

SERVEDIRECT

England & Wales · Charity number 1138282

Details

Status Registered

Legal form Trust

Registered 2010-10-06

Register [View on the Charity Commission register](#)

Contact

Address 45 Ashdown Way
Romsey
Hampshire
SO51 5QR

Phone 07918603143

Email info@servedirect.org

Website www.servedirect.org

Activities

Objects: THE PREVENTION OR RELIEF OF POVERTY AND OR HARDSHIP ANYWHERE IN THE WORLD BY PROVIDING OR ASSISTING IN THE PROVISION OF EDUCATION, TRAINING, HEALTHCARE PROJECTS AND ALL THE NECESSARY SUPPORT DESIGNED TO ENABLE INDIVIDUALS TO GENERATE A SUSTAINABLE INCOME, BE SELF-SUFFICIENT AND THE OPPORTUNITY TO REACH THEIR POTENTIAL.

Activities: ServeDirect is a small, UK registered charity that partners with locally run, community-based projects, concentrating on supporting the areas of education and health. Our main focus is with the community of Lukomera, Central Uganda and within Gulu, Northern Uganda. Partner projects include; a secondary boarding school, a health centre and two primary resource & teacher training centres.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief
- **Who:** Children/young People, Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** THE WORLD
- Uganda

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£108,596	£100,585	-	-
2024-03-31	£106,291	£92,502	-	-
2023-03-31	£121,398	£138,093	-	-
2022-03-31	£76,612	£81,160	-	-
2021-03-31	£91,252	£86,916	-	-

Trustees

Name	Role	Appointed
Paul Donovan Ibbott	Chair	2018-10-22
JEREMY DUGDALE		2014-10-22
Robert Neil Kirkland		2019-02-01
Sarah Caroline Gay		2018-10-22

SERVEDIRECT

England & Wales - Charity number 1138282

Accounts



Trustees' report and financial statements
for the year to 31 March 2025

Charity No. 1138282

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ServeDirect

Trustees' report

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

Trustees

Neil Kirkland
Paul Ibbott (Chairman)
Sarah Gay (Treasurer)
Jerry Dugdale

The existing trustees appoint new trustees who are fully briefed on their role and responsibilities. Trustees regularly review the risks to which the charity may be exposed.

ServeDirect was constituted by a Declaration of Trust on 15th September 2010 and was registered as a charity on 6th October 2010. ServeDirect has no paid employees.

Serve Direct Uganda Ltd (SDU), a charitable company registered in Uganda, is the current main beneficiary of the funds raised by ServeDirect in the UK. The directors of the company are Jerry Dugdale and Phil Ball (previously a trustee of ServeDirect), who are responsible for the management of the charitable activities. SDU has no paid employees and neither of the directors benefit financially from their work for the charitable company. SDU holds the title to the land and buildings used by the three key projects in Lukomera, as well as a legally binding Memorandum of Understanding for the project in Gulu.

Jerry & Elspeth Dugdale were based, for about half of the year, in Lukomera, on site at Wobulenzi Town Academy, to help advise and oversee the projects that Serve Direct Uganda partners with. International NGO, READ for Life continued to help oversee Connect Education Centre Gulu.

Bankers

HSBC Plc, 55 Above Bar Street, Southampton, SO14 7DZ

Objectives

ServeDirect's objective is the prevention or relief of poverty and or hardship anywhere in the world by providing or assisting in the provision of education, training, healthcare projects and all the necessary support designed to enable individuals to generate a sustainable income, be self-sufficient and the opportunity to reach their potential.

In planning our activities for the period, we have been mindful of the Charity Commission's general guidance on public benefit and prevention and relief of poverty for the public benefit. The trustees ensure that ServeDirect's activities are in line with our charitable objectives.

How we work

ServeDirect is a Christian charitable trust. Our Christian values are the foundation for all our work though the beneficiaries of our activities include children and families of different faiths and those who have no faith.

ServeDirect

ServeDirect looks to support local people who are working hard to change their communities for the better. As a trust we come alongside individuals to support them in their vision. In delivering support we ensure that funds are spent with the local community to utilise local skills and materials, thereby creating employment and increasing wealth in the communities we work in as well as ensuring that projects can be delivered economically and efficiently. Identifying projects that are sustainable and that can become self-funding in the future is also key.

Activities and achievements

ServeDirect continues to support and raise funds for four key projects, Wobulenzi Town Academy (WTA), Connect Education Centre Lukomera (CEC L), The Rock Health Centre and the Connect Education Centre Gulu (CEC G).

During the period, a major focus was partnering with WTA to help implement the new Uganda secondary curriculum, both at O and A Level. The new curriculum has forced many changes, not only in the way it is taught, but also in the facilities and resources required for its' support.

A second focus was on rolling out the READ for Life literacy programme within Luweero District. This is based at the Connect Education Centre, Lukomera. 31 participating schools were identified by Luweero District Council and the training has been implemented. There will be a review during 2026 to assess the success of the programme.

ServeDirect secured funding for and installed a dedicated solar energy system for The Rock Health Centre. This is a major improvement, especially as power outages have been an increasing problem during the year.

Practically for WTA, building works were completed to relocate the staff & visitor washrooms to a more suitable position next to the new administration offices. This allowed the construction of a new Chemistry/Biology lab in their place. SD also refurbished the old Science laboratory into an A Level research room and library to aid in the introduction of the new curriculum. Building works commenced on 8 additional staff houses, a solar energy battery house and a coffee store for a new income producing project based at the school.

Resource improvements included additional furniture, science equipment, books, computers and printers. Major work also started on improving the solar systems for all projects which will be completed in the coming year.

Further work was completed on the improved drainage plan to cope with the heavier rainfall, thought to be a result of climate change.

Wobulenzi Town Academy

ServeDirect was initially set up to support the work of Wobulenzi Town Academy Orphanage. WTA is a secondary school providing affordable, quality secondary education in Uganda to vulnerable children of both sexes. WTA is based in Lukomera, which is north of Kampala, an area that few NGOs are working or investing in. Many of the children are boarders and have travelled far to access low-cost education. About 45% (2023 50%) of the children are day scholars from the local area. Day scholar numbers dropped, mainly thought to be a temporary result of the poor local economic situation. Just over half of the students at WTA are girls, which is above the Ugandan average of 47%.

Exam results from the 2024 sitting for O levels were very good considering it was they were the first results for the new secondary curriculum. Given that WTA has no selective entry at

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this level and that students learn in mixed ability classes in English, which for many is not their first language, this continues to be a great achievement. 176 sat the exams (2023 159) and 100% of students studying for O level exams passed. There is no direct comparison with previous years as overall divisions are no longer awarded.

56 students took A levels in 2024 (49 in 2023). Results continue to be good with 42 students (75%) achieving 2 principle passes which allows them access to university courses. This compares well with the national average of 73%. The first Science A level exams were sat in 2016 and emphasis continues to be made to improve Science results generally within the school. The highest overall mark in these exams achieved by a student was 16 points out of a maximum total of 20 (2023 18 points).

Many secondary schools did not reopen in 2022 due to financial problems following the 2 year Covid-19 lockdown. When WTA reopened in 2022 it was immediately over subscribed and had to turn away many new students. This success was the result of the pent up demand, the student bursary scheme and the improved reputation of the school as many families witnessed how the school continued to support its staff and premises during the lockdown. Enrollment 'ballooned' to 849 students in term 1 of 2023. This settled back down in 2024 with an enrollment of 772 and then to 741 in term 1 2025 including 336 day students (397 in 2024), mainly due to the continuing difficult economic situation, especially in rural areas.

The new secondary school curriculum continued to be introduced nationally for the lower and upper secondary classes. At the start of 2025, WTA opened a dedicated A Level library and research room which immediately proved successful in attracting additional A Level Science students. SDU has been able to help with teacher training and assessments, as the new curriculum is more interactive and aligned to the current system in the UK & Europe.

The new curriculum requires the use of technology and multi-media in the classrooms. This required more investment in computers, laptops and projectors for the classrooms. One of the limiting factors continues to be the relatively high cost of data, but it is hoped that this will reduce over time as demand increases nationally.

New technology requires stable electricity. SD has started to improve the solar system at the school to avoid the disruptions caused by the many grid power outages.

ServeDirect continued to fund a nutritious enhanced diet during the week.

Connect Education Centres (CEC)

The first Connect Education Centre (formerly known as The Bridge Primary Resource Centre) opened in February 2013 in Lukomera, after a successful pilot. Although Uganda has been successful at enrolling more than 90% of children in primary school only just over a quarter of young people remain in secondary school (Ugandan Bureau of Statistics 2015).

At present to register for secondary education, pupils must pass an official Primary Leaving Exam (PLE), but poor primary education prevents students achieving this. To help close this gap the CEC was set up to allow local schools access to additional teaching resources, a library and provide pupils with free booster lessons in English and Maths. Later computer facilities were added due to the demand on such resources locally. These sessions have also been attended by local children outside of school hours, keen to join in the activities. Qualified primary school teachers encourage local children to read and enjoy learning using the library resources, educational toys and planned activities.

ServeDirect opened the new CEC G in Gulu in February 2018. This facility is a much larger regional centre as it is designed to offer additional nursery sessions as well as providing a

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base for READ for Life, an NGO that provides teacher training in approximately 200 Primary and Nursery schools within the Gulu municipality. The CEC G is active 6 days per week as it also provides a library service for local children.

During the year, Connect Education Centre Lukomera was able to roll out the READ for Life phonics programme to 31 participating schools within Luweero District. The schools were chosen in conjunction with the council and it is hoped that the programme will be expanded to additional schools once the results have been monitored.

The exciting 'Mobile library' project continued to be rolled out to help support literacy in some of the primary schools that the CEC G works with. This involves providing a participating school with a mobile library along with literacy, phonics and read aloud training. This initiative has been extremely successful and is planned to be rolled out to more schools in the future. This would include introducing the programme within Luweero District.

Both CECs were open during the holidays for 'holiday programmes' to help further boost literacy, numeracy and written work for local children.

