



TRUSTEES ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDING 31 MARCH 2023

Evergreen Africa

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Registered with
**FUNDRAISING
REGULATOR**

TRUSTEES' ANNUAL REPORT AT 31 MARCH 2023

The Trustees of Evergreen Africa present their Report and Accounts for the year ended 31 March 2023.

Address

The Registered office of Evergreen Africa is located at:

McPhersons Ltd
Telecom House
125-135 Preston Road
Brighton
BN1 6AF

Trustees

The following Trustees held office through the period:

Mrs Connie Smith-Holmes (Nee Smith) (Chair)
Miss Susannah Barlow
Mrs Ellen Bunyard

Structure

Evergreen Africa is a Charitable Incorporated Organisation (CIO) whose only voting members are its charity trustees. It is governed by a Board of Trustees working to a constitution dated 1 February 2015. It is managed on a day-to-day basis by an Executive Officer, working to a Governance Document issued by the Board of Trustees. Volunteers conduct fundraising and administrative support activities.

Trustees are appointed for 4-year terms. Reappointment or the appointment of a new Trustee requires unanimous agreement of existing Trustees who will consider the candidate's motives, values and knowledge/skills with the goal of increasing the capability of the Trustees collectively.

Public Benefit

The Trustees confirm that throughout the period they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

Risk Statement

The trustees reviewed the possible risks facing the organisation during the year. They determined that the primary risk was misuse of funds granted to enable programmes of work in Uganda, and they directed that the Executive Officer was to make personal visits to the areas of operations at such frequency as he deemed fit in order to establish that funds were being used as intended. The trustees determined that the secondary risk was the inability to raise sufficient funds in one year to allow the continuance of the charity in its current form in the next year, and they reviewed their Reserves Policy to ensure that the necessary funds would be available.

Reserves Policy

The Charity's Reserves Policy is set out at Note 11 to the Accounts.

Fundraising

The CIO conducts fundraising activities in UK to enable the delivery of development programmes in sub-Saharan Africa. Through the period, the CIO has received donations from private individuals, companies and other grant-making organisations. In addition, within Uganda the CIO has benefitted from the Coffee-roasting income-generation programme established in a previous year and all funds generated were reinvested in Evergreen's ongoing development programmes. Evergreen Africa is registered with the Fundraising Regulator and works hard to ensure adherence to the Regulator's Code of Fundraising Practice.

Compliance

In addition to its Constitution and Governance documents, the CIO maintains publicly available, written policies for Accountability, Complaints Handling, Working with Children, Working with Vulnerable Adults and Conflicts of Interest.

Financial Review

The total income for the year was £48,806 (2022: £62,987) representing a 22.5% decrease on the previous year (2022: 22.4% increase). 34.5% of this income was received as funds restricted to particular projects as shown at note 10 to the Accounts (2022: 19.3%). The total expenditure came to £52,608 (2022: £54,721). The funds carried forward to fund programmes in the following year were £26,027 (2022: £29,829). The percentage of income spent on Management and Administration was 7.2% (2022: 7.5%). 50.1% of this was spent on travel to the operational area (2022: 73.9%) and 49.9% was spent on other Management and Administration activities (2022: 26.1%).

Objectives and Activities

The object of the CIO is the prevention or relief of poverty in sub-Saharan Africa 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 and be self-sufficient.

Throughout the period the CIO has delivered programmes solely in the Wanale Ridge area of Uganda where some 25,000 people live in UN-defined extreme poverty. It works hand-in-glove with locally established NGOs, community leaders and experts and has developed a strategy for development of the area which addresses each of the areas of need, with each substantive initiative backed by an income-generation project which will in time allow the community to become self-sustaining. The ultimate aim is a robust infrastructure delivering community-funded support to the population.

Achievements and Performance

Through the year ending 31 March 2023, Evergreen Africa delivered or continued the following programmes:

Self-Sustaining Activities and Activities Funded Wholly by Unrestricted Monies

1) **Goat-farming income-generation programme.** This programme is intended to relieve the plight of widows and orphan-headed families. Participants for the programme are recommended by their communities as being in particular need of help. They are given a pregnant female goat; the first female kid is returned to the programme so that it can be nurtured and given to a new participant. The original female is serviced by one of the programme's rams and the participant keeps the offspring from which an income can be generated. Once there have been 3 successful pregnancies, use of the programme's ram costs the participant a small sum, which pays for the upkeep of the rams and female kids being nurtured, and pays a salary to the goat-keeper.

