

ENHANCING THE CAPACITY OF PERSONS WITH DISABILITY

England & Wales · Charity number 1178779

Details

Status Registered

Legal form CIO

Registered 2018-06-13

Register [View on the Charity Commission register](#)

Contact

Address Higher Week
Iddesleigh
Winkleigh
Devon
EX19 8SJ

Phone 01837811878

Email etcatgdpu@gmail.com

Website [etcatgdpu](#)

Activities

Objects: THE PREVENTION OR RELIEF OF POVERTY OF PERSONS WITH DISABILITY IN NORTHERN UGANDA.' (THIS WILL BE DONE BY PROVIDING OR ASSISTING IN THE PROVISION OF EDUCATION, TRAINING, BUSINESS SUPPORT AND GRANTS DESIGNED TO ENABLE INDIVIDUALS TO ACHIEVE SUSTAINABLE AND SELF-SUPPORTING LIVELIHOODS).

Activities: Grants for projects to support to people with disability in Northern Uganda by providing vocational training and business mentoring for small businesses.

Classification

- **How:** Makes Grants To Organisations, Provides Other Finance, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, Disability, The Prevention Or Relief Of Poverty, Other Charitable Purposes
- **Who:** People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Uganda

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£17,715	£17,400	-	-
2024-03-31	£17,796	£15,485	-	-
2023-03-31	£14,375	£17,376	-	-
2022-03-31	£22,141	£29,202	-	-
2021-03-31	£33,012	£23,010	-	-

Trustees

Name	Role	Appointed
BRENDA ANNE ADDISON		2018-06-13
CHRISTOPHER SALEM KHAMIS		2018-06-13
DEBORAH COHEN OBE		2018-06-13
MARK JOSEPH WHITE		2018-06-13
MARY OLIVIA BENNELL		2018-06-13

ENHANCING THE CAPACITY OF PERSONS WITH DISABILITY

England & Wales - Charity number 1178779

Accounts

Company registration number: CE014326

Charity registration number: 1178779

Enhancing the Capacity of Persons with Disability

A charitable incorporated organisation (CIO).

Annual Report and Unaudited but Independently Examined Accounts

for the year ended 31 March 2025

Cornwall Community Accountancy Service
The Elms,
61 Green Lane
Redruth
Cornwall
TR15 1LS

Enhancing the Capacity of Persons with Disability

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Enhancing the Capacity of Persons with Disability

Reference and Administrative Details

Charity name	Enhancing the Capacity of Persons with Disability
Charity registration number	1178779
Company registration number	CE014326
	Registered in England & Wales
Registered office	Higher Week Iddlesleigh Winkleigh Devon EX19 8SJ
Trustees	Brenda Addison Mary Bennell Deborah Cohen OBE Chris Khamis Mark White (Chair of Trustees)
Independent Examiner	Andrew Harry (CGMA MiP) Cornwall Community Accountancy Service The Elms 61 Green Lane Redruth TR15 1LS

Enhancing the Capacity of Persons with Disability Trustees' Report

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2025

Objectives and activities

The prevention or relief of poverty in Northern Uganda of persons with disability by providing grants, items and support to local organisations.

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 and setting the grant making policy for the year.

Activities include

- Provision of business and mentoring support for small businesses set up by persons with disability.
- Acquisition of vocational skills by persons with disability to enable them to find employment or set up their own business
- Capacity and financial support to providers of market relevant vocational training for persons with disability to ensure ongoing sustainability and longevity in the delivery of a programme of vocational training
- Development of further initiatives in conjunction with local partners to support overall mission and purposes.
- Development of a business hub comprising people and resources to support business set up by people with disability

The charity works in partnership with local partners/delivery agents – charities and other approved organisations in Northern Uganda

Achievements

During the accounting period four main projects (2 one-year projects then extended for a further year) were in existence all delivered by Gulu Disabled Persons Union a registered Ugandan Charity whom the charity has supported with previous projects.

V Plus Plus (May 2023 to April 2024) and V Plus Plus Extension (May 2024 to April 2025)

Link to evaluation report: All the highlights of the VPlusPlus project can be found in the [Final Report here](#).

People targeted – Graduates from the V Plus training programme (115) and their families and communities. This was widened in the second year to include the wider disability community in local areas and other community members in awareness raising and advocacy.

Project activities

- Provide mentoring support to former V Plus trainees and their families
- Deliver tailored top up training to support trainees in their businesses and activities
- Develop peer support systems for former trainees

Enhancing the Capacity of Persons with Disability Trustees' Report

This project consolidated the activities and learning from the previous programme (V Plus) by offering additional support to the 115 young people with disability and their families who participated in the UK grant funded vocational plus programme. This project would enable them to continue to develop based on the activities of the previous programme. Much of this support was provided in the outlying regions of Northern Uganda where the young people live extending as far south as Lira and 129 Kms away from Gulu and north as far as Kitum 77 kilometres away.

The contents of the V++ programme were developed in consultation with beneficiaries through follow-up visits and reflection meetings.

Tailored top up training consisted of: - training in liquid soap manufacturing, other diversification training, apprenticeships, and training in literacy and numeracy, communication and marketing skills, and financial record keeping.

This project finished at the end of April 2024 and was followed on by a one-year extension project (V Plus Plus Extension) substantially using the same model and focusing on developing the peer mentors into advocates and points of information for young people with disabilities in their local communities.

The VPlus Plus Extension Project highlighted the progress made in the lives of our beneficiaries. The peer mentors had developed confidence to such an extent that they were actively and successfully engaging in their roles within the community. The project has provided GDPU with valuable data on disability in these communities, fostered linkages, initiated community awareness and advocacy efforts, and established effective referral pathways for community members.

Project: Viva @ GDPU for one year and extension (July 2023 to June 2024 and extension July 2024 to June 2025)

<https://www.youtube.com/@AndyCorriganviva/videos>

Sponsored by Viva la Visa, visa specialists for the entertainment industry, Viva@GDPU is a music making and production project lasting one year. This consists of 6 months' core training at GDPU and 6 months post training support.

Activities during the initial one-year project: -

- A complete music studio was created at GDPU for the disability community of northern Uganda to advocate for inclusion and rights of PWDs through the power of music.
- A total of 9 musicians successfully completed an 8 months training on music recording and were able to record very good music
- Music produced at the studio is being aired on radio studio stations within Northern Uganda for example at Mega F, Speak FM and Favor FM.
- Beneficiaries of the Viva project are being recognized by the community, for example, they were hosted in three different radio stations, Mega FM, Speak FM and Favor FM.
- Beneficiaries were trained with skills of playing local instruments like piano, xylophone, keyboard, flutes and production skills.
- The music studio is available to the community at a very low cost to record complete song music
- The voice of the voiceless has been amplified through the music studio this is because youth with disabilities are able to record songs for free and all those songs are aimed at changing the community attitudes towards them

Enhancing the Capacity of Persons with Disability Trustees' Report

Summary

The students have had 6 months intensive training on music production and vocal training, they have produced a total of over 30 songs and 1 video dedicated to the donor of the Viva la visa studio and ETC of PWD UK.

The initial project (Viva at GDPU) was extended for a further year in July 2024 where a total of 6 music artists are being supported in a 12 months training in music production and recording. The studio's main goal is to promote the local content especially the use of local instruments that brings the uniqueness of the Ugandan traditional sounds and music to the whole world to enjoy.

Premises improvement and infrastructure

During the period under review resources have been provided to improve the infrastructure of the premises to help with the smooth running of the projects and to support some of the previous trainees in their business.

Kitchen- Moving the kitchen from an outside area roofed with a tarpaulin and with an open fire to and inside area with a concrete floor and energy saving stoves.

The sales container -Providing a container as a sales room for a group of former trainees to sell their handicrafts and other goods made by former trainees.

PERFORMANCE MEASUREMENT AND REPORTING

Project performance is measured on a set of performance measures: -

Some of these include:

- Number of persons with disability receiving training broken down by gender
- Number of outreach /community events and number of people attending
- Number of songs and videos recorded

Regular monthly activity and financial reports are submitted to the trustees for all projects and then reviewed and discussed in a monthly online meeting between the trustees and project officers.

Successes and challenges during the period are highlighted and emerging issues are reviewed. There is always an item on the agenda on safeguarding given the vulnerabilities of the young people.

Regular updates are provided to donors and the wider public via reports on the website summarising activities. Blogs and pictures of the activities are also featured on the website.

Two of the trustees visited Gulu, the main centre of activity and the base of Gulu Disabled Persons Union in January 2025. They met with the project staff and visited many of the young people who have benefited from the V Plus and V plus plus programmes in their place of work and talked to them, their employers and families about how they were getting on and the successes and challenges.

Final reports evaluating the outputs and benefits of the projects are also available on the website - etcfpwd.com

Enhancing the Capacity of Persons with Disability Trustees' Report

Grant Making Policy

The trustees have had regard to the guidance issued by the Charity Commission during the accounting period and offer grants to organisations using the following criteria:

The following criteria apply to grant giving:

- Organisations Registered as a charitable body by the Government of Uganda for persons with disability that have a track record of delivery, integrity and financial reporting
- Organisations that have a track record of delivering similar projects (3 years)
- International charities operating in Northern Uganda
- Community based organisations with a track record (3 years) in delivering similar projects.
- In exceptional circumstances a very small grant (max £200) will be given to a non-recognised/established organisation for a trial period

The charity works with locally based charitable and community organisations to develop specific projects which are then formally approved and a Memorandum of Understanding (MOU) drawn up setting out the terms and conditions regarding the specific activities, performance measures and required outcomes and the resources to deliver the projects.

Financial review

The Charities current activities are financed by donations from individuals as a result of approaches by the trustees to potential donors. The funds are unrestricted and used to support the agreed projects approved by trustees.

During the period under review total donations and interest of £16,011 was received plus gift aid claimed on the eligible donations from the previous accounting periods donations of £1,913.

A small amount of regular committed donations come in every month amounting to £145 per month (£1,750 per annum). It is the trustees aim to increase these amounts.

