



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

Charity No. 1138282

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## **ServeDirect**

### ***Trustees' report***

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

#### **Trustees**

Neil Kirkland (Chairman)  
Paul Ibbott  
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 15<sup>th</sup> September 2010 and was registered as a charity on 6<sup>th</sup> 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. 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.

## **ServeDirect**

### **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 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 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 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 to the end of the period in the area, again supporting many hundreds of families and vulnerable people in the area.

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### **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

## **ServeDirect**

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.

## **ServeDirect**

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](http://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](http://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.

*Tim Parker*

Tim Parker  
04/01/2022



**Statement of financial activities for the year ended 31 March 2021**

	Note			<b>2021</b>	2020
<b>Incoming resources</b>	1	<b>Unrestricted funds</b>	<b>Restricted income funds</b>	<b>Total</b>	Total
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fundraising income					
Volunteer teams			-	0	0
Other		0	0	0	479
				0	
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
<b>Resources expended</b>					
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

## ServeDirect

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

## Balance sheet at 31 March 2021

	Note			2021	2020
	2	Unrestricted funds	Restricted income funds	Total	Total
		£	£	£	£
<b>Current assets</b>					
Debtors	5	1,139	-	<b>1,139</b>	6,958
Cash at bank		44,173	-	44,173	35,499
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
					-
<b>Total current assets</b>		<b>45,312</b>	<b>-</b>	<b>45,312</b>	<b>42,457</b>

## ServeDirect

<b>Creditors: amounts falling due within one year</b>	6	0	-	<b>0</b>	(1,481)
		_____	_____	_____	_____
					-
<b>Total current assets less current liabilities</b>		45,312	-	45,312	40,976
		_____	_____	_____	_____
					-
<b>Funds of the charity</b>	7				
Restricted income funds				710	
		710			710
		10			0
Unrestricted funds			-	44,602	40,266
		44,602			
		_____	_____	_____	_____
					-
<b>Total Funds</b>		45,312		45,312	40,976
		_____	_____	_____	_____
					-

The financial statements were approved by the trustees on 15<sup>th</sup> 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.

## ServeDirect

- **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

## ServeDirect

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

## 7. Charity funds

**Funds held and movement during the *current* reporting period**

## ServeDirect

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

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

<b>Fund names</b>	<b>Fund balances</b>	<b>Income</b>	<b>Expenditure</b>	<b>Fund balances carried forward</b>
	£	£	£	£
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
<b>Total funds</b>	<b>17,434</b>	<b>79,894</b>	(54,871)	40,976

**ServeDirect**

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