



Partnerships Overseas Networking Trust

2023 / 2024

PONT Trustees Annual Report

Charity number: 1166910



partnerships tackling poverty together

The trustees present their report of the charity for the period 1st April 2023 to 31st March 2024. 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)
Engineering	Engineering Projects to assist communities	Howard Smith
Churches	Overseeing links between Rhondda Cynon Taf (RCT) and Mbale churches and delivering holistic mission.	Andrea Keay
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:

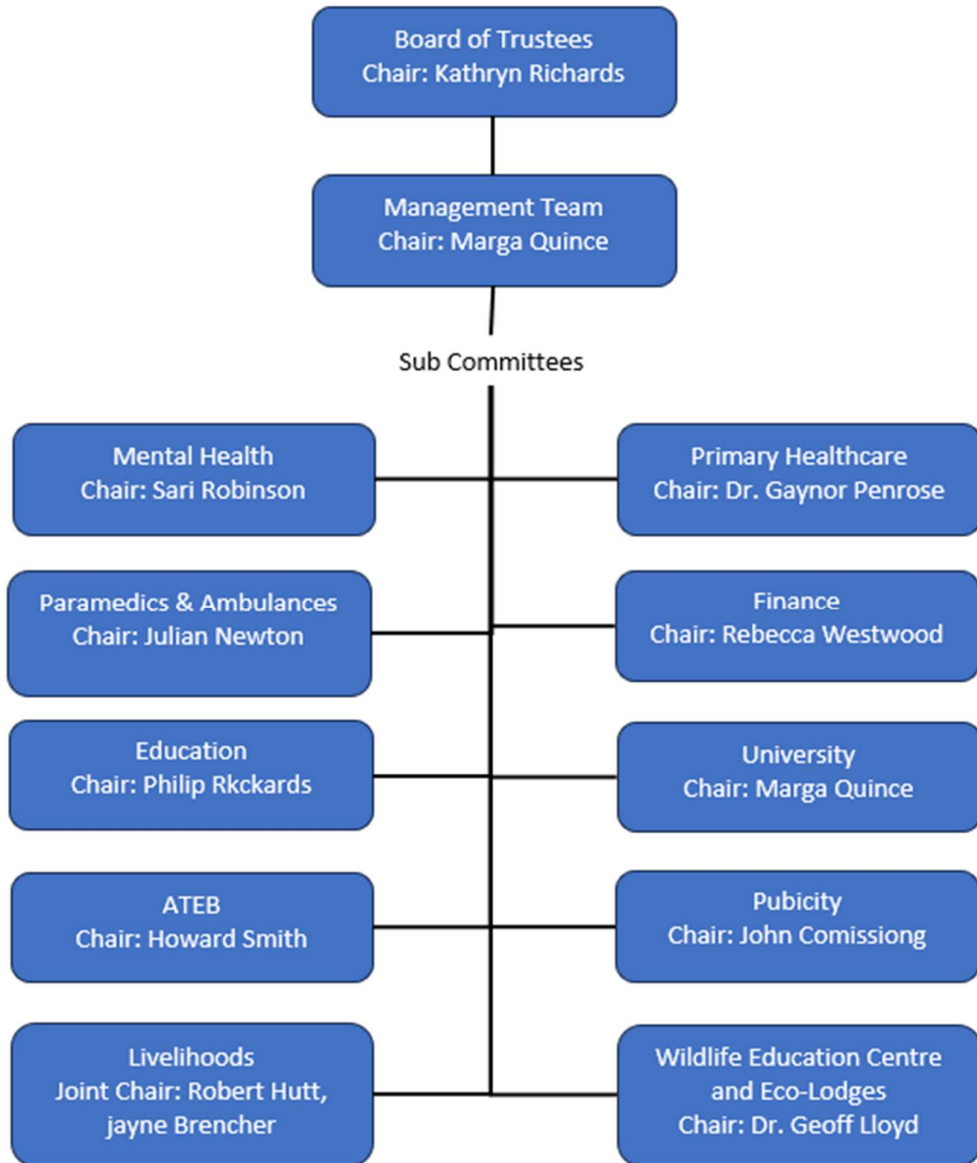
- Management of paid staff and contractors in UK
- Preparation of bids to UK and international donors with, or on behalf of PONT committees
- Development of policy documents
- Development of administrative functions
- Co-ordination with Mbale PONT regarding staffing, funding issues and the development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

The Management Team generally meets monthly and is chaired by Marga Quince. 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 and Mbale City. 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, Manafwa and Namisindwa 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.

