

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)		<u>56</u>	<u>259</u>	<u>315</u>	<u>2,311</u>
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>-</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

	Note	2025		2024	
		£	£	£	£
Current Assets					
Cash at bank and in hand		8,180		7,865	
		<u>8,180</u>		<u>7,865</u>	
Net current assets			<u>8,180</u>		<u>7,865</u>
Total assets less					
current liabilities			8,180		7,865
Net assets			<u>8,180</u>		<u>7,865</u>
The funds of the charity:					
Restricted funds	10		259		-
Unrestricted funds	10				
Unrestricted income funds		7,921		7,865	
Total unrestricted funds			<u>7,921</u>		<u>7,865</u>
Total charity funds	11		<u>8,180</u>		<u>7,865</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 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>11,698</u>	<u>5,702</u>	<u>17,400</u>	<u>15,486</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
	<u>-</u>	<u>5,961</u>	<u>(5,702)</u>	<u>-</u>	<u>259</u>
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>