

Company registration number: 09110948

PLANTING FOR HOPE UGANDA
Company limited by guarantee

Unaudited financial statements

31 July 2022

PLANTING FOR HOPE UGANDA
Company limited by guarantee

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Appendix A

PLANTING FOR HOPE UGANDA
Company limited by guarantee

Directors and other Information

Directors

J Cartledge
Dr C A Pannell
E James
K B Oakley
R Newbold
E Simm
J Smith
P Smith
R Vale

(Resigned 11 November 2021)

Company number

09110948

Registered office

New Road
Caunsall
Kidderminster
Worcestershire
DY11 5YN

Accountants

S E Showell FMAAT
The Old School
St Johns Road
Dudley
West Midlands
DY2 7JT

PLANTING FOR HOPE UGANDA
Company limited by guarantee

Directors and trustees report
Year ended 31 July 2022

The directors present their report and the unaudited financial statements of the company for the year ended 31 July 2022.

Directors

The directors who served the company during the year were as follows:

J Cartledge

Dr C A Pannell

E James

K B Oakley

R Newbold

E Simm

J Smith

P Smith

R Vale

(Resigned 11 November 2021)

Planting for Hope Uganda

Objectives

The prevention or relief of poverty, the relief of sickness and the preservation of health and to promote and advance education in Kititi specifically and Uganda generally in particular but not exclusively by: -providing grants, items and services to individuals in need and/or charities, or other organisations working to prevent or relieve poverty - the provision of a weekly health clinic and free medicine - increasing skills of people in such a way that they are better able to identify, and help meet their needs more sustainably and to participate more fully in society - improving educational opportunities for children. (Charity Commission 2015).

The charity carries out this work by developing and supporting Cornerstone School (which they now own), and a Women's Co-operative. Membership of the cooperative is open to all, but requires a willingness to work and share. Prospective members are interviewed by a committee of the women's cooperative and appointed on merit. The Uganda and UK directors facilitate the women's running of the cooperative and the charity provides them with land and essential equipment, tools and seeds. The women choose what to plant and what to do with the produce. It is the women of the cooperative who bring to the attention of the directors the elderly and needy of the village, and it was at their request that a clinic was provided and Dr Baker appointed. If there are any disputes within the village that cannot be solved by the village committee or the cooperative, they will come to the Ugandan director for arbitration.

The trustees report:

The Directors and Trustees report is shown at Appendix A.

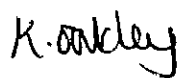
Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

PLANTING FOR HOPE UGANDA
Company limited by guarantee

Directors and trustees report (continued)
Year ended 31 July 2022

This report was approved by the board of directors on 17 April 2023 and signed on behalf of the board by:



K B Oakley
Director



E Simm
Director

PLANTING FOR HOPE UGANDA
Company limited by guarantee

**Independent examiners report to the board of directors and trustees on the preparation of the
unaudited statutory financial statements of PLANTING FOR HOPE UGANDA
Year ended 31 July 2022**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2022.

Responsibilities and basis of report

As the trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Charities Act) and the Companies Act 2006. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

- . examine the accounts under section 145 of the Charities Act,
- .to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act, and
- .to state whether particular matters have come to my attention.

Independent examiner's statement

I have completed my examination. I can 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 as required by section 386 of the 2006 Act and section 130 of the Charities Act;
2. the accounts do not accord with those records;
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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;
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting charities.

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.



S E Showell FMAAT
Fellow Member of the Association of Accounting Technicians

The Old School
St Johns Road
Dudley
West Midlands
DY2 7JT

17 April 2023

PLANTING FOR HOPE UGANDA
Company limited by guarantee

Statement of Income and movement in funds
Year ended 31 July 2022

	Note	2022 £	2021 £
Income		57,244	80,822
Expenditure		(68,478)	(58,091)
Surplus		(11,234)	22,731
Administrative expenses		(3,037)	(653)
(Deficit)/Surplus		(14,271)	22,078
(Deficit)/Surplus before taxation		(14,271)	22,078
Taxation		-	-
(Deficit)/Surplus for the financial year		(14,271)	22,078
Total funds at the start of the year		54,650	32,572
Total funds at the end of the year		40,379	54,650

All the activities of the company are from continuing operations.

The notes on pages 8 to 10 form part of these financial statements.

PLANTING FOR HOPE UGANDA
Company limited by guarantee

Statement of financial position
31 July 2022

	Note	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	5	13,628		11,650	
			13,628		11,650
Current assets					
Cash at bank and in hand		27,171		43,360	
		27,171		43,360	
Creditors: amounts falling due within one year	6	(420)		(360)	
Net current assets			26,751		43,000
Total assets less current liabilities			40,379		54,650
Net assets			40,379		54,650
Funds of the charity					
Unrestricted funds			40,379		54,650
Members funds			40,379		54,650

For the year ending 31 July 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.


