

**Company registration number: 09110948**

**PLANTING FOR HOPE UGANDA**  
**Company limited by guarantee**

**Unaudited financial statements**

**31 July 2024**

**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 (Resigned 12 July 2024)  
E James  
K B Oakley  
E Simm  
J Smith  
P Smith

**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 2024**

The directors present their report and the unaudited financial statements of the company for the year ended 31 July 2024.

**Directors**

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

J Cartledge	
Dr C A Pannell	(Resigned 12 July 2024)
E James	
K B Oakley	
E Simm	
J Smith	
P Smith	

**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**

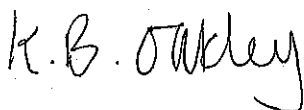
This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

**PLANTING FOR HOPE UGANDA**  
**Company limited by guarantee**

**Directors and trustees report**  
**Year ended 31 July 2024**

This report was approved by the board of directors on 29 April 2025 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 2024**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2024.

**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

29 April 2025

**PLANTING FOR HOPE UGANDA**  
**Company limited by guarantee**

**Statement of income and movement in funds**  
**Year ended 31 July 2024**

	Note	2024 £	2023 £
Income		73,714	46,075
Expenditure		(65,012)	(65,267)
<b>Surplus</b>		<u>8,702</u>	<u>(19,192)</u>
Administrative expenses		(1,245)	(2,117)
<b>(Deficit)/Surplus</b>		<u>7,457</u>	<u>(21,309)</u>
<b>(Deficit)/Surplus before taxation</b>		7,457	(21,309)
Taxation		-	-
<b>(Deficit)/Surplus for the financial year</b>		<u><u>7,457</u></u>	<u><u>(21,309)</u></u>
<b>Total funds at the start of the year</b>		<u>19,070</u>	<u>40,379</u>
<b>Total funds at the end of the year</b>		<u><u>26,527</u></u>	<u><u>19,070</u></u>

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 2024**

	Note	2024 £	£	2023 £	£
<b>Fixed assets</b>					
Tangible assets	5	21,628		13,628	
			21,628		13,628
<b>Current assets</b>					
Cash at bank and in hand		5,319		9,282	
		5,319		9,282	
<b>Creditors: amounts falling due within one year</b>	6	(420)		(3,840)	
<b>Net current assets</b>			4,899		5,442
<b>Total assets less current liabilities</b>			26,527		19,070
<b>Net assets</b>			26,527		19,070
<b>Funds of the charity</b>					
Unrestricted funds			26,527		19,070
<b>Members funds</b>			26,527		19,070

For the year ending 31 July 2024 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'.

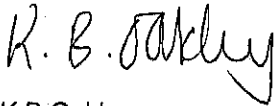
**The notes on pages 8 to 10 form part of these financial statements.**



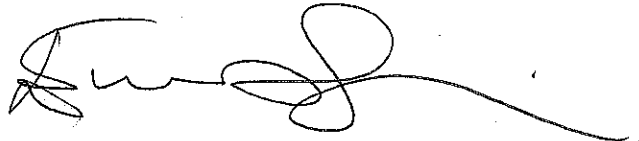
**PLANTING FOR HOPE UGANDA**  
**Company limited by guarantee**

**Statement of financial position (continued)**  
**31 July 2024**

These financial statements were approved by the board of directors and authorised for issue on 29 April 2025, 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.**

**Notes to the financial statements**  
**Year ended 31 July 2024**

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.

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

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

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 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%

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**  
Company limited by guarantee

**Notes to the financial statements (continued)**  
**Year ended 31 July 2024**

**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 land & property	Total
	£	£
<b>Cost</b>		
At 1 August 2023	13,628	13,628
Additions	8,000	8,000
<b>At 31 July 2024</b>	<u>21,628</u>	<u>21,628</u>
<b>Depreciation</b>		
At 1 August 2023 and 31 July 2024	<u>-</u>	<u>-</u>
<b>Carrying amount</b>		
At 31 July 2024	<u>21,628</u>	<u>21,628</u>
At 31 July 2023	<u>13,628</u>	<u>13,628</u>

**PLANTING FOR HOPE UGANDA**  
**Company limited by guarantee**

**Notes to the financial statements (continued)**  
**Year ended 31 July 2024**

**6. Creditors: amounts falling due within one year**

	2024	2023
	£	£
Loan from trustee	-	3,000
Other creditors	420	840
	<u>420</u>	<u>3,840</u>

**7. Trustees' remuneration and benefits**

There were no trustees' remuneration or other benefits for the year ended 31st July 2024.

**8. Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st July 2024.

**9. Related parties**

There were no related party transactions during the year.

## APPENDIX A

### PLANTING FOR HOPE UGANDA Company limited by guarantee

#### Directors and trustees report Year ended 31<sup>st</sup> July 2024

#### **PfHU UK Report August 2023 to July 2024 inclusive**

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

There have been 7 trustees' meetings and 1 extraordinary meeting during the reporting period, all of which have been conducted by some of the participants via Zoom. Apollo Saku, the Uganda director of PfHU, continues to join these meetings as we plan together.

