

Company registration number: 09110948

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

**Unaudited financial statements**

**31 July 2025**

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

**Contents**

	<b>Page</b>
Directors and other information	<b>1</b>
Directors and trustees report	<b>2 - 3</b>
Independent examiners report	<b>4</b>
Statement of income and movement in funds	<b>5</b>
Statement of financial position	<b>6 - 7</b>
Notes to the financial statements	<b>8 - 10</b>

Appendix A

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

**Directors and other information**

<b>Directors</b>	J Cartledge E James K B Oakley E Simm J Smith P Smith
<b>Company number</b>	09110948
<b>Registered office</b>	New Road Caunsall Kidderminster Worcestershire DY11 5YN
<b>Accountants</b>	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 2025**

The directors present their report and the unaudited financial statements of the company for the year ended 31 July 2025.

**Directors**

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

J Cartledge  
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.

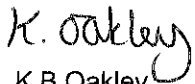
**Small company provisions**

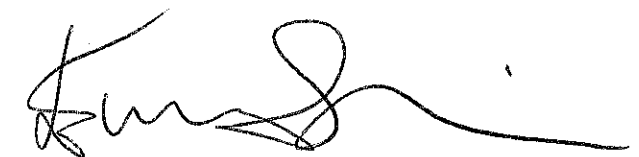
This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

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

**Directors and trustees report**  
**Year ended 31 July 2025**

This report was approved by the board of directors on 27 April 2026 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 2025**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2025.

**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

27 April 2026

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

**Statement of income and movement in funds**  
**Year ended 31 July 2025**

	Note	2025 £	2024 £
<b>Income</b>		37,563	73,714
Expenditure		(48,349)	(65,012)
<b>Surplus</b>		(10,786)	8,702
Administrative expenses		(1,285)	(1,245)
<b>(Deficit)/Surplus</b>		(12,071)	7,457
<b>(Deficit)/Surplus before taxation</b>		(12,071)	7,457
Taxation		-	-
<b>(Deficit)/Surplus for the financial year</b>		(12,071)	7,457
<b>Total funds at the start of the year</b>		26,527	19,070
<b>Total funds at the end of the year</b>		14,456	26,527

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 2025**

	Note	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible assets	5	<u>21,628</u>		<u>21,628</u>	
			21,628		21,628
<b>Current assets</b>					
Cash at bank and in hand		<u>2,851</u>		<u>5,319</u>	
		2,851		5,319	
<b>Creditors: amounts falling due within one year</b>	6	<u>(420)</u>		<u>(420)</u>	
<b>Net current assets</b>			<u>2,431</u>		<u>4,899</u>
<b>Total assets less current liabilities</b>			<u>24,059</u>		<u>26,527</u>
<b>Net assets</b>			<u><u>24,059</u></u>		<u><u>26,527</u></u>
<b>Reserves</b>					
Ugandan reserve			9,603		-
Unrestricted funds			<u>14,456</u>		<u>26,527</u>
<b>Members funds</b>			<u><u>24,059</u></u>		<u><u>26,527</u></u>

For the year ending 31 July 2025 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.**



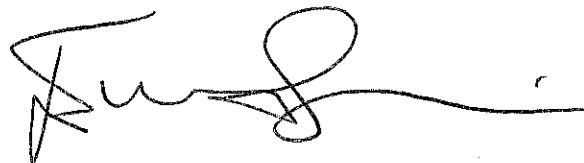
**PLANTING FOR HOPE UGANDA**  
**Company limited by guarantee**

**Statement of financial position (continued)**  
**31 July 2025**

These financial statements were approved by the board of directors and authorised for issue on 27 April 2026, 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 2025**

**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'.

**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%
-------------------	--------

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 2025**

**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 2024 and 31 July 2025	21,628	21,628
<b>Depreciation</b>		
At 1 August 2024 and 31 July 2025	-	-
<b>Carrying amount</b>		
At 31 July 2025	21,628	21,628
At 31 July 2024	21,628	21,628

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

	2025	2024
	£	£
Other creditors	420	420

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

**Notes to the financial statements (continued)**  
**Year ended 31 July 2025**

**7. Trustees' remuneration and benefits**

There were no trustees' remuneration or other benefits for the year.

**8. Trustees' expenses**

There were no trustees' expenses paid for the year.

**9. Related parties**

There were no related party transactions during the year.