There is one corporate donor who is funding a project for music performance and production and setting up a studio. The amount donated was £5,961 and these funds are restricted to this project and as they are sourced from business profits cannot be considered eligible for gift aid. This corporate donor Viva la Visa Limited procures visas for musicians travelling around the world. The trustees are very grateful to Viva la Visa and their Chief Executive Andy Corrigan for their support for this project

Expenditure of £16,504 was for project support plus, £220 website administration, £361 professional fees and bank charges and £317 the production of a calendar.

No expenses were claimed for office administration or trustee expenses.

Reserves policy

A small amount of cash reserves is kept in a National Westminster Business Reserve Account to cover any unexpected cash flow problems. The trustees have agreed that the reserves should amount to at least 10% of the project commitments for the current period.

Enhancing the Capacity of Persons with Disability Trustees' Report

Structure, governance and management

The charity is a Charitable Incorporated Organisation who's only voting members are its charity trustees. It is governed by a CIO foundation model constitution which was adopted on registration on 13th June 2018.

Every trustee must be appointed by a resolution passed at a properly convened meeting of the charity trustees.

All trustees give of their time freely and no trustee remuneration was paid in the year. No expenses were paid to trustees. Trustees are required to disclose all relevant interests and register them with the Chair and in accordance with the Trust's policy withdraw from decisions where a conflict of interest arises.

There are no employees of the charity and no volunteers.

At the quarterly trustees' meetings, the trustees agree the broad strategy and areas of activity for the Trust, including consideration of grant making, investment, reserves and risk management policies and performance. They also review the financial statements of the charity to ensure that it remains solvent. The day-to-day administration of grants and the processing is also handled by the trustees.

Risk management

The trustees have considered the major risks to which the charity is exposed and have reviewed those risks and established systems and procedures to manage those risks.

The trustees consider the major risk to be the lack of funding from donations to continue with activities and projects that the trustees want to support. This risk is managed by reviewing the finances available before a project is agreed for delivery to ensure that there are funds available.

The major operational risk is the risk of political instability making it difficult to deliver projects in Northern Uganda. This is managed by having sufficient time flex in the programmes to allow for adaptation as was evidenced during the major covid period.

Safeguarding when delivering projects that impact on the lives of vulnerable people is a risk. This is mitigated by ensuring that delivery partners have robust procedures for managing issues that arise and regular reporting and follow up at monthly project meetings that trustees hold with delivery partners.

Plans for the Future

The trustees wish to continue promoting the aims of the charity. The prevention or relief of poverty in Northern Uganda of persons with disability by providing grants, items and support to local organisations. They are looking at projects that can build upon the work already carried out by the current projects and peer mentors to extend and diversify their activities. The trustees promote inclusive and self-defined project development. The last month of the V Plus Plus project will bring together participants in all the activities to reflect on what has worked well and what has not and then made proposals about where the project should go next. The activities resources required to deliver projects will be sought by the trustees by fundraising activities.

Enhancing the Capacity of Persons with Disability Trustees' Report

The two trustees that visited in Jan 2025 identified that there was a need for some updating of premises in order that the projects funded by this charity and other activities can be successful and sustainable in the long run. There is an aspiration to make the premises able to provide meeting space for the local community and charge fees so that it becomes self-supporting and for the vocational training offered to persons with disability to be part funded by parents and relatives. The trustees will be looking at the feasibility of developing a big funding initiative over the next period.

Trustee Responsibilities

The Trustees are responsible for keeping proper accounting records that 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 2011, the Companies Act 2006 and the applicable Statement of Recommended Practice. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

In so far as the trustees are aware:

- there is no relevant information of which the charitable company's independent examiner is unaware; and
- the trustees have taken all steps that they ought to have taken as trustees to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

Small company provisions

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the Board on 29th January 2026 and signed on its behalf by:



.....
Mark White
Chair of Trustees

Enhancing the Capacity of Persons with Disability

Independent Examiner's Report

I report on the accounts of the company for the year ended 31 March 2025 which are set out on pages 9 to 14.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the 2011 Act"). The trustees consider that an audit is not required for this year under section 144(2) of the 2011 Act and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- 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 Commission. 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 present 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:
 - o to keep accounting records in accordance with section 386 of the Companies Act 2006 and section 130 of the 2011 Act; and
 - o to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met;
- 2) or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



29th January 2026

.....
Andrew Harry Chartered General Management
Accountant
Cornwall Community Accountancy Service
The Elms, 61 Green Lane,
Redruth, Cornwall TR15 1LS

Date:

Enhancing the Capacity of Persons with Disability

Statement of Financial Activities

for the year ended 31 March 2025

	Note	Unrestricted funds 2025 £	Restricted income funds 2025 £	Total funds 2025 £	Prior year funds 2024 £
Income and endowments from:					
Donations and legacies	4	11,150	5,961	17,111	17,773
Investments	5	44	-	44	23
Other		560	-	560	-
Total		<u>11,754</u>	<u>5,961</u>	<u>17,715</u>	<u>17,796</u>
Expenditure on:					
Charitable activities	7	11,698	5,702	17,400	15,485
Total		<u>11,698</u>	<u>5,702</u>	<u>17,400</u>	<u>15,485</u>
Net income/(expenditure) before investment gains/(losses)		<u>56</u>	<u>259</u>	<u>315</u>	<u>2,311</u>
Net income/(expenditure)		56	259	315	2,311
Other gains/(losses)		-	-	-	-
Net movement in funds		<u>56</u>	<u>259</u>	<u>315</u>	<u>2,311</u>
Reconciliation of funds:					
Total funds brought forward		<u>7,865</u>	-	<u>7,865</u>	<u>5,554</u>
Total funds carried forward		<u><u>7,921</u></u>	<u><u>259</u></u>	<u><u>8,180</u></u>	<u><u>7,865</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities

Enhancing the Capacity of Persons with Disability Balance Sheet

As at 31 March 2025

		2025		2024	
Note	£	£	£	£	£
Current Assets					
Cash at bank and in hand		8,180		7,865	
		8,180		7,865	
Net current assets			8,180		7,865
Total assets less current liabilities			8,180		7,865
Net assets			8,180		7,865
The funds of the charity:					
Restricted funds	10		259		-
Unrestricted funds	10				
Unrestricted income funds		7,921		7,865	
Total unrestricted funds			7,921		7,865
Total charity funds	11		8,180		7,865

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the Board on 29th January 2026 and signed on its behalf by:



Mark White
Chair of Trustees

Enhancing the Capacity of Persons with Disability

Notes to the Accounts

1 Accounting policies

1.1 Basis of accounting

The financial statements are prepared on a receipts and payments basis as is permitted for charities with an income below £250,000 by the charity commission. This basis for preparing the accounts is not designed to show a true and fair view of the charity's financial activity and position.

The financial statements are prepared in sterling which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The charity constitutes a public benefit entity as defined by FRS102

1.2 Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

1.3 Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Designated funds are amounts that are allocated for specific purposes by the charity itself.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Revaluation funds are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market value.

1.4 Taxation

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

1.5 Statement of cash flows

The charity is exempt from preparing a statement of cash flows on the grounds that it is a small charity

2 Company Status

The charity is a charitable incorporated organisation and has no share capital.

The charity is incorporated in England.

In the event of the charity being wound up, the liability in respect of the guarantee is limited to £nil per member of the charity.

The members of the charity are the trustees named on page 1.

Enhancing the Capacity of Persons with Disability

Notes to the Accounts

3 Statement of Financial Activities - prior year

	Unrestricted funds 2024 £	Restricted income funds 2024 £	Total funds 2024 £
Income			
Income and endowments from:			
Donations and legacies	11,039	6,734	17,773
Investments	23	-	23
Total	<u>11,062</u>	<u>6,734</u>	<u>17,796</u>
Expenditure on:			
Charitable activities	7,842	7,643	15,485
Total	<u>7,842</u>	<u>7,643</u>	<u>15,485</u>
Net income/(expenditure) before investment gains/(losses)	<u>3,220</u>	<u>(909)</u>	<u>2,311</u>
Net income/(expenditure)	<u>3,220</u>	<u>(909)</u>	<u>2,311</u>
Net movement in funds	<u>3,220</u>	<u>(909)</u>	<u>2,311</u>
Reconciliation of funds:			
Total funds brought forward	5,554	-	5,554
Total funds carried forward	<u><u>8,774</u></u>	<u><u>(909)</u></u>	<u><u>7,865</u></u>

4 Donations and Legacies

	Unrestricted funds £	Restricted income funds £	Total funds 2025 £	Prior year funds 2024 £
Appeals and donations	9,237	5,961	15,198	14,651
Gift Aid tax reclaimed	1,913	-	1,913	3,123
	<u>11,150</u>	<u>5,961</u>	<u>17,111</u>	<u>17,774</u>

5 Investment income

	Unrestricted funds £	Restricted income funds £	Total funds 2025 £	Prior year funds 2024 £
Interest on cash deposits	44	-	44	23
	<u>44</u>	<u>-</u>	<u>44</u>	<u>23</u>

Enhancing the Capacity of Persons with Disability

Notes to the Accounts

6 Other income

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
	£	£	2025 £	2024 £
Painting Fundraiser	560	-	560	-
	<u>560</u>	<u>-</u>	<u>560</u>	<u>-</u>

7 Expenditure on charitable activities

	Unrestricted	Restricted	Total	Prior year
	£	£	2025 £	2024 £
Direct costs				
Donations to Uganda	10,803	5,702	16,505	14,335
Printing of Calendars	317	-	317	350
	<u>11,120</u>	<u>5,702</u>	<u>16,822</u>	<u>14,685</u>
Support costs				
IT Services	221	-	221	231
Bank charges	5	-	5	10
Total Support Costs	<u>226</u>	<u>-</u>	<u>226</u>	<u>241</u>
Governance Costs				
The audit or independent examination of the charity's accounts	352	-	352	560
Total Governance Costs	<u>352</u>	<u>-</u>	<u>352</u>	<u>560</u>
Total Charitable Expenditure	<u><u>11,698</u></u>	<u><u>5,702</u></u>	<u><u>17,400</u></u>	<u><u>15,486</u></u>

8 Net income/ expenditure

Net income/expenditure is stated after charging:

	2025 £	2024 £
Auditors' / Independent Examiners' remuneration	352	560

9 Trustees' remuneration and expenses

Trustees received no remuneration, expenses nor benefits in kind during the current or prior year.

