

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

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

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

## **Contents**

Reference and Administrative Details.....	1
Trustees' Report.....	2 to 6
Independent Examiner's report.....	7
Statement of Financial Activities.....	8
Balance Sheet.....	9
Notes to the Financial Statements.....	10 to 13

# **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**

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 for the year ended 31 March 2024

## **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 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 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](http://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.

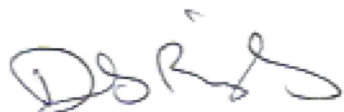
### **Basis of independent examiner's report**

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

	Note	2024		2023	
		£	£	£	£
<b>Current Assets</b>					
Cash at bank and in hand		<u>7,865</u>		<u>5,554</u>	
		7,865		5,554	
<b>Net current assets</b>			<u>7,865</u>		<u>5,554</u>
<b>The funds of the charity:</b>					
<b>Unrestricted funds</b>					
Unrestricted income funds		<u>7,865</u>		<u>5,554</u>	
<b>Total unrestricted funds</b>			<u>7,865</u>		<u>5,554</u>
<b>Total charity funds</b>			<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  
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 £
<b>Income</b>			
<b>Income and endowments from:</b>			
Donations and legacies	9,682	-	9,682
Charitable activities	-	4,693	4,693
<b>Total</b>	<u>9,682</u>	<u>4,693</u>	<u>14,375</u>
<b>Expenditure</b>			
<b>Expenditure on:</b>			
Charitable activities	6,826	10,550	17,376
<b>Total</b>	<u>6,826</u>	<u>10,550</u>	<u>17,376</u>
<b>Net income/(expenditure) before</b>	2,856	(5,857)	(3,001)
Net gains/(losses) on investments	-	-	-
<b>Net income/(expenditure)</b>	<u>2,856</u>	<u>(5,857)</u>	<u>(3,001)</u>
Other gains/(losses)	-	-	-
<b>Net movement in funds</b>	<u>2,856</u>	<u>(5,857)</u>	<u>(3,001)</u>
<b>Reconciliation of funds:</b>			
Total funds brought forward	2,698	5,857	8,555
<b>Total funds carried forward</b>	<u><u>5,554</u></u>	<u><u>-</u></u>	<u><u>5,554</u></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 £
<b>Grant Income:</b>				
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 £
<b>Direct costs</b>				
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>
<b>Support costs</b>				
IT services	231	-	231	223
Bank charges	10	-	10	7
	<u>241</u>	<u>-</u>	<u>241</u>	<u>230</u>
<b>Governance Costs</b>				
The independent examination of the charity's accounts	560	-	560	-
	<u>560</u>	<u>-</u>	<u>560</u>	<u>-</u>
<b>Total Charitable Expenditure</b>	<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
	£	£	£	£	£
<b>Restricted Funds</b>					
Viva at GDP	-	6,734	(7,643)	909	-
	<u>-</u>	<u>6,734</u>	<u>(7,643)</u>	<u>909</u>	<u>-</u>
<b>General Funds</b>					
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>