabilities		<u>44,453</u>	<u>55,464</u>
Income Funds	6		
Unrestricted funds			
Funds held for designated projects		21,631	18,562
General funds		22,821	36,902
Total income funds		<u>44,453</u>	<u>55,464</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 July 2021. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 and are for circulation to members of the company.

The accounts were approved by the Board on 26th August 2022.

Mr M Devlin
Trustee

Company Registration No. 06973451

THE FRIENDS OF ST. MICHAEL'S SCHOOL, BUSEMBATIA, UGANDA LIMITED

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 JULY 2021

1 Accounting policies

1.1 Charity Information

The Friends of St Michael's School, Busembatia, Uganda Limited is a private company limited by guarantee incorporated in England and Wales.

1.2 Accounting convention

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16/07/14, the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Companies Act 2006. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

1.3 Going Concern

At the time of approving the accounts, 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 accounts.

1.4 Charitable Funds

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Trust's work or for specific artistic projects being undertaken by the Trust.

1.5 Incoming Resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and when the amount can be quantified with reasonable accuracy.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to the donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and the receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2021

1.6 Resources Expended

Expenditure is recognised on an accrual basis as a liability is incurred, inclusive of any VAT which cannot be recovered. The charity is not registered for VAT.

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

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial Instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at the carrying value plus accrued interest less repayments. The financing charge to expenditure is at a constant rate calculated using the effective interest method.

1.9 Provisions

Provisions are recognised when the charity has a legal or constructive present obligation as a result of a past event, if it is probable that the charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation.

Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value, the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period it arises.

THE FRIENDS OF ST. MICHAEL'S SCHOOL, BUSEMBATIA, UGANDA LIMITED

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2021

2 Donations received:

	2020/21	2019/20
	£	£
St Mary's Church, Marlborough	1,085	1,216
St Lukes	2,217	
St Michael Without	950	
St Francis School, Pewsey	1,050	1,821
Allan and Nesta Ferguson Charitable Trust	-	5,000
Polio and Children in Need	2,562	
Rotary Club of Morrision	2,725	4,000
Rotary Club of Bourne End & Cookham	-	325
Rotary Club of Llanelli	-	2,000
Sir Harold Hood Charitable Trust	1,000	3,600
Mr B's Emporium	360	
Province 12 Catenians	-	1,000
Individual Donations	44,951	29,109
Total Donations	56,901	48,071
Donations for core activities		
for specific purpose	40,366	35,788
unrestricted funds	16,535	12,283
Total Donations	56,901	48,071

3 Investment income

	2020/21	2019/20
	£	£
Interest receivable	6	76

THE FRIENDS OF ST. MICHAEL'S SCHOOL, BUSEMBATIA, UGANDA LIMITED

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2021

4 Analysis of expenditure on charitable activities	2020/21	2019/20
	£	£
Sponsored Orphans	3,443	10,456
Okwasa Home for Orphans	-	-
Support to St Michael's Primary School		
General Orphans	-	764
Building General	3,083	3,445
St Michael's Covid Support	2,099	5,084
Get a Girl Back to School	7,033	
Feeding Programme	308	2,939
Feeding & Support to Nursery School	-	332
Medical Fund	1,417	1,707
Matrons' Wages	652	691
Literacy Project	1,392	1,613
Information Technology	627	1,188
Agriculture Project	838	731
Craft	268	385
Staff Welfare & Housing	509	183
Electricity	376	663
Waste Management	191	186
Sports	-	706
Other Costs	661	858
Total Support to St Michael's School	19,457	21,475
Support to St Mulumba's School		
Feeding Programme	2,402	2,030
Building General	487	
Get a Girl Back to School	6,994	
Total Support to St Mulumba's School	9,883	2,030
Support to Bishop Williger's School		
Sponsored Pupils	-	376
Building Programme	21,753	16,419
Equipment	-	2,000
Resources	2,316	
Feeding Programme	-	492
Electricity	-	1,983
Sports	-	130
Get a Girl Back to School	6,825	130
Total Support to Bishop Williger's	30,895	21,529

Table continues on the next page

THE FRIENDS OF ST. MICHAEL'S SCHOOL, BUSEMBATIA, UGANDA LIMITED

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2021

4 Analysis of expenditure on charitable activities *(continued)*

	2020/21	2019/20
	£	£
Support to the local Community		
Community Covid Support	2,931	2,457
Vulnerable Covid Support	537	
Total Support to the local Community	3,468	
Namunyumya Parish	426	322
Namungongo Convent	265	
Overheads	81	60
Total expenditure on charitable activities	67,917	58,328
Expenditure charged to funds		
Restricted Funds	34,096	35,401
Unrestricted Funds	33,822	22,930
Total	67,917	58,331

5 Current Assets & Liabilities

	2021	2020
	£	£
Cash at bank and in hand		
CAF Current	1,393	3,898
CAF Deposit	43,061	51,566
	44,453	55,464
Current liabilities		
There were no current liabilities	-	-

THE FRIENDS OF ST. MICHAEL'S SCHOOL, BUSEMBATIA, UGANDA LIMITED

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2021

6 Analysis of charitable funds

Analysis of movements in restricted funds

	Balance					Balance
	1 August	Income	Expend-	Transfer	Transfer	31 Jul
	2020		iture	In	Out	2021
	£	£	£	£	£	£
Sponsored Orphans Fund	3,413	6,153	3,111	3,000	(3,200)	6,256
Okwasa Home Fund	4,606				(3,000)	1,606
General Orphan Fund	2,130	955				3,085
Girl Back to School Appeal		22,790	20,853			1,937
Covid Appeal Fund	1,729	3,108	3,468			1,369
Lizzie Memorial Fund	2,771					2,771
Bananas for St Michaels	184	360	82			461
Nurse Salary Fund		420	420			
Rotary Club of Morriston		2,800	2,800			
St Francis School Literacy Fund		960	960			
St Mulumba's Fund	3,728	2,820	2,402			4,146
Total Restricted	18,561	40,366	34,096	3,000	(6,200)	21,631

Analysis of movements in unrestricted funds

General Fund	36,902	16,541	33,822	3,200		22,821
Total Unrestricted	36,902	16,541	33,822	3,200		22,821

Total Funds	55,463	56,906	67,917	6,200	(6,200)	44,453
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Note on the Transfers in and out of restricted funds increasing General Funds

In Last Year's accounts £3000 was transferred from a donor's restricted fund included in the Sponsored Orphans Fund, to another restricted fund (Okwasa Home Fund). This was based on an understanding of his wishes. His position has now been clarified: all funds paid for the orphan that are surplus to her requirements in the year may be treated as General Funds. Taking this and the prior year together, the surplus was £3,200 at 31 Jul 2021. Accordingly the transfers reverse the previous donation of £3,000 to Okwasa fund and provide an additional £200 from the Sponsored Orphans Fund increasing the General Fund by £3,200.

THE FRIENDS OF ST. MICHAEL'S SCHOOL, BUSEMBATIA, UGANDA LIMITED

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2021

7 Analysis of net assets between funds

	Unrestricted Fund £	Restricted Fund £			Total £
Tangible fixed assets	-	-			-
Cash at bank and in hand	22,821	21,631			44,453
Other net current assets / (liabilities)	-	-			-
Creditors of more than one year	-	-			-
Total	22,821	21,631			44,453

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year.

9 Employees

There were no employees during the year.

10 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to extent that these are applied to its charitable objects.

11 Other commitments

At 31 July 2021 the company had no outstanding commitments