The Rock Health Centre

In response to local needs, ServeDirect funded the building and running of a health centre adjacent to the WTA site. As well as treating students at WTA it also serves the local community which has a growing population of approximately 20,000. Previously the nearest similar health facility was 7km away.

During the period The Rock proved to be vital to the local community, especially in the continued post lockdown period when many local families were struggling economically.

The Rock remained busy during the year with a total of 4,835 patients being treated (2024 4,206 patients). 28% of patients were WTA students which is a much lower percentage as the previous year (2024 36%), reflecting the increased benefit that The Rock provides to the wider local community. The dental outpatient service continued during to do well during the year, resulting in 342 patients being treated (2024 370 patients). 1,762 patients (2024 1,365 patients) benefitted from free testing under the initiative to reach out to the most vulnerable people within the local community – ie children under 5 years old and the elderly. Both initiatives have been welcomed by the local community and continue to provide an invaluable service.

The Rock continued to carry out health talks, health checks and inspections at WTA, when the school was open, in a drive to improve hygiene and general health amongst the students.

The Rock continues to provide maternity services with 14 births during the year (2024 15 births) in the year. During the period, child immunization services were implemented which should lead to an increase in Antenatal services.

ServeDirect installed a improved solar system at The Rock, which immediately improved the availability of testing services during the many power outages locally.

Financial Review

During the year £108,596 was raised from donations in the UK. £97,277 was transferred to Serve Direct Uganda to support the projects in Uganda during the year. UK costs remain minimal and the trustees have agreed that reserves should be held equivalent to 3 months of costs.

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Partnerships and volunteer support

ServeDirect has built partnerships with local businesses, churches and schools in Hampshire, connecting local people with the struggles of those living in Uganda. More latterly ServeDirect built partnerships with several charities and churches in The Netherlands. These partnerships have been a great source of financial support with many fundraising activities being organised as well as providing people with an insight into the problems of the developing world.

An important part of ServeDirect's work is to organise teams to visit and work at their projects. There are many testimonials of the life changing experiences that people have had from visiting Uganda on our website www.servedirect.org. Volunteers get involved in building and maintenance projects and also in providing educational, sporting and cultural activities for the children, which they would otherwise not be able to access. Often volunteers bring skills in education, health and business that contribute greatly to the planning of projects and in developing the aspirations of the pupils at WTA as well as at the other local projects. Of particular note is the ongoing partnership with UK charity Dentaid with a plan for annual Dental health camps based at The Rock and in Gulu.

The Future

In the year, ServeDirect was able to continue to focus activities on Education and Health.

Investment in improved facilities at WTA are vital to help the school offer excellent value for money secondary education as well as for future proofing. Academic results continue to improve, reflecting the overall improvements at the school. The investment has also enabled the school to properly cope with the increased number of students, especially Science students at A Level.

However, rapidly increasing food and fuel costs during 2023 and 2024 brought another difficult challenge for the projects. These price rises continue to hit the poorest in society hardest, which include most families that send their children to WTA. Currently all available areas for growing food are being exploited at the school to help offset these rising costs and to keep the school fees as low as possible. In addition, a new income producing coffee project was launched to help finance the school. This situation continues to be closely monitored, but WTA needs to be financially self-sustainability (covering the basic school running costs) to remain strong & viable for the future.

More positively, the innovative READ for Life literacy teacher training programme was successfully launched pilot of 31 Primary Schools within Luweero District. ServeDirect plans to expand this programme, in partnership with Luweero District Council, when the results are monitored during 2026.

In addition, The Rock continues to expand its services, helping it to become self-sufficient in the near future.

This report provides a summary of our activities and achievements but please review our website at www.servedirect.org to read stories about the children and families that have benefitted from our support.

ServeDirect

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Independent examiner's report

I report on the financial statements of the trust for the year ended 31 March 2025, which are set out on pages 8 to 13.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act"). I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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



Joel Kirkland

ServeDirect

Statement of financial activities for the year ended 31 March 2025

	Note			2025	2024
Incoming resources	1	Unrestricted funds	Restricted income funds	Total	Total
		£	£	£	£
Fundraising income					
Volunteer teams			-	0	0
Other		0	0	0	0
Donations and gifts					
Individuals		36,061	0	36,061	29,134
Other entities		66,922		66,922	70,381
Tax reclaimable		5,613	-	5,613	6,776
Total incoming resources		108,596	0	108,596	106,291
Resources expended					
Travel Expenses		1,098	-	1,098	1,435
Charitable activities	4	99,087	0	99,087	90,700
Bank charges		400		400	366
Total expenditure		100,585	0	100,585	92,502
Net movement in funds		8,011	0	8,011	13,789
Total funds brought forward		37,858	0	37,858	24,069
Total funds carried forward	7	45,869	0	45,869	37,858

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Balance sheet at 31 March 2025

	Note			2025	2024
	2	Unrestricted funds	Restricted income funds	Total	Total
		£	£	£	£
Current assets					
Debtors	5	1,911		1,911	3,855
Cash at bank		45,056		45,056	35,439
		_____	_____	_____	_____
Total current assets		46,967		46,967	39,294
Creditors: amounts falling due within one year					
	6	1,098	-	1,098	1,435
		_____	_____	_____	_____
Total current assets less current liabilities		45,869		45,869	37,858
		_____	_____	_____	_____
Funds of the charity					
Restricted income funds	7	0	0	0	0
Unrestricted funds		45,869		45,869	37,858
		_____	_____	_____	_____
Total Funds		45,869	0	45,869	37,858
		_____	_____	_____	_____

ServeDirect

The financial statements were approved by the trustees on and were signed on their behalf by



Sarah Gay
Treasurer

Notes (forming part of the financial statements)

1. Accounting policies

The accounts presents a true and fair view and the following accounting policies have been applied consistently in dealing with items that are considered material in relation to the financial statements of ServeDirect.

- **Basis of preparation**

These accounts have been prepared under the historical cost convention with items recognized at cost or transaction value and on a going concern basis. The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, (FRS 102 SORP) and with FRS 102 and with the Charities Act 2011.

- **Recognition of incoming resources**

These are included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the resources; the Trustees are virtually certain they will receive the resources and the monetary value can be measured with sufficient reliability.

- **Grants and donations**

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

In the case of performance related grants, income must only be recognized to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met.

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- **Offsetting**

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102

- **Tax reclaimable on gifts and donations**

Gift aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

- **Donated services and facilities**

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

- **Volunteer help**

The value of any voluntary help received is not included in the financial statements but is described in the trustees' report.

- **Governance and support costs**

ServeDirect incurs no governance nor support costs.

- **Liability recognition**

Liabilities are recognised as soon as it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources.

2. Trustees' remuneration and expenses

There was a payment for flights for trustees in the period of £1,098.

3. Independent examiner's remuneration

The independent examiner has waived his remuneration for the examination of these financial statements.

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	2025	2024
	£	£
4. Charitable activities		
Serve Direct Uganda Ltd	97,277	90,000
READ for LIFE		0
Flights/Team trip expenses	0	0
Project guardians	0	0
DBS Checks	150	0
Other	1,660	700
	<hr/>	<hr/>
	99,087	90,700
	<hr/>	<hr/>
5. Debtors	2025	2024
	£	£
Tax receivable	1,911	3,855
Other debtors	0	0
	<hr/>	<hr/>
		3,855
	<hr/>	<hr/>
6. Creditors	2025	2024
	£	£
Accruals	1,098	1,436
	<hr/>	<hr/>

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7. Charity funds

Funds held and movement during the *current* reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Fund balances carried forward
	£	£	£	£
WTA	0			-
Connect Education Centres (formerly The Bridge)	-	0	(0)	-
Rock Health Centre	-	0	(0)	-
Project guardians	0	0	(0)	-
Restricted funds	0			0
Unrestricted funds	37,858	108,596	(100,585)	45,869
	<hr/>	<hr/>	<hr/>	<hr/>
Total funds	37,858	108,596	(100,585)	45,869
	<hr/>	<hr/>	<hr/>	<hr/>

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Funds held and movement during the *previous* reporting period

Fund names	Fund balances	Income	Expenditure	brought forward	Fund balances carried forward
	£	£	£		£
WTA	0	0	0		0
The Bridge					-
Rock Health					
Restricted Funds					0
Unrestricted funds	24,069	106,291	(92,502)		37,858
	<hr/>	<hr/>	<hr/>		<hr/>
Total funds	24,069	106,291	(92,502)		37,858
	<hr/>	<hr/>	<hr/>		<hr/>

SERVEDIRECT

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Accounts



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for the year to 31 March 2024

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Jerry & Elspeth Dugdale were based, for the majority of the year, in Lukomera, on site at Wobulenzi Town Academy, to help advise and oversee the projects that Serve Direct Uganda partners with. Dan & Jody Unterrheiner of READ for Life continued to help oversee Connect Education Centre Gulu until they returned to Australia in November 2023.

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During the period, a major focus was in helping WTA with teacher training in the new Uganda secondary curriculum. The new curriculum has forced many changes, not only in the way it is taught, but also in the facilities required for its' support, which ServeDirect also helped with.

A second focus was on rolling out the 'Mobile Library' project through CEC Gulu. Funding for this was successfully raised via The Big Give Christmas Challenge. This programme continues to be hugely effective with the participating schools.

ServeDirect secured funding for and built an incinerator, ash pit and ambulance shelter for The Rock Health Centre. This aided a successful application to upgrade The Rock to Health Centre 3 status.

Practically for WTA, building works were completed on the two new dormitories, a new Art & Science block, and the new boys washroom block. Building works also commenced on relocating the staff & visitor washrooms to a more suitable position next to the new administration offices. This allowed work to commence to relocate the Chemistry/Biology lab in their place. ServeDirect also helped WTA secure a short term lease on a block of 6 additional staff houses adjacent to the site due to the pressure on onsite housing for staff.

Improvements works were undertaken to upgrade the current dormitory and washrooms floors as well as ensuring that all the facilities remain in good condition for the beneficiaries. An improved drainage plan was implemented to cope with the heavier rainfall, thought to be a result of climate change.