Enhancing the Capacity of Persons with Disability

Notes to the Accounts

10 Analysis of funds

	As at 1 April 2024	Incoming Resources	Resources Expended	Transfers	As at 31 March 2025
	£	£	£	£	£
Restricted Funds					
Viva at GDPU	-	5,961	(5,702)	-	259
	-	5,961	(5,702)	-	259
General Funds					
Unrestricted funds	7,865	11,754	(11,698)	-	7,921
Total Unrestricted funds	<u>7,865</u>	<u>11,754</u>	<u>(11,698)</u>	<u>-</u>	<u>7,921</u>
Total funds	<u>7,865</u>	<u>17,715</u>	<u>(17,400)</u>	<u>-</u>	<u>8,180</u>

11 Net assets by fund

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
Current assets	7,921	259	8,180	7,865
Net Assets	<u>7,921</u>	<u>259</u>	<u>8,180</u>	<u>7,865</u>

ENHANCING THE CAPACITY OF PERSONS WITH DISABILITY

England & Wales - Charity number 1178779

Accounts

Charity registration number: 1178779
Company Registration number: CE014326

Enhancing the Capacity of Persons with Disability

A Charitable Incorporated Organisation
Annual Report and Unaudited but Independently Examined Accounts
for the year ended 31 March 2024

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Enhancing the Capacity of Persons with Disability

Reference and Administrative Details

Charity name Enhancing the Capacity of Persons with Disability

Charity registration number 1178779

Company registration number CE014326

Registered in England & Wales

Registered office Higher Week

Iddesleigh

Winkleigh

Devon

EX19 8SJ

Trustees Brenda Addison

Mary Bennell

Deborah Cohen

Chris Khamis

Mark White

Independent Examiner Debbie Risborough (FCCA)

Cornwall Community Accountancy Service

The Elms

61 Green Lane

Redruth

TR15 1LS

Enhancing the Capacity of Persons with Disability Trustees' Report

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Prevention or relief of poverty in Northern Uganda of persons with disability by providing grants, items and support to local organisations.

The charity works with locally based charitable and community organisations to develop specific projects and then provide resources to deliver these projects.

Activities include:

- Provision of business and mentoring support for small businesses set up by persons with disability
- Acquisition of vocational skills by persons with disability to enable them to find employment or set up their own business
- Capacity and financial support to providers of market relevant vocational training for persons with disability to ensure ongoing sustainability and longevity in the delivery of a programme of vocational training
- Development of further initiatives in conjunction with local partners to support overall mission and purposes.
- Development of a business hub comprising people and resources to support business set up by people with disability

The trustees have had regard to the guidance issued by the Charity Commission during the accounting period and offer grants to organisations using the following criteria:

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- Organisations that have a track record of delivering similar projects (3 years)
- International charities operating in Northern Uganda
- Community based organisations with a track record (3 years) in delivering similar projects.
- In exceptional circumstances a very small grant (max £200) will be given to a non recognised/established organisation for a trial period.

No volunteers are used by this Charity and there are no paid employees.

Achievements and performance

During the accounting period two projects were in existence both delivered by Gulu Disabled Persons Union with whom we have worked on previous projects.

Enhancing the Capacity of Persons with Disability Trustees' Report

Project 1 V Plus Plus

This project consolidated the activities and learning from the previous programme (V Plus) by offering additional support to the 115 young people with disability and their families who participated in the UK grant funded vocational plus programme. This project would enable them to continue to develop based on the activities of the previous programme. Much of this support was provided in the outlying regions of Northern Uganda, where the young people live, extending as far south as Lira and 129 Kms away from Gulu and north as far as Kitum (77 kilometres away).

The project started in May 2023 to the end of April 2024 with provision for a further year's extension.

The cost of the project is 29,360,000 Ugandan Shillings (£6,313 at an exchange rate of 4,650 UGX to the £1) funded by donations from individual supporters.

Its specific aims are to:

- Provide Mentoring support to former V Plus trainees and their families
- Deliver tailored top up training to support trainees in their businesses and activities
- Develop peer support systems for former trainees

Tailored support was offered to the former students in specific additional vocational skills, marketing, further business finance and planning and most importantly mentorship and psychosocial support for the young people who can become quite isolated in their communities.

Project officers and vocational instructors travel long distances over bumpy roads to visit the young people in their homes /places of work offering advice and support in practical skills.

They also supported or intervened when family relationships were going through a difficult patch and safeguarding issues were one of the key areas of focus.

Results to date:

There were 115 target beneficiaries, the graduates of VPlus of whom 55% were women, for V++ although as time went on the number of beneficiaries expanded. All were visited and have participated in various activities during the year.

The contents of the V++ programme was developed in consultation with beneficiaries through follow-up visits and reflection meetings.

This included tailor-made training in liquid soap manufacturing, other diversification training, apprenticeships, and training in literacy and numeracy, communication and marketing skills, and financial record keeping.

Many beneficiaries were linked up with other economic opportunities.

One of the most important and impactful developments during the project has been setting up of a peer mentoring network.

Safeguarding and gender-based violence training have all been provided by the project officers often with significant support and facilitation by the young people themselves.

Enhancing the Capacity of Persons with Disability Trustees' Report

There has been a focus on the importance of involving parents and relatives in supporting and being involved with their young people's progress and activities.

To date the one-year V++ programme has reinforced the importance of 'plus' elements in training to improve young persons with disabilities ability to increase their income and become financially self-supporting.

Revolving loan

The charity has been offering revolving interest free loans from a fund of (7,500,000 UGX - £1,612) to help graduates buy equipment to set up their businesses. There was a slow take up of the loan and some graduates have been finding it hard to make the repayments. Typically a loan is made to provide equipment such as a knitting machine to a maximum of 300,000 UGX. Initial teething troubles have led to the requirement for a parent to cosign the loan agreement and for them to be 50 % match funding from the loan recipient.

Project 2 Viva@GDPU

Sponsored by Viva la Visa, visa specialists for the entertainment industry, **Viva at GDPU** is a music making and production project lasting one year. This consists of 6 months' core training at GDPU and 6 months post training support. The project started in June 2023.

Viva at GDPU is defined as a project using music for social change aimed at talent development.

Objectives of the project are :-

- Supporting wellbeing of people with disability - Music brings people together across disciplines, age ranges and disabilities. It has a significant role in and is an important tool for Disability advocacy.
- To integrate PWDs into their community, where previously they had been excluded, by being able to perform traditional songs and dances.
- To provide one or more income streams. Entertainment, particularly writing, performing and recording music is a growing business whilst it might never be a sole form of employment.
- To provide access to music technology and equipment. Although all trainees should be involved in performing song/ dance, music technology is equally relevant. The V-Plus electronics course showed that working with music and video technology to produce and record music could be within the reach of GDPU trainees and should be offered to them. The closely related world of video production, at an entry level, will be another productive area to investigate as the course develops.
- To provide opportunities for all trainees to take part in music making, whilst many will also opt to work on more technical forms of music production in the audio music production course, those taking part should not be limited to electronics trainees
- Providing the means and support to get music seen and heard, both as income stream and advocacy.
- Providing the first steps in establishing a radio station that will play music produced through this project and feature other forms of PWD advocacy, perhaps at first limited to using air time from other local stations.

Enhancing the Capacity of Persons with Disability Trustees' Report

Activities during the accounting period: -

- A complete music studio was created at GDPU for the disability community of northern Uganda to advocate for inclusion and rights of PWDs through the power of music.
- A total of 9 musicians successfully completed an 8 months training on music recording and were able to record very good music
- Music produced at the studio are being aired on radio studio stations within Northern Uganda for example at Mega F, Speak FM and Favor FM.
- Beneficiaries of the Viva project are being recognized by the community for example they were hosted in three different radio stations, Mega FM, Speak FM and Favor FM.
- Beneficiaries were trained with skills of playing local instruments like piano, xylophone, keyboard, flutes and production skills.
- The music studio has opened up to the community at a very low cost to record a complete traditional music song, basically a song is recorded at a cost of 300,000/= but at Viva, we give it at a cost of 80,000/= per song.
- The voice of the voiceless has been amplified through the music studio this is because youth with disabilities are able to record songs for free and all those songs are aimed at changing the community attitudes towards them
- GDPU taught 9 young people with a range of disabilities how to play, record and present contemporary and traditional music in a new studio: the 'Viva' sound. The team are already producing stunning videos, try their You Tube channel: www.youtube.com/@VivaLaVisastudioUganda/videos

Summary

Nine trainees (7 male and 2 female) were enrolled and started training and capacity building in June 2023. They have gone through 6 months intensive training on music production and vocal training, they have produced a total of over 30 songs and 1 video dedicated to the donor of the Viva la visa studio and ETC of PWD UK.

There has been a great change in the trainees: - they are able to advocate for change through music, they have composed songs that teach the community good morals, changed attitudes of the community, and social wellbeing of persons with disabilities in the community within Northern Uganda.

The project still has 3 months left to run but discussions are underway about extending project for another year in a slightly different format.

Reporting

Regular monthly activity and financial reports are submitted to the trustees for both projects and then reviewed and discussed in a monthly online meeting between the trustees and project officers.

Successes and challenges during the period are highlighted and emerging issues are reviewed. There is always an item on the agenda on safeguarding given the vulnerabilities of the young people.

Regular updates are provided to donors and the wider public via reports on the website summarising activities. Blogs and pictures of the activities are also featured on the website.

Enhancing the Capacity of Persons with Disability Trustees' Report

Four of the trustees visited Gulu, the main centre of activity and the base of Gulu Disabled Persons Union in January 2024. They met with the project staff and visited many of the young people who have benefited from the V Plus and V plus plus programmes in their place of work and talked to them, their employers and families about how they were getting on and the successes and challenges.

An evaluation report on V Plus Plus will be prepared at the end of the project in May 2024 to assess the benefits and challenges and to develop proposals for future projects and activities

Structure, governance and management

The charity is a Charitable Incorporated Organisation who's only voting members are its charity trustees.

Governing document

The charity is governed by a CIO foundation model constitution which was adopted on registration on 13th June 2018.

Recruitment and induction of trustees

Every trustee must be appointed by a resolution passed at a properly convened meeting of the charity trustees.

