



Partnerships Overseas Networking Trust

Charity number: 1166910



partnerships tackling poverty together

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The trustees present their report of the charity for the period 1st April 2022 to 31st March 2023. The Financial Statements for the same period are also attached. Partnerships Overseas Networking Trust is a Charitable Incorporated Organisation registered with the Charity Commission under registration number 1166910. It more commonly uses its working name of PONT.

The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005

SECTION A: ADMINISTRATIVE DETAILS

Trustees

Kathryn Rickards BSc (Chair of Trustees)
Dr Geoff Lloyd MRCP MRCGP, Coordinator
Howard Smith CEng MIET
Julian Martyn Newton
Cllr Jayne Brencher
Marga Quince
Richard Griffiths
John Maurice Comissiong
Dr Gaynor Louise Penrose

Non Trustees

Rebecca Westwood, Treasurer

Principal Office

Cartref
Pencerrig Street
Graigwen
Pontypridd
CF37 2HS

Bank

Lloyds Bank, Market Square, Pontypridd

Independent Financial Examiner

Luke Silver Accountancy & Taxation Services
25 Ellicombe Close
Minehead
Somerset
TA24 6DQ

SECTION B: STRUCTURE, GOVERNANCE AND MANAGEMENT

Partnerships Overseas Networking Trust is a registered charity, number 1166910, and is constituted under a trust deed dated 2nd July 2008.

New trustees are appointed by existing trustees; there is no fixed term of service for a trustee. The trust deed requires that there shall be at least 3 trustees.

The trustees meet at least twice a year and agree policies and regulations to be used by the trust and its committees. They also perform strategic planning. All trustees give their time freely and no trustee remuneration was paid in the year. Kathryn Rickards serves as chair of the trustees.

The trustees have appointed a Management Team and several committees to oversee the projects, grants and activities of the trust. Each committee is required to fully report its activities and proceedings to the trustees within 2 months. It shall conform to any regulations and policies that have been put in place by the trustees.

The following committees have been adopted.

Name	Area of Operation	Chair
Health	Improvement of Health	Dr Gaynor Penrose
Education	Linking Schools, supporting teachers and teaching through sharing of expertise, awareness raising	Philip Rickards
Livelihoods	Relief and Prevention of Poverty amongst children and vulnerable families	Robert Hutt / Jayne Brencher (joint chairs)
PONT Engineering	Engineering Projects to assist communities	Howard Smith
Churches	Overseeing links between Rhondda Cynon Taf (RCT) and Mbale churches and delivering holistic mission.	tba
Environment	Promotion of sustainable living and prevention of environmental degradation.	Marga Quince
Wildlife Education Centre and Eco Lodge	Educational resource for the local schools and income generation.	Dr Geoff Lloyd
University	Mobilising the resources of Tertiary Educational Institutions	Marga Quince
Communications	To enable effective communication with the public on the charity's activities	John Comissiong
Finance	Propose financial procedures and regulations to trustees. Oversee the charity's accounts.	Rebecca Westwood

The majority of these committees maintain a relationship with an equivalent committee in Mbale, Uganda. They have delegated responsibility for the allocation of one or more restricted or designated funds. They arrange for monitoring and evaluation of any projects that they fund.

The Management Team has been created to undertake agreed functions with the consent of the trustees. These include:

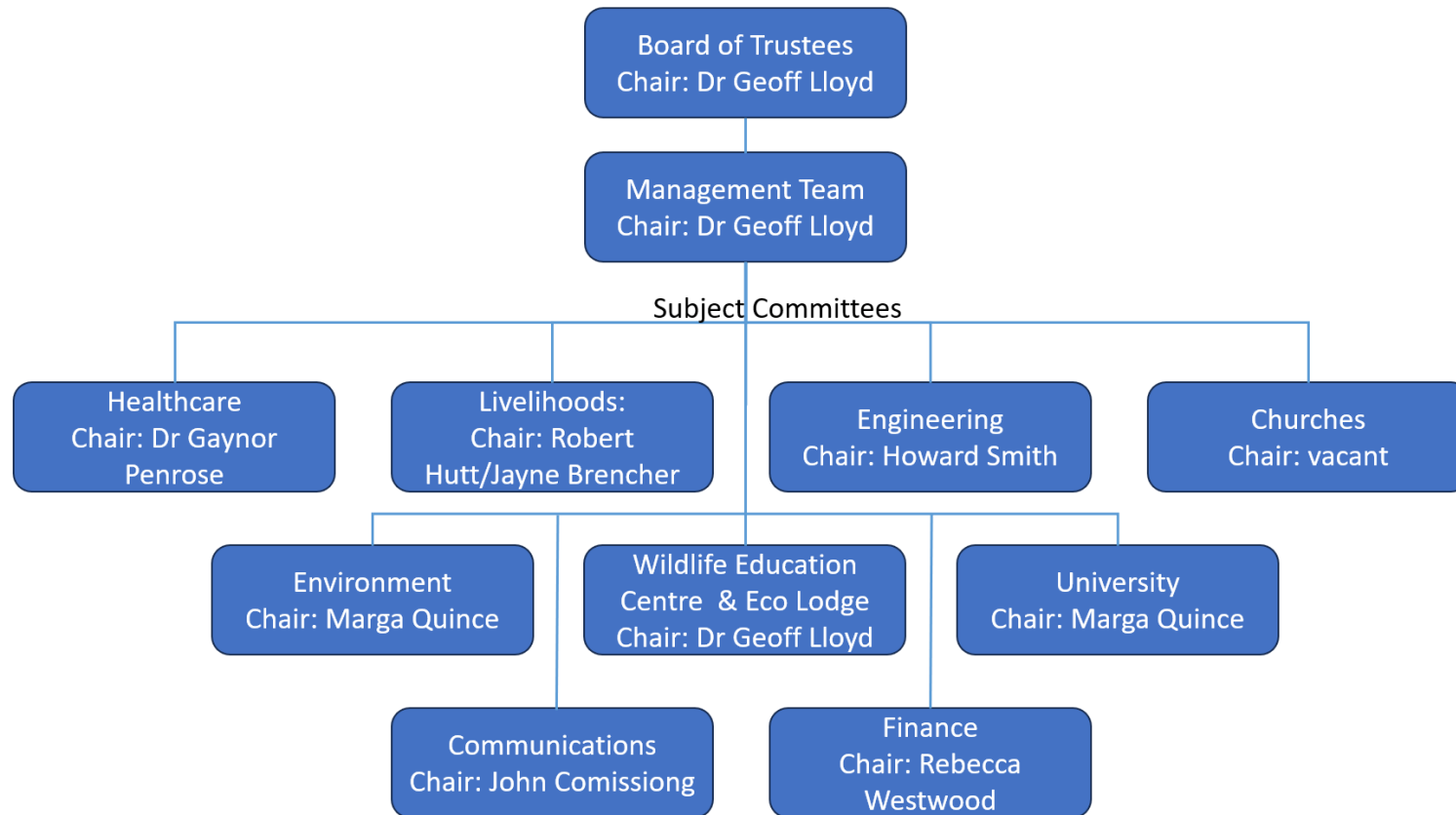
- Management of paid staff and contractors in UK
- Preparation of bids to UK and international donors with, or on behalf of PONT committees
- Development of policy documents
- Development of administrative functions
- Co-ordination with Mbale PONT regarding staffing, funding issues and the development of procedures.

The Management Team generally meets monthly and is chaired by Dr Geoff Lloyd, PONT co-ordinator. It invites others to attend from time to time for agreed purposes.

PONT works in partnership with a number of local organisations in Mbale, Uganda to pursue its objectives. To coordinate the work that we do with NGO partners, we asked them to create an umbrella organisation Mbale-PONT which is governed by a board which has representatives from each of the member NGOs. The majority of the running costs of Mbale PONT are met by a grant from PONT UK.

PONT has also encouraged the creation of a wider body in Mbale - the Mbale Coalition Against Poverty (Mbale-CAP). Mbale-CAP has charitable status in Uganda, receiving grants for Mbale CAP running and project costs, including onward transmission of funds to support NGO partners in delivering and monitoring of projects. In addition to the NGO partners that make up Mbale-PONT this body includes representatives from the district governments of Mbale, Manafwa, Bududa, and Namisindwa. Mbale-CAP has also been able to secure funding from other organisations.

PONT ORGANISATION STRUCTURE



SECTION C: OBJECTIVES AND ACTIVITIES

The relationship between the community of Rhondda Cynon Taf (RCT) in South Wales and the community of Mbale District in eastern Uganda was started in 2005 as an initiative of the charity Pontypridd Christian Concern (PCC). PCC created a subsidiary organisation "Pontypridd Overseas Networking Trust" to foster this partnership. From the outset the aim was to add our weight to the efforts of our partners to eradicate poverty in the region. Partnerships Overseas Networking Trust was created as a separate charity in 2008 to continue this work.

The objects of the trust are defined in section 4 of the trust deed as follows:-

The objects of the trust are to relieve sickness and financial hardship and to promote and preserve good health (both physical, spiritual and social) by the provision of funds, goods, services of any kind, including through the provision of counselling and support in such parts of Uganda or the world as the trustees from time to time may think fit particularly but not so as to limit the generality of the foregoing by means of the exchange of people, resources and ideas between the community of the County of Rhondda Cynon Taf in South East Wales and the community of Mbale, Bududa, and Manafwa Districts of Eastern Uganda.

The Trustees have formulated the following Vision and Mission statements:

VISION:

To eliminate absolute poverty throughout the Mbale region of Uganda.