ServeDirect successfully received a 5 year International NGO renewal for Serve Direct Uganda during February 2024 to ensure continued stable, legal status.

Wobulenzi Town Academy

ServeDirect was initially set up to support the work of Wobulenzi Town Academy Orphanage. WTA is a secondary school providing affordable, quality secondary education in Uganda to vulnerable children of both sexes. WTA is based in Lukomera, which is north of Kampala, an area that few NGOs are working or investing in. Many of the children are boarders and have travelled far to access low-cost education. About

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50% (2022 49%) of the children are day scholars from the local area. 2023 was the first time that half the students were day scholars and it is thought that this reflects the improvements in education within the local area – helped by the work of Connect Education Centre. Just under half of the students at WTA are girls, which is just above the Ugandan average of 47%.

Exam results from the 2023 sitting for O levels were extremely good in the post Covid-19 lockdown circumstances, comparing very favourably with the national average and with similar schools. Given that WTA has no selective entry at this level and that students learn in mixed ability classes in English, which for many is not their first language, this continues to be a great achievement. 159 sat the exams and 79% of students studying for O level exams gained good aggregate grades in Division Three or higher (2022, 68%), which is an excellent result and compares very well with the national result of 65% (2022 61%). Of particular note, 24 students obtained Division 1 in these exams (2022 17).

49 students took A levels in 2023 (45 in 2022). Results continue to improve with 38 students (77%) achieving 2 principle passes which allows them access to university courses. This compares well with the national average of 73%. The first Science A level exams were sat in 2016 and emphasis continues to be made to improve Science results generally within the school. The highest overall mark in these exams achieved by a student was 18 points out of a maximum total of 20 (2022 17 points).

Many secondary schools did not reopen in 2022 due to financial problems following the 2 year Covid-19 lockdown. When WTA reopened in 2022 it was immediately over subscribed and had to turn away many new students. This success was the result of the pent up demand, the student bursary scheme and the improved reputation of the school as many families witnessed how the school continued to support its staff and premises during the lockdown. Enrollment 'ballooned' to 849 students in term 1 of 2023. This settled back down in 2024 with an enrollment of 772 including 397 day students (416 in 2023), mainly due to the continuing difficult economic situation, especially in rural areas.

The new secondary school curriculum continued to be introduced nationally for the lower secondary classes. SD has been able to help with teacher training and assessments, as the new curriculum is more interactive and aligned to the current system in the UK & Europe.

The new curriculum requires the use of technology and multi-media in the classrooms. This required more investment in laptops and projectors for the classrooms. One of the limiting factors is the relatively high cost of data, but it is hoped that this will reduce over time as demand increases nationally.

ServeDirect continued to fund a nutritious Sunday lunch for the pupils. At the start of 2024, WTA was able to start funding an enhanced diet during the week.

Connect Education Centres (CEC)

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At present to register for secondary education, pupils must pass an official Primary Leaving Exam (PLE), but poor primary education prevents students achieving this. To

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help close this gap the CEC was set up to allow local schools access to additional teaching resources, a library and provide pupils with free booster lessons in English and Maths. Later computer facilities were added due to the demand on such resources locally. These sessions have also been attended by local children outside of school hours, keen to join in the activities. Qualified primary school teachers encourage local children to read and enjoy learning using the library resources, educational toys and planned activities.

ServeDirect opened the new CEC G in Gulu in February 2018. This facility is a much larger regional centre as it is designed to offer additional nursery sessions as well as providing a base for READ for Life, an NGO that provides teacher training in approximately 200 Primary and Nursery schools within the Gulu municipality. The CEC G is active 6 days per week as it also provides a library service for local children.

During the year, the exciting 'Mobile library' project was rolled out to help support literacy in some of the primary schools that the CEC G works with. This involves providing a participating school with a mobile library along with literacy, phonics and read aloud training. This initiative has proved extremely successful and is planned to be rolled out to more schools in the future. This would include introducing the programme within Luwero District in the 2025 academic year.

Both CECs were open during the holidays for 'holiday programmes' to help further boost literacy, numeracy and written work for local children.

The Rock Health Centre

In response to local needs, ServeDirect funded the building and running of a health centre adjacent to the WTA site. As well as treating students at WTA it also serves the local community which has a growing population of approximately 20,000. Previously the nearest similar health facility was 7km away.

During the period The Rock proved to be vital to the local community, especially in the continued post lockdown period when many local families were struggling economically.

The Rock remained busy during the year with a total of 4,206 patients being treated (2023 3,538 patients). 36% of patients were WTA students which is the same percentage as the previous year (2023 36%). The dental outpatient service continued during to do well during the year, resulting in 370 patients being treated (2023 269 patients). 1,365 patients (2023 1,199) benefitted from free testing under the initiative to reach out to the most vulnerable people within the local community – ie children under 5 years old and the elderly. Both initiatives have been welcomed by the local community and continue to provide an invaluable service.

The Rock continued to carry out health talks, health checks and inspections at WTA, when the school was open, in a drive to improve hygiene and general health amongst the students.

The Rock continues to provide maternity services with 15 births during the year (2023 18 births) in the year. Towards the end of the period, child immunization services were implemented which should lead to an increase in Antenatal services.

ServeDirect completed the practical upgrade of the facilities at The Rock, including an incinerator and ash pit. This enabled The Rock to upgrade from Health Centre 2 to Health Centre 3 status, as well as extending its' services to the local community.

ServeDirect

Financial Review

During the year £106,291 was raised from donations in the UK. There were no team trips due to the ongoing effects of the pandemic. £90,700 was transferred to SDU to support the projects in Uganda during the year. UK costs remain minimal and the trustees have agreed that reserves should be held equivalent to 3 months of costs.

Partnerships and volunteer support

ServeDirect has built partnerships with local businesses, churches and schools in Hampshire, connecting local people with the struggles of those living in Uganda. More latterly ServeDirect built partnerships with several charities and churches in The Netherlands. These partnerships have been a great source of financial support with many fundraising activities being organised as well as providing people with an insight into the problems of the developing world.

An important part of ServeDirect's work is to organise teams to visit and work at their projects. There are many testimonials of the life changing experiences that people have had from visiting Uganda on our website www.servedirect.org. Volunteers get involved in building and maintenance projects and also in providing educational, sporting and cultural activities for the children, which they would otherwise not be able to access. Often volunteers bring skills in education, health and business that contribute greatly to the planning of projects and in developing the aspirations of the pupils at WTA as well as at the other local projects. Of particular note is the ongoing partnership with UK charity Dentaaid with a plan for annual Dental health camps based at The Rock and in Gulu.

The Future

In the year, ServeDirect was able to continue to refocus activities on Education and Health after the Covid-19 lockdowns.

Investment in improved facilities at WTA are vital to help the school offer excellent value for money secondary education as well as for future proofing. Academic results continue to improve reflecting the overall improvements at the school. The investment has also enabled the school to properly cope with the increased number of students.

However, rapidly increasing food and fuel costs during 2022 and 2023 brought another difficult challenge for the projects. These price rises hit the poorest in society hardest, which include most families that send their children to WTA. Currently all available areas for growing food are being exploited at the school to help offset these rising costs and to keep the school fees as low as possible. This situation continues to be closely monitored, but WTA needs to be financially self-sustainability (covering the basic school running costs) to remain strong & viable for the future.

More positively, the innovative Mobile Library pilot project proved a huge success during the year and has given clear direction and focus for the Connect Education Centres going forward.

In addition, The Rock continues to expand its services, helping it to become self-sufficient in the near future.

ServeDirect

This report provides a summary of our activities and achievements but please review our website at www.servedirect.org to read stories about the children and families that have benefitted from our support.

Independent examiner's report

I report on the financial statements of the trust for the year ended 31 March 2024, which are set out on pages 8 to 13.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act"). I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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



Joel Kirkland

Statement of financial activities for the year ended 31 March 2024

	Note			2024	2023
Incoming resources	1	Unrestricted funds	Restricted income funds	Total	Total
		£	£	£	£
Fundraising income					
Volunteer teams			-	0	0
Other		0	0	0	0
Donations and gifts					
Individuals		89,265	0	89,265	81,433
Other entities		10,250		10,250	30,448
Tax reclaimable		6,776	-	6,776	9,516
Total incoming resources		106,291	0	106,291	121,398
Resources expended					
Travel Expenses		1,435	-	1,435	1,383
Charitable activities	4	90,700	0	90,700	136,188
Bank charges		366		366	522
Total expenditure		92,502	0	92,502	138,093
Net movement in funds		13,789	0	13,789	(16,695)
Total funds brought forward		24,069	0	24,069	40,764
Total funds carried forward	7	37,858	0	37,858	24,069

ServeDirect

Balance sheet at 31 March 2024

	Note	Unrestricted funds	Restricted income funds	2024 Total	2023 Total
	2	£	£	£	£
Current assets					
Debtors	5	3,855		3,855	360
Cash at bank		35,439		35,439	25,092
		_____	_____	_____	_____
Total current assets		39,294		39,294	25,452
Creditors: amounts falling due within one year					
	6	1,435	-		1,383
		_____	_____	_____	_____
Total current assets less current liabilities		37,858			24,069
		_____	_____	_____	_____
Funds of the charity					
Restricted income funds	7	0	0	0	0
Unrestricted funds		37,858			24,069
		_____	_____	_____	_____
Total Funds		37,858	0		24,069
		_____	_____	_____	_____

ServeDirect

The financial statements were approved by the trustees on and were signed on their behalf by



Sarah Gay
Treasurer

Notes (forming part of the financial statements)

1. Accounting policies

The accounts presents a true and fair view and the following accounting policies have been applied consistently in dealing with items that are considered material in relation to the financial statements of ServeDirect.

- **Basis of preparation**

These accounts have been prepared under the historical cost convention with items recognized at cost or transaction value and on a going concern basis. The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, (FRS 102 SORP) and with FRS 102 and with the Charities Act 2011.