Trustee Responsibilities

The Trustees are responsible for keeping proper accounting records that 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 2011, the Companies Act 2006 and the applicable Statement of Recommended Practice. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant information of which the charitable company's independent examiner is unaware; and
- the trustees have taken all steps that they ought to have taken as trustees to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

Small company provisions

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the Board on 27th January 2025 and signed on its behalf by:



.....

Mark White

Trustee

Enhancing the Capacity of Persons with Disability

Independent Examiner's Report

I report on the accounts of the company for the year ended 31 March 2024 which are set out on pages 8 to 13.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the 2011 Act"). The trustees consider that an audit is not required for this year under section 144(2) of the 2011 Act and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- 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 Commission. 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 present 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:
 - o to keep accounting records in accordance with section 386 of the Companies Act 2006 and section 130 of the 2011 Act; and
 - o to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met;
- 2) or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.....
Debbie Risborough, Chartered Certified Accountant
Cornwall Community Accountancy Service
The Elms, 61 Green Lane,
Redruth, Cornwall TR15 1LS

28th January 2025

.....
Date:

Enhancing the Capacity of Persons with Disability

Statement of Financial Activities

for the year ended 31 March 2024

	Note	Unrestricted funds 2024 £	Restricted income funds 2024 £	Total funds 2024 £	Prior year funds 2023 £
Income and endowments from:					
Donations and legacies	4	11,039	6,734	17,773	9,682
Charitable activities	5	-	-	-	4,693
Investments	6	23	-	23	-
Total		11,062	6,734	17,796	14,375
Expenditure on:					
Charitable activities	6	7,842	7,643	15,485	17,376
Total		7,842	7,643	15,485	17,376
Net income/(expenditure) before investment gains/(losses)		3,220	(909)	2,311	(3,001)
Net income/(expenditure)		3,220	(909)	2,311	(3,001)
Net movement in funds		3,220	(909)	2,311	(3,001)
Reconciliation of funds:					
Total funds brought		5,554	-	5,554	8,555
Total funds carried forward		8,774	(909)	7,865	5,554

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities

Enhancing the Capacity of Persons with Disability
Balance Sheet
As at 31 March 2024

		2024		2023	
Note	£	£	£	£	£
Current Assets					
Cash at bank and in hand		7,865		5,554	
		7,865		5,554	
Net current assets			<u>7,865</u>		<u>5,554</u>
The funds of the charity:					
Unrestricted funds					
Unrestricted income funds		7,865		5,554	
Total unrestricted funds			<u>7,865</u>		<u>5,554</u>
Total charity funds			<u>7,865</u>		<u>5,554</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the Board on 27th January 2025 and signed on its behalf by:

Mark White

Mark White
Trustee

Enhancing the Capacity of Persons with Disability

Notes to the Accounts

1 Accounting policies

1.1 Basis of accounting

The financial statements are prepared on a receipts and payments basis as is permitted for charities with an income below £250,000 by the charity commission. This basis for preparing the accounts is not designed to show a true and fair view of the charity's financial activity and position.

The financial statements are prepared in sterling which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The charity constitutes a public benefit entity as defined by FRS102.

1.2 Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

1.3 Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Designated funds are amounts that are allocated for specific purposes by the charity itself.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Revaluation funds are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market value.

1.4 Taxation

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

1.5 Statement of cash flows

The charity is exempt from preparing a statement of cash flows on the grounds that it is a small charity.

2 Company Status

The charity is a charitable incorporated organisation and has no share capital.

The charity is incorporated in England.

In the event of the charity being wound up, the liability in respect of the guarantee is limited to £nil per member of the charity.

The members of the charity are the trustees named on page 1.

Enhancing the Capacity of Persons with Disability

Notes to the Accounts

3 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Restricted income funds 2023 £	Total funds 2023 £
Income			
Income and endowments from:			
Donations and legacies	9,682	-	9,682
Charitable activities	-	4,693	4,693
Total	<u>9,682</u>	<u>4,693</u>	<u>14,375</u>
Expenditure			
Expenditure on:			
Charitable activities	6,826	10,550	17,376
Total	<u>6,826</u>	<u>10,550</u>	<u>17,376</u>
Net income/(expenditure) before	2,856	(5,857)	(3,001)
Net gains/(losses) on investments	-	-	-
Net income/(expenditure)	<u>2,856</u>	<u>(5,857)</u>	<u>(3,001)</u>
Other gains/(losses)	-	-	-
Net movement in funds	<u>2,856</u>	<u>(5,857)</u>	<u>(3,001)</u>
Reconciliation of funds:			
Total funds brought forward	2,698	5,857	8,555
Total funds carried forward	<u>5,554</u>	<u>-</u>	<u>5,554</u>

4 Donations and Legacies

	Unrestricted funds £	Restricted income funds £	Total funds 2024 £	Prior year funds 2023 £
Appeals and donations	7,917	6,734	14,651	9,682
Gift Aid tax reclaimed	3,123	-	3,123	-
	<u>11,040</u>	<u>6,734</u>	<u>17,774</u>	<u>9,682</u>

Enhancing the Capacity of Persons with Disability

Notes to the Accounts

5 Incoming resources from charitable activities

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
	£	£	2024 £	2023 £
Grant Income:				
Foreign, Commonwealth & Development Office	-	-	-	4,693
	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,693</u>

6 Expenditure on charitable activities

	Unrestricted	Restricted	Total	Prior year
	£	£	2024 £	2023 £
Direct costs				
Donations to Uganda	6,692	7,643	14,335	16,807
Printing of calendars	350	-	350	339
	<u>7,042</u>	<u>7,643</u>	<u>14,685</u>	<u>17,146</u>
Support costs				
IT services	231	-	231	223
Bank charges	10	-	10	7
Total Support Costs	<u>241</u>	<u>-</u>	<u>241</u>	<u>230</u>
Governance Costs				
The independent examination of the charity's accounts	560	-	560	-
Total Governance Costs	<u>560</u>	<u>-</u>	<u>560</u>	<u>-</u>
Total Charitable Expenditure	<u>7,843</u>	<u>7,643</u>	<u>15,486</u>	<u>17,376</u>

Enhancing the Capacity of Persons with Disability

Notes to the Accounts

7 Trustees' remuneration and expenses

Trustees received no remuneration, benefits in kind or expenses during the current or prior year.

9 Analysis of funds

	As at 1 April 2023	Incoming Resources	Resources Expended	Transfers	As at 31 March 2024
	£	£	£	£	£
Restricted Funds					
Viva at GDPU	-	6,734	(7,643)	909	-
	<u>-</u>	<u>6,734</u>	<u>(7,643)</u>	<u>909</u>	<u>-</u>
General Funds					
Unrestricted funds	5,554	11,063	(7,843)	(909)	7,865
Total Unrestricted funds	<u>5,554</u>	<u>11,063</u>	<u>(7,843)</u>	<u>(909)</u>	<u>7,865</u>
Total funds	<u>5,554</u>	<u>17,797</u>	<u>(15,486)</u>	<u>-</u>	<u>7,865</u>

10 Net assets by fund

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
Current assets	<u>7,865</u>	<u>-</u>	<u>7,865</u>	<u>5,554</u>
Net Assets	<u>7,865</u>	<u>-</u>	<u>7,865</u>	<u>5,554</u>

ENHANCING THE CAPACITY OF PERSONS WITH DISABILITY

England & Wales - Charity number 1178779

Accounts

Enhancing the Capacity of Persons with Disability

A Charitable Incorporated Organisation

Charity No. 1178779

Company No. CE014326

Trustees' Report and Unaudited Accounts

31 March 2023

Cornwall Community Accountancy Service
The Elms,
61 Green Lane
Redruth
Cornwall
TR15 1LS

**Enhancing the Capacity of
Persons with Disability
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**Enhancing the Capacity of
Persons with Disability
TRUSTEES ANNUAL
REPORT**

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. CE014326

Charity No. 1178779

Registered Office

Higher Week
Iddesleigh
Winkleigh
Devon
EX19 8SJ

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

Brenda Addison
Chris Khamis
Deborah Cohen
Mark White
Mary Bennell

Accountants

Cornwall Community Accountancy
Service
The Elms, 61 Green Lane
Redruth
Cornwall
TR15 1LS

**Enhancing the Capacity of
Persons with Disability
TRUSTEES ANNUAL
REPORT**

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2023.

OBJECTIVES AND ACTIVITIES

Prevention or relief of poverty in Northern Uganda of persons with disability by providing grants items and support to local organisations.

The charity works with locally based charitable and community organisations to develop specific projects and then provide resources to deliver these projects.

Activities Include:

- Provision of business and mentoring support for small businesses set up by persons with disability
- Acquisition of vocational skills by persons with disability to enable them to find employment or set up their own business
- Capacity and financial support to providers of market relevant vocational training for persons with disability to ensure ongoing sustainability and longevity in the delivery of a programme of vocational training
- Development of further initiatives in conjunction with local partners to support overall mission and purposes
- Development of a business hub comprising people and resources to support business set up by people with disability

The trustees have had regard to the guidance issued by the Charity Commission during the accounting period and offer grants to organisations using the following criteria:

The following criteria will apply to grant giving:

- Organisations Registered as a charitable body by the Government of Uganda for persons with disability that have a track record of delivery, integrity and financial reporting
- Organisations that have a track record of delivering similar projects (3 years)
- International charities operating in Northern Uganda
- Community based organisations with a track record (3 years) in delivering similar projects.
- In exceptional circumstances a very small grant (max £200) will be given to a non recognised/established organisation for a trial period

No volunteers are used by this Charity

ACHIEVEMENTS AND PERFORMANCE

The financial year 2022 to 2023 was the second and final year of the VPlus project funded by the UKAid with matched funding from the charity, ETC of PWD. The key activities of the charity during the accounting period have been the disbursement and oversight of funds to provide vocational training and post training support to young people with disability via a delivery partner in Gulu Northern Uganda (Gulu Disabled Persons Union).

The project trained a second cohort of students with disabilities in the disciplines of hairdressing, electronics, motorbike mechanics, knitting and design and decoration. The training period was for 6 months, one month of which is a placement in a workshop. The second cohort of 66 trainees started in mid-January 2022. Of these, 28 were male, 38 were female; 53 were aged 15-24 and 13 25-40. Due to demand and market relevance, a tailoring and garment cutting course has been introduced with a graduate from a previous training programme being employed as a trainee instructor.