MISSION:

To encourage, empower and resource those helping people out of poverty in the Mbale region, Uganda through a network of personal and organisational relationships whilst learning from each other and enriching one another's lives.

The activities of PONT fall into 3 categories

1. Facilitating visits by individuals and committee representatives between our 2 communities.
2. Linking of institutions and professional groups.
3. Development and grant funding of projects which contribute to the charity's aims.

VISITS

VISITS TO MBALE AND UK

During the year 2022/23 there were various visits to Mbale. Following positive experience of using video conferencing meetings during Covid restrictions, some committees have continued these on a regular basis, with the associated benefits of closer contact between visits.

The following visits to Mbale took place (numbers of visitors in brackets):

August 2022 Youth and Wildlife Education Centre teams (22)
February 2023 Education Committee (2), Engineering/environment (3), Medical(7), Churches (2?),
Political (1)

LINKING

EDUCATION AND SCHOOLS

Over 100 Welsh schools have been linked with Partner Schools in Mbale including Schools catering for pupils with disabilities.

The main purpose of the partnerships is to create friendship links between schools and to:

- Extend pupils/staff's views of the world, embracing the concept of global citizenship.
- Enable pupils to learn about and respect one another's cultural differences by sharing of ideas and experiences.
- Enable intercultural dialogue, increased knowledge of one another's societies and enhance the schools' curriculums

LIVELIHOODS

The PONT project set up to provide support for orphans and other vulnerable children (OVC), is currently being delivered through boosting the incomes (livelihoods) of poorer families. This is achieved by assisting with the formation of self-help groups to provide loans for payment of school fees and materials as well as start-up funds for various income generating activities. Goat rearing is another significant part of the scheme. This is an income generating activity which can easily be managed by most families whilst also producing numerous side benefits such as milk and manure. To date over 1,000 goats have been distributed to poor families, many of which look after orphaned children of their relatives in addition to their own children.

Training for the self-help groups and goat beneficiaries and associated dedicated goat supervisors is undertaken with the aim of producing long term sustainable change. 5 local NGOs are supported to run and monitor these activities in conjunction with the Mbale CAP Livelihoods Coordinator.

CHURCHES

The PONT church committee connects local church congregations in the Pontypridd area with congregations which are part of an Mbale Pont association of churches. This enables joint projects in welfare and mission as well as regular visits for church leaders and members in both directions.

WILDLIFE EDUCATION CENTRE AND ECOLODGE

The WEC (Wildlife Education Centre) has been constructed on a small parcel of land overlooking Mbale. This contains a collection of local animals which is used to educate the PONT schools in the

importance of preserving local wildlife through interactive sessions and hands on experiences. All schools in the region are invited to bring along classes to the centre free of charge.

An Ecolodge has also been opened on the site providing a restaurant, a bar and 8 double bed Bandas.

Members of the public can pay to visit the WEC and/or use the Ecolodge.

HEALTH

PONT-Mbale Health links aim to address Millennium Goals 4, 5 & 6 through training and mutual learning, and addressing specific challenges in access to health identified by our Mbale partners and their communities:

PRIMARY CARE

PONT Primary Care Committee links with Mbale CAP Health Committee supporting Community Health Worker development and partner capacity building. GPs and other health staff contribute to training through exchange visits.

PONT-Mbale Primary Health Care aims to improve community health and uptake of preventive government health services by:

- training volunteers, forming a network of community health workers in Village Health Teams
- safeguarding sustainability by retention of volunteers' commitment and skills through ongoing update training

AMBULANCE

Ambulance staff volunteers from Wales Ambulance Service Trust (WAST) link with Mbale CAP Health committee and PONT PHC in delivering Emergency skills training and development of the Integrated Emergency Response Service

PONT Ambulance team aims to help save lives by:

- supporting volunteers training in lifesaving skills
- facilitating access to skilled health care through development of an integrated call-out transport service for maternity patients and people with emergency health needs

CWM TAF PONT HOSPITAL GROUP

The Royal Glamorgan Hospital in RCT is linked with the Mbale Regional Referral Hospital (RRH). The link has been in existence since 2007. The linking committee includes staff from Radiology, Endoscopy, Midwifery and A&E.

PONT-Mbale Hospital team aims to support improved care and practice throughout hospital departments and disciplines of Mbale Regional Referral Hospital (MRRH) through:

- training and exchange visits
- service development

PROJECTS

In addition to being the catalyst for the creation of projects which result from school and church links, PONT develops and funds its own projects using the expertise and money available to it. We invite our community in Wales to donate to restricted funds that are created for each project. In addition, PONT accesses grant funding for these projects. The trustees have delegated responsibility for selecting, developing, and monitoring these projects to the relevant subject committee.

EDUCATION AND SCHOOLS

Activities are beginning to get back to normal after COVID. Some school partnerships continue to remain strong with schools in regular contact using emails and WhatsApp while some need revitalizing. Members of the PONT Education team continue to keep in contact with all schools provided help and encouragement and arrange school visits to speak with staff and pupils.