SUSTAINABLE DEVELOPMENT GOALS

The activities of PONT are guided by the UN Sustainable Development Goals (2015) insofar as we possess the skills, experience and expertise to support our Ugandan partners. The relevant SDGs are noted below

Committee	Area of Operation	Sustainable Development Goals
Health	Improvement of Health	1, 2, 3, 5, 6.
Education Wildlife Education Centre (Schools – University)	Linking Schools, supporting teachers and teaching through sharing of expertise; educational resource for local schools; heritage wildlife now absent from the local area.	1, 4, 5, 6, 8.
University	Mobilisation of resources of tertiary educational establishments for innovation and development.	2, 6.
Livelihoods	Relief and prevention of poverty amongst children and vulnerable families; income generation skills development.	1, 2, 4, 6.
Engineering & Appropriate t	Engineering projects to assist and develop communities and train5, ing opportunities for young people.	2, 3, 4, 5, 6, 7, 8, 11.
Environment	Promotion of sustainable living and prevention of environmental degradation.	2.

VISITS

VISITS TO MBALE AND UK

During the year 2023/24 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 2023 Churches team (23);

February 2024 Engineering/environment (4), Medical(9), Education (2), Livelihoods (3)

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/savings 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.

ENGINEERING

The Engineering team supports the work of a mechanical workshop in Mbale, with equipment originally supplied by Tata Steel. The workshop fabricates items such as beds and cots, peanut hullers and playground equipment, and machines shafts and other items to support machinery used by other local industries. It also provides vocational training in these skills. The aim is to raise the standard of fabrication and machining, technical specifications, financial forecasting, costing, management (including health and safety) and apprenticeships.

The team also installs solar electricity panels in PONT-linked primary schools in Mbale region, providing two light fittings and a double socket in each classroom, the head teacher's room and storeroom, together with a laptop and technical support during the year if required. This facilitates administration in schools where 600+ students on the roll is the norm, as well as internet access for communication and to give access to up-to-date teaching techniques and materials. This work also provides employment for local suppliers and electricians. In the future it is planned to provide projectors to enable use of the laptop in teaching and for video conferencing with the school's Welsh partner.

The engineering team supports and services the work of the other parts of PONT in Mbale and the UK.

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 ECOLOGDE

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

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

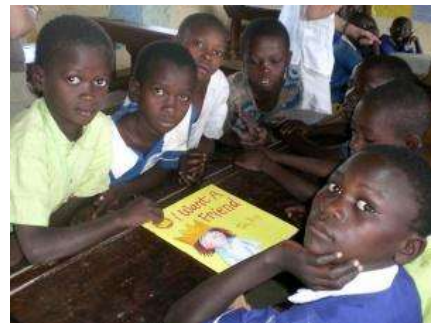
PROJECTS

In addition to being the catalyst for the creation of projects which result from school, community 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

Developments/Projects

Some school partnerships continue to remain strong with schools in regular contact using emails and WhatsApp, while some need revitalising. Members of the PONT Education team both in Wales and Mbale continue to keep in contact with all schools to provide help and encouragement, arranging school visits to speak with staff and pupils. Schools are being encouraged to work as clusters to help and support each other. The Newport cluster was fortunate to obtain Taith Funding in order to develop their curriculum links with schools in Mbale. They will visit Mbale in June 2024.



In Mbale the Examination Committee continued to prepare and distribute sample examination papers. The work with pupils having disabilities continued as did the Special Educational Needs training for teachers. Other training sessions were held on Guidance and Counselling, Academic Training and Creating Strong Partnerships.

Two members of the PONT Education Committee visited Mbale in February 2024 when, as well as visiting schools, they attended and spoke at the Mbale PONT Education(AGM. A zoom link enabled members of the PONT Education team in Wales to address the meeting directly, and the Mbale teachers were given a short guided tour around one of the schools in Wales.