**Enhancing the Capacity of
Persons with Disability
TRUSTEES ANNUAL
REPORT**

What makes this project different from others is the Plus element. As well as providing technical skills, the students receive training in literacy and numeracy and psychosocial skills. They also take part in communal activities such as music dance and drama. The non-vocational training has played an essential role in building trainees' confidence and self-esteem as well as having a demonstrable, positive impact on the attitudes of parents and the wider community on the capabilities of these young persons with disabilities.

The total cost of the project is £55,247 (over the two years) and is financed by a UKAid Small Charities Grant of £28,818 FCDO grant and matched funding from donors.

The first year of VPlus was affected by the Covid pandemic. Schools were closed for several months which meant that the first cohort did not graduate till October 2021. The second year ran to schedule and all 66 trainees on the second cohort graduated at the end of July 2022. The project was ahead of target (114 vs 100) on young persons with disabilities (YPD) being equipped with market relevant vocational skills.

In this year the charity has focused on the post training element of the project. The staff supported by ETCofPWD have been regularly contacting, in person or by phone, the graduates to find out how both their work and home lives are progressing. Some are making a living using the skills they learnt on the course while others are not. For example, some have returned to work in the home, such as domestic tasks and agricultural activities. The reasons why some have not been successful are varied as with cohort one but include lack of family support, where they live and lack of transport to where they could offer services and competition from existing businesses. A further issue that emerged was that 6 months training in literacy and numeracy was sometimes not sufficient to remedy a lack of education in childhood. In some cases, graduates had problems keeping track of their income and expenditure. Some of the successful businesses were those where other family members were collaborating with the graduate.

The charity has been offering revolving interest free loans to help graduates buy equipment to set up their businesses. There was a slow take up of these and some graduates were finding it hard to make the repayments.

As the funding from UKAid is no longer available the charity cannot pay for any new cohorts of students. However it will continue to offer financial help to the post-training support of cohorts one and two.

As the music element of VPlus has proved to be popular and one graduate in particular has shown himself to be a talented composer and performer. ETCofPWD has brokered a new project to build a recording studio at GDPU during the 2023 to 2024 financial year with funds from a major donor.

While our overall approach of post-centre-based-training support is not changing, it has been developed and enhanced in many important ways, based on the lessons learnt over the past 21 months. These include:

**Enhancing the Capacity of
Persons with Disability
TRUSTEES ANNUAL
REPORT**

- Engaging the instructors from the 6-month course in the post-initial training to fill in knowledge gaps and improve financial literacy, and to advise generally on business set-up and experiences of being employed.
- Ensuring employers were providing further development support to the graduates they had taken on. Many of these employers provided placements earlier to the graduates they were now employing.
- Finding local trainers to tackle literacy and numeracy shortcomings.
- Establishing peer-to-peer support mechanisms, especially in areas where the graduates were geographically dispersed.
- Working more closely with parents and relatives so that they would provide financial support to the graduates to enable them to start work or a business. Using the revolving loan facility to help in this process.

REPORTING

Regular quarterly activity and financial reports were submitted to FCDO the grant funders for the small charities programme and updates are provided to funders via quarterly newsletters and updates on the website: - <https://etcofpwd.com/>
Blogs and pictures of the activities are also featured on the website.

Four of the trustees visited Gulu, the main centre of activity and the base of Gulu Disabled Persons Union in July 2022. They were present to attend the graduation ceremony for the second cohort of trainees and visit a number of the enterprises set up by Cohort 1 trainees.

A final evaluation report is being produced and will act as a reference and example of good practice for future projects delivered by this Charity and other charities involved in this area.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is a Charitable Incorporated Organisation who's only voting members are its charity trustee. It is governed by a CIO foundation model constitution which was adopted on registration on 13th June 2018.

Every trustee must be appointed by a resolution passed at a properly convened meeting of the charity trustees

TRUSTEES RESPONSIBILITIES

The Trustees are responsible for keeping proper accounting records that 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 Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

Mark White
Trustee
26 January 2024



**Enhancing the Capacity of
Persons with Disability
INDEPENDENT EXAMINERS
REPORT**

Independent Examiner's Report to the trustees of Enhancing the Capacity of Persons with Disability

I report to the charity trustees on my examination of the accounts of Enhancing the Capacity of Persons with Disability for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the trustees of the charity (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 Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under 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; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

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.



Debbie Risborough
Association of Chartered Certified Accountants
Cornwall Community Accountancy Service
The Elms, 61 Green Lane
Redruth
Cornwall
TR15 1LS
26 January 2024

**Enhancing the Capacity of
Persons with Disability
STATEMENT OF
FINANCIAL ACTIVITIES**

for the year ended 31 March 2023

	Notes	Unrestrict ed funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:					
Donations and legacies	4	9,682	-	9,682	7,946
Charitable activities	5	-	4,693	4,693	14,195
Total		9,682	4,693	14,375	22,141
Expenditure on:					
Charitable activities	6	6,826	10,550	17,376	29,202
Total		6,826	10,550	17,376	29,202
Net gains on investments		-	-	-	-
Net expenditure		2,856	(5,857)	(3,001)	(7,061)
Net expenditure before other gains/(losses)		2,856	(5,857)	(3,001)	(7,061)
Other gains and losses:					
Net movement in funds		2,856	(5,857)	(3,001)	(7,061)
Reconciliation of funds:					
Total funds brought forward		2,698	5,857	8,555	15,616
Total funds carried forward		5,554	-	5,554	8,555

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

**Enhancing the Capacity of
Persons with Disability
BALANCE SHEET**

at **31 March 2023**

Company No. CE014326	Notes	2023 £	2022 £
Current assets			
Cash at bank and in hand		5,554	8,555
		5,554	8,555
Net current assets		5,554	8,555
Total assets less current liabilities		5,554	8,555
Net assets excluding pension asset or liability		5,554	8,555
Total net assets		5,554	8,555
The funds of the charity			
Restricted funds			
	8		
Restricted income funds		-	5,857
		-	5,857
Unrestricted funds			
	8		
General funds		5,554	2,698
		5,554	2,698
Total funds		5,554	8,555

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 26 January 2024

And signed on its behalf by:

M Bennell

Mary Bennell

Trustee

26 January 2024

**Enhancing the Capacity of
Persons with Disability
NOTES TO THE ACCOUNTS**

for the year ended 31 March 2023

1 Accounting policies

Basis of preparation

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

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The charity constitutes a public benefit entity as defined by FRS102.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

**Enhancing the Capacity of
Persons with Disability
NOTES TO THE ACCOUNTS**

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

**Enhancing the Capacity of
Persons with Disability
NOTES TO THE ACCOUNTS**

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Statement of cash flows

The charity is exempt from preparing a statement of cash flows on the grounds that it is a small charity

2 Company status

The company is a charitable incorporated organisation and consequently does not have share capital.

**Enhancing the Capacity of
Persons with Disability
NOTES TO THE ACCOUNTS**

3 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Income and endowments from:			
Donations and legacies	7,946	-	7,946
Charitable activities	50	14,145	14,195
Total	<u>7,996</u>	<u>14,145</u>	<u>22,141</u>
Expenditure on:			
Charitable activities	10,934	18,268	29,202
Total	<u>10,934</u>	<u>18,268</u>	<u>29,202</u>
Net income	<u>(2,938)</u>	<u>(4,123)</u>	<u>(7,061)</u>
Net income before other gains/(losses)	<u>(2,938)</u>	<u>(4,123)</u>	<u>(7,061)</u>
Other gains and losses:			
Net movement in funds	<u>(2,938)</u>	<u>(4,123)</u>	<u>(7,061)</u>
Reconciliation of funds:			
Total funds brought forward	5,636	9,980	15,616
Total funds carried forward	<u><u>2,698</u></u>	<u><u>5,857</u></u>	<u><u>8,555</u></u>

**4 Income from donations and
legacies**

	Unrestricted £	Total 2023 £	Total 2022 £
Donations	9,682	9,682	6,290
HMRC Gift aid reimbursement	-	-	1,656
	<u>9,682</u>	<u>9,682</u>	<u>7,946</u>

**Enhancing the Capacity of
Persons with Disability
NOTES TO THE ACCOUNTS**

5 Income from charitable activities

	Restricted	Total 2023	Total 2022
	£	£	£
<i>Grant Income:</i>			
Foreign, Commonwealth & Development Office	4,693	4,693	14,145
<i>Primary Purpose Trading:</i>			
Sale of honey	-	-	50
	4,693	4,693	14,195
	4,693	4,693	14,195

6 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
<i>Direct expenditure on charitable activities</i>				
Donations to Uganda	6,257	10,550	16,807	28,105
Printing of calendars	339	-	339	316
<i>Support Costs</i>				
IT expenses	223	-	223	181
Printing, postage and stationary	-	-	-	115
Bank charges	7	-	7	-
<i>Governance costs</i>				
Cost of trustee meetings	-	-	-	485
	6,826	10,550	17,376	29,202
	6,826	10,550	17,376	29,202

7 Trustee remuneration and expenses

	2023 Number	2022 Number
The nature of the reimbursed expenses	There was no trustee remuneration or expenses paid in the current or prior year.	

**Enhancing the Capacity of
Persons with Disability
NOTES TO THE ACCOUNTS**

8 Movement in funds

	At 1 April 2022	Incoming resources (including other gains/losses)	Resources expended	At 31 March 2023
	£	£	£	£
Restricted funds:				
Restricted income funds:				
Foreign, Commonwealth & Development Office	5,857	4,693	(10,550)	-
<i>Total</i>	<u>5,857</u>	<u>4,693</u>	<u>(10,550)</u>	<u>-</u>
Unrestricted funds:				
General funds	2,698	9,682	(6,826)	5,554
Revaluation Reserves:				
Total funds	<u><u>8,555</u></u>	<u><u>14,375</u></u>	<u><u>(17,376)</u></u>	<u><u>5,554</u></u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Foreign, Commonwealth & Development Office Enhancing the capacity of young persons with disability through vocational and literacy education and training.