In Mbale, with the help of funds from PONT, the Examination Committee continued to prepare and distribute sample examination papers. The work with those having disabilities continued as did the Special Educational Needs Training for teachers.

Other training sessions were held on Guidance and Counselling, Importance and Benefits of Tree Planting, Academic training, Creating strong partnerships

Apart from the existing committees several new committees were formed.

1 Solar and Libraries: to help support schools that had solar panels installed by PONT Engineering Team and libraries.

2 Social Studies to help develop the new SST curriculum.

Pupils from some primary schools were able to visit the Cwmbale Wildlife Education Centre.



Members of the PONT Education Committee visited Mbale in February 2023 and as well as visiting schools they attended the Mbale PONT Education AGM. A zoom link was set up from Wales to the AGM and one of our Primary Schools sang for the teachers in Mbale. It was an experience that had an impact on both our children in Wales and the teachers at the AGM in Mbale.

Also, during the visit, thanks to Solar power that had been installed by the PONT Engineering team, a school in Mbale were able to make contact directly by video link with a school in Wales. Children were able to see and talk with each other. This was a fantastic new Experience for all involved.

One of the Education Team bravely undertook a Bungee Jump over the Nile to raise funds for the Education work in Mbale

Some schools in Wales helped support their partner school in various ways by providing funds for various projects including supplying shoes to needy pupils, tree planting, school furniture, stationery etc.

LIVELIHOODS

The PONT Livelihoods project set up to provide support for orphans and other vulnerable children is being delivered through boosting the incomes (livelihoods) of poorer families. This is achieved by assisting with the formation of self-help groups to provide loans for payments such as school fees and materials as well as start-up funds for various income-generating activities, providing enhanced business opportunities. There is clear evidence that school attendance has improved as well as regular testimonies from group members about how their livelihoods have been enhanced during this period.

Goat rearing is a significant part of the scheme. This is an income-generating activity which can easily be managed by most families whilst also producing numerous side benefits such as milk and manure. To date, including the period of this report, around 3,500 goats have been distributed to poor families, many of which look after orphaned children of their relatives in addition to their own children. Many of these goats will have reproduced.



Training for the self-help groups and goat beneficiaries and dedicated goat supervisors is undertaken with the aim of producing long term sustainable change. 5 local NGOs are supported to run and monitor these activities in conjunction with the Mbale CAP Livelihoods Coordinator.

Goat purchases and distribution have continued and it was reported that in addition to normal plus factors, owning a goat was shown, in quarterly reports, to empower women and significantly improve the self-esteem of group members. There was tremendous appreciation of the quality of the goats provided and the goat management training provided.

Training in Mbale took place in leadership, goat management and group dynamics. Use of community baskets enabled groups to develop new initiatives, which have been documented in the regular quarterly reports.

On the whole, NGOs were reporting effectively and the importance of this was emphasised.

Members of PONT Livelihoods in Wales visited Mbale to strengthen relationships

The fundraising sub-group was disbanded and its functions assumed into the main committee since membership of both groups was the same. Fundraising continued to function proactively and successfully throughout the period. The hard work again raised more than the target for the year, allowing the projected three-year plan of funding to continue.

Profuse thanks must go to the MCAP Livelihoods team in Mbale for their considerable dedication and hard work in delivering our projects in sometimes difficult circumstances.



CHURCHES

The PONT Churches committee has continued to encourage the 9 partnership links between churches in Mbale and South Wales. Representatives of the churches in Wales have continued to meet to share news and encourage each other, strengthening links across denominations. They have

facilitated individual churches to financially support their partner church's outreach to the most vulnerable in their Mbale communities. Some examples of this include:



Bethel Baptist Church Penyrheol supported the "Bethel Girls of Hope" project, which gathers 60 girls age 11-19 who are vulnerable to early marriage, early pregnancy, abuse and missed education on two Saturdays each month, to encourage them and teach them on topics such as critical thinking, decision making, menstrual hygiene, puberty, communication skills and empowerment. Donations from friends in Wales provide a simple breakfast and lunch each time.

Temple Baptist Church Pontypridd have continued to support First Baptist Church Mbale's "Hope Ministries" in their work to address the needs of those living HIV/AIDS and young people who left education early. In 2021/22 this support was given to 50 clients and included training in honey production, dressmaking and farming. Those with HIV/AIDS received regular home visits with counselling and help with medication. The vocational training school purchased 4 additional sewing machines.



Women tasting honey after harvest



Namatala Church of Uganda's Tailoring School, supported by St Catherine's Church, saw two graduations of students from one of the poorest areas of Mbale, who now have a skill with which they can earn a living.

