

Charity Registration No. 1141432

PROJECT SHELTER WAKADOGO
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

Mr D P Unarket FCCA
Chartered Certified Accountants
1st Floor, Kirkland House
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PROJECT SHELTER WAKADOGO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs A Charbonneau Mrs N Williamson Mrs F Williamson Still Mr N S Akbarali Ms A Messick
Charity number	1141432
Independent examiner	Mr D P Unarket FCCA Chartered Certified Accountants 1st Floor, Kirkland House 11-15 Peterborough Road Harrow Middlesex HA1 2AX

PROJECT SHELTER WAKADOGO

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PROJECT SHELTER WAKADOGO

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2025

The trustees present their report and financial statements for the year ended 31 August 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)"

Objectives and activities

The charity's objective is to improve educational opportunities and life outcomes for vulnerable children in northern Uganda.

Wakadogo School provides pre-primary and primary education alongside a range of services designed to support the wellbeing and development of its pupils. These include access to healthcare, school meals, extracurricular activities, and vocational skills training.

The charity seeks to create a safe and supportive learning environment in which children can develop academically while also gaining practical skills and confidence that will support their future education and employment opportunities.

In setting the charity's objectives and planning its activities, the trustees have given due consideration to the Charity Commission's guidance on public benefit.

Achievements and performance

During the year ended 31 August 2025, Wakadogo School continued to deliver education and support services to children in the Gulu community.

At the start of the 2025 academic year the school enrolled 493 pupils (249 boys and 244 girls). Pupils benefit from academic instruction alongside health services, school meals and extracurricular activities designed to support their overall wellbeing and development.

Academic outcomes remained encouraging. In the 2024 Primary Leaving Examination (PLE), Wakadogo School was ranked 25th out of 90 schools in Gulu based on first-grade scores.

The school employed 24 teaching staff and 12 non-teaching staff, including administrative, catering and maintenance staff who support the operation of the school. During the year new Deputy Headteachers were appointed and continue to receive mentorship to strengthen leadership capacity within the school.

The school health programme remained an important part of the charity's work. During the year the health team delivered 13 health education sessions addressing topics such as malaria prevention, hygiene and infection control. A school-wide health screening conducted in June 2025 reached 486 pupils, allowing the identification and treatment of common health conditions.

The health centre also continued to serve the wider community. Between July 2024 and June 2025, the centre treated 2,791 pupil cases and 1,322 cases from the surrounding community, while 468 babies received vaccinations through the immunisation programme.

PROJECT SHELTER WAKADOGO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Students also participated in extracurricular activities, including athletics competitions in which the school placed third out of 40 schools in the Gulu City East Division Kids Athletics Championship. One pupil progressed to represent Gulu City at national level and received a scholarship for secondary education.

Several projects were undertaken during the year to strengthen the school's facilities and sustainability. A school canteen was established to generate income and provide school supplies. Construction of a Vocational Training Centre progressed during the year and is expected to support practical skills training for students.

Environmental initiatives also formed part of the school's development. Energy-efficient cooking stoves were installed to reduce fuel consumption and improve kitchen working conditions, and the school's hydroponics farming project continued to supply vegetables for the school feeding programme while providing learning opportunities for pupils.

Parents and the wider community continued to play an important role in supporting the school. Through the Parent Teacher Association, parents contributed funding towards the construction of the vocational training centre and supported school development initiatives.

Financial review

The results for the year are disclosed in the Statement of Financial Activities.

Reserves are held to ensure the charity is well placed to meet future demands on its resources. The levels of reserves are able to meet the expected fixed costs of the charity for at least 12 months.

During the year, the charity continued to manage its resources carefully in order to support the delivery of education and related services at Wakadogo School.

Expenditure is directed primarily towards staff costs, educational resources, healthcare services, student nutrition, school maintenance and infrastructure development. Financial management systems are in place to ensure appropriate oversight and accountability in the use of charitable funds.

The charity remains dependent on donations and sponsorship to support its work and to ensure that pupils from disadvantaged backgrounds can continue to access education and related support services.

Plans for the future

The Charity has developed the following strategic plan for 2025-26:

The trustees remain committed to strengthening Wakadogo School and expanding opportunities for the children it serves.

Key priorities for the coming year include:

- Completing and opening the new Vocational Training Centre
- Expanding vocational training opportunities for pupils
- Continuing to provide healthcare and nutrition programmes
- Strengthening community engagement and outreach activities
- Developing sustainability initiatives that support school operations

The trustees believe that these activities will continue to advance the charity's objective of improving educational opportunities and life prospects for vulnerable children in northern Uganda.

PROJECT SHELTER WAKADOGO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Structure, governance and management

Project Shelter Wakadogo is a registered charity in the United Kingdom, Canada and Uganda. The charity operates Wakadogo School, a not-for-profit pre-primary and primary school located in Gulu, Northern Uganda

The charity was established in 2005 to support vulnerable children in northern Uganda at a time when the region was recovering from more than two decades of civil conflict. Wakadogo School was created to provide access to education and support services for children who might otherwise face barriers to schooling.