The notes on pages 8 to 10 form part of these financial statements.

PLANTING FOR HOPE UGANDA
Company limited by guarantee

Statement of financial position (continued)
31 July 2022

These financial statements were approved by the board of directors and authorised for issue on 17 April 2023, and are signed on behalf of the board by:


K B Oakley
Director


E Simm
Director

Company registration number: 09110948

The notes on pages 8 to 10 form part of these financial statements.

PLANTING FOR HOPE UGANDA
Company limited by guarantee

Notes to the financial statements
Year ended 31 July 2022

1. General information

The company is a private company limited by guarantee, registered in England & Wales. The address of the registered office is Clent House, New Road, Caunsall, Kidderminster, Worcestershire, DY11 5YN.

2. Statement of compliance

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. The Triennial review 2017 amendments to the standard have been early adopted.

3. Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102 effective 1 January 2015), the Charities SORP (FRS 102) and the Companies Act 2006.

Turnover

Turnover is derived from the main activities of the charity and comprises of donations, sponsorship and fund raising events.

Taxation

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

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	- Nil%
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If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

PLANTING FOR HOPE UGANDA
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Notes to the financial statements (continued)
Year ended 31 July 2022

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. The trustees may choose to set aside a part of the unrestricted funds to be used for a particular future project or commitment.

Reserves

The Trustees have examined the charity's requirements for reserves in light of the main risks to the charity. It has established a policy whereby unrestricted funds not committed or invested in tangible fixed assets should be placed in three reserves:

1. An Operating Reserve (Designated Fund). This reserve is to meet the minimal working capital requirements of the charity at a level the trustees deem sufficient to continue the current essential activities of the charity in the event of a sudden drop in funding.

2. A Contingency Reserve. This reserve is to meet unforeseen overspend on existing or imminent projects to be completed within the current and upcoming financial year.

3. An Emergency Relief Reserve. This reserve is to meet unforeseen expenditure in the short term.

The value and nature of the reserves will be reviewed annually based upon the evolving circumstances of the charity.

4. Limited by guarantee

The charity constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

5. Tangible assets

	Freehold property	Total
	£	£
Cost		
At 1 August 2021	11,650	11,650
Additions	1,978	1,978
At 31 July 2022	<u>13,628</u>	<u>13,628</u>
Depreciation		
At 1 August 2021 and 31 July 2022	<u>-</u>	<u>-</u>
Carrying amount		
At 31 July 2022	<u>13,628</u>	<u>13,628</u>
At 31 July 2021	<u>11,650</u>	<u>11,650</u>

6. Creditors: amounts falling due within one year

	2022	2021
	£	£
Other creditors	<u>420</u>	<u>360</u>

PLANTING FOR HOPE UGANDA
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Notes to the financial statements (continued)
Year ended 31 July 2022

7. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31st July 2022.

8. Trustees' expenses

There were no trustees' expenses paid for the year ended 31st July 2022.

9. Related parties

E. Simm received a payment of £1000 for work restructuring the accounting process.

APPENDIX A

PLANTING FOR HOPE UGANDA Company limited by guarantee

**Directors and trustees report
Year ended 31st July 2022**

PfHU UK Report August 2021 to July 2022 inclusive

The following narrative is from Kate Oakley, the UK Director of PfHU.

There have been 3 trustees' meetings during the reporting period, all of which have been conducted by some of the participants via Zoom. This has been advantageous in that Apollo Saku, the Uganda director of PfHU, has still been able to join these meetings. It has been enormously helpful to hear up to date news of Kititi directly from Apollo and continue to be able to plan together.

As with the previous reporting period, the Covid 19 pandemic impacted PfHU both here in the UK and in Uganda. There have been no visits made to Uganda by Kate Oakley and volunteers, although one is planned for January 2023. Not only has Covid continued to affect fund raising in the UK but the global financial crisis has also started to negatively impact income streams as household budgets are stretched and disposable incomes become smaller. The global rise in wholesale prices of most goods has caused further complications.

Apollo Saku has continued to successfully protect the community of Kititi, including the children of Cornerstone School, from Covid 19 through good hygiene measures. Travel to and from the village is now easier and deliveries of building materials, food supplies and medicines have returned to normal.

Cornerstone School

School reopened fully in January 2022, however staff remained vigilant for any symptoms of Covid 19 and continued to use a temperature gun and segregate children when necessary. A nurse is now employed 3 days a week at school with a dedicated sick room.

Once again, the P7 leaving exams were held later than usual and, due to the dedicated work of the teachers, the school maintained its 100% success rate. No children from other schools in the district sat their exams at Cornerstone because the registration process was prolonged due to COVID.