HEALTH - PRIMARY HEALTH CARE, SECONDARY HEALTH CARE, & AMBULANCES

PRIMARY HEALTH CARE



This year we were awarded two grants for our primary health care work. The first was from the Forrester Family Trust, which enabled us to purchase a pair of gum boots for each of our 1200 village health workers, easing their work of visiting villagers during the rainy seasons. We also received a generous grant from the Welsh Government to train an additional 240 village health workers in areas of greatest need.

A medical team visited Mbale in February 2024 with two main objectives:

1. To plan the training of the 240 new village health workers, liaising with District Health Officers and our partner NGOs.
2. The delivery of a “train the trainer” course on Mental Health Awareness to 80 Ugandan health professionals. This course was successfully delivered by a combined team of Welsh and Ugandan mental health professionals, receiving excellent feedback. Those trained on the course are now delivering it to groups of PONT’s village health workers, as part of their regular update training. The Welsh mental health team are planning their next visit to provide further help.



SECONDARY HEALTH CARE

The generous grant from Welsh Government for oxygen (initiated during the Covid pandemic) continued to benefit Mbale Regional Referral Hospital this year. Manifold systems were developed to pipe oxygen directly to wards and oxygen cylinders were replenished with the grant money. Unfortunately the planned oxygen manufacturing plant had not yet materialised, being dependent on funding from other sources.

A PONT team visited the hospital in February 2023 and was sad to learn that both gastroscopes in the endoscopy unit were no longer functioning. These endoscopes had been donated by PONT some years previously. Multiple attempts were made to repair one of endoscopes (in Uganda and Kenya, by our PONT engineer and finally by a medical physics department in South Wales). Unfortunately the instrument cannot be repaired and there is a need to find a new or re-conditioned one so that gastroscopies can restart in Mbale. Gastroscopes are costly items and we have not yet been able to find a solution, despite reaching out to multiple contacts.

MOTORBIKE AMBULANCES



We were successful in obtaining a grant from The Oakdale Trust, which enabled us to purchase much need protective gear for our 32 motorbike ambulance riders. This comprised a helmet, raincoat, trousers, sturdy boots, gloves and a high visibility vest. These items were presented to them during our trip in February 2023 by John Griffiths, member of the Welsh

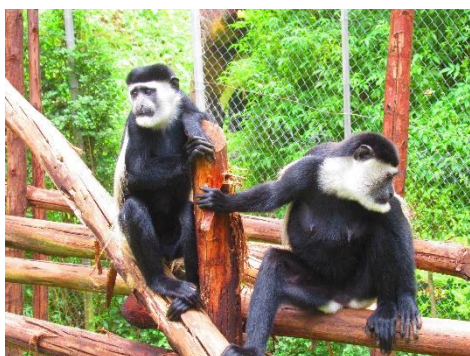
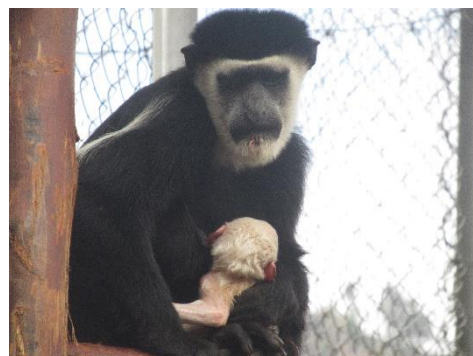
Parliament.



Our long-term plan is to expand our fleet of motorbike ambulances, as they are proving crucial in bringing down deaths amongst pregnant mothers and children. This February a combined group from the medical, ambulance and engineering teams started looking into the possibility of manufacturing a tuk-tuk style motorbike ambulance in PONT's engineering workshop in Mbale. This style of ambulance could be deployed in the flatter areas of Mbale region and would be cheaper than importing motorbike ambulances from South Africa. This work is ongoing.

WILDLIFE EDUCATION CENTRE AND ECOLOGDE

The Wildlife Centre continued fully operational throughout the year, and the number of school visits and general visitors continue to gradually increase. All the animals at the wildlife centre continue to do well. The animals include Colobus Monkeys, red tailed monkeys, Vervet Monkeys (all of which have had young this year), a Serval cat, two Pythons, a Crocodile, a Crested Crane, Egyptian Geese, Camels, donkeys, Ankole cattle, a Ugandan Kob, Gambian pouched rats, and several small mammals.



New animals added this year include-

- A baby Colobus monkey born at our Wildlife Centre.
- A second Serval cat.
- A second Crested Crane.
- 2 new Ugandan Kobs
- 6 new Guinea Fowls

This year another acre of land was purchased to expand out "safari compound" ready to take more animals next year.

The main new development this year has been the opening of an Eco-Tourist Lodge on the site. This has been designed in typical African fashion, with large conical thatched roofs. We have built a new website for the lodge-

www.cwmbaleecolodge.com



The main lodge has a restaurant to seat 64 people and a large lounge area. There are currently 8 Bandas which can house 16 guests. We offer a variety of walks and safaris from the centre. The

centre

can be used for PONT teams, but can also be rented out to provide an income. All profits from the Lodge will be used to support the PONT-CAP projects.