2) **Coffee Roasting.** This is a sustainability project. In recent years, a coffee co-operative has been developed on Wanale Ridge known as Zukuka Bora. The co-operative is purchasing land, training farmers, providing washing and drying facilities, and opening up markets. The one missing link in the co-operative's chain is the ability to roast the coffee once produced. Until recently, Zukuka Bora outsourced the roasting to an enterprise in Kampala - some 6 hours drive away from Mount Elgon. However, Evergreen has developed a roasting facility to which Zukuka Bora now outsources some of its roasting, much more cost-effectively than before. As well as providing a more efficient and integrated part of the overall chain, the roaster also provides employment and returns a profit which in the last 3 years has equalled the cost of the Professional Development training of one of Evergreen's Community Health Promoters groups.

3) **Market Garden.** This is established as a sustainability programme, which will provide an income for those engaged on it, but which will also return a profit towards the continued operation of the Evergreen Nursery School.

4) **Village Savings & Loan Schemes.** This programme is for the empowerment of women. A group of approximately 40 participants is formed and they are trained in how to operate a savings and loan scheme. Participants are able to borrow from the scheme to start or grow a business enterprise. Funds are returned to the scheme with interest. At the end of a 12-month period funds in the scheme are divided amongst the participants according to their input. Funds are most usually then reinvested for the following 12 months. The scheme will also establish a welfare fund which can make grants to participants in need. At 31 March 2023 Evergreen had established 13 such schemes, of which 5 are self-sustaining.

5) **Nursery School.** Evergreen operates a Nursery School on the Wanale Ridge. During the year ending 31 March 2023, 210 children were registered at the school. This is too many and Trustees have taken steps to reduce the number of children to a maximum of 150. Plans are being considered for the potential to offer additional education opportunities to those children not able to register.

6) **Health Workers.** Since 2015, Evergreen has continuously expanded its Health programme on the Wanale Ridge and at 31 March 2023 had 179 fully trained Community Health Promoters, operating at 3 different levels across the Ridge and receiving ongoing Continuing Professional Development training.

Activities Funded by Restricted Monies

Many of Evergreen's projects in 2022-23 were funded, or part funded, by Restricted monies. These are more fully described in Note 10 to the Accounts.

Work has continued on the establishment of a 5-year plan for the delivery of programmes and projects to meet the Development Strategy.

Evergreen Africa Uganda and Trading Subsidiary Activities

Funds were advanced in 2022-23 for the registration of Evergreen Africa as an NGO in Uganda, along with the establishment of a trading subsidiary. A loan of £3,000 was advanced from Evergreen Africa to initiate some sustainability/trading activities in Uganda. These are in the very early stages and will be reported more fully in the 2023-24 Report & Accounts.



CONNIE SMITH-HOLMES

Chair of Trustees
Evergreen Africa

31 March 2023

INDEPENDENT EXAMINER'S REPORT

Independent examiner's report to the trustees of Evergreen Africa

I report to the charity trustees on my examination of the accounts of Evergreen Africa (the CIO) for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of the CIO 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 CIO's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the CIO as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.



Mr C J R Chapman, FCCA
McPhersons Walpole Harding
Chartered Certified Accountants
Telecom House
125-135 Preston Road
Brighton
BN1 6AF

Date: 6 November 2023

EVERGREEN AFRICA

(A Charitable Incorporated Organisation)

**Statement of Financial Activities
for the year ended 31 March 2023**

			2023		<i>2022</i>
	Notes	Unrestricted Funds	Restricted Funds	Total Funds	<i>Total Funds</i>
Income from:				£	£
Grants & Donations		31,978	16,828	48,806	62,737
Charitable Awareness Activities		-	-	-	-
Fundraising Activities		-	-	-	-
Other Income		-	-	-	250
Total		<u>31,978</u>	<u>16,828</u>	<u>48,806</u>	<u>62,987</u>
Expenditure on					
Raising funds		3,599	-	3,599	2,645
Charitable activities		28,687	16,828	45,515	47,336
Management & Administration		3,494	-	3,494	4,740
Total		<u>35,780</u>	<u>16,828</u>	<u>52,608</u>	<u>54,721</u>
Net (expenditure)/income		<u>(3,802)</u>	<u>-</u>	<u>(3,802)</u>	<u>8,266</u>
Reconciliation of funds:					
Total funds brought forward		29,829	-	29,829	21,563
Net income/(expenditure)		(3,802)	-	(3,802)	8,266
Transfer between funds		-	-	-	-
Total funds carried forward		<u>26,027</u>	<u>-</u>	<u>26,027</u>	<u>29,829</u>