During the visit, thanks to solar electric power having been installed by the PONT Engineering team, another school in Mbale was able to make contact directly by video link with their partner school in Wales. Children were able to see and talk with each other. This was a fantastic new experience for all involved.

Some schools in Wales helped support their partner school with items such as stationery, sports kit, etc.

LIVELIHOODS

The Livelihoods team supports projects including self-help groups, savings groups, start-up business skills training and the goat project mainly through personal effort: fundraising activities have included selling Ugandan crafts at local markets, a sponsored walk "Plod 4 PONT!", pub quiz, talks to interested outside organisations and the sale of PONT-designed Christmas cards. Again this year, the financial target was exceeded allowing the projected 3-year plan of funding to continue.

The partners we work with are 5 local NGOs overseen by Mbale-CAP. Each NGO pinpoints a community to set up a self-help group, encouraging 30 individuals to attend. Once this is functioning well a savings scheme is introduced. Members are encouraged to save weekly, however small the amount; they can then borrow money from this community basket to pay school fees, purchase household goods or set up a small business with the loan repaid at a low rate of interest. Once the self-help and savings groups are well established then goats are introduced.

Goat rearing is a significant part of the scheme. Within a community group, the members decide who will receive a goat; they are distributed to poor families, single mothers and widows, many of whom look after orphaned children of their relatives in addition to their own children. 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. Owning a goat was shown, in quarterly reports, to empower women and significantly improve the self-esteem of group members. The quality of the goats provided and the goat management training provided are much appreciated.



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

Reports from the NGOs are submitted quarterly, outlining training events, developments and case studies. This year training took place in

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

Three members of PONT Livelihoods in Wales visited Mbale to strengthen relationships, observe the projects and discuss aspects of development with our partners.

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.

In August 2023 a team of 11 adults and 3 teenagers went to Mbale, where several children's activity sessions were completed by the team at the church attended each day by over 150 children. During visits, Churches and other team members – whether Wales to Uganda or Uganda to Wales – attend their partner churches to worship together.



The women's prison was visited where the baby room walls were painted with the scene of Noah's ark.

The team also had the privilege of being taken to different areas where we were able to talk and pray for some of the residents of the villages.

As a team money was raised by completing various fund-raising projects in Wales, and some of this money has been used to have a number of the sewing machines serviced and additional funding provided for a teacher to teach some of the local students sewing skills, and 18 students subsequently graduated.

Two schools were visited which are twinned with schools in Wales:

Bumbobi Primary School - Twinned with Gwaunmeisgyn Primary in Beddau

Joseph Musoto RC Primary School - Twinned with Maesybryn Primary in Llantwit Fardre.

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

Primary Health Care

This year we trained an additional 240 community health workers (CHWs) using a generous grant from the Welsh Government. This means we have now trained a total of 1440 CHWs in the Mbale region. We worked with our eight partner NGOs to deliver the training over a seven month period. This means that 240 villages in Mbale region, hitherto devoid of primary health care, now have their own trained health worker. Each one is expected to reach out to a population of around 500 people meaning that 120,000 people are being impacted by these newly trained workers.

Training used the tried-and-tested Ugandan Government Community Health Promoter Curriculum. Training consisted of four weeks of in-person teaching, punctuated by at least two weeks of field work, where learners had practical sessions and were supported in tasks such as making village maps, cleaning water sources and doing a problem analysis of their communities with intervention plans. Trainers were provided by the district health office and the training was overseen by Mbale-CAP's health co-ordinator.

Candidates were chosen by local village leaders, people who had already shown a concern for health and hygiene in their villages. Pre-training and post-training test results revealed that all participants gained in knowledge and reports from the NGOs demonstrated excellent engagement. Evaluation forms revealed a high level of satisfaction with the training.

Key objectives for CHWs are to reduce maternal mortality, to reduce child mortality in the under 5's, to promote good hygiene and sanitation and to refer appropriately.



Training of community health workers

Monitoring was carried out during the medical team visit in February 2024, when we were able to meet some of PONT's newly trained health workers. We witnessed them teaching about "the 14 points of a healthy home" and watched a demonstration of how to construct a simple but effective hand washing facility, a "tippy-tap". We interviewed a number of CHWs and beneficiaries and were delighted to hear about the impact that the health workers are having and the confidence they bring to their communities.

