



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

Charity No. 1138282

Contents	Page
Trustees' report	2-6
Independent examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes	10-14

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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

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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

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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 Dentaaid (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 Dentaaid 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

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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.

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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.

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

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.

A handwritten signature in blue ink, appearing to read 'Joel Kirkland', is written over a faint, circular official stamp.

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

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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
		<hr/>	<hr/>	<hr/>	<hr/>
Total current assets		25,452		25,452	40,764
Creditors: amounts falling due within one year					
	6	1,383	-	1,383	0
		<hr/>	<hr/>	<hr/>	<hr/>
Total current assets less current liabilities		24,069		24,069	40,764
		<hr/>	<hr/>	<hr/>	<hr/>
Funds of the charity					
Restricted income funds	7		0	0	0
Unrestricted funds		24,069		24,069	40,764
		<hr/>	<hr/>	<hr/>	<hr/>
Total Funds		24,069	0	24,069	40,764
		<hr/>	<hr/>	<hr/>	<hr/>

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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.

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	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/>

7. Charity funds

Funds held and movement during the *current* reporting period

	Fund balances brought forward	Income	Expenditure	Fund balances carried forward
Fund names	£	£	£	£
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/>

Funds held and movement during the *previous* reporting period

	Fund balances Income Expenditure brought forward			Fund balances carried forward
Fund names	£	£	£	£
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/>