EVERGREEN AFRICA

(A Charitable Incorporated Organisation)

Balance Sheet**At 31 March 2023**

	Notes	2023 Total Funds	2022 Total Funds
		£	£
Fixed Assets			
Tangible Assets		-	-
Intangible Assets		-	-
Fixed Asset Investments	6	<u>2</u>	<u>2</u>
		<u>2</u>	<u>2</u>
Current Assets			
Debtors	7	3,433	959
Cash at bank and in hand		<u>23,192</u>	<u>29,520</u>
		<u>26,625</u>	<u>30,479</u>
Creditors			
Amounts falling due within one year	8	<u>(600)</u>	<u>(652)</u>
Net Current Assets		26,025	29,827
Net Assets		<u>26,027</u>	<u>29,829</u>
Funds			
Restricted funds	10	-	-
Unrestricted funds		<u>26,027</u>	<u>29,829</u>
Total funds		<u>26,027</u>	<u>29,829</u>

**Notes to the Financial Statements
for the year ended 31 March 2023**

1 ACCOUNTING POLICIES

Basis of Preparing the Financial Statements

The financial statements of the CIO, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The CIO has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of Section 3 Financial Statement Presentation paragraph 3.17(d).

Critical accounting judgements and key sources of estimation uncertainty

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. In the view of the Trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

Income

All income is recognised in the Statement of Financial Activities once the CIO has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donations are recognised in full in the Statement of Financial Activities when entitled, receipt is probable and when the amount can be quantified with reasonable accuracy. Gift aid receivable is included when claimable.

Grant income is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless the grant relates to a future period, in which case it is deferred.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the CIO to the expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Indirect costs, including governance costs, which cannot be directly attributed to activities, are allocated directly to charitable activities as any fundraising costs are immaterial. A breakdown of these expenses is outlined in Note 3 of the financial statements.

Taxation

The CIO is exempt from corporation tax on its charitable activities.

Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the CIO. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. The costs of raising and administering such funds are charged against the specific fund. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Cash at bank and in hand

Cash at bank and in hand includes cash in hand, deposits with banks and funds that are readily convertible into cash at, or close to, their carrying values, but are not held for investment purposes.

Debtors and prepayments

Trade and other debtors are recognised at the settlement amount after any trade discount is applied. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors and accruals

Creditors are recognised where the CIO has a present obligation resulting from a past event that is likely to result in the transfer of funds to a third party, and the amount due to settle the obligation can be measured or estimated reliably.

Financial instruments

Basic financial instruments are measured at amortised cost other than investments which are measured at fair value.

**Notes to the Financial Statements
for the year ended 31 March 2023**

1 ACCOUNTING POLICIES (continued)

Going Concern

A principle risk facing the CIO is its ability to generate sufficient income to cover the expenditure incurred in fulfilling the objectives of the CIO. The trustees have reviewed the cash position of the CIO and cash forecasts at the date of signing the accounts and are satisfied that the CIO will be able to meet all of its financial commitments. As a consequence the trustees believe that the CIO is well placed to manage its financial risks successfully despite the current uncertain economic outlook and that the CIO has adequate reserves to continue in operational existence for the foreseeable future. Accordingly the trustees continue to adopt the going concern basis in preparing the accounts.

2 NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging

	2023	2022
	Unrestricted Funds	Total Funds
	£	£
Independent examination	600	600

Overseas Income

In 2017, Evergreen funded a coffee-roasting income-generation programme in Uganda. During the year ended 31 March 2023 the programme generated 4,000,000 Ugandan Shillings, approx £890 (2022: UGX 2,200,000 - £463). These funds were retained in Uganda and carried forward to be used to part-fund Evergreen's 2023-24 programme. These funds do not form part of the Income represented in these Financial Statements.