All major building works are now complete, but more guttering and water tanks for the new builds are required to complete the water harvesting project on the school campus. The grading of the school grounds (started in the 2020-21 accounting period) continued and is almost finished except for some areas around the dormitories. In January, the school perimeter fencing was finally completed.

Attention has now turned to the need to upgrade some of the older structures (e.g. a toilet and shower block are in need of a rebuild), the furnishing of the new builds and ongoing maintenance works. The newly completed library and staff office block require fixtures, fittings and supplies – this is currently underway and will continue into the next accounting period. It has also been recognised that substantial costs are incurred in the prevention of termite infestation. Going forward, new procedural policy will be to replace old wooden furniture with metal – although initial outlay will be slightly higher, long term cost savings will be made as ongoing spray treatment will not be required.

Commercial Crops

During the past 2 years, the export of coffee from Uganda has grown exponentially with the country rising through global rankings. The district of Masaka and its surrounding sub-counties (in which the charity is based) is the main growing area for coffee. This, along with the loss of the pineapple crop (due to transport constraints imposed by lockdown) in 2020, has led to a rethink of commercial project strategy. It has been decided that coffee provides a substantially more marketable and resilient crop, with regards to its longevity (25-30 years), storage and price stability. Air lite coffee (cropping in 3 years from planting) has replaced the pineapple crops and more land has been purchased to increase production. In all, the charity now farms 4 acres of land dedicated to coffee with the intention of buying more as the funds become available. So far, the charity has seen one small harvest which provided a small income of around £200. This and future income streams will go towards the running of the school.

The farm continues to thrive and be self-sustaining. It still provides the school and cooperative women with meat for special occasions (e.g. Christmas) and a small income is derived from meat and egg sales. One challenge, however, has been the noticeable change to the weather over the past few years. The seasons are far less predictable with the wet seasons bringing increased flooding, and the dry seasons becoming far hotter, both contributing to soil erosion. Supplementary border planting is now taking place to limit damage to the crops and the landscape. The situation continues to be closely monitored and more work may be required in the future.

Hope House

Hope House had experienced much wear since its construction in 2013 and suffered further damage in the floods of 2020 and 2021, including storm damage to the solar panels rendering them inoperative. In 2020 a refurbishment programme was agreed which finally started in July 2022 and continues into the next accounting period. Fundraising for replacement solar panels is planned for the coming accounting period because there is currently no back up power when mains electricity goes down.

Fundraising

In all, the past 2 years have served to highlight the current funding limitations of the charity and helped focus our objectives and realign our future strategies accordingly. The main aim now is the self-sustainability of the school. The streamlining of our banking process has

proved to be cost effective with larger, but less frequent, transfers incurring fewer bank charges. Trustees have initiated, and are actively pursuing, grant applications in the UK. The charity is also in the process of applying for NGO status in Uganda, which should it be achieved, would open avenues to new income streams there.

When lockdown eased the trustees set about planning regular fundraising events: soup and pudding lunches, an evening music event, a quiz night and a 'mince pie and mulled wine' day were all popular. Local seasonal fairs (where the charity hired tables), talks to community groups and table top sales proved to be viable sources of income. The octogenarian that successfully completed an indoor rowing challenge in 2020-2021 set himself the task yet again, and Rotary remain supportive with talks planned to identify new fundraising opportunities. There was also a £200 donation from a street party in celebration of the Queen's Jubilee.

Signed:

Kate Oakley
Director

Date:

Emma Simm
Director

PLANTING FOR HOPE UGANDA
Company limited by guarantee

Detailed Income statement
Year ended 31 July 2022

	2022	2021
	£	£
Income		
Donations, sponsorship and legacies	41,925	67,353
Fund raising events	10,178	2,526
Just giving	1,842	3,236
Gift aid	3,299	7,707
	<u>57,244</u>	<u>80,822</u>
Expenditure		
Project costs	(29,110)	(16,324)
Wages	(39,368)	(41,767)
	<u>(68,478)</u>	<u>(58,091)</u>
(Deficit)/Surplus	<u>(11,234)</u>	<u>22,731</u>
Administrative expenses		
Website costs	(1,260)	-
Professional fees	(1,000)	-
Accountancy fees	(420)	(360)
Bank charges	(189)	(175)
Gains/loss on exchange rate	15	63
Subscriptions	(216)	(216)
Prior period adjustment written off	33	35
	<u>(3,037)</u>	<u>(653)</u>
(Deficit)/Surplus	<u>(14,271)</u>	<u>22,078</u>
(Deficit)/Surplus for the year	<u><u>(14,271)</u></u>	<u><u>22,078</u></u>