- **Recognition of incoming resources**

These are included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the resources; the Trustees are virtually certain they will receive the resources and the monetary value can be measured with sufficient reliability.

- **Grants and donations**

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

In the case of performance related grants, income must only be recognized to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met.

- **Offsetting**

ServeDirect

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102

- **Tax reclaimable on gifts and donations**

Gift aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

- **Donated services and facilities**

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

- **Volunteer help**

The value of any voluntary help received is not included in the financial statements but is described in the trustees' report.

- **Governance and support costs**

ServeDirect incurs no governance nor support costs.

- **Liability recognition**

Liabilities are recognised as soon as it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources.

2. Trustees' remuneration and expenses

There was a payment for flights for trustees in the period of £1,382.92

3. Independent examiner's remuneration

The independent examiner has waived his remuneration for the examination of these financial statements.

ServeDirect

	2024	2023
	£	£
4. Charitable activities		
ServeDirect Uganda Ltd	90,000	135,260
READ for LIFE		0
Flights/Team trip expenses		0
Project guardians	0	0
DBS Checks	0	0
Other	700	928
	<hr/>	<hr/>
	90,700	136,188
	<hr/>	<hr/>
5. Debtors	2024	2023
	£	£
Tax receivable	3,855	360
Other debtors	0	0
	<hr/>	<hr/>
	3,855	360
	<hr/>	<hr/>
6. Creditors	2024	2023
	£	£
Accruals	1,436	1,383
	<hr/>	<hr/>

7. Charity funds

Funds held and movement during the *current* reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Fund balances carried forward
	£	£	£	£
WTA	0			-
Connect Education Centres (formerly The Bridge)	-	0	(0)	-
Rock Health Centre	-	0	(0)	-
Project guardians	0	0	(0)	-
Restricted funds	0			0
Unrestricted funds	24,069	106,291	(92,502)	37,858
	<hr/>	<hr/>	<hr/>	<hr/>
Total funds	24,069	106,291	(92,502)	37,858
	<hr/>	<hr/>	<hr/>	<hr/>

ServeDirect

Funds held and movement during the *previous* reporting period

Fund names	Fund balances Income Expenditure brought forward			Fund balances carried forward
	£	£	£	£
WTA	0	0	0	0
The Bridge				-
Rock Health				
Restricted Funds				0
Unrestricted funds	40,764	121,398	(138,093)	24,069
	<hr/>	<hr/>	<hr/>	<hr/>
Total funds	40,764	121,398	(138,093)	24,069
	<hr/>	<hr/>	<hr/>	<hr/>

SERVEDIRECT

England & Wales - Charity number 1138282

Accounts



Trustees' report and financial statements
for the year to 31 March 2023

Charity No. 1138282

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ServeDirect

Trustees' report

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

Trustees

Neil Kirkland
Paul Ibbott (Chairman)
Sarah Gay (Treasurer)
Jerry Dugdale

The existing trustees appoint new trustees who are fully briefed on their role and responsibilities. Trustees regularly review the risks to which the charity may be exposed.

ServeDirect was constituted by a Declaration of Trust on 15th September 2010 and was registered as a charity on 6th October 2010.

Serve Direct Uganda Ltd (SDU), a charitable company registered in Uganda, is the current main beneficiary of the funds raised by ServeDirect in the UK. The directors of the company are Jerry Dugdale and Phil Ball (previously a trustee of ServeDirect), who are responsible for the management of the charitable activities. SDU has no employees and neither of the directors benefit financially from their work for the charitable company. SDU holds the title to the land and buildings used by the three key projects in Lukomera, as well as a legally binding Memorandum of Understanding for the project in Gulu.

Jerry & Elspeth Dugdale were based, for the majority of the year, in Lukomera, on site at Wobulenzi Town Academy, to help advise and oversee the projects that Serve Direct Uganda partners with. Dan & Jody Unterrheiner of READ for Life continued to help oversee Connect Education Centre Gulu.

Bankers

HSBC Plc, 55 Above Bar Street, Southampton, SO14 7DZ

Objectives

ServeDirect's objective is the prevention or relief of poverty and or hardship anywhere in the world by providing or assisting in the provision of education, training, healthcare projects and all the necessary support designed to enable individuals to generate a sustainable income, be self-sufficient and the opportunity to reach their potential.

In planning our activities for the period, we have been mindful of the Charity Commission's general guidance on public benefit and prevention and relief of poverty for the public benefit. The trustees ensure that ServeDirect's activities are in line with our charitable objectives.

How we work

ServeDirect is a Christian charitable trust. Our Christian values are the foundation for all our work though the beneficiaries of our activities include children and families of different faiths and those who have no faith.

ServeDirect looks to support local people who are working hard to change their communities for the better. As a trust we come alongside individuals to support them in

ServeDirect

their vision. In delivering support we ensure that funds are spent with the local community to utilise local skills and materials, thereby creating employment and increasing wealth in the communities we work in as well as ensuring that projects can be delivered economically and efficiently. Identifying projects that are sustainable and that can become self-funding in the future is also key.

Activities and achievements

ServeDirect continues to support and raise funds for four key projects, Wobulenzi Town Academy (WTA), Connect Education Centre Lukomera (CEC L), The Rock Health Centre and the Connect Education Centre Gulu (CEC G).

During the period, the world continued to recover from the Covid-19 pandemic. The lockdown hit many people hard as their sources of income effectively stopped or was reduced drastically – leading to widespread hardship and hunger. ServeDirect and our supporters continued to help support the projects financially as their income recovered to avoid crucial staff being laid off.

For 2022, after discussion with our Uganda partners, ServeDirect supported bursaries to all students at WTA to help the students and their families to afford secondary education. The bursaries effectively discounted the normal school fees by 1/3 to allow as many students as possible to return to school. The bursaries proved very successful with student numbers immediately returning to and then exceeding previous enrollment. The bursary scheme was phased out at the end of the 2022 Academic year so that these financial resources could once again be used for facility improvements.

During the year, building works commenced on two new dormitories, a new Art & Science block, and a new boys washroom block. Improvements works were also undertaken to convert other spaces for additional administration offices, a technical room and a meeting room. Further repairs and maintenance works were completed to keep the facilities in good condition for the beneficiaries.

Wobulenzi Town Academy

Serve Direct was initially set up to support the work of Wobulenzi Town Academy Orphanage. WTA is a secondary school providing affordable, quality secondary education in Uganda to vulnerable children of both sexes. WTA is based in Lukomera, which is north of Kampala, an area that few NGOs are working or investing in. Most of the children are boarders and have travelled some distance to access low cost education. About 49% (2021 44%) of the children are day scholars from the local area. Just under half of the students at WTA are girls, which is just above the Ugandan average of 47%.

Exam results from the 2022 sitting for O levels were extremely good in the post Covid-19 lockdown circumstances, comparing very favourably with the national average and with similar schools. Given that WTA has no selective entry at this level and that students learn in mixed ability classes in English, which for many is not their first language, this continues to be a great achievement. 164 sat the exams and 68% of students studying for O level exams gained good aggregate grades in Division Three or higher (2020, 60%), which compares on par with the national result of 61% (2020 50%). Of particular note, 17 students obtained Division 1 in these exams which is an excellent result.

ServeDirect

45 students took A levels in 2020 (47 in 2020). Results continue to be mixed but 35 students (77%) achieved 2 principle passes that allows them access to university courses. This compares well with the national average of 71%. The first Science A level exams were only sat in 2016 and emphasis continues to be made to improve Science results generally within the school. The highest overall marks in these exams achieved by a student was 17 points.

Many secondary schools did not reopen in 2022 due to financial problems following the Covid-19 pandemic. In addition, many schools reported a very low turn up due to the economic situation and a lack of teaching staff. We are pleased to report that WTA had a very different situation as it was immediately over subscribed and had to turn away many new students. This success was the result of both the student bursary scheme and the improved reputation of the school as many families witnessed how the school continued to support its staff and premises during the lockdown. Enrollment increased to 849 students in term 1 (816 in 2022) including 416 day students (361 in 2022). The higher day student numbers reflect the high reputation of the school locally – in part helped by the effective work of the Connect Education Centre with the local primary schools over the years.

Serve Direct provided financial help to the school community during 2022 with student bursaries to help parents bring their children back to school after the Covid-19 period. This help was phased out at the end of the 2022 academic year.

The new secondary school curriculum continued to be introduced nationally for the lower secondary classes. SD has been able to help with teacher training and assessments, as the new curriculum is more interactive and aligned to the current system in the UK & Europe.

The new curriculum requires the use of technology and multi-media in the classrooms. This brought forward another expansion of the school computer lab as well as more investment in laptops and projectors for the classrooms. The updated computer lab now boasts 66 internet connected workstations for students as well as 4 stations around the school for teacher use. One of the limiting factors is the relatively high cost of data, but it is hoped that this will reduce over time as demand increases nationally.

During the year, WTA held a function and thanksgiving service to celebrate 10 years of being on the new site and at the same time officially opened the new sports fields. Approximately 2000 people attended to mark this important occasion.

ServeDirect continued to fund a nutritious Sunday lunch for the pupils.

Connect Education Centres (CEC)

The first Connect Education Centre (formerly known as The Bridge Primary Resource Centre) opened in February 2013 in Lukomera, after a successful pilot. Although Uganda has been successful at enrolling more than 90% of children in primary school only just over a quarter of young people remain in secondary school (Ugandan Bureau of Statistics 2015).

At present to register for secondary education, pupils must pass an official Primary Leaving Exam (PLE), but poor primary education prevents students achieving this. To help close this gap the CEC was set up to allow local schools access to additional teaching resources, a library and provide pupils with free booster lessons in English and Maths. Later computer facilities were added due to the demand on such resources

ServeDirect

locally. These sessions have also been attended by local children outside of school hours, keen to join in the activities. Qualified primary school teachers encourage local children to read and enjoy learning using the library resources, educational toys and planned activities.