Mental Health

During our visit Welsh psychotherapists worked with Ugandan mental health professionals to deliver a "skilled helper" to 60 of our most senior community health workers, the OPLs (Operational Level Workers). Having focussed on the understanding and recognition of severe mental illness last year, this year's skilled helper course addressed the vast majority of mental health problems on the less severe end of the spectrum.

Extreme poverty, domestic violence, polygamy and early marriage are just some of the common issues faced by villagers in Mbale region. The course aimed to provide tools that village health teams could use to make people feel heard and to alleviate distress and stigma. There was a particular emphasis on active listening skills and simple Cognitive Behavioural Techniques were taught.



Training of Operational Level Workers



The first tuk-tuk ambulance constructed in the PONT Uganda workshop.

Motorbike ambulances

This year we manufactured the first fully-registered and Government-certified Tuk-Tuk ambulance in Uganda, at the PONT engineering workshop in Mbale. This was made possible through a grant from Festival Medical Services (FMS). This prototype is undergoing further testing and modification before permanently joining our existing fleet of motorbike ambulances. The plan is to expand production over the coming months and years in order to provide lifesaving emergency transport to many more mothers and children. Local manufacture avoids the difficulties and costs of importing and will provide new employment opportunities.

Our motorbike ambulances made over 3,000 journeys during the year, a number lower than previously due to some of the ambulances needing major repairs. This has been rectified and all ambulances are now back on the road.

In February 2024 Welsh paramedics ran a brief update course for our 32 Motorbike Ambulance riders. We are hoping to deliver the full first responder course to all drivers, old and new, in February 2025.

Secondary care

A large grant from Welsh Government for oxygen (initiated during the Covid pandemic) continued to benefit Mbale Regional Referral Hospital this year, having improved oxygen infrastructure. Unfortunately the planned oxygen manufacturing plant had still not materialised, being dependent on funding from other sources.

Sadly, the Mbale Regional Referral Hospital is still in need of new endoscopes. The original ones had been donated by PONT some years previously, but became worn out and were impossible to repair. We are hoping that funding for new endoscopes will be found.

WILDLIFE EDUCATION CENTRE AND ECOLODGE

The Wildlife Centre continued fully operational throughout the year, and the number of school visits and general visitors continues to gradually increase. The average is now 300 each month.

All the animals at the wildlife centre continue to do well. They include Colobus monkeys, red tailed monkeys, Vervet monkeys (all of which have had young this year), two Serval cats, two pythons, a crocodile, two crested cranes, two camels, a donkey, two Ugandan kobs, Gambian pouched rats and several small mammals.

New animals added this year include a Patas monkey rescued from the community and 4 new Guinea fowls.

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

Two years ago an Eco-Tourist Lodge was opened on the site. This has been designed in typical African fashion with large conical thatched roofs. There is 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 accommodate 16 guests. A variety of walks and safaris are available 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 PONT-CAP projects, especially primary healthcare and motorbike ambulances. Over the past year 4 thatch umbrellas have been added around the gardens, each of which seats 6 guests around a table.

The Lodge and Wildlife Centre between them have 29 staff.

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 February/March, and again was 3 weeks to accommodate the amount of planned project work.

420 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.

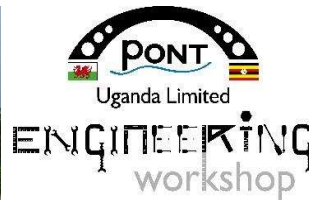
1. Mechanical Engineering Workshop IGA Project

The general 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. Regular video conference meetings have been held, mainly with the manager, in order to provide monitoring and advice to support the business.

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 replace the existing motorbike ambulance service across the whole region. During the year a major project was embarked upon to design our own ambulance based on a standard locally available tuktuk chassis. By the end of the period a fully functional prototype had been designed and built. Comprehensive testing will take place over the next year, and it is hoped to start production of the units to increase the PONT fleet and also for external customers for a competitive price.



The first PONT tuktuk ambulance produced at the PONT Uganda workshop



Musiye school lit up!

