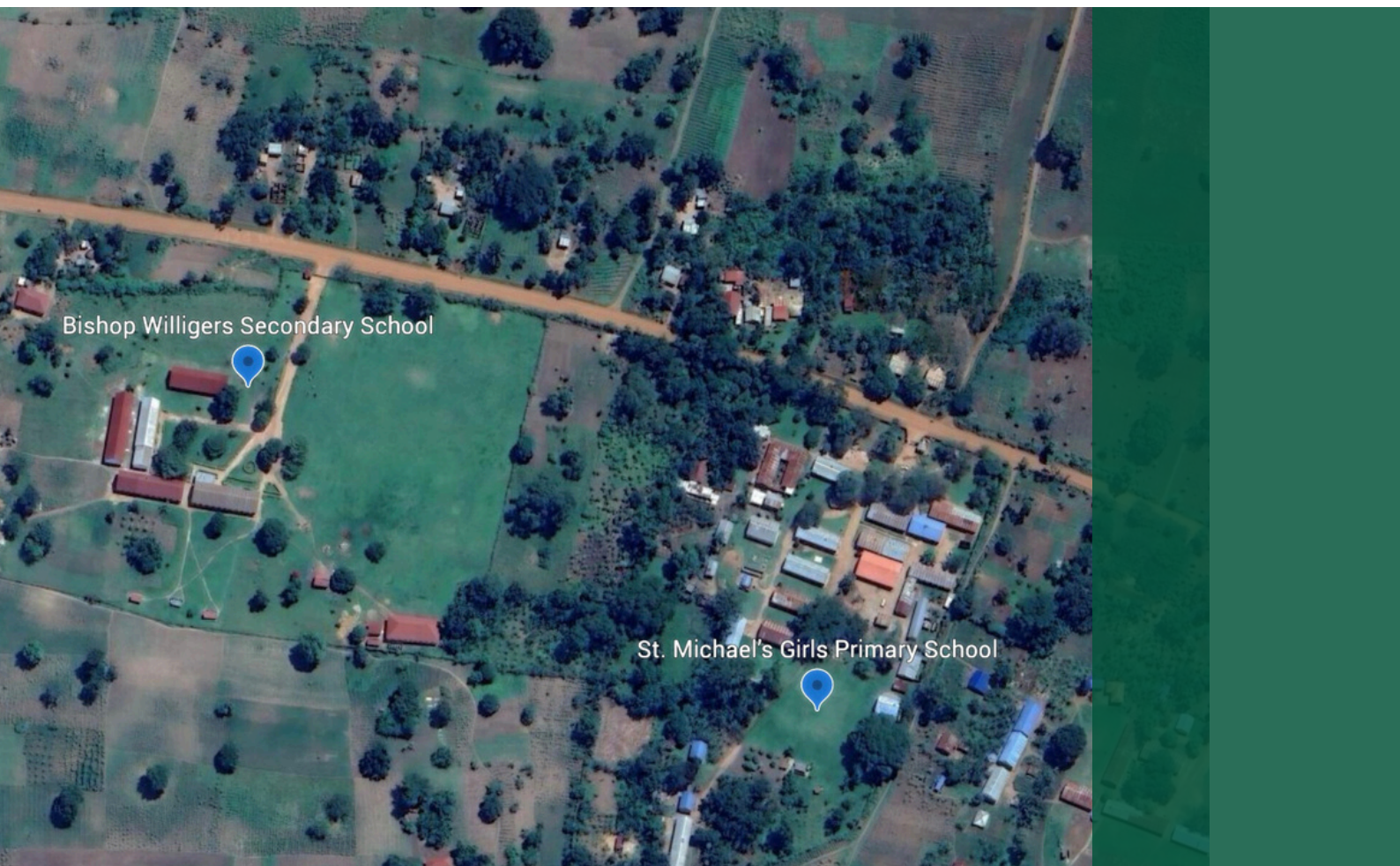


# The Friends of St Michael's School Busembatia Uganda Limited

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](http://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



TRUSTEE REPORT  
FOR THE YEAR ENDED 31 JULY 2024

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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