**10. Ugandan reserve**

The Ugandan reserve represents funds directly contributed to projects through the Ugandan Diamond Trust bank account. These are separate to projects funded by Planting for Hope Uganda.

## APPENDIX A

PfHU UK Report August 2024 to July 2025 inclusive

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

With the ongoing cost of living crisis in the UK and the global sense of unease, our UK income (sponsorship, bursaries, donations and fundraising) has seen a drop of just under 30% for this past year. Despite this, the resident community of Kititi and its environs, organised and guided by Apollo Saku (Director PfHU Uganda) have made huge strides this year towards their goal of self-sustainability. This is largely the result of a collaboration between Apollo and Charlie Berger from the Han Project. This is evidenced by a reduction in our UK funding requirement which is now to simply cover the wage bill for PfHU and the staff of Cornerstone Nursery and Primary School. Any surplus funds transferred are used by Apollo Saku, at his discretion, where he deems the requirement to be most urgent or useful.

PfHU Uganda now own and cultivate 12 acres of coffee, 8 acres of farmland for crops, cash crops and livestock, the land and buildings of Hope House estate and the land and buildings of Cornerstone Nursery and Primary School. They get 2 harvests of coffee per year which gets dried and sold. The farmland helps feed the children of Cornerstone School and the families of those that remain members of the Womens Cooperative. Hope House Estate provides comfortable accommodation for volunteers and guests, whilst the school continues to thrive.

Though vastly reduced in size, the Womens Cooperative still meet each week. Many have left the group because they have bettered themselves sufficiently to 'go it alone'. They remain self-governing and whilst they are still open to new members, the group remains modest in size. They work closely with the Production Manager and Farm lead, Betty Nabawondera, who has a wealth of knowledge and experience of crop cultivation and animal husbandry.

Cornerstone Nursery and Primary School maintain a high standard of education by recruiting quality teachers and investing time in both the pastoral and cultural needs of the children in addition to the academic. They have achieved the top results out of 56 schools in the Kyanamukaaka sub-county for the 9<sup>th</sup> year running, and they always come near the top of the league tables for the whole of the Masaka district (over 500 schools), with only exclusive fee paying private boarding schools achieving better grades - not bad for an educational establishment that until 2014 had one classroom, 2 tables, no windows and a leaky roof!

We still run the volunteer programme. There was 1 visit this year, the annual visit in January and February, where there were 9 volunteers. Hope House also provided accommodation for Charlie Berger and his team, and all their costs were covered by them.

Going forward


Sustainability and succession planning remain our absolute priority so that the community of Kititi and the project can continue to thrive when we find that UK fundraising comes to an end. Whenever possible we are guiding any new contributors towards paying their donations directly into the Diamond Trust Bank in Uganda.

It has been calculated that we need approximately 10 more acres of land to ensure that Cornerstone Nursey and Primary School can run without UK donations. However, we aspire to even more and, believe me, our dreams are as big as they come! The viability of a *Skills Centre* for non-academic children (eg plumbing, bricklaying etc), a *larger Medical Clinic*, a *Coffee and Maize Mill* and even a *Secondary School* have all been discussed.

Signed:

K. Oakley  
Kate Oakley

Date:

  
Emma Simm

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

**Detailed income statement**  
**Year ended 31 July 2025**

	<b>2025</b>	2024
	£	£
<b>Income</b>		
Donations, sponsorship and legacies	25,335	38,431
Fund raising events	6,400	10,420
Just giving	143	144
La Garenne International School	-	1,045
Hans Project	-	19,360
Gift aid	5,685	4,314
	<u>37,563</u>	<u>73,714</u>
<b>Expenditure</b>		
Project costs	(5,498)	(24,329)
Wages	(42,851)	(40,683)
	<u>(48,349)</u>	<u>(65,012)</u>
<b>(Deficit)/Surplus</b>	<u>(10,786)</u>	<u>8,702</u>
<b>Administrative expenses</b>		
Website costs	(248)	(420)
Accountancy fees	(480)	(420)
Bank charges	(131)	(186)
Gains/loss on exchange rate	(209)	(3)
Fund raising expenses	(1)	-
Subscriptions	(216)	(216)
	<u>(1,285)</u>	<u>(1,245)</u>
<b>(Deficit)/Surplus</b>	<u>(12,071)</u>	<u>7,457</u>
<b>(Deficit)/Surplus for the year</b>	<u><u>(12,071)</u></u>	<u><u>7,457</u></u>