2. Solar power

Stage 1 of the system for the primary school at Musiye was completed during the visit, providing electricity in 2 buildings. A laptop was also provided to the Head Teacher with basic training given in its use. It is planned to complete the project during the coming year, extending the system to the other buildings.

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

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 2024

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: 22 January 2025

Luke Silver HNC Business & Finance
Accountancy Practitioner

25 Ellicombe Close, Minehead, Somerset. TA24 6DQ

Statement of Financial Activities

For the Period 1 April 2023 to 31 March 2024

		Unrestricted Funds	Restricted Funds	Year Ended 31.03.24 Total Funds	Year Ended 31.03.23 Total funds
	Notes	£	£	£	£
Incoming Resources					
Voluntary income	2	85,781	207,043	292,824	361,741
Investment Income	3	765	-	765	365
Activities for generating funds	4	390	1,168	1,558	3,516
Total incoming resources		86,936	208,211	295,147	365,622
Resources expended					
Cost of generating funds					
Fundraising costs	5	-	-	-	372
Charitable activities					
Charitable activities	6	25,034	243,560	268,594	386,122
Governance costs	8	400	-	400	400
		25,434	243,560	268,994	386,884
Net incoming resources		61,502	(35,349)	26,153	(21,262)
Transfers between funds	15	(34,345)	34,345	-	-
Net incoming/(outgoing) resources		27,157	(1,004)	26,153	(21,262)
Reconciliation of Funds					
Total funds brought forward		13,993	72,921	86,914	108,176
Total funds carried forward		41,150	71,917	113,067	86,914

Statement of Financial Position

As at 31 March 2024

		Unrestricted Funds	Restricted Funds	Year Ended 31.03.24 Total Funds
		£	£	£
Fixed Assets				
Fixed Assets	11	-	-	-
		-	-	-
Current Assets				
Debtors	12	13,349	40,971	54,320
Cash at bank		30,902	28,427	59,329
Current Liabilities				
Creditors: amounts failing due withing one year	13	(3,100)	2,518	(582)
Net Current Assets		41,151	71,916	113,067
Net Assets		41,151	71,916	113,067
Funds	15			
Unrestricted funds				41,151
Restricted funds				71,916
				113,067

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 31.03.24 £	Year Ended 31.03.23 £
	Gifts & donations			236,560	260,536
	Bequest & Legacies			-	7,875
	Gift Aid			42,108	57,330
	Grants			14,156	36,000
				292,824	361,741
	Grants received, included in the above, are as follows:			Year Ended 31.03.24 £	Year Ended 31.03.23 £
	WVCA			6,356	19,921
	Rotary Clubs			-	1,079
	Cabury Trust			-	2,000
	Forrester Family Trustee			-	5,000
	The Coles Medick			-	7,000
	FMS			7,800	-
	Other			-	1,000
				14,156	43,000
3.	Activities for Generating Funds:			Year Ended 31.03.24 £	Year Ended 31.03.23 £
	Fundraising events			1,558	1,426
4.	Investment Income			Year Ended 31.03.24 £	Year Ended 31.03.23 £
	Interest			765	365
5.	Fundraising costs:			Year Ended 31.03.24	Year Ended 31.03.23
	Fundraising costs			-	372
6.	Direct Costs of Charitable Activities	Direct Costs (Note 6)	Grant funding activities	Year Ended 31.03.24 £	Year Ended 31.03.23 £
	Charitable activities	£ 28,058	£ 240,536	386,113	386,113
	Grants and program expenditure			£ 240,536	£ 339,056
	Travel expenses			25,205	42,884
	Donations made				
	Core Support Costs			-	-
	Core Overhead Costs			2,853	4,72
				268,594	386,112

7. **Grants Payable**

	Year Ended 31.03.24	Year Ended 31.03.23
	£	£
General activities	240,536	339,056

Analysis of Grants and Program Expenditure by Expenditure Code

	Year Ended 31.03.24	Year Ended 31.03.23
	£	£
Grants to individuals	1,288	1,016
Grants to NGO's	101,938	58,086
Direct Program Expenditure	137,310	279,957
	<u>240,536</u>	<u>339,056</u>