3 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration, expenses or other benefits for the year ended 31 March 2023 (2022: £nil).

4 STAFF COSTS

Employment

The CIO employed no staff during the year ended 31 March 2023 (2022: nil).

5 PREMISES COSTS

The charity did not rent, lease or own premises during the year ended 31 March 2023 (2022: £nil).

6 FIXED ASSET INVESTMENTS

	2023	2022
	£	£
Shares in Evergreen Business Ventures Limited	2	2
	<u>2</u>	<u>2</u>

7 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	-	-
Other debtors	3,253	735
Prepayments and accrued income	180	224
	<u>3,433</u>	<u>959</u>

8 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	-	50
Taxation and social security	-	-
Other creditors	-	2
Accruals and deferred income	600	600
	<u>600</u>	<u>652</u>

9 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	2023 Total Funds	2022 Total Funds
	£	£	£	£
Fixed Assets	2	-	2	2
Current Assets	26,625	-	26,625	30,479
Current Liabilities	(600)	-	(600)	(652)
	<u>26,027</u>	<u>-</u>	<u>26,027</u>	<u>29,829</u>

**Notes to the Financial Statements
for the year ended 31 March 2023**

10 MOVEMENT IN FUNDS

	At 1/4/22 £	Income £	Expenditure £	Transfer £	At 31/3/23 £
Restricted Funds:					
Restricted Charitable Programme Activities	-	16,828	(16,828)	-	-
Unrestricted Funds:					
Unrestricted Charitable Programme Activities	24,622	-	(28,687)	25,246	21,181
Awareness Activities	239	-	-	-	239
Schools Liaison	-	-	-	-	-
Charity Management & Administration	1,468	-	(3,594)	3,233	1,107
General Fund	-	31,978	(3,499)	(28,479)	-
Reserve	3,500	-	-	-	3,500
Total funds	29,829	48,806	(52,608)	-	26,027

Fund Transfers

During the year, all unrestricted monies received are recorded as income in the General Fund and the cost of raising funds is recorded as expenditure from the General Fund. At the end of each calendar month a transfer is made to the Charity Management and Administration Fund, representing 8% of all funds raised (restricted or unrestricted) less the cost of raising the funds. The balance on the General Fund is then transferred to the Unrestricted Charitable Purpose Fund. During the year ended 31 March 2023 a total of £25,245 (2022: £43,837) was transferred from the General Fund to the Unrestricted Charitable Purpose Fund, and £3,233 (2022: £4,285) was transferred from the General Fund to the Charity Management and Administration Fund. There were no transfers between restricted and unrestricted funds (2022: £nil).

There is one exception to the policy defined above. In respect of monies raised by schoolchildren for School Liaison activities, such monies are recorded separately and used in whole for support of school(s) in Uganda; no diversion is made to the Charity Management and Administration Fund.

Restricted Funds

Where a donor restricts use of funds granted to a specific purpose they are treated as Restricted Funds as defined in the Statement of Recommended Practice. Except where a donor specifically allows it, no diversion of Restricted Funds is made to Management and Administration. Expenditure incurred from the Restricted Funds is separately recorded against the corresponding income. During the year ended 31 March 2023, Restricted Funds income and usage was as follows:

Restricted Grants	At 1/4/22 £	Income £	Expenditure £	Transfer £	At 31/3/23 £
Glen Phillips Trust (CADO Project)	-	1,740	(1,740)	-	-
Just Small Change (Restricted Travel)	-	2,150	(2,150)	-	-
MJB Charitable Trust (Agricultural Vocational Training)	-	5,000	(5,000)	-	-
Coles Medlock Foundation (Young Mothers Programme)	-	5,838	(5,838)	-	-
Eleanor Rathbone Charitable Trust (Menstrual Health)	-	1,000	(1,000)	-	-
Casey Trust (Menstrual Health)	-	1,100	(1,100)	-	-
	-	16,828	(16,828)	-	-

Programmes Funded by Restricted Funds

CADO. Evergreen Africa was invited by the Glen Phillips Trust to assume from them the support of a charitable diabetic clinic in Butembo, Democratic Republic of Congo (the CADO Clinic). During 2022-23, the Executive Officer undertook a Due Diligence visit to Butembo funded by a Restricted grant from the Glen Phillips Trust. The visit was successful and highlighted a definite need and on transfer of funds from the Glen Phillips Trust in 2023, Evergreen Africa has agreed to provide some initial support for the CADO clinic. However, there is some doubt about the longer-term viability of the project which will need to be satisfactorily answered before more significant support can be justified.