**9 Analysis of net assets
between funds**

	Unrestricted funds	Restricted funds	Total
	£	£	£
Net current assets	3,411	2,143	5,554
	<u>3,411</u>	<u>2,143</u>	<u>5,554</u>

10 Related party disclosures

Controlling party

The company is a charitable incorporated organisation and has no share capital; thus no single party controls the company.

ENHANCING THE CAPACITY OF PERSONS WITH DISABILITY

England & Wales - Charity number 1178779

Accounts



Trustees' Annual Report for the period

From 1st April 2021 (Period start date)
To 31st March 2022 (Period end date)

Charity name: Enhancing the Capacity of Persons with Disability

Charity registration number:1178779

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	Prevention or relief of poverty in Northern Uganda of persons with disability by providing grants items and support to local organisations.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p>The charity works with locally based charitable and community organisations to develop specific projects and then provide resources to deliver these projects.</p> <ul style="list-style-type: none">• Provision of business and mentoring support for small businesses set up by persons with disability• Acquisition of vocational skills by persons with disability to enable them to find employment or set up their own business• Capacity and financial support to providers of market relevant vocational training for persons with disability to ensure ongoing sustainability and longevity in the delivery of a programme of vocational training• Development of further initiatives in conjunction with local partners to support overall mission and purposes.• Development of a business hub comprising people and resources to support business set up by people with disability
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Additional information (optional)

You may choose to include further statements where relevant about:

ETC of PWD Reg no 1178779

	SORP reference	
Policy on grant making	Para 1.38	<p>The following criteria will apply to grant giving:</p> <ul style="list-style-type: none"> • Organisations Registered as a charitable body by the Government of Uganda for persons with disability that have a track record of delivery, integrity and financial reporting • Organisations that have a track record of delivering similar projects (3 years) • International charities operating in Northern Uganda • Community based organisations with a track record (3 years) in delivering similar projects. • In exceptional circumstances a very small grant (max £200) will be given to a non-recognised/established organisation for a trial period
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	No volunteers are used in this charity.
Other		

Achievements and Performance

	SORP reference	

Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.

Para 1.20

The key activities of the charity during the accounting period have been the disbursement and oversight of funds to provide vocational training and post training support to young people with disability via a delivery partner in Gulu Northern Uganda (Gulu Disabled Persons Union).

A 2-year project called V Plus (Vocational Plus), started in January 2021 at the premises of Gulu Disabled Persons Union. The project will deliver the programme in 2 cohorts of 50 trainees (100 in total) in the disciplines of hairdressing, electronics, motorbike mechanics, knitting and design and decoration. The training period is for 6 months, one month of which is placement in a workshop.

As well as providing technical skills, literacy and numeracy, psychosocial skills and communal activities such as music dance and drama are provided/developed.

The total estimated cost of the project as of March 31 2022 cost of the project is £55,247 (over the two years) and is financed by a UK Aid Small Charities Grant of £28,818 FCDO grant and matched funding from donors.

The first cohort of trainees started in January 2021.

53 young people were recruited from an extensive list of those interested. In addition to those funded by the V Plus scheme, there were 15 young women from a fund managed by National Union of Women with Disability Uganda who were impressed by the design and setup of the training programme.

The first cohort of trainees started their 6-month training programme in mid-January 2021 at the training centre with an anticipated completion date of mid July 2021. However due to the increasing incidence of Covid in Uganda, a complete closure of all training centres was implemented by the government of Uganda in June 2021. This continued until October 2021. The students were sent back to their homes and after a period of reorganisation and planning the trustees and delivery partners managed to arrange placements at various workshops near to their homes so that the students could continue to gain vocational skills. The first cohort of students returned to the training centre in October 2021 and 49 graduated in December 2021. They have subsequently been supported in

	<p>obtaining employment in local businesses or setting up on their own and by the end of March 2022, 34 had found employment, 18 of whom are self-employed. This number is expected to increase over the coming months.</p> <p>The second cohort of 66 trainees started in mid-January 2022. Of these, 28 were male, 38 were female; 53 were aged 15-24 and 13 ,25-40. Due to demand and market relevance, a tailoring and garment cutting course has been introduced with a graduate from a previous training programme being employed as a trainee instructor.</p> <p>Vocational training and non-vocational training has been proceeding according to plan with the latter playing an essential role in building trainees' confidence and self-esteem as well as having a demonstrable, positive impact on the attitudes of parents and the wider community on the capabilities of these young persons with disabilities.</p> <p>Contact with graduates from the first Cohort has included feedback sessions which have identified some areas for further support and training, including financial literacy. While many graduates have found employment or established their own businesses, challenges identified include established competition and workshop owners asking for a fee until graduates can prove their ability to raise income.</p> <p>Wider benefits to society</p> <p>There are several benefits to society as a whole from this training programme. It gives young people who previously relied on the financial and emotional support from their families the following:</p> <ul style="list-style-type: none"> • the training to start a career • psychosocial support to gain confidence and take an active part in their communities • the support to gain independence and a secure livelihood. • improved literacy and numeracy • Our delivery partner on the V Plus Project (GDPU) has been having an increased impact on the way other institutions work with young persons
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		<p>with disability. This has included work with Save the Children in carrying out assessments of other training centre across the north of Uganda and a visit to the government-funded Labora Skills Training Centre with prospects for collaborative working.</p> <p>Blogs and pictures of the activities are featured on the website. https://etcopwd.com</p>
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Additional information (optional)

You may choose to include further statements where relevant about:

<p>Achievements against objectives set</p>	<p>Para 1.41</p>	<p>Specific objectives set for the time period of this return were:</p> <ul style="list-style-type: none"> • The delivery of the training scheme for cohort 1 students. The required output was 50 trainees – As stated above despite the challenges of Covid, 49 students graduated in October 2021 • Commencement of Cohort 2 training scheme – The second training cohort started in January 2022. It is too soon to measure many achievements against objectives for this training programme • Regular quarterly financial and activity reports are submitted to the FCDO in order to ensure release of grant funding • Safeguarding activities and protections are central to the programme and trustees receive reports form the delivery team on a monthly basis and note the risks and mitigating actions.
<p>Performance of fundraising activities against objectives set</p>	<p>Para 1.41</p>	<p>Fundraising is carried out via the personal networks of the trustees and soliciting donations on the website. There are no specific annual objectives for funds to be raised.</p> <p>However, £30,390 had to be raised to match fund the FCDO Small Charities Grant for the vocational training programme.</p>

		There are sufficient funds within the ETC bank account to meet the match funding requirements of the FCDO Small Charities Grant to the end of the scheme in March 2023
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	
Amount of reserves held	Para 1.22	
Reasons for holding zero reserves	Para 1.22	Not applicable
Details of fund materially in deficit	Para 1.24	Not applicable
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	Not applicable

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	FCDO Grant Individual Donations
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed , royal charter)	Para 1.25	Constitution of Charitable Incorporated Organisation (Standard CC document)
How is the charity constituted? (e.g., unincorporated association , CIO)	Para 1.25	Charitable Incorporated Organisation whose only voting members are its charity trustees
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Every trustee must be appointed by a resolution passed at a properly convened meeting of the charity trustees

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Enhancing the Capacity of Persons with Disability
Other name the charity uses	ETC of PWD
Registered charity number	1178779
Charity's principal address	Higher Week, Iddesleigh Okehampton Devon EX198SJ

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Mark White	Chair		
2	Deborah Cohen	Deputy Chair		
3	Mary Bennell	Treasurer		
4	Chris Khamis	Performance and Risk		
5	Brenda Addison	Communications		
6				
7				
8				
9				
10				
11				
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15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	None
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
-----------------	------	---------

Name of chief executive or names of senior staff members (Optional information)

--

Exemptions from disclosure

Reason for non-disclosure of key personnel details

--



Other optional information

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Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Mark Joseph White	Mary Olivia Bennell
Position (e.g., Secretary, Chair, etc)	Chair of ETC of PWD	Treasurer of ETC of PWD
Date	27/01/2023	

Enhancing the Capacity of Persons with Disability

A Charitable Incorporated Organisation

Charity No. 1178779

Company No. CE014326

Trustees' Report and Unaudited Accounts

31 March 2021

Cornwall Community Accountancy Service
The Elms,
61 Green Lane
Redruth
Cornwall
TR15 1LS

**Enhancing the Capacity of
Persons with Disability
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**Enhancing the Capacity of
Persons with Disability
TRUSTEES ANNUAL
REPORT**

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. CE014326

Charity No. 1178779

Registered Office

Higher Week
Iddesleigh
Winkleigh
Devon
EX19 8SJ

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

Brenda Addison
Chris Khamis
Deborah Cohen
Mark White
Mary Bennell

Accountants

Cornwall Community Accountancy
Service
The Elms, 61 Green Lane
Redruth
Cornwall
TR15 1LS

**Enhancing the Capacity of
Persons with Disability
TRUSTEES ANNUAL
REPORT**

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2021.

OBJECTIVES AND ACTIVITIES

Prevention or relief of poverty in Northern Uganda of persons with disability by providing grants items and support to local organisations.

The charity works with locally based charitable and community organisations to develop specific projects and then provide resources to deliver these projects.

- Provision of business and mentoring support for small businesses set up by persons with disability
- Acquisition of vocational skills by persons with disability to enable them to find employment or set up their own business
- Capacity and financial support to providers of market relevant vocational training for persons with disability to ensure ongoing sustainability and longevity in the delivery of a programme of vocational training
- Development of further initiatives in conjunction with local partners to support overall mission and purposes
- Development of a business hub comprising people and resources to support business set up by people with disability

The trustees have had regard to the guidance issued by the Charity Commission on public benefit.

The following criteria will apply to grant giving:

- Organisations Registered as a charitable body by the Government of Uganda for persons with disability that have a track record of delivery, integrity and financial reporting
- Organisations that have a track record of delivering similar projects (3 years)
- International charities operating in Northern Uganda
- Community based organisations with a track record (3 years) in delivering similar projects.
- In exceptional circumstances a very small grant (max £200) will be given to a non-recognised/established organisation for a trial period

No volunteers are used in this charity.