The charity is governed by a Board of Trustees who are responsible for the strategic direction of the organisation and ensuring that it operates in furtherance of its charitable purposes. The trustees meet regularly and work closely with the school leadership team in Uganda, who manage the day-to-day operations of the school.

Statement of Trustees' responsibilities

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees' report was approved by the Board of Trustees.



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Mrs F Williamson Still

Trustee

20 March 2026

Dated:

PROJECT SHELTER WAKADOGO

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF PROJECT SHELTER WAKADOGO

I report on the financial statements of the charity for the year ended 31 August 2025, which are set out on pages 5 to 10.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- (i) examine the financial statements under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (ii) to prepare financial statements which accord with the accounting records, and comply with the accounting requirements of the 2011 Act;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Mr D P Unarket FCCA
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HA1 2AX

Dated: 23/03/2026

PROJECT SHELTER WAKADOGO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
<u>Income from:</u>					
Donations and legacies	2	30,363	-	30,363	40,850
<u>Expenditure on:</u>					
Charitable activities	3	31,827	8,192	40,019	74,733
Other	5	1,457	-	1,457	1,831
Total resources expended		33,284	8,192	41,476	76,564
Net expenditure for the year/ Net movement in funds		(2,921)	(8,192)	(11,113)	(35,714)
Fund balances at 1 September 2024		38,450	8,192	46,642	82,356
Fund balances at 31 August 2025		35,529	-	35,529	46,642

PROJECT SHELTER WAKADOGO

BALANCE SHEET

AS AT 31 AUGUST 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Cash at bank and in hand		35,529		46,642	
Creditors: amounts falling due within one year		-		-	
Net current assets			35,529		46,642
Income funds					
Restricted funds			-		8,192
Unrestricted funds			35,529		38,450
			35,529		46,642

The financial statements were approved by the Trustees on 20 March 2026.....



.....
Mrs F Williamson Still
Trustee

PROJECT SHELTER WAKADOGO

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have reasonable expectation and assurance that the company will have adequate resources to continue its operations for the foreseeable future.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Donated goods, services or facilities are included in incoming resources when the benefit to the charity is reasonably quantifiable and measurable. They are valued by the trustees at the amount the charity would have been willing to pay for the goods, services or facilities on the open market value. the charity does not recognise the volunteer according to Statement of Recommended Practice for charities applying FRS 102.

1.5 Resources expended

Costs of activities in furtherance of the charity's objects comprise those costs incurred by The Charity as a result of the delivery of its service. Costs of generating funds comprise the costs associated with attracting voluntary income together with cost of goods sold. Governance costs comprise those costs incurred by the charity in meeting its constitutional and statutory requirements.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks.

PROJECT SHELTER WAKADOGO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

(Continued)

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1.8 Taxation

The charity is recognised by HM Revenue & Customs and therefore benefits from certain exemptions from taxation on income and gains, to the extent that they are applied for charitable purposes.

No tax charges have arisen in the charity.

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£
Donations and gifts	30,363	-	30,363	40,850
	<u>30,363</u>	<u>-</u>	<u>30,363</u>	<u>40,850</u>
For the year ended 31 August 2024	<u>32,618</u>	<u>8,232</u>		<u>40,850</u>

PROJECT SHELTER WAKADOGO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

3 Charitable activities	World's Best School Prize		General expenses		Emiliana Vocational Training		Hydroponics Project		Forest Project		Total 2025		Total 2024	
	£		£		£		£		£		£		£	
Charitable expenditure	-		31,827		8,192		-		-		40,019		74,733	
Analysis by fund														
Restricted funds	-		-		8,192		-		-		8,192			
Unrestricted funds			31,827								31,827			

General expenses of the charity comprises of day to day running costs of the school including teacher salaries, school meals for students, learning materials and all other resources required in operating the school.

PROJECT SHELTER WAKADOGO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

4 Employees

There were no employees during the year.

5 Other

	2025	2024
	£	£
Bank charges	457	831
Accountancy services	1,000	1,000
	<u>1,457</u>	<u>1,831</u>

The charity received accountancy services worth £1,000. The value of these services is recognised as a donation and an equivalent charge included within accountancy services.

6 Analysis of net assets between funds

	General £	Restricted £	Total £
Fund balances at 31 August 2025 are represented by:			
Current assets/(liabilities)	35,529	-	35,529
	<u>35,529</u>	<u>-</u>	<u>35,529</u>

7 Related Parties

The Charity is part of a group of Charities under common control; as well as this charity, the group includes other charities, also called Project Shelter Wakadogo which are based in Uganda and in Canada. The charity raises funds which it provides to the Ugandan charity which operates a school in Acoyo Northern Uganda, which provides an early childhood education centre and primary school for over 400 young children.