Restricted Travel. While not a project, one donor made grants during the year which they restricted to travel for the Executive Officer to Uganda.

Agricultural Vocational Training. The Wanale Ridge is one of the highest foothills of Mt. Elgon. It is a volcanic mountain receiving rain most of the year; its soils are very fertile meaning that, at one time, almost any crop could be grown. Arabica coffee grew particularly well in this area and in the 1970s and 1980s it was one of Uganda's main Arabica coffee producing areas. But the local farmers were not operating in the international market, which left them exposed to 'middle men' who were only interested in big profits for themselves resulting in minimal benefit to the farmers. In frustration the farmers cut down coffee trees and replaced them with tomatoes and other quick gain crops, which have not provided any significant income. One of them was Eucalyptus trees that, with their rapid growth and shallow roots, allowed a quick - although minimal - profit. Unfortunately the lack of deep roots and the constant felling of the Eucalyptus has resulted in serious soil erosion, such that virtually no useful crops can now take hold and grow on the majority of the Ridge. Moreover, the current generation of farmers have not been handed down the skills to make sensible use of the land. The concept of the Vocational Training is to introduce the new generation of farmers to the efficient farming of profitable crops while protecting the land from the hazards of soil-erosion, managing organic soil fertility and maximising productivity through careful planning of crop varieties. The intent and expected outcome is an increase in productivity, marketability and thus income for the farmers.

**Notes to the Financial Statements
for the year ended 31 March 2023**

10 MOVEMENT IN FUNDS (CONTINUED)

Programmes Funded by Restricted Funds (continued)

Young Mother's Vocational Programme. This programme is aimed at underage girls who have become pregnant and as a result have been ostracised by their families and have had to drop out of education. The full plan will be to develop three vocational training streams in catering, hairdressing and tailoring for which the girls will receive a nationally-recognised diploma. Additionally, the girls receive counselling and social support. In 2021 a pilot programme was initiated giving hairdressing training for 10 girls. This was concluded and evaluated in 2022 and a second cadre of 10 girls was taken into the Hairdressing module while the full programme was developed for initiation in 2023.

Menstrual Health. Very many schoolgirls in the rural areas of Uganda drop out of schooling because they have poor understanding of why they are menstruating and do not have the facilities or products to manage their periods. The programme provides modules of education for girls, boys, teachers and Community Health Promoters and also provides the girls with reusable pads and teaches them how to make their own effectively. The school is provided with purpose-designed toilet facilities and emergency clothing for the girls. The Initiation programme captures all girls and boys aged 10+ in a primary school and is followed by a smaller Annual programme which will capture all children who have reached the age of 10 since the Initiation programme was held.

11 RESERVE POLICY

At 31 March 2020, the trustees established an Unrestricted Reserve at £3,500. The purpose of the Reserve is to ensure that operational and administrative expenditure considered essential to the continuance of the charity in its current form will be available for the calendar year commencing 1 January of the year following that currently being reported. In general, the charity does not embark on programmes until full funds have been received to enable them, and they generally do not require ongoing funding beyond completion of the programme. The one exception is the continuation of the Evergreen Nursery School in Uganda for which £3,200 has been reserved as buffer against the possibility of being unable to raise sufficient funds one year to allow its operation the following year. For the same reason, Administrative funds of £300 have been Reserved to ensure that Insurance costs and the Fundraising Regulator's fees can be met. The Reserve was maintained at £3,500 for the 2022-23 year but the Trustees will continue to review the need and will adjust the figure as necessary.

12 RELATED PARTIES

Controlling entity

The charity is governed by a Board of Trustees who are its only voting members and who are appointed in accordance with the Constitution of the charity approved by the Charity Commission in February 2015.

Related party transactions

There were no related party transactions during the year ended 31 March 2023, save for personal donations received from Trustees and the Executive Officer totalling £540 (2022: £690).

13 MEMBERS' LIABILITY

The members of the CIO are its Trustees. The members are not liable to contribute any amount towards the assets of the CIO in the event of liquidation.