ServeDirect opened the new CEC G in Gulu in February 2018. This facility is a much larger regional centre as it is designed to offer additional nursery sessions as well as providing a base for READ for Life, a NGO that provides teacher training in approximately 150 Primary and Nursery schools within the Gulu municipality. The CEC G is active 6 days per week as it also provides a library service for local children.

During the year, an exciting new initiative was launched to help support literacy in some of the primary schools that the CEC G works with. This involves providing a participating school with a mobile library along with literacy, phonics and read aloud training. This initiative has proved extremely successful and is planned to be rolled out to many more schools in the future.

Both CECs were open during the holidays for 'holiday programmes' to help further boost literacy, numeracy and written work for local children

The Rock Health Centre

In response to local needs, ServeDirect funded the building and running of a health centre adjacent to the WTA site. As well as treating students at WTA it also serves the local community which has a growing population of approximately 20,000. Previously the nearest similar health facility was 7km away.

During the period The Rock proved to be vital to the local community, especially in the post lockdown period when many local families were struggling economically.

In March, ServeDirect hosted a team from Dentaid (a UK based medical charity) in both Gulu and in Lukomera. This proved a huge success with 1,529 people receiving free treatment, including 530 children. 1,168 extractions and 300 fillings were completed as well as the team giving health talks to the communities and to the students at WTA. It is hoped that Dentaid will return to repeat this beneficial outreach.

The Rock remained busy during the year with a total of 3,538 patients being treated (2022 2,757 patients). 36% of patients were WTA students (2022 17%), the large increase due to the school being fully reopen again. The dental outpatient service continued during to do well during the year, resulting in 269 patients being treated (2022 166 patients). 1,199 patients (2022 1,121) benefitted from free testing under the initiative to reach out to the most vulnerable people within the local community – ie children under 5 years old and the elderly. Both initiatives have been welcomed by the local community and continue to provide an invaluable service.

The Rock continued to carry out health talks, health checks and inspections at WTA, when the school was open, in a drive to improve hygiene and general health amongst the students.

The Rock continues to provide maternity services with 18 births during the year (2022 19 births) in the year and Antenatal visits have continued to increase.

ServeDirect completed the upgrade of the previous Education Room into a new Women's and Children's Ward. This has enabled the The Rock to upgrade from Health

ServeDirect

Centre 2 to Health Centre 3 status, as well as extending it's services to the local community.

Financial Review

During the year £121,477 was raised in the UK. There were no team trips due to the ongoing effects of the pandemic. £135,000 was paid to SDU to support the projects in Uganda during the year. UK costs remain minimal and the trustees have agreed that reserves should be held equivalent to 3 months of costs.

Partnerships and volunteer support

ServeDirect has built partnerships with local businesses, churches and schools in Hampshire, connecting local people with the struggles of those living in Uganda. More latterly ServeDirect built partnerships with several charities and churches in The Netherlands. These partnerships have been a great source of financial support with many fundraising activities being organised as well as providing people with an insight into the problems of the developing world.

An important part of ServeDirect's work is to organise teams to visit and work at their projects. There are many testimonials of the life changing experiences that people have had from visiting Uganda on our website www.servedirect.org. Volunteers get involved in building and maintenance projects and also in providing educational, sporting and cultural activities for the children, which they would otherwise not be able to access. Often volunteers bring skills in education, health and business that contribute greatly to the planning of projects and in developing the aspirations of the pupils at WTA as well as at the other local projects. Unfortunately, during the year no volunteers were able to visit due to the Covid crisis along with the travel restrictions. We hope to be able to continue with these in the future.

The Future

In 2022, ServeDirect was able to refocus activities on Education and Health as schools were allowed to reopen after the Covid-19 lockdowns. The student bursary scheme proved highly effective in helping families to afford sending their children back to school – especially for families based in the more rural areas where finances were very tight. This scheme was phased out during 2022 allowing SD to return to invest in improving facilities.

Investment in improved facilities at WTA continues to help the school offer excellent value for money secondary education. The investment has also enabled the school to properly cope with the increased number of students.

However, rapidly increasing food and fuel costs during 2022 and 2023 have brought another difficult challenge for the projects. These price rises hit the poorest in society hardest, which include most families that send their children to WTA. Currently all available areas for growing food are being exploited at the school to help offset these rising costs and to keep the school fees as low as possible. This situation is being closely monitored, but WTA needs to be financially self-sustainability (covering the basic school running costs) to remain strong & viable for the future.

ServeDirect

More positively, the innovative Mobile Library pilot project proved a huge success during the year and has given clear direction and focus for the Connect Education Centres going forward.

This report provides a summary of our activities and achievements but please review our website at www.servedirect.org to read stories about the children and families that have benefitted from our support.

ServeDirect

Independent examiner's report

I report on the financial statements of the trust for the year ended 31 March 2023, which are set out on pages 8 to 13.

Responsibilities and basis of report

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Independent examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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



Joel Kirkland

Statement of financial activities for the year ended 31 March 2023

	Note			2023	2022
Incoming resources	1	Unrestricted funds	Restricted income funds	Total	Total
		£	£	£	£
Fundraising income					
Volunteer teams			-	0	0
Other		0	0	0	0
Donations and gifts					
Individuals		81,433	0	81,433	48,670
Other entities		30,448		30,448	27,942
Tax reclaimable		9,516	-	9,516	0
Total incoming resources		121,398	0	121,398	76,612
Resources expended					
Travel Expenses		1,383	-	1,383	0
Charitable activities	4	136,188	0	136,188	80,873
Bank charges		522		522	28
Total expenditure		138,093	0	138,093	81,160
Net movement in funds		(16,695)	0	(16,695)	(4,548)
Total funds brought forward		40,764	0	40,764	45,312
Total funds carried forward	7	24,069	0	24,069	40,764

ServeDirect

Balance sheet at 31 March 2023

	Note			2023	2022
	2	Unrestricted funds	Restricted income funds	Total	Total
		£	£	£	£
Current assets					
Debtors	5	360		360	360
Cash at bank		25,092		25,092	40,325
		_____	_____	_____	_____
Total current assets		25,452		25,452	40,764
Creditors: amounts falling due within one year					
	6	1,383	-	1,383	0
		_____	_____	_____	_____
Total current assets less current liabilities		24,069		24,069	40,764
		_____	_____	_____	_____
Funds of the charity					
Restricted income funds	7		0	0	0
Unrestricted funds		24,069		24,069	40,764
		_____	_____	_____	_____
Total Funds		24,069	0	24,069	40,764
		_____	_____	_____	_____

ServeDirect

The financial statements were approved by the trustees on and were signed on their behalf by



Sarah Gay
Treasurer

Notes (forming part of the financial statements)

1. Accounting policies

The accounts presents a true and fair view and the following accounting policies have been applied consistently in dealing with items that are considered material in relation to the financial statements of ServeDirect.

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Grants and donations are only included in the SoFA when the general income recognition criteria are met.

In the case of performance related grants, income must only be recognized to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met.

- **Offsetting**

ServeDirect

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102

- **Tax reclaimable on gifts and donations**

Gift aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

- **Donated services and facilities**

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

- **Volunteer help**

The value of any voluntary help received is not included in the financial statements but is described in the trustees' report.

- **Governance and support costs**

ServeDirect incurs no governance nor support costs.

- **Liability recognition**

Liabilities are recognised as soon as it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources.

2. Trustees' remuneration and expenses

There was a payment for flights for trustees in the period of £1,382.92

3. Independent examiner's remuneration

The independent examiner has waived his remuneration for the examination of these financial statements.

ServeDirect

	2023	2022
	£	£
4. Charitable activities		
ServeDirect Uganda Ltd	135,260	80,240
READ for LIFE		0
Flights/Team trip expenses		0
Project guardians	0	0
DBS Checks	0	0
Other	928	633
	<hr/>	<hr/>
	136,188	80,873
	<hr/>	<hr/>
5. Debtors	2023	2022
	£	£
Tax receivable	360	439
Other debtors	0	0
	<hr/>	<hr/>
	360	439
	<hr/>	<hr/>
6. Creditors	2023	2022
	£	£
Accruals	1,383	0
	<hr/>	<hr/>

ServeDirect

7. Charity funds

Funds held and movement during the *current* reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Fund balances carried forward
	£	£	£	£
WTA	0			-
Connect Education Centres (formerly The Bridge)	-	0	(0)	-
Rock Health Centre	-	0	(0)	-
Project guardians	0	0	(0)	-
Restricted funds	0			0
Unrestricted funds	40,764	121,398	(138,093)	24,069
	<hr/>	<hr/>	<hr/>	<hr/>
Total funds	40,764	121,477	(138,093)	24,069
	<hr/>	<hr/>	<hr/>	<hr/>

ServeDirect

Funds held and movement during the *previous* reporting period

Fund names	Income	Expenditure	brought forward	Fund balances carried forward
	£	£	£	£
WTA	0	0	0	0
The Bridge				-
Rock Health				
Restricted Funds	1,701	742	(2,443)	0
Unrestricted funds	43,611	75,870	(78,717)	40,764
	<hr/>	<hr/>	<hr/>	<hr/>
Total funds	45,312	91,252	(89,916)	40,764
	<hr/>	<hr/>	<hr/>	<hr/>

SERVEDIRECT

England & Wales - Charity number 1138282

Accounts



Trustees' report and financial
statements for the year to 31 March
2022

Charity No. 1138282

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ServeDirect

Trustees' report

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

Trustees

Neil Kirkland
Paul Ibbott (Chairman)
Sarah Gay (Treasurer)
Jerry Dugdale

The existing trustees appoint new trustees who are fully briefed on their role and responsibilities. Trustees regularly review the risks to which the charity may be exposed.

ServeDirect was constituted by a Declaration of Trust on 15th September 2010 and was registered as a charity on 6th October 2010.

Serve Direct Uganda Ltd (SDU), a charitable company registered in Uganda, is the current main beneficiary of the funds raised by ServeDirect in the UK. The directors of the company are Jerry Dugdale and Phil Ball (previously a trustee of ServeDirect), who are responsible for the management of the charitable activities. SDU has no employees and neither of the directors benefit financially from their work for the charitable company. SDU holds the title to the land and buildings used by the three key projects in Lukomera, as well as a legally binding Memorandum of Understanding for the project in Gulu.

