

# 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](http://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





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## 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 2<sup>nd</sup> 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

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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.



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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



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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 .



So fascinating  
seeing Nursery girls  
playing with building  
blocks for the first  
time



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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.



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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	0	72
2024 Kalalu	0	46	40	5	0		92
2024Lubira	1	14	13	5	6	2	41



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

Review of the Year (cont)

Community Support

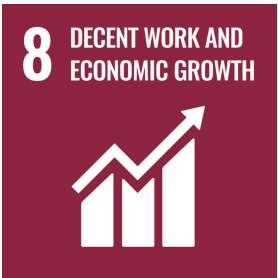
Crafts

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.





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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.





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

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

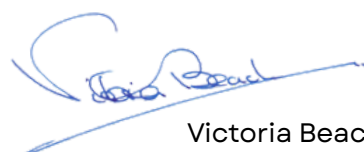
These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 and are for circulation to members of the company.

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
<b>Donations Received</b>		
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
<b>Total Donations</b>	<b>110314</b>	<b>71315</b>
<b>Donations for core activities</b>		
for specific purpose	65185	40002
unrestricted funds	45129	31314
<b>Total Donations</b>	<b>110314</b>	<b>71315</b>
Interest receivable	676	908
Gift Aid	10688	3390
<b>Total Income</b>	<b>121677</b>	<b>75613</b>



**RedEarth Village Schools Uganda Ltd**

Statement of Financial Activities

**YEAR ENDED 31 July 2025**

Analysis of expenditure on charitable activities

	2025	2024
<b>Sponsored Orphans</b>	<b>4692</b>	<b>4707</b>
<b>Support to St Michael's Primary School</b>		
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
<b>Total Support to St Michael's School</b>	<b>12068</b>	<b>19806</b>
<b>Support to Bishop Williger's Secondary School</b>		
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
<b>Total Support to Bishop Williger's Secondary School</b>	<b>65659</b>	<b>63227</b>
<b>Total Support to the Local Community</b>		
Skilling	6528	-
Namunyumya Parish	288	433
Okwasa Craft	255	394
Phonics	2031	-
MATIC Brass Band	1110	-
Local Primary Schools	11514	-
	<b>21726</b>	<b>827</b>
<b>Overheads</b>		
General Expense	846	1470
Bookkeeper	948	720
Bank Fees	60	60
IT & Consumables	173	253
Website development		1000
	<b>2027</b>	<b>3503</b>
<b>Total Expenditure on Charitable Activities</b>	<b>106171</b>	<b>92071</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 2025 the company had no outstanding commitments