



Trustees' report and financial statements  
for the year to 31 March 2024

Charity No. 1138282

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## **ServeDirect**

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

The Trustees present their report and accounts for the year ended 31 March 2024.

#### **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 15<sup>th</sup> September 2010 and was registered as a charity on 6<sup>th</sup> 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 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.

#### **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 Connect Education Centre Gulu (CEC G).

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

## **ServeDirect**

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)**

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

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

## 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**

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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
	£	£
<b>4. Charitable activities</b>		
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/>
<b>5. Debtors</b>	<b>2024</b>	<b>2023</b>
	£	£
Tax receivable	3,855	360
Other debtors	0	0
	<hr/>	<hr/>
	3,855	360
	<hr/>	<hr/>
<b>6. Creditors</b>	<b>2024</b>	<b>2023</b>
	£	£
Accruals	1,436	1,383
	<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	<b>24,069</b>	106,291	(92,502)	37,858
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total funds</b>	24,069	106,291	(92,502)	37,858
	<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
The Bridge			-
Rock Health			
Restricted Funds			0
Unrestricted funds	40,764	121,398	(138,093)
			24,069
<b>Total funds</b>	<b>40,764</b>	<b>121,398</b>	<b>(138,093)</b>
			24,069