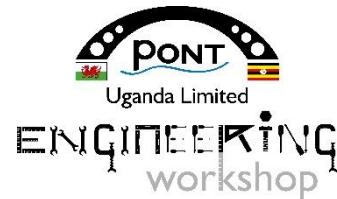
PONT ENGINEERING

During the period the group worked on various projects, the key ones of which are detailed below. The usual visit to Mbale took place in Feb/Mar, though the length of the visit was extended from the usual 2 weeks to 3 weeks to accommodate the amount of planned project work.

390 recorded hours of skilled professional time was contributed free of charge for the purposes of the group. Many hours of unrecorded time were also given.

MECHANICAL ENGINEERING WORKSHOP IGA PROJECT

The business side of the workshop is still struggling to reach viability, with construction work on the adjacent Ministry of Agriculture building still hindering the workshop. In the meantime a level of local employment and apprentice training is continuing to be provided. Video conference meetings have been held roughly twice a month, mainly with the manager, in order to provide monitoring and advice to support the business.



A government inspection of the building revealed the need for some structural repairs. Funding was provided by PONT for these to be carried out, together with some other general refurbishment work.

As part of the long-term strategy identified by the medical team of PONT in collaboration with Mbale-CAP, there is a need to obtain more ambulances to expand the existing motorbike ambulance service across the whole region. Discussions have commenced on how the workshop could best be utilised in this.

MICRO HYDRO ELECTRICITY GENERATION

Due to a lack of engagement and care of the system by the beneficiary school, support for this project has been discontinued as the necessary investment in repairs to bring it back into operation would not have been worthwhile. Learnings from this will be applied to future projects.

SOLAR POWER

Stage 2 of the system for the primary school at Bumatofu was completed during the visit, extending the system to the rest of the school. A 2nd laptop was also provided to enable more use in the classroom. On the final day, for the first time in PONT's history, we were able to hold an MS Teams video conference meeting between a school in Uganda (in this case Bumatofu) and their partner school in Wales (in this case Whitchurch), enabling teachers and some pupils to see and speak to each other in real time.



Schools previously provided with solar power systems were visited, and some minor repairs made, and further advice on use of the system and the associated laptop given.

PUBLIC BENEFIT GUIDANCE

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities.

SECTION D: RESERVES POLICY

The PONT trustees have adopted the following reserves policy

General Fund

The annual budgets for the General Fund include the following expenditure

1. the core costs of the charity
2. the grants given to cover the core costs of Mbale PONT.

The General Fund will hold sufficient assets to cover between 6 and 9 months of these expenditures.

Designated Funds

The PONT Management Team may from time to time designate funds to be used by a committee to cover future project expenditure. Such funds must be spent within 12 months of their designation unless a longer period has been specifically authorised by the trustees.

SECTION E: DECLARATION

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The law applicable to charities in England and Wales, the Charities Act 1993, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which 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 those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 1993, 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 declare that they have approved the trustees' report above.

Signed on behalf of the trustees on by:

Kathryn Rickards

Trustee

Geoff Lloyd

Coordinator

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Accruals Accounts

Report to the trustees of Partnership Overseas Networking Trust

Registered Charity number 1166910

On the accounts for the year ended 31 March 2023

Set out on the following pages

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. 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:

- Examine the accounts (under section 145 of the 2022 Act;
- 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
- 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 Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, 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 accounts a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met: or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed *L A Silver*

Date: 26 January 2024

Luke Silver HNC Business & Finance
Accountancy Practitioner

25 Ellicombe Close, Minehead, Somerset. TA24 6DQ

Statement of Financial Activities

For the Period 1 April 2022 to 31 March 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Year Ended 31.03.23 Total Funds £	Year Ended 31.03.22 Total funds £
Incoming Resources					
Voluntary income	2	46,897	314,844	361,741	477,965
Investment Income	3	365	-	365	-
Activities for generating funds	4	654	2,862	3,516	1,426
Total incoming resources		47,916	317,716	365,622	479,391
Resources expended					
Cost of generating funds					
Fundraising costs	5	372	-	372	-
Charitable activities					
Charitable activities	6	37,966	348,146	386,122	500,244
Governance costs	8	400	-	400	400
		38,738	348,146	386,884	500,644
Net incoming resources		9,178	(30,440)	(21,262)	(21,253)
Transfers between funds	15	(40,926)	40,926	-	-
Net incoming/(outgoing) resources		(31,748)	10,486	(21,262)	(21,253)
Reconciliation of Funds					
Total funds brought forward		45,741	62,435	108,176	129,429
Total funds carried forward		13,993	72,921	86,914	108,176