Jerry & Elspeth Dugdale returned to the UK in March 2020 due to the Covid-19 restrictions and all schools being closed in Uganda until the start of 2022. Dan & Jody Unterrheiner of READ for Life continued to help oversee Connect Education Centre Gulu.

Bankers

HSBC Plc, 55 Above Bar Street, Southampton, SO14 7DZ

Objectives

ServeDirect's objective is the prevention or relief of poverty and or hardship anywhere in the world by providing or assisting in the provision of education, training, healthcare projects and all the necessary support designed to enable individuals to generate a sustainable income, be self-sufficient and the opportunity to reach their potential.

In planning our activities for the period, we have been mindful of the Charity Commission's general guidance on public benefit and prevention and relief of poverty for the public benefit. The trustees ensure that ServeDirect's activities are in line with our charitable objectives.

How we work

ServeDirect

ServeDirect is a Christian charitable trust. Our Christian values are the foundation for all our work though the beneficiaries of our activities include children and families of different faiths and those who have no faith.

ServeDirect looks to support local people who are working hard to change their communities for the better. As a trust we come alongside individuals to support them in their vision. In delivering support we ensure that funds are spent with the local community to utilise local skills and materials, thereby creating employment and increasing wealth in the communities we work in as well as ensuring that projects can be delivered economically and efficiently. Identifying projects that are sustainable and that can become self-funding in the future is also key.

Activities and achievements

ServeDirect continues to support and raise funds for four key projects, Wobulenzi Town Academy (WTA), Connect Education Centre Lukomera (CEC L), The Rock Health Centre and the Connect Education Centre Gulu (CEC G).

During the period, the world continued to be hit by the Covid-19 pandemic. This resulted in WTA and the Connect Education Centres closing in March 2020 due to the national lockdown restrictions. Schools were allowed to reopen late 2021 for candidate classes (end of Primary, O & A level) to do their exams but then closed again until January 2022. The lockdown hit many people hard as their sources of income effectively stopped or was reduced drastically - leading to widespread hardship and hunger. ServeDirect and our supporters continued to help support the projects financially as their income dropped to avoid crucial staff being laid off.

ServeDirect continued to help the communities we work within, with basic food support. This took the form of family food packages that were officially sanctioned by local government - as all unofficial distributions were against the law.

In the Lukomera area, ServeDirect supported food distributions via the LC1 Chairman's office which were handed out physically by Maranatha Church and the LC1 staff. We also supported distributions via the Church of Uganda within the local parishes. These distributions were phased out as the lockdown was lifted, but still took place during the financially hardest months of the year, June & July. Basic food packages to the value of over 18m UGX (approximately £4,000) were funded and handed out, again supporting many hundreds of families and vulnerable people in the area.

For 2022, after discussion with our Uganda partners, ServeDirect offered bursaries to all students at WTA to help the students and their families to afford secondary education. The bursaries effectively discounted the normal school fees by 1/3 to allow as many students as possible to return to school. The bursaries proved very successful with student numbers immediately returning to and then exceeding previous enrollment. The bursary scheme will be phased out during the 2022 calendar year so that these financial resources can once again be used for facility improvements.

Wobulenzi Town Academy

ServeDirect

ServeDirect was initially set up to support the work of Wobulenzi Town Academy Orphanage. WTA is a secondary school providing affordable, quality secondary education in Uganda to vulnerable children of both sexes. WTA is based in Lukomera, which is north of Kampala, an area that few NGOs are working or investing in. Most of the children are boarders and have travelled some distance to access low cost education. About 44% (2020 34%) of the children are day scholars from the local area. Just under half of the students at WTA are girls, which is just above the Ugandan average of 47%.

During the year the school only opened when the official lockdown was lifted. Notably O level and A level candidate classes were able to sit their delayed 2020 exams in April/May 2021, otherwise the rest of the classes were hardly able to attend until the start of the new academic year in January 2022. No 2021 'O' or 'A' level exams were set - resulting in an official 'dead year'.

Many secondary schools did not reopen in 2022 due to financial problems following the Covid-19 pandemic. In addition, many schools reported an almost zero turn up due to the economic situation and a lack of teaching staff. We are pleased to report that WTA had a very different situation as it was immediately over subscribed and had to turn away many new students. This success was the result of both the student bursary scheme and the improved reputation of the school as many families witnessed how the school continued to support its staff and premises during the lockdown. Enrollment rocketed to 816 students in term 1 (598 in 2020) including 361 day students (231 in 2020). The higher day student numbers reflect the high reputation of the school locally - in part helped by the effective work of the Connect Education Centre with the local primary schools over the years.

A new secondary school curriculum was introduced nationally for the lower secondary classes. ServeDirect has been able to help with teacher training and assessments, as the new curriculum is more interactive and aligned to the current system in the UK & Europe.

The new curriculum requires the use of technology and multi-media in the classrooms. This brought forward a complete update of the school computer lab as well as an investment in laptops and projectors for the classrooms. The updated computer lab now boasts 54 internet connected workstations for students as well as 4 stations for teacher use. One of the limiting factors is the relatively high cost of data (equivalent to 40p/GB), but it is hoped that this will reduce over time as demand increases nationally.

During the year, ServeDirect completed the levelling and planting of the new sports area which should provide a huge benefit to the school and local community once established. Lack of normal rainfall has delayed the full opening of these facilities until 2023.

In addition, once the schools were able to reopen, a long list of delayed maintenance works was undertaken, including improving rainwater drainage across the site.

ServeDirect continued to fund a nutritious Sunday lunch for the pupils, during the weeks that the school was able to operate.

Connect Education Centres (CEC)

ServeDirect

The first Connect Education Centre (formerly known as The Bridge Primary Resource Centre) opened in February 2013 in Lukomera, after a successful pilot. Although Uganda has been successful at enrolling more than 90% of children in primary school only just over a quarter of young people remain in secondary school (Ugandan Bureau of Statistics 2015).

At present to register for secondary education, pupils must pass an official Primary Leaving Exam (PLE), but poor primary education prevents students achieving this. To help close this gap the CEC was set up to allow local schools access to additional teaching resources, a library and provide pupils with free booster lessons in English and Maths. Later computer facilities were added due to the demand on such resources locally. These sessions have also been attended by local children outside of school hours, keen to join in the activities. Qualified primary school teachers encourage local children to read and enjoy learning using the library resources, educational toys and planned activities.

During 2021, CEC Lukomera remained closed to local schools due to the Covid-19 lockdown. However, after permission was granted, teachers were able to hold small neighborhood classes, concentrating on literacy for number of local children. The Centre was then able to reopen fully in January 2022 when the lockdown was lifted.

ServeDirect opened the new CEC in Gulu in February 2018. This facility is a much larger regional centre as it is designed to offer additional nursery sessions as well as providing a base for READ for Life, a NGO that provides teacher training in approximately 100 Primary and Nursery schools within the Gulu municipality. Normally, the CEC is active 7 days per week as it also provides a base for a weekend Nursery teacher training college. CEC Gulu was effectively closed to schools in 2021, however permission was granted for smaller groups of local children to be able to attend library and literacy sessions during times of school lockdown. In addition, teachers were able to hold local neighborhood classes similar to CEC Lukomera. CEC Gulu reopened fully in January 2022.

CEC Gulu supported literacy and mathematic radio lessons in 2021, broadcast on the local radio by READ for Life. This was an exciting new initiative and it is estimated that up to 500,000 children at a time listened to these highly effective lessons.

Student attendance data has not been reported this year due to the school closures.

The Rock Health Centre

In response to local needs, ServeDirect funded the building and running of a health centre adjacent to the WTA site. As well as treating students at WTA it also serves the local community which has a growing population of approximately 18,000. Previously the nearest similar health facility was 7km away.

During the period The Rock proved to be vital to the local community, especially during times of severe lockdown and at times when the Covid-19 virus was spreading through the community.

ServeDirect

The Rock remained busy even though the WTA school community was vastly reduced due to school closure. In the year a total of 2,757 patients were treated at The Rock (2021 1,915 patients). Only 17% of patients were WTA students (2021 21%) due to the school closure. The dental outpatient service continued during to do well during the year, resulting in 166 patients being treated (2021 265 patients). 1,121 patients (2021 1,399) benefitted from free testing under the initiative to reach out to the most vulnerable people within the local community - ie children under 5 years old and the elderly. Both initiatives have been welcomed by the local community and continue to provide an invaluable service.

The Rock continued to carry out health talks, health checks and inspections at WTA, when the school was open, in a drive to improve hygiene and general health amongst the students.

The Rock continues to provide maternity services with 19 births during the year (2021 30 births) in the year and Antenatal visits have continued to increase. It was proposed that the current education room be converted into additional bed space, to ease the pressure during busy periods - this conversion work is due to be completed in the next financial year.

Financial Review

During the year £76,612 was raised in the UK. There were no team trips due to the ongoing effects of the pandemic. £80,873 was paid to SDU to support the projects in Uganda during the year. UK costs remain minimal and the trustees have agreed that reserves should be held equivalent to 3 months of costs. General reserves at the end of the year are higher than this at £40,764.

Partnerships and volunteer support

ServeDirect has built partnerships with local businesses, churches and schools in Hampshire, connecting local people with the struggles of those living in Uganda. More latterly ServeDirect built partnerships with several charities and churches in The Netherlands. These partnerships have been a great source of financial support with many fundraising activities being organised as well as providing people with an insight into the problems of the developing world.

An important part of ServeDirect's work is to organise teams to visit and work at their projects. There are many testimonials of the life changing experiences that people have had from visiting Uganda on our website www.servedirect.org. Volunteers get involved in building and maintenance projects and also in providing educational, sporting and cultural activities for the children, which they would otherwise not be able to access. Often volunteers bring skills in education, health and business that contribute greatly to the planning of projects and in developing the aspirations of the pupils at WTA as well as at the other local projects. Unfortunately, during the year no volunteers were able to visit due to the Covid crisis along with the travel restrictions. We hope to be able to continue with these in the future.