**Enhancing the Capacity of
Persons with Disability
TRUSTEES ANNUAL
REPORT**

ACHIEVEMENTS AND PERFORMANCE

ETC continued its support during the first part of the financial year (April to August) to selected microbusinesses established by young people with disability. This was Phase 3 of an ongoing programme to provide mentoring, financial and business training and training in additional technical skills to enable business diversification. The support has ensured that businesses have continued and provided income for the young people to enable them to be independent of family and community. They are also now in a position to become advocates and mentors for other young people and a number have taken on trainees themselves in their specific vocational area.

In Nov 2019 the trustees applied for a grant to the FCDO small charities fund to part fund a vocational training programme for youth with disabilities in northern Uganda to be delivered by the Uganda delivery partner – Gulu Disabled Persons Union.

The total project expenditure is £55,247 made up of FCDO grant and matched funding from donors.

The grant of £28,818 was approved in principle by FCDO in October 2020 with a start date of January 15th 2021.

The proposal was to deliver the programme in 2 cohorts of 50 trainees each in disciplines of hairdressing, electronics, motorbike mechanics, knitting and design and decoration. The training period is for 6 months, one month of which is placement in a workshop.

As well as providing technical schemes literacy and numeracy, psychosocial skills and communal activities such as music dance and drama were provided.

Many of the trainees had not had the opportunity to receive any education due to their disability and difficulties with access to education.

During the period from October 2020 to December 2020 extensive capital works were carried out at the premises to upgrade the toilet facilities, provide a piped handwashing supply provide boarding spaces for 25 students, and a secure perimeter fence and gatekeeper's hut.

Many of these requirements were set out as part of the Government of Uganda's standard operating procedures for education establishments in times of covid. The premises were inspected by local government officers and approved for opening on January 15th.

The instructors and ancillary staff were recruited and inducted in November December. There was a major focus on safeguarding during the induction period as the programme was working with vulnerable young people 50 % of whom would be living away from home in boarding accommodation.

53 young people were recruited from an extensive list of those interested and training started. In addition to those funded by the FCDO grant 15 young women from a fund managed by National Union of Women with Disability Uganda who were impressed by the design and setup of the training programme.

At the end of March 21, the students were still carrying out their training at the centre. Blogs and pictures of the activities are featured on the website <https://etcfpwd.com>

**Enhancing the Capacity of
Persons with Disability
TRUSTEES ANNUAL
REPORT**

It is too soon to measure many achievements against the objectives for the training programme that started in January 2021

Three key objectives have been met:

- Carrying out the building and improvement work to the premises to make it fit for delivering the programme in accordance with Government requirements
- Starting the training programme with 53 trainees on the 15th January as programmed
- Recruiting and providing training to the instructors and ancillary staff in Safeguarding policies, procedures and activities.

Fundraising is carried out via the personal networks of the trustees and soliciting donations on the website. Fundraising is carried out via the personal networks of the trustees and soliciting donations on the website. There are no specific annual objectives for funds to be raised.

STRUCTURE, GOVERNANCE AND MANAGEMENT

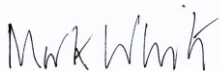
The charity is a Charitable Incorporated Organisation whose only voting members are its charity trustee. It is governed by a CIO foundation model constitution which was adopted on registration on 13th June 2018.

Every trustee must be appointed by a resolution passed at a properly convened meeting of the charity trustees

The Trustees are responsible for keeping proper accounting records that 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 Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board



Mark White
Trustee
31 January 2022

**Enhancing the Capacity of
Persons with Disability
INDEPENDENT EXAMINERS
REPORT**

Independent Examiner's Report to the trustees of Enhancing the Capacity of Persons with Disability

I report to the charity trustees on my examination of the accounts of Enhancing the Capacity of Persons with Disability for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the trustees of the charity (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 Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under 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; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

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.



Debbie Risborough
Association of Chartered Certified Accountants
Cornwall Community Accountancy Service
The Elms, 61 Green Lane
Redruth
Cornwall
TR15 1LS
31 January 2022

**Enhancing the Capacity of
Persons with Disability
STATEMENT OF RECEIPTS
AND PAYMENTS**

for the year ended 31 March 2021

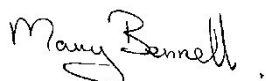
	Notes	Unrestrict ed funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:					
Donations and legacies	3	21,157	1,813	22,970	7,659
Charitable activities	4	50	9,980	10,030	312
Investments	5	11	-	11	7
Total		21,218	11,793	33,011	7,978
Expenditure on:					
Charitable activities	6	21,197	1,813	23,010	3,714
Total		21,197	1,813	23,010	3,714
Net gains on investments		-	-	-	-
Net income		21	9,980	10,001	4,264
Net income before other gains/(losses)		21	9,980	10,001	4,264
Other gains and losses:					
Net movement in funds		21	9,980	10,001	4,264
Reconciliation of funds:					
Total funds brought forward		5,615	-	5,615	1,351
Total funds carried forward		5,636	9,980	15,616	5,615

**Enhancing the Capacity of
Persons with Disability
STATEMENT OF ASSETS
AND LIABILITIES as at 31 March 2021**

Company No. CE014326	Notes	2021 £	2020 £
Current assets			
Cash at bank and in hand		15,616	5,615
		15,616	5,615
Net current assets		15,616	5,615
Total assets less current liabilities		15,616	5,615
Net assets excluding pension asset or liability		15,616	5,615
 Total net assets		15,616	5,615
 The funds of the charity			
Restricted funds			
Restricted income funds	7	9,980	-
		9,980	-
 Unrestricted funds			
General funds	7	5,636	5,615
		5,636	5,615
 Total funds		15,616	5,615

Approved by the board on 31 January 2022

And signed on its behalf by:



Mary Bennell
Trustee
31 January 2022

**Enhancing the Capacity of
Persons with Disability
NOTES TO THE ACCOUNTS**

for the year ended 31 March 2021

1 Accounting policies

Basis of preparation

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

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The charity constitutes a public benefit entity as defined by FRS102.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoRaP.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoRaP when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoRaP when the income is received
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.

**Enhancing the Capacity of
Persons with Disability
NOTES TO THE ACCOUNTS**

Expenditure

Recognition of expenditure	Expenditure is recognised on a receipts and payments basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

Statement of cash flows

The charity is exempt from preparing a statement of cash flows on the grounds that it is a small charity

**Enhancing the Capacity of
Persons with Disability
NOTES TO THE ACCOUNTS**

2 Statement of Receipts and Payments - prior year

	Unrestricted funds 2020	Total funds 2020
	£	£
Income and endowments from:		
Donations and legacies	7,659	7,659
Charitable activities	312	312
Other	7	7
Total	7,978	7,978
Expenditure on:		
Charitable activities	3,714	3,714
Total	3,714	3,714
Net income	4,264	4,264
Net income before other gains/(losses)	4,264	4,264
Other gains and losses:		
Net movement in funds	4,264	4,264
Reconciliation of funds:		
Total funds brought forward	1,351	1,351
Total funds carried forward	5,615	5,615

**3 Income from donations and
legacies**

	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
Donations	16,169	1,813	17,982	7,659
HMRC Gift aid reimbursement	4,988	-	4,988	-
	21,157	1,813	22,970	7,659

**Enhancing the Capacity of
Persons with Disability
NOTES TO THE ACCOUNTS**

4 Income from charitable activities

	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
Grant Income:				
Foreign, Commonwealth & Development Office Primary Purpose	-	9,980	9,980	-
Trading:				
Sale of calendars	-	-	-	312
Sale of honey	50	-	50	-
	<u>50</u>	<u>9,980</u>	<u>10,030</u>	<u>312</u>

5 Income from investments

	Unrestricted	Total 2021	Total 2020
	£	£	£
Bank interest	11	11	7
	<u>11</u>	<u>11</u>	<u>7</u>

6 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
<i>Direct expenditure on charitable activities</i>				
Donations to Uganda	20,336	-	20,336	2,773
Printing of Calendars	342	-	342	459
Phase 3 extension	58	-	58	-
Purchase of camera and equipment	-	1,813	1,813	-
<i>Support Costs</i>				
IT expenses	181	-	181	199
Consultancy fees	280	-	280	-
Legal and professional fees	-	-	-	283
	<u>21,197</u>	<u>1,813</u>	<u>23,010</u>	<u>3,714</u>

**Enhancing the Capacity of
Persons with Disability
NOTES TO THE ACCOUNTS**

7 Movement in funds

	At 1 April 2020	Incoming resources (including other gains/losses)	Resources expended	At 31 March 2021
		£	£	£
Restricted funds:				
Restricted income funds:				
Foreign, Commonwealth & Development Office	-	9,980	-	9,980
Purchase of camera	-	1,813	(1,813)	-
<i>Total</i>	-	11,793	(1,813)	9,980
Unrestricted funds:				
General funds	5,615	21,218	(21,197)	5,636
Revaluation Reserves:				
Total funds	5,615	33,011	(23,010)	15,616

Purposes and restrictions in relation to the funds:

Restricted funds:

Foreign, Commonwealth & Development Office

Purchase of camera

8 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Net current assets	15,616	15,616
	15,616	15,616

ENHANCING THE CAPACITY OF PERSONS WITH DISABILITY

England & Wales - Charity number 1178779

Accounts

Enhancing the Capacity of Persons with Disability

A Charitable Incorporated Organisation

Charity No. 1178779

Company No. CE014326

Trustees' Report and Unaudited Accounts

31 March 2021

Cornwall Community Accountancy Service
The Elms,
61 Green Lane
Redruth
Cornwall
TR15 1LS

**Enhancing the Capacity of
Persons with Disability
CONTENTS**

	Pages
Trustees' Annual Report	2 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Accounts	9 to 13

**Enhancing the Capacity of
Persons with Disability
TRUSTEES ANNUAL
REPORT**

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. CE014326

Charity No. 1178779

Registered Office

Higher Week
Iddesleigh
Winkleigh
Devon
EX19 8SJ

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

Brenda Addison
Chris Khamis
Deborah Cohen
Mark White
Mary Bennell

Accountants

Cornwall Community Accountancy
Service
The Elms, 61 Green Lane
Redruth
Cornwall
TR15 1LS

**Enhancing the Capacity of
Persons with Disability
TRUSTEES ANNUAL
REPORT**

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2021.

OBJECTIVES AND ACTIVITIES

Prevention or relief of poverty in Northern Uganda of persons with disability by providing grants items and support to local organisations.