Statement of Financial Position

As at 31 March 2023

		Unrestricted Funds	Restricted Funds	Year Ended 31.03.23 Total Funds
		£	£	£
Fixed Assets				
Fixed Assets	11	-	-	-
		-	-	-
Current Assets				
Debtors	12	10,479	46,375	58,854
Cash at bank		14,124	60,768	74,892
		24,603	107,143	131,746
Current Liabilities				
Creditors: amounts falling due withing one year	13	(10,610)	(34,222)	(44,832)
Net Current Assets		13,993	72,921	86,914
Net Assets		13,993	72,921	86,914
Funds	15			
Unrestricted funds				13,993
Restricted funds				72,921
				86,914

1. Accounting Policies

Basis of preparing the financial statements

No material uncertainties that may cast significant doubt the ability of the charity to continue as a going concern have been identified by the trustees.

Therefore the financial statements have been prepared on a going concern basis.

Accounting convention

The financial statements have been prepared under the historic cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 1993 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Exemption from preparing a cash flow statement

Exemption has been taken from preparing a cash flow statement on the grounds that the charity qualifies as a small charity.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost 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.

Cost of generating funds

Costs of generating funds comprise those costs directly attributable to raising funds through activities.

Other Fixed assets

The trustees has determined to depreciate the cost of equipment at 25% of cost per annum.

Governance costs

Governance costs include direct and related support costs relating to the governance infrastructure allowing the charity to generate information required for public accountability.

Taxation

The charity is exempt from 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 charity.

Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. Voluntary Income	Year Ended 31.03.23	Year Ended 31.03.22
	£	£
Gifts & donations	260,536	165,561
Bequest & Legacies	7,875	-
Gift Aid	57,330	42,404
Grants	36,000	270,000
	361,741	477,965
Grants received, included in the above, are as follows:		
	Year Ended 31.03.23	Year Ended 31.03.22
	£	£
Welsh Assembly Government	-	270,000
WVCA	19,921	-
Rotary Clubs	1,079	-
SJP Charitable Foundation	-	-
Cabury Trust	2,000	-
Forrester Family Trustee	5,000	-
The Coles Medick	7,000	-
Other	1,000	-
	36,000	270,000
3. Activities for Generating Funds:	Year Ended 31.03.23	Year Ended 31.03.22
	£	£
Fundraising events	3,516	1,426
4. Investment Income	Year Ended 31.03.23	Year Ended 31.03.22
	£	£
Interest	365	-
5. Fundraising costs:	Year Ended 31.03.23	Year Ended 31.03.22
	372	-
6. Direct Costs of Charitable Activities	Direct Costs (Note 6)	Grant funding activities
	£	£
Charitable activities	47,057	339,056
	£	£
Grants and program expenditure	339,056	485,891
Travel expenses	42,884	7,751
Donations made		
Core Support Costs	-	786
Core Overhead Costs	4,172	5,815
	386,112	500,244

7. Grants Payable			Year Ended 31.03.23 £	Year Ended 31.03.22 £
General activities			339,056	485,891
Analysis of Grants and Program Expenditure by Expenditure Code			Year Ended 31.03.23 £	Year Ended 31.03.22 £
Grants to individuals			1,016	1,000
Grants to NGO's			58,086	259,098
Direct Program Expenditure			279,957	225,793
			<u>339,056</u>	<u>485,891</u>
	Mbale CAP	Other Parties	Year Ended 31.03.23 £	Year Ended 31.03.22 £
General Activities			Total	Total
Wildlife Education Centre	246,377	-	246,377	143,345
NGO Support	14,091	-	14,091	10,819
Landside Projects	-	-	-	1,458
Education Activities				
School Link Funding	4,304	-	4,304	1,285
Education General	1,789	-	1,789	1,546
Education Covid Appeal	580	-	580	-
School Disability Project	-	-	-	6,000
ATEB Links				
Butmatofu Solar Power Project	-	-	-	3,062
Workshop	430	-	430	411
Engineering Projects	6,657	-	6,657	-
Churches				
First Baptist Church	3,433	-	3,433	3,803
Mooni Girls of Hope	1,661	-	1,661	1,518
Kamonkoli Community Project	1,591	-	1,591	1,266
Hope Ministries Namatala	-	-	-	5,000
Sibembe Church	500	-	500	-
Livelihoods				
Goats Project	8,302	-	8,302	5,778
Healthcare Projects				
AMB - Bikes	17,482	-	17,482	16,132
PHC – General	13,092	-	13,092	14,456
Cadbury's Trust	2,000	-	2,000	-
WVCA project	15,563	-	15,563	-
Mbale Regional Hospital – Oxygen	-	-	-	270,000
Expenditure under £2k				
Other	191	-	191	13
	<u>338,043</u>	<u>-</u>	<u>338,043</u>	<u>485,892</u>

8. Governance Costs	Year Ended 31.03.23	Year Ended 31.03.22
	£	£
Governance Costs	400	400

9. **Trustees Remuneration and Benefits**

The trustees provide their services on a voluntary basis therefore there was no trustee's remuneration or other benefits for the period ended 31 March 2023.