The Future

ServeDirect

The Covid-19 global pandemic continued to temporarily shift the focus of Serve Direct Uganda from Education & Health to more Health & basic food/poverty support. SD had to adapt quickly to the changes within the communities we work with.

In January 2022, ServeDirect was able to refocus activities on Education and Health as schools were allowed to reopen. The student bursary scheme proved highly effective in helping families to afford sending their children back to school - especially for families based in the more rural areas where finances were very tight. This scheme will be phased out during 2022 allowing SD to return to invest in improving facilities.

However, rapidly increasing food and fuel costs during 2022 have brought another difficult challenge for the projects. These price rises hit the poorest in society hardest, which include most families that send their children to WTA. Currently all available areas for growing food are being exploited at the school to help offset these rising costs, but there is real concern that many students may drop out once the 2022 student bursaries are phased out. This situation is being closely monitored, but WTA needs to be financially self-sustainability (covering the basic school running costs) to remain strong & viable for the future.

The onset of the Covid-19 pandemic effectively put on hold discussions to extend the facilities of the current Connect Education Centre Gulu and a new regional CEC in Luwero. We still look forward to pursuing both opportunities in the future.

This report provides a summary of our activities and achievements but please review our website at www.servedirect.org to read stories about the children and families that have benefitted from our support.

Independent examiner's report

I report on the financial statements of the trust for the year ended 31 March 2021, which are set out on pages 8 to 13.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act"). I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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



Joel Kirkland

Statement of financial activities for the year ended 31 March 2022

	Note			2022	2021
Incoming resources	1	Unrestricted funds	Restricted income funds	Total	Total
		£	£	£	£
Fundraising income					
Volunteer teams			-	0	0
Other		0		0	
Donations and gifts					
Individuals		47,928	742	48,670	61,071
Other entities		27,942		27,942	36,000
Tax reclaimable			-		0
Total incoming resources		75,870	742	76,612	91,252
Resources expended					
Fundraising costs		0	-	0	0
Charitable activities	4	78,430	2,443	80,873	86,610
Bank charges		28			306
Travel expenses		7		287	0
Total expenditure		78,717	2,443	81,160	86,916
Net movement in funds				(4,548)	4,336

ServeDirect

		(2,847)	(1,70 1)		
Total funds brought forward		43,611	1,701	45,312	40,976
		<hr/>	<hr/>	<hr/>	<hr/>
					-
Total funds carried forward	7	40,764	0	40,764	45,312
		<hr/>	<hr/>	<hr/>	<hr/>

Balance sheet at 31 March 2022

	Note			2022	2021
	2				
		Unrestrict ed funds	Restrict ed income funds	Total	Total
		£	£	£	£
Current assets					
Debtors	5	439		439	1,139
Cash at bank		40,325		40,325	44,173
		<hr/>	<hr/>	<hr/>	<hr/>
					-
Total current assets		40,764		40,764	45,312

ServeDirect**Creditors:
amounts
falling due
within one
year**

6

0

-

0

0

**Total
current
assets less
current
liabilities**

40,764

40,764

45,3
12**Funds of
the charity**

7

Restricted
income funds

0

01,7
01Unrestricted
funds40,76
4

40,764

43,6
11**Total Funds**40,76
4

0

40,764

45,3
12

The financial statements were approved by the trustees on and were signed on their behalf by



Sarah Gay
Treasurer

Notes (forming part of the financial statements)

ServeDirect

1. Accounting policies

The accounts presents a true and fair view and the following accounting policies have been applied consistently in dealing with items that are considered material in relation to the financial statements of ServeDirect.

- **Basis of preparation**

These accounts have been prepared under the historical cost convention with items recognized at cost or transaction value and on a going concern basis. The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, (FRS 102 SORP) and with FRS 102 and with the Charities Act 2011.

- **Recognition of incoming resources**

These are included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the resources; the Trustees are virtually certain they will receive the resources and the monetary value can be measured with sufficient reliability.

- **Grants and donations**

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

In the case of performance related grants, income must only be recognized to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met.

- **Offsetting**

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102

- **Tax reclaimable on gifts and donations**

Gift aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

- **Donated services and facilities**

ServeDirect

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

- **Volunteer help**

The value of any voluntary help received is not included in the financial statements but is described in the trustees' report.

- **Governance and support costs**

ServeDirect incurs no governance nor support costs.

- **Liability recognition**

Liabilities are recognised as soon as it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources.

2. Trustees' remuneration and expenses

There were no payments in the year for trustee flights.

3. Independent examiner's remuneration

The independent examiner has waived his remuneration for the examination of these financial statements.

	2022	2021
	£	£
4. Charitable activities		
ServeDirect Uganda Ltd	80,240	86,000
READ for LIFE		0

ServeDirect

Flights/Team trip expenses

Project guardians	0	0
DBS Checks	0	0
Other	633	0
		610

	80,873	53,571
--	--------	--------

5 Debtors

	2022	2021
	2	
	£	£

Tax receivable	439	1,139
Other debtors	0	0
		1,139

6. Creditors

	2022	2021
	£	£
Accruals	0	0

7. Charity funds

Funds held and movement during the *current* reporting period

ServeDirect

Fund names	Fund balances brought forward	Income	Expenditure	Fund balances carried forward
	£	£	£	£
WTA	0			-
Connect Education Centres (formerly The Bridge)	-	0	(0)	-
Rock Health Centre	-	0	(0)	-
Project guardians	0	0	(0)	-
Restricted funds	1,701	742	(2,443)	0
Unrestricted funds	43,611	75,870	(78,717)	40,764
	<hr/>	<hr/>	<hr/>	<hr/>
Total funds	45,312	76,612	(81,160)	40,764
	<hr/>	<hr/>	<hr/>	<hr/>

ServeDirect
Funds held and movement during the *previous* reporting period

Fund names	Fund balances	Income	Expenditure brought forward	Fund balances carried forward
	£	£	£	£
WTA (250) The Bridge	0	250		0
Rock Health Connect (500)	1,701	500		1,701
Project Guardians Unrestricted funds (86,166)	39,275	90,502		43,611
Total funds	40,976	91,252	(89,916)	45,312

	Unrestricted	Restricted	Total
Total B/F 40,976	5,128	35,848	
Restatement	34,147	(34,147)	0
As restated in bold above	39,275	1,701	40,976

The analysis of the restricted and unrestricted funds has been corrected in the year ended 31 March 2022 following the identification of an error in the classification in the prior period. There is no change to the charity's net assets as a result of this restatement.

SERVEDIRECT

England & Wales - Charity number 1138282

Accounts



Trustees' report and financial
statements for the year to 31 March
2021

Charity No. 1138282

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ServeDirect

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Activities and achievements

ServeDirect continues to support and raise funds for four key projects, Wobulenzi Town Academy (WTA), Connect Education Centre Lukomera (CEC L), The Rock Health Centre and the Connect Education Centre Gulu (CEC G).

During the year, the world continued to be hit by the Covid-19 pandemic. This resulted in WTA and the Connect Education Centres closing in March 2020 due to the national lockdown restrictions. The lockdown hit many people hard as their sources of income effectively stopped or was reduced drastically – leading to widespread hardship and hunger. ServeDirect and our supporters reacted rapidly to help support the projects financially as their income dropped to avoid crucial staff being laid off.

ServeDirect immediately stepped in to help the communities we work within with basic food support. This took the form of family food packages that were officially sanctioned by local government – as all unofficial distributions were against the law.

In Gulu, ServeDirect supported the food distributions up to end of July via Gulu Town Council which were handed out physically from Dream Centre Uganda. Each week this funded food parcels for families to the value of 40,000 UGX (~ £8.50) per package. In the period a total of 2,961 food packages were funded and handed out to vulnerable families in the Gulu area, making a real difference to literally to tens of thousands of people.

In the Lukomera area, ServeDirect supported food distributions via the LC1 Chairman's office which were handed out physically by Maranatha Church and the LC1 staff. We also supported distributions via the Church of Uganda within the local parishes. These distributions took place during the financially hardest months of the year. Basic food packages to the value of over 63m UGX (approximately £13,250) were funded and handed out up the end of the period in the area, again supporting many hundreds of families and vulnerable people in the area.

ServeDirect

Wobulenzi Town Academy

ServeDirect was initially set up to support the work of Wobulenzi Town Academy Orphanage. WTA is a secondary school providing affordable, quality secondary education in Uganda to vulnerable children of both sexes. WTA is based in Lukomera, which is north of Kampala, an area that few NGOs are working or investing in. Most of the children are boarders and have travelled some distance to access low cost education. About one third of the children are day scholars from the local area. Just under half of the students at WTA are girls, which is just above the Ugandan average of 47%.

During the year the school only opened when the official lockdown was lifted. Notably O level and A level candidate classes were able to sit their exams, otherwise the rest of the classes were hardly able to attend.

Exam results from the 2020 sitting for O levels were very good in the Covid-19 circumstances, comparing favourably with the national average and with similar local schools. Given that WTA has no selective entry at this level and that students learn in mixed ability classes in English, which for many is not their first language, this continues to be a great achievement. 60% of students studying for O level exams gained good aggregate grades in Division Three or higher (2019, 59%), which compares well with the national result of 58% (2019, 49.2%).

47 students took A levels in 2020 (38 in 2019). Results continue to be mixed but most students achieved 2 principle passes that allows them access to university courses. The first Science A level exams were sat in 2016 and emphasis continues to be made to improve Science results generally within the school.

ServeDirect continued to fund a nutritious Sunday lunch for the pupils, during the weeks that the school was able to operate.

ServeDirect gave financial help to the school during the times of closures to help support part of the teachers wages, in order to retain the teachers for when the school is able to reopen properly

Connect Education Centres (CEC)

The first Connect Education Centre (formerly known as The Bridge Primary Resource Centre) opened in February 2013 in Lukomera, after a successful pilot. Although Uganda has been successful at enrolling more than 90% of children in primary school only just over a quarter of young people remain in secondary school (Ugandan Bureau of Statistics 2015).