	Mbale CAP	Other Parties	Year Ended 31.03.24	Year Ended 31.03.23
			£	£
General Activities			Total	Total
Wildlife Education Centre	122,730	2,895	125,625	246,377
NGO Support	17,616	-	17,616	14,091
Landside Projects	-	-	-	-
Education Activities				
School Link Funding	600	-	600	4,304
Education General	7,199	-	7,199	1,789
Education Covid Appeal	-	-	-	580
School Disability Project	372	-	372	-
ATEB Links				
Butmatofi Solar Power Project	-	-	-	-
Workshop	3,995	1,311	4,906	430
Churches				
First Baptist Church	3,000	-	3,000	3,433
Mooni Girls of Hope	988	-	988	1,661
Kaminkilo Community Project	5,218	-	5,218	1,591
Hope Ministries Namatala	202	-	202	-
Livelihoods				
Goats Project	5,688	-	5,688	8,302
Healthcare Projects				
AMB - Bikes	24,672	-	24,672	17,482
PHC – General	29,359	-	29,359	13,092
Caburys Trust	-	-	-	2,000
WVCA project	-	-	-	15,563
Mbale Regional Hospital – Oxygen	-	-	-	-
Expenditure under £2k				
Other	-	-	-	866
	<u>221,239</u>	<u>4,206</u>	<u>225,445</u>	<u>331,561</u>

8.	Governance Costs			Year Ended 31.03.24 £	Year Ended 31.03.23 £
	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 2024.				
	Trustee's Expenese				
	There were no staff costs for the period ended 31 March 2024				
10.	Staff Costs				
	There were no staff costs for the year ended 31 March 2024 nor the year ended 31 March 2023				
	No employees received emoluments in excess of £60,0000				
12.	Debtors: Amounts failing due within one Year			Year Ended 31.03.24 £	Year Ended 31.03.23 £
	Other Debtors			54,320	56,853
13.	Creditors: Amounts failing due within one Year			Year Ended 31.03.24 £	Year Ended 31.03.23 £
	Creditors			582	44,832
14.	Analysis of Net Assets Between Funds			Year Ended 31.03.24 Total Funds £	Year Ended 31.03.23 Total Funds £
		Unrestricted Funds £	Restricted Funds £		
	Fixed Assets	1	-	1	1
	Investments	-	-	-	-
	Current Assets	44,854	68,794	113,648	131,746
	Currents Liabilities	(3,100)	2,518	(582)	(44,832)
		<u>13,993</u>	<u>72,921</u>	<u>113,067</u>	<u>86,914</u>

15	Movement in Funds	At 31.03.23	Net movements in funds	Transfers between funds	At 31.03.24
		£	£	£	£
	Unrestricted Funds				
	Unrestricted Funds	13,994	61,502	(34,345)	41,152
	Restricted Funds				
	Carbon	10	-	-	10
	Churches	13,271	(2,341)	1,141	12,071
	Education	126	(268)	1,100	958
	Engineering	4,260	(1,207)	-	3,053
	Environmental	1,906	-	-	1,906
	Healthcare	42,801	217	-	43,018
	Livelihoods	9,244	349	-	9,593
	Relief of Poverty	23	(17,496)	17,500	27
	University	1,278	-	-	1,278
	Wildlife Education Centre	-	(14,603)	14,604	1
		72,919	(35,349)	34,345	71,915
	Total Funds	86,914	26,153	-	113,067
		Incoming resources	Resources expended	Transfer between funds	Movement in funds
		£	£	£	£
	Unrestricted Funds	86,936	(25,434)	(34,345)	27,157
	Unrestricted Funds				
	Restricted Funds				
	Carbon	-	-	-	-
	Churches	8,386	(10,727)	1,141	(1,200)
	Education	7,927	(8,195)	1,100	832
	Engineering	18,791	(19,998)	-	(1,207)
	Environmental	-	-	-	-
	Healthcare	54,249	(54,032)	-	217
	Livelihoods	6,049	(5,700)	-	349
	Relief of Poverty	120	(17,616)	17,500	4
	University	-	-	-	-
	Wildlife Education Centre	112,688	(127,291)	14,604	1
		208,210	(243,559)	34,345	(1,004)
	Total Funds	295,146	(268,993)	-	26,153

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)