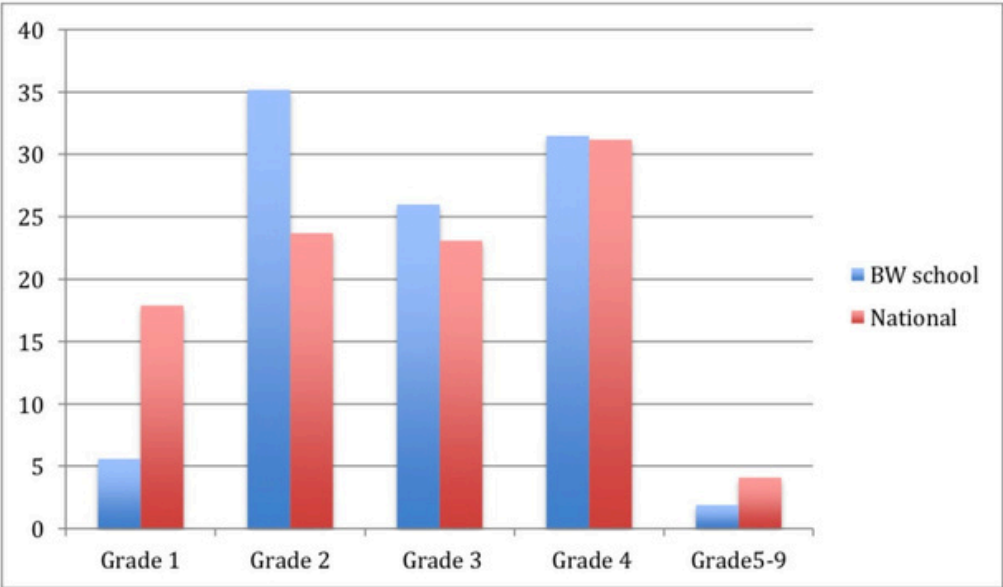
The school we are building next to St Michael’s is an important part of our work. All sub counties should have a Secondary School but many do not. Too many children throughout Uganda are dropping out of education post primary because there is no local Secondary School. We started building Bishop Willigers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



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:

31<sup>st</sup> 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:

Amorrison

Date: 1/12/2024

Name:

AMORRISON

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
	£	£	£	£
<b>Income</b>				
Donations Received	31,314	40,002	<b>71,315</b>	34,244
Investment Income	908	-	<b>908</b>	371
Gift Aid Recovered	3,390	-	<b>3,390</b>	15,812
Total Income	<u>35,611</u>	<u>40,002</u>	<u><b>75,613</b></u>	<u>50,427</u>
<b>Resources Expended</b>				
Expenditure on Charitable Activities	54,013	37,277	<b>91,290</b>	45,264
Bank Fees	60	-	<b>60</b>	60
Admin/Accountancy Fees	720	-	<b>720</b>	1,368
Misc Admin	-	-	<b>-</b>	446
	<u>54,793</u>	<u>37,277</u>	<u><b>92,070</b></u>	<u>47,138</u>
Net movement in funds in year	-18,402	2,725	<b>-15,677</b>	3,289
Fund Balances at 1.8.23	34,196	11,696	<b>45,892</b>	42,603
Fund Balances as 31.7.24	<u>15,794</u>	<u>14,421</u>	<u><b>30,215</b></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 £
<b>Current Assets</b>		
Cash in Bank	3,396	9,947
Cash in Gold Account	26,819	35,945
	<u>30,215</u>	<u>45,892</u>
<b>Current Liabilities</b>	-	-
<b>Total assests less current liabilites</b>	<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
<b>Total Funds</b>	<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

<b>Donations Received</b>	<b>2024</b>	<b>2023</b>
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 L Library	480	-
Individual Donations	38283	22034
<b>Total Donations</b>	<b>71315</b>	<b>34244</b>
<b>Donations for core activities</b>		
for specific purpose	40002	11475
for general purposes	31314	22769
<b>Total Donations</b>	<b>71315</b>	<b>34244</b>
Interest receivable	908	371
Gift Aid	3390	15812
<b>Total Income</b>	<b>75613</b>	<b>50427</b>

## STATEMENTS OF FINANCIAL ACTIVITIES

YEAR ENDED 31 July 2024

## Analysis of expenditure on charitable activities

	2024	2023
<b>Sponsored Orphans</b>	<b>4,707</b>	<b>5,879</b>
<b>Support to St Michael's Primary School</b>		
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
<b>Total Support to St Michael's School</b>	<b>19,806</b>	<b>14,270</b>
<b>Support to St Mulumba's School</b>		
Feeding programme	-	1,055
Other	-	71
<b>Total Support to St Mulumba's</b>	<b>-</b>	<b>1,126</b>
<b>Support to Bishop Williger's School</b>		
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
<b>Total Support to Bishop Williger's School</b>	<b>63,227</b>	<b>23,265</b>
<b>Total Support to the Local Community</b>		
Namunyumya Parish	433	388
Okwasa Craft	394	337
Namugongo Convent	827	725
<b>Overheads</b>		
General expenses	1,470	-
Bookeeper	720	1,368
Bank Fees	60	60
IT & Consumables	253	245
Website development	1,000	201
	3,503	1,874
<b>Total Expenditure on Charitable Activities</b>	<b>92,070</b>	<b>47,138</b>



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