The past year has been tough, not only with regards to fundraising but also the personal lives of the Trustees and Directors. Global uncertainty continues to drive restraint when it comes to the amount of charitable giving we receive. The UK Trustees and Directors are all aging (I, Kate Oakley, will soon turn 80) and illness has beset a number of the committee members either personally or by way of a close family member. To top things off, on 9th January 2024 Apollo lost his only son, Job, in a road traffic accident on the way to school. Volunteers still went out in January/February as normal, but it was a lot for Apollo to deal with.

These factors, and others, have led to a reduced fundraising schedule as priorities and abilities/capabilities shift. This year, our fundraising has just about serviced our core financial commitment to the running of PfHU (e.g. staff and teachers wages, maintenance, sundries etc) with any shortfall being made up by Apollo making use of his business acumen to raise in funds in Uganda.

To this end, **sustainability and succession** have become **our absolute priority** so that the community of Kititi and the project can continue to thrive and grow should we find that UK fundraising comes to an end. We have developed a 5-year plan, at the end of which we hope that PfHU Uganda will be able to run itself without need for our financial support. We will, of course, continue to do what we can and forward any funds we do raise direct to PfHU in Uganda.

Our focus now is the purchase of more land for growing coffee so that they can generate a steadily increasing income to run the charity independently. Ultimately our goal is to have the funds to build a coffee and maize mill. PfHU could then grind its own coffee beans (which demand at least double the market price of dried beans alone) but also grind the beans of other farmers so that income could also be made from that service. Our current coffee plants will soon start to crop and we hope that by the end of 2024 money made from its sale will reduce our core financial commitment from £3000 to £2000 a month with coffee sales making up the difference.

In early 2024 there was one collective visit to Uganda whereupon, over a period of 3 months, 6 volunteers visited Kititi. Much was achieved, including;

- Girls toilet relocated and rebuilt;
- Old toilet demolished and long drop repurposed disposal of rubbish;
- 120 fruit and shade trees planted around the school compound;
- Extension and renovation of old dormitory (already replaced) into a porridge shed for baby and infant classes;
- Development of 6 areas of waste land into floral gardens;
- Replacement of 50 termite ridden wooden desks with metal desks;
- Water harvesting completed on teachers houses and lower school block;
- All teachers houses are now serviced with electricity;
- Restocking of clinic and deworming programme carried out;
- Purchase and installation of large stainless-steel tank for drinking water.

This was only made possible due to the generosity of Charlie Berger who injected \$25,000 into the project.

### **Charlie Berger and the Han Project**

Charlie visited Uganda as a teenager in 2014 when he travelled with Kate and a number of other young people to spend 2 weeks immersed in, and working with, the impoverished community of Kititi. Almost a decade on, inspired and empowered by his experiences and in honour of his late mothers love for Africa, children, education and the alleviation of poverty, he has founded a *"next-gen nonprofit to empower communities in the fight against extreme poverty"* (see Appendix One (a)) called the Han Project.

He reconnected with Kate and Apollo and after discussing the development of PfHU in recent years he expressed an interest in getting more deeply involved, which started off with a \$25,000 donation during this financial year. Although Apollo is directly accountable to Charlie for the use of these funds, Charlie has agreed to follow PfHU plans and vision for the project. The building of a vocational skills centre, a small hospital, a secondary school have all been discussed. He has also talked of using PfHU as a model to help other communities. Minimally, it is anticipated that the *Han Project* will cover further building repairs, replacement builds and new initiatives going forward.

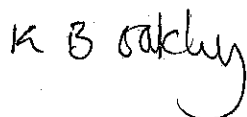
So, it is looking likely that he will become more heavily involved, both in delivering our vision and in financial support, and the steps PfHU Uganda need to take to move towards self-sufficiency and sustainability.

From little seeds large trees can grow, but there is still much work to be done.

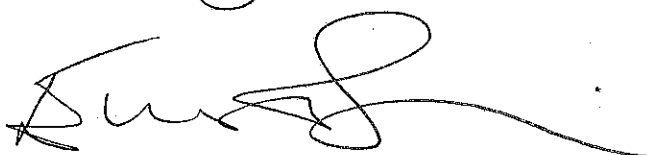
Signed:

Date: 29/4/25

Kate Oakley



Emma Simm



**PLANTING FOR HOPE UGANDA**  
Company limited by guarantee

**Detailed income statement**  
Year ended 31 July 2024

	2024 £	2023 £
<b>Income</b>		
Donations, sponsorship and legacies	38,431	35,136
Fund raising events	10,420	7,564
Just giving	144	684
La Garenne International School	1,045	-
Hans Project	19,360	-
Gift aid	4,314	2,691
	<u>73,714</u>	<u>46,075</u>
<b>Expenditure</b>		
Project costs	(24,329)	(21,705)
Wages	(40,683)	(43,562)
	<u>(65,012)</u>	<u>(65,267)</u>
<b>(Deficit)/Surplus</b>	<u>8,702</u>	<u>(19,192)</u>
<b>Administrative expenses</b>		
Website costs	(420)	-
Professional fees	-	(125)
Accountancy fees	(420)	(420)
Bank charges	(186)	(288)
Gains/loss on exchange rate	(3)	(1,068)
Subscriptions	(216)	(216)
	<u>(1,245)</u>	<u>(2,117)</u>
<b>(Deficit)/Surplus</b>	7,457	(21,309)
<b>(Deficit)/Surplus for the year</b>	<u><u>7,457</u></u>	<u><u>(21,309)</u></u>