

**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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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  
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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:

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- 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 £
<b>Income and endowments from:</b>					
Donations and legacies	4	9,682	-	9,682	7,946
Charitable activities	5	-	4,693	4,693	14,195
<b>Total</b>		9,682	4,693	14,375	22,141
<b>Expenditure on:</b>					
Charitable activities	6	6,826	10,550	17,376	29,202
<b>Total</b>		6,826	10,550	17,376	29,202
Net gains on investments		-	-	-	-
<b>Net expenditure</b>		2,856	(5,857)	(3,001)	(7,061)
<b>Net expenditure before other gains/(losses)</b>		2,856	(5,857)	(3,001)	(7,061)
<b>Other gains and losses:</b>					
<b>Net movement in funds</b>		2,856	(5,857)	(3,001)	(7,061)
<b>Reconciliation of funds:</b>					
Total funds brought forward		2,698	5,857	8,555	15,616
<b>Total funds carried forward</b>		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 £
<b>Current assets</b>			
Cash at bank and in hand		5,554	8,555
		<u>5,554</u>	<u>8,555</u>
<b>Net current assets</b>		5,554	8,555
<b>Total assets less current liabilities</b>		5,554	8,555
<b>Net assets excluding pension asset or liability</b>		5,554	8,555
<b>Total net assets</b>		<u>5,554</u>	<u>8,555</u>
<b>The funds of the charity</b>			
<b>Restricted funds</b>	8		
Restricted income funds		-	5,857
		<u>-</u>	<u>5,857</u>
<b>Unrestricted funds</b>	8		
General funds		5,554	2,698
		<u>5,554</u>	<u>2,698</u>
<b>Total funds</b>		<u>5,554</u>	<u>8,555</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 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  
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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  
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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.

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**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.

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NOTES TO THE ACCOUNTS**

**3 Statement of Financial Activities - prior year**

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

**4 Income from donations and legacies**

	<b>Unrestricted £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
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  
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**5 Income from charitable activities**

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

**6 Expenditure on charitable activities**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total 2023</b>	<b>Total 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<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
	<u>6,826</u>	<u>10,550</u>	<u>17,376</u>	<u>29,202</u>

**7 Trustee remuneration and expenses**

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

**Enhancing the Capacity of  
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NOTES TO THE ACCOUNTS**

**8 Movement in funds**

	At 1 April 2022	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2023 £
<b>Restricted funds:</b>				
<b>Restricted income funds:</b>				
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>
<b>Unrestricted funds:</b>				
<b>General funds</b>	2,698	9,682	(6,826)	5,554
<b>Revaluation Reserves:</b>				
<b>Total funds</b>	<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.
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**Analysis of net assets**

**9 between funds**

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