The charity works with locally based charitable and community organisations to develop specific projects and then provide resources to deliver these projects.

- Provision of business and mentoring support for small businesses set up by persons with disability
- Acquisition of vocational skills by persons with disability to enable them to find employment or set up their own business
- Capacity and financial support to providers of market relevant vocational training for persons with disability to ensure ongoing sustainability and longevity in the delivery of a programme of vocational training
- Development of further initiatives in conjunction with local partners to support overall mission and purposes
- Development of a business hub comprising people and resources to support business set up by people with disability

The trustees have had regard to the guidance issued by the Charity Commission on public benefit.

The following criteria will apply to grant giving:

- Organisations Registered as a charitable body by the Government of Uganda for persons with disability that have a track record of delivery, integrity and financial reporting
- Organisations that have a track record of delivering similar projects (3 years)
- International charities operating in Northern Uganda
- Community based organisations with a track record (3 years) in delivering similar projects.
- In exceptional circumstances a very small grant (max £200) will be given to a non-recognised/established organisation for a trial period

No volunteers are used in this charity.

**Enhancing the Capacity of
Persons with Disability
TRUSTEES ANNUAL
REPORT**

ACHIEVEMENTS AND PERFORMANCE

ETC continued its support during the first part of the financial year (April to August) to selected microbusinesses established by young people with disability. This was Phase 3 of an ongoing programme to provide mentoring, financial and business training and training in additional technical skills to enable business diversification. The support has ensured that businesses have continued and provided income for the young people to enable them to be independent of family and community. They are also now in a position to become advocates and mentors for other young people and a number have taken on trainees themselves in their specific vocational area.

In Nov 2019 the trustees applied for a grant to the FCDO small charities fund to part fund a vocational training programme for youth with disabilities in northern Uganda to be delivered by the Uganda delivery partner – Gulu Disabled Persons Union.

The total project expenditure is £55,247 made up of FCDO grant and matched funding from donors.

The grant of £28,818 was approved in principle by FCDO in October 2020 with a start date of January 15th 2021.

The proposal was to deliver the programme in 2 cohorts of 50 trainees each in disciplines of hairdressing, electronics, motorbike mechanics, knitting and design and decoration. The training period is for 6 months, one month of which is placement in a workshop.

As well as providing technical schemes literacy and numeracy, psychosocial skills and communal activities such as music dance and drama were provided.

Many of the trainees had not had the opportunity to receive any education due to their disability and difficulties with access to education.

During the period from October 2020 to December 2020 extensive capital works were carried out at the premises to upgrade the toilet facilities, provide a piped handwashing supply provide boarding spaces for 25 students, and a secure perimeter fence and gatekeeper's hut.

Many of these requirements were set out as part of the Government of Uganda's standard operating procedures for education establishments in times of covid. The premises were inspected by local government officers and approved for opening on January 15th.

The instructors and ancillary staff were recruited and inducted in November December. There was a major focus on safeguarding during the induction period as the programme was working with vulnerable young people 50 % of whom would be living away from home in boarding accommodation.

53 young people were recruited from an extensive list of those interested and training started. In addition to those funded by the FCDO grant 15 young women from a fund managed by National Union of Women with Disability Uganda who were impressed by the design and setup of the training programme.

At the end of March 21, the students were still carrying out their training at the centre. Blogs and pictures of the activities are featured on the website <https://etcofpwd.com>

**Enhancing the Capacity of
Persons with Disability
TRUSTEES ANNUAL
REPORT**

It is too soon to measure many achievements against the objectives for the training programme that started in January 2021

Three key objectives have been met:

- Carrying out the building and improvement work to the premises to make it fit for delivering the programme in accordance with Government requirements
- Starting the training programme with 53 trainees on the 15th January as programmed
- Recruiting and providing training to the instructors and ancillary staff in Safeguarding policies, procedures and activities.

Fundraising is carried out via the personal networks of the trustees and soliciting donations on the website. Fundraising is carried out via the personal networks of the trustees and soliciting donations on the website. There are no specific annual objectives for funds to be raised.

STRUCTURE, GOVERNANCE AND MANAGEMENT

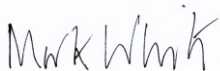
The charity is a Charitable Incorporated Organisation whose only voting members are its charity trustee. It is governed by a CIO foundation model constitution which was adopted on registration on 13th June 2018.

Every trustee must be appointed by a resolution passed at a properly convened meeting of the charity trustees

The Trustees are responsible for keeping proper accounting records that 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 Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board



Mark White
Trustee
31 January 2022

**Enhancing the Capacity of
Persons with Disability
INDEPENDENT EXAMINERS**

REPORT
**Independent Examiner's Report to the trustees of Enhancing the Capacity of Persons with
Disability**

I report to the charity trustees on my examination of the accounts of Enhancing the Capacity of Persons with Disability for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the trustees of the charity (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 Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under 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; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

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.



Debbie Risborough
Association of Chartered Certified Accountants
Cornwall Community Accountancy Service
The Elms, 61 Green Lane
Redruth
Cornwall
TR15 1LS
31 January 2022

**Enhancing the Capacity of
Persons with Disability
STATEMENT OF RECEIPTS
AND PAYMENTS**

for the year ended 31 March 2021

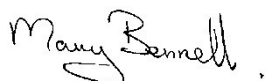
	Notes	Unrestrict ed funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:					
Donations and legacies	3	21,157	1,813	22,970	7,659
Charitable activities	4	50	9,980	10,030	312
Investments	5	11	-	11	7
Total		21,218	11,793	33,011	7,978
Expenditure on:					
Charitable activities	6	21,197	1,813	23,010	3,714
Total		21,197	1,813	23,010	3,714
Net gains on investments		-	-	-	-
Net income		21	9,980	10,001	4,264
Net income before other gains/(losses)		21	9,980	10,001	4,264
Other gains and losses:					
Net movement in funds		21	9,980	10,001	4,264
Reconciliation of funds:					
Total funds brought forward		5,615	-	5,615	1,351
Total funds carried forward		5,636	9,980	15,616	5,615

**Enhancing the Capacity of
Persons with Disability
STATEMENT OF ASSETS
AND LIABILITIES as at 31 March 2021**

Company No. CE014326	Notes	2021 £	2020 £
Current assets			
Cash at bank and in hand		15,616	5,615
		15,616	5,615
Net current assets		15,616	5,615
Total assets less current liabilities		15,616	5,615
Net assets excluding pension asset or liability		15,616	5,615
 Total net assets		15,616	5,615
 The funds of the charity			
Restricted funds			
Restricted income funds	7	9,980	-
		9,980	-
Unrestricted funds			
General funds	7	5,636	5,615
		5,636	5,615
 Total funds		15,616	5,615

Approved by the board on 31 January 2022

And signed on its behalf by:



Mary Bennell
Trustee
31 January 2022

**Enhancing the Capacity of
Persons with Disability
NOTES TO THE ACCOUNTS**

for the year ended 31 March 2021

1 Accounting policies

Basis of preparation

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

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The charity constitutes a public benefit entity as defined by FRS102.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoRaP.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoRaP when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoRaP when the income is received
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.

**Enhancing the Capacity of
Persons with Disability
NOTES TO THE ACCOUNTS**

Expenditure

Recognition of expenditure	Expenditure is recognised on a receipts and payments basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

Statement of cash flows

The charity is exempt from preparing a statement of cash flows on the grounds that it is a small charity

**Enhancing the Capacity of
Persons with Disability
NOTES TO THE ACCOUNTS**

2 Statement of Receipts and Payments - prior year

	Unrestricted funds 2020	Total funds 2020
	£	£
Income and endowments from:		
Donations and legacies	7,659	7,659
Charitable activities	312	312
Other	7	7
Total	7,978	7,978
Expenditure on:		
Charitable activities	3,714	3,714
Total	3,714	3,714
Net income	4,264	4,264
Net income before other gains/(losses)	4,264	4,264
Other gains and losses:		
Net movement in funds	4,264	4,264
Reconciliation of funds:		
Total funds brought forward	1,351	1,351
Total funds carried forward	5,615	5,615

**3 Income from donations and
legacies**

	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
Donations	16,169	1,813	17,982	7,659
HMRC Gift aid reimbursement	4,988	-	4,988	-
	21,157	1,813	22,970	7,659

**Enhancing the Capacity of
Persons with Disability
NOTES TO THE ACCOUNTS**

4 Income from charitable activities

	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
Grant Income:				
Foreign, Commonwealth & Development Office Primary Purpose	-	9,980	9,980	-
Trading:				
Sale of calendars	-	-	-	312
Sale of honey	50	-	50	-
	<u>50</u>	<u>9,980</u>	<u>10,030</u>	<u>312</u>

5 Income from investments

	Unrestricted	Total 2021	Total 2020
	£	£	£
Bank interest	11	11	7
	<u>11</u>	<u>11</u>	<u>7</u>

6 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
<i>Direct expenditure on charitable activities</i>				
Donations to Uganda	20,336	-	20,336	2,773
Printing of Calendars	342	-	342	459
Phase 3 extension	58	-	58	-
Purchase of camera and equipment	-	1,813	1,813	-
<i>Support Costs</i>				
IT expenses	181	-	181	199
Consultancy fees	280	-	280	-
Legal and professional fees	-	-	-	283
	<u>21,197</u>	<u>1,813</u>	<u>23,010</u>	<u>3,714</u>

**Enhancing the Capacity of
Persons with Disability
NOTES TO THE ACCOUNTS**

7 Movement in funds

	At 1 April 2020	Incoming resources (including other gains/losses)	Resources expended	At 31 March 2021
		£	£	£
Restricted funds:				
Restricted income funds:				
Foreign, Commonwealth & Development Office	-	9,980	-	9,980
Purchase of camera	-	1,813	(1,813)	-
<i>Total</i>	-	11,793	(1,813)	9,980
Unrestricted funds:				
General funds	5,615	21,218	(21,197)	5,636
Revaluation Reserves:				
Total funds	5,615	33,011	(23,010)	15,616

Purposes and restrictions in relation to the funds:

Restricted funds:

Foreign, Commonwealth & Development Office

Purchase of camera

8 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Net current assets	15,616	15,616
	15,616	15,616