At present to register for secondary education, pupils must pass an official Primary Leaving Exam (PLE), but poor primary education prevents students achieving this. To help close this gap the CEC was set up to allow local schools access to additional teaching resources, a library and provide pupils with free booster lessons in English and Maths. Later computer facilities were added due to the demand on such resources locally. These sessions have also been attended by local children outside of school hours, keen to join in the activities. Qualified primary school teachers encourage local children to read

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and enjoy learning using the library resources, educational toys and planned activities.

During the year CEC Lukomera remained effectively closed as no schools were able to attend due to the Covid-19 lockdown. However, after permission was granted, teachers were able to hold small neighborhood classes, concentrating on literacy for number of local children.

ServeDirect opened the new CEC in Gulu in February 2018. This facility is a much larger regional centre as it is designed to offer additional nursery sessions as well as providing a base for READ for Life, a NGO that provides teacher training in approximately 100 Primary and Nursery schools within the Gulu municipality. Normally, the CEC is active 7 days per week as it also provides a base for a weekend Nursery teacher training college. CEC Gulu was effectively closed to schools, however permission was granted for smaller groups of local children to be able to attend library and literacy sessions during times of school lockdown. In addition, teachers were able to hold local neighborhood classes similar to CEC Lukomera.

CEC Gulu remained open to support literacy and mathematic radio lessons broadcast on the local radio by READ for Life. This is an exciting new initiative and It is estimated that up to 500,000 children at a time listened to these highly effective lessons.

Both CECs have undertaken professional training during the school closure, to be prepared for when schools finally reopen.

The Rock Health Centre

In response to local needs, ServeDirect funded the building and running of a health centre adjacent to the WTA site. As well as treating students at WTA it also serves the local community which has a population of approximately 15,000. Previously the nearest health facility was 7km away.

During the year The Rock proved to be vital to the local community, especially during times of severe lockdown and at times when the Covid-19 virus was spreading through the community.

The Rock remained busy even though the WTA school community was vastly reduced due to school closure. In the year 1,915 patients were treated at The Rock (2020 2,052 patients). This slight fall in numbers was due to the corresponding fall in number of WTA students being treated due to school closure. Only 21% of patients were WTA students (2020 29%). The dental outpatient service continued during to do well during the year, resulting in 265 patients being treated (2020 179 patients). In addition, an impressive 1,399 patients (2020 1,099) benefitted from free testing under the initiative to reach out to the most vulnerable people within the local community - ie children under 5 years old and the elderly. Both initiatives have been welcomed by the local community and continue to grow in popularity.

The Rock continued to carry out health talks, health checks and inspections at WTA, when the school was open, in a drive to improve hygiene and general health amongst the students.

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The Rock continues to provide maternity services with again a good increase in number of births to 30 during the year (2020 15 births) in the year and Antenatal visits have continued to increase. It is proposed that the current education room be converted into additional bed space, to ease the pressure during busy periods.

Financial Review

During the year £91,252 was raised in the UK. Team trips were extremely limited due to the pandemic. £86,000 was paid to SDU to support the projects in Uganda during the year. UK costs remain minimal and the trustees have agreed that reserves should be held of 3 months of costs. General reserves at the end of the year are higher than this at £45,312.

Partnerships and volunteer support

ServeDirect has built partnerships with local businesses, churches and schools in Hampshire, connecting local people with the struggles of those living in Uganda. More latterly ServeDirect built partnerships with several charities and churches in The Netherlands. These partnerships have been a great source of financial support with many fundraising activities being organised as well as providing people with an insight into the problems of the developing world.

An important part of ServeDirect's work is to organise teams to visit and work at their projects. There are many testimonials of the life changing experiences that people have had from visiting Uganda on our website www.servedirect.org. Volunteers get involved in building and maintenance projects and also in providing educational, sporting and cultural activities for the children, which they would otherwise not be able to access. Often volunteers bring skills in education, health and business that contribute greatly to the planning of projects and in developing the aspirations of the pupils at WTA as well as at the other local projects. Unfortunately, during the rest of the year no volunteers were able to visit due to the Covid crisis along with the travel restrictions. We hope to be able to continue with these in the future.

The Future

The Covid-19 global pandemic has continued to temporarily shift the focus of Serve Direct Uganda from Education & Health to more Health & basic food/poverty support. SD had to adapt quickly to the changes within the communities we work with. We look forward to being able to refocus our activities as the Covid-19 pandemic either ceases or as effective treatments are found, allowing schools to be re-opened.

As per previous years, both for the pupils attending WTA and the Connect Education Centres and the local community, ServeDirect continues to seek to replicate its' work in other communities within Uganda. The new CEC Gulu was the first of these and has proved to be very successful during the year,

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especially with supporting the educational radio broadcasts during the school closures.

The onset of the Covid-19 pandemic effectively put on hold discussions to extend the facilities of the current Connect Education Centre Gulu and a new regional CEC in Luwero. We look forward to pursuing both opportunities in the future.

The Covid-19 pandemic continues to bring huge challenges to the communities that we work with. ServeDirect will continue to adapt to the changing situation in the best way possible as we are able.

This report provides a summary of our activities and achievements but please review our website at www.servedirect.org to read stories about the children and families that have benefitted from our support.

ServeDirect

Independent examiner's report

I report on the financial statements of the trust for the year ended 31 March 2021, which are set out on pages 8 to 13.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act"). I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Tim Parker

Tim Parker
04/01/2022

Statement of financial activities for the year ended 31 March 2021

	Note			2021	2020
Incoming resources	1	Unrestricted funds	Restricted income funds	Total	Total
		£	£	£	£
Fundraising income					
Volunteer teams			-	0	0
Other		0	0	0	479
Donations and gifts					
Individuals		54,502	750	61,071	29,515
Other entities		36,000	0	36,000	49,000
Tax reclaimable			-	0	0
Total incoming resources		90,502	750	91,252	79,894
Resources expended					
Fundraising costs		0	-	0	1,079
Charitable activities	4	86,610		86,610	53,571
Bank charges			-		221
Travel expenses		306		306	1,481
		0		0	
Total expenditure		86,916	-	86,916	56,352

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Net movement in funds		3,586	750	4,336	23,542
Total funds brought forward		5,128	35,848	40,976	17,434
Total funds carried forward	7	8,714	36,598	45,312	40,976

Balance sheet at 31 March 2021

	Note 2	Unrestrict ed funds £	Restrict ed income funds £	2021 Total £	2020 Total £
Current assets					
Debtors	5	1,139	-	1,139	6,958
Cash at bank		44,173	-	44,173	35,499
Total current assets		45,312	-	45,312	42,457

ServeDirect

Creditors: amounts falling due within one year	6	0	-	0	(1,4 81)
		_____	_____	_____	_____
					-
Total current assets less current liabilities		45,31 2	-	45,312	40,9 76
		_____	_____	_____	_____
					-
Funds of the charity	7				
Restricted income funds				710	
		7 1 0			71 0
Unrestricted funds			-	44,602	40,2 66
		44,60 2		_____	_____
		_____	_____	_____	_____
					-
Total Funds		45,31 2		45,312	40,9 76
		_____	_____	_____	_____
					-

The financial statements were approved by the trustees on 15th January 2022 and were signed on their behalf by



Sarah Gay
Treasurer

Notes (forming part of the financial statements)

1. Accounting policies

The accounts presents a true and fair view and the following accounting policies have been applied consistently in dealing with items that are considered material in relation to the financial statements of ServeDirect.

- **Basis of preparation**

These accounts have been prepared under the historical cost convention with items recognized at cost or transaction value and on a going concern basis. The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, (FRS 102 SORP) and with FRS 102 and with the Charities Act 2011.

- **Recognition of incoming resources**

These are included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the resources; the Trustees are virtually certain they will receive the resources and the monetary value can be measured with sufficient reliability.

- **Grants and donations**

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

In the case of performance related grants, income must only be recognized to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met.

- **Offsetting**

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102

- **Tax reclaimable on gifts and donations**

Gift aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

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- **Donated services and facilities**

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

- **Volunteer help**

The value of any voluntary help received is not included in the financial statements but is described in the trustees' report.

- **Governance and support costs**

ServeDirect incurs no governance nor support costs.

- **Liability recognition**

Liabilities are recognised as soon as it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources.

2. Trustees' remuneration and expenses

There were no payments in the year for trustee flights.

3. Independent examiner's remuneration

The independent examiner has waived his remuneration for the examination of these financial statements.

	2021	2020
	£	£
4. Charitable activities		
ServeDirect Uganda Ltd	86,000	51,079
READ for LIFE		0
Flights/Team trip expenses		
Project guardians	0	0
DBS Checks	0	2,360
Other	610	132

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0

	_____	_____
		-
	86,610	53,571
	_____	_____
		-
5 Debtors	2021	2020
.	£	£
Tax receivable	1,139	6,957
Other debtors	0	0
	_____	_____
		-
	1,139	6,957
	_____	_____
		-
6. Creditors	2021	2020
	£	£
Accruals	0	1,481
	_____	_____

7. Charity funds

Funds held and movement during the *current* reporting period

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Fund names	Fund balances brought forward	Income	Expenditure	Fund balances carried forward
	£	£	£	£
WTA	0	250	(250)	-
Connect Education Centres (formerly The Bridge)	-	500	(500)	-
Rock Health Centre	-	0	(0)	-
Project guardians	0	0	(0)	-
Unrestricted funds	40,976	90,502	(86,166)	45,312
Total funds	40,976	91,252	(86,916)	45,312

Funds held and movement during the *previous* reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Fund balances carried forward
	£	£	£	£
WTA	0	18,946	(18,946)	0
The Bridge	-	-	-	-
Rock Health (80)	-	-	80	-
Connect (13,921)	-	13,921	-	-
Project Guardians (1,200)	710	-	490	0
Unrestricted funds (22,205)	16,724	46,457	-	40,976
Total funds	17,434	79,894	(54,871)	40,976

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