Trustee's Expense

There were no staff costs for the period ended 31 March 2023

10. **Staff Costs**

There were no staff costs for the year ended 31 March 2023 nor the year ended 31 March 2022

No employees received emoluments in excess of £60,0000

12. Debtors: Amounts failing due within one Year	Year Ended 31.03.23	Year Ended 31.03.22
	£	£
Other Debtors	56,853	73,439

13. Creditors: Amounts failing due within one Year	Year Ended 31.03.23	Year Ended 31.03.22
	£	£
Creditors	44,832	63,632

14	Analysis of Net Assets Between Funds		Year Ended 31.03.23	Year Ended 31.03.22
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	£	£	£	£
Fixed Assets	1	-	1	1
Investments	-	-	-	-
Current Assets	24,603	107,143	131,746	171,808
Currents Liabilities	(10,610)	(34,222)	(44,832)	(63,662)
	13,993	72,921	86,914	108,176

15 Movement in Funds	At 31.03.22	Net movements in funds	Transfers between funds	At 31.03.23
	£	£	£	£
Unrestricted Funds				
Unrestricted Funds	45,742	9,178	(40,926)	13,994
Restricted Funds				
Carbon	10	-	-	10
Churches	12,328	(620)	1,563	13,271
Education	3,316	(3,190)	-	126
Engineering	3,963	(1,049)	1,346	4,260
Environmental	1,906	-	-	1,906
Healthcare	25,107	22,694	(5,000)	42,801
Livelihoods	10,949	(1,705)	-	9,244
Relief of Poverty	-	(13,889)	13,912	23
University	1,278	-	-	1,278
Wildlife Education Centre	3,577	(32,681)	29,104	-
	62,434	(30,440)	40,926	72,919
Total Funds	108,176	(21,262)	-	86,914
	Incoming resources	Resources expended	Transfer between funds	Movement in funds
	£	£	£	£
Unrestricted Funds	47,917	(38,738)	(40,926)	(31,747)
Unrestricted Funds				
Restricted Funds				
Carbon	-	-	-	-
Churches	6,616	(7,236)	1,563	943
Education	3,512	(6,702)	-	(3,190)
Engineering	6,374	(7,423)	1,346	297
Environmental	-	-	-	-
Healthcare	70,833	(48,139)	(5,000)	17,694
Livelihoods	6,637	(8,342)	-	(1,705)
Relief of Poverty	202	(14,091)	13,912	23
University	-	-	-	-
Wildlife Education Centre	223,532	(256,213)	29,104	(3,577)
	317,706	(348,146)	40,926	10,485
Total Funds	365,623	(386,884)	-	(21,261)

15 Movement in Funds - continued

Carbon - *Funds for use in setting up and running Carbon Offsetting projects*

This includes projects, visits, resources, support and associated expenditure

Churches - *Funds for use in the twinning of churches in Wales and Uganda*

This includes training, communications, projects, visits, development of communities, resources, mutual support and associated expenditure.

Education – *Funds for use in the twinning of schools in Wales and Uganda*

This include training, communication, projects, visits, development of curricula, resources, mutual support and associated expenditure.

Engineering – *Funds for use in environment technology, Engineering and Business Development projects*

This relates to agreed engineering and business projects, including feasibility, design, costing and implement of such projects together with training, monitoring , communications, visits and associated expenditure.

Environment – *Funds for use in connection with environment projects*

This relates to agreed environment projects, including feasibility, design, costing and implementation of such projects with training, monitoring, communications, visits and associated expenditure

Healthcare – *Funds for support of Ambulance, Primary and Secondary healthcare projects*

This relates to initial and ongoing training of community health workers, ambulance and hospital links, surveys, collection and sharing of data, project planning, equipment, travel, operations, feasibility studies, monitoring and associated expenditure.

Livelihoods – *Funds for use in the livelihoods and vulnerable children project*

This relates to the provision of goat(s) to families chosen to be part of the project, including the purchase, treatment, transport, training, support and monitoring of this project and associated expenditure.

Mooni Conference Centre – *Funds for use in connection with the creation of a training and conference centre*

This follows suggestions from Mbale, initially for an eco centre to be followed by development of a visitor, training and conference facilities

Relief of Poverty – *Funds for use in connection with the Relief of Poverty in Uganda*

This includes provision of funds to our local partners in connection with agreed projects to offset the effects of poverty, including the practical work undertaken and the monitoring and administration of such projects

University - *Funds for the is connection with project led by the University of South Wales*

Wildlife Education Centre – *Funds for use in connection with the education centre*

Education resources for local schools

16 Related Party Disclosure

Unincorporated charity, Partnership Overseas networking Trust (Charity Number 1125948)