KUMI COMMUNITY FOUNDATION

England & Wales · Charity number 1184935

Details

Status	Registered
Legal form	CIO
Registered	2019-08-19
Register	View on the Charity Commission register

Contact

Address	2 Upsall Drive Darlington DL3 8RB
Phone	01325465469
Email	kumicomfound@yahoo.com
Website	http://www.kumicommunityfoundation.co.uk

Activities

Objects: THE OBJECTS OF THE CIO ARE:THE RELIEF OF POVERTY, SICKNESS AND DISTRESS, THE ADVANCEMENT OF EDUCATION OF, IN PARTICULAR, BUT NOT EXCLUSIVELY, DISADVANTAGED AND DISABLED CHILDREN AND ADULTS LIVING IN THE TESO REGION OF UGANDA, BY THE PROVISION OF SUPPORT, ITEMS AND FUNDS AS THE TRUSTEES SEE FIT.

Activities: We help children with disabilities in the impoverished Teso region of Uganda by funding nourishment, orthopaedic and plastic surgery in Kumi Hospital, mobility items (such as wheelchairs) and education. We help their families by building houses for the homeless, providing safe fuel-saving stoves and helping parents (especially mothers) to generate an income. We help others to help themselves.

Classification

- **How:** Makes Grants To Individuals, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, People With Disabilities

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Geography

- Uganda

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£40,719	£50,673	-	-
2024-08-31	£53,211	£47,441	-	-
2023-08-31	£50,674	£40,451	-	-
2022-08-31	£55,695	£55,331	-	-
2021-08-31	£37,961	£35,657	-	-

Trustees

Name	Role	Appointed
Elspeth Dawn Robinson MCSP	Chair	2019-04-14
Dr Emma Jane Peart		2026-02-04
Hannah Catherine Meeson		2021-02-17
LYNN MARGARET FLETCHER		2019-04-19
Lynne Marie Williams RGN		2019-04-14
Lynne Mosher		2019-04-14
Michele Herdman		2019-04-14

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KUMI COMMUNITY FOUNDATION

England & Wales - Charity number 1184935

Accounts

Kumi Community Foundation

Charity registration number: 1184935

Registered address: 2 Upsall Drive, Darlington DL3 8RB

Trustees' Annual Report 01/09/2024 to 31/08/2025

Objectives and Activities

The purposes of the charity as set out in its governing document are:
THE RELIEF OF POVERTY, SICKNESS AND DISTRESS, THE ADVANCEMENT OF EDUCATION OF, IN PARTICULAR, BUT NOT EXCLUSIVELY, DISADVANTAGED AND DISABLED CHILDREN AND ADULTS LIVING IN THE TESO REGION OF UGANDA, BY THE PROVISION OF SUPPORT, ITEMS AND FUNDS AS THE TRUSTEES SEE FIT.

The main activities in relation to those purposes for the public benefit are:
enabling those in need to access nutrition, medical and therapeutic assessment and intervention, aids to mobility and hygiene, education, training, and income generating activities.

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

All Trustees are volunteers. Additional UK volunteers help with fund-raising events and craft items for sale or to distribute in Uganda. Ugandan volunteers provide local knowledge and contacts, make field visits to identify those in need, and follow their progress after intervention, as well as supporting banking and administration.

Achievements and Performance

Our founder, Elspeth Robinson, was awarded a well-deserved MBE in an investiture By Prince William at Windsor Castle in June 2025, recognising her immense personal contribution in initiating the work of the charity.

Donations from private individuals and commercial or charitable organisations make up much of the funding for KCF (75%) and Gift Aid is claimed where applicable, providing another 4%. Organisations giving generously have included St Augustine's Parish Centre Darlington, Soroptimists International of Darlington District, Darlington Inner Wheel, Convent of Poor Clares, and Scorton Methodist Church. A range of fund-raising activities (which provided 18% of income) included sales of bric-a-brac and craft goods, Christmas wreath-making workshops, an Open Day at the founder's home and a ceilidh. Other income came from bank interest.

We are particularly grateful for generous donations from Farmers Overseas Action Group (for surgeries for gluteal fibrosis) and The Rope Trust (for the transport of mobility equipment into Uganda).

KCF has continued to sell Gift Cards, raising £1035 in this financial year, thus providing for Income Generating Projects (IGPs, e.g. chickens and goats to improve the status and financial security of a family affected by disability), Afripads (menstrual hygiene products so that girls don't have to miss school every month) and aids to mobility (prosthetic limbs and wheelchairs).

KCF has produced two newsletters (circulated in print and by email) and made regular use of the website and Facebook to publicise the work. These media have proven valuable in telling the stories of individuals whose lives have been changed immeasurably by the work of KCF.

KCF volunteers in Kumi have facilitated 4 outreach clinics. Following each clinic, reports, including photographic evidence, have been submitted to Trustees so that action plans and costings can be agreed. Clinic outcomes over the year have been summarised by our team leader in Kumi as: 71 surgeries, 9 prostheses, 17 orthotic devices and other aids to promote safe mobility, one walker, 8 hand-propelled tricycles and 6 bicycles.

KCF has continued to support the work of the Nutrition Unit at Kumi Hospital. 110 patients were identified during outreach ranging from very young babies to older teenagers. As well as providing life-saving nutrition, staff aim to identifying causal factors and conditions, educate mothers re breastfeeding and weaning and support families and carers emotionally, socially, and practically in the often difficult task of bringing up a child with a disability.

During the period of this report, 2 tailoring students have completed their courses and been given a sewing machine and materials to begin in business. Another young mother of a disabled child has been enrolled on the course.

Our founder, Elspeth Robinson, visited in September 2024. She was able meet the family of the late Atom Ruth (a long-standing key volunteer in Kumi) and give thanks personally for Ruth's valued service. Two Trustees and a supporter visited in March 2025. They worked tirelessly to iron out issues in new procedures, establish a kitchen garden for the Nutrition Unit, supply income generating projects and much else besides.

Working in partnership with PhysioNet, a charity that collects unwanted wheelchairs and other mobility equipment and refurbishes them to send abroad to those in need, KCF was able to fill a forty-foot container with more than 100 wheelchairs as well as postural chairs, walking frames and pairs of crutches. This container left England in May 2024 to travel by sea and road to Kumi, arriving in August, well in time for a distribution camp in October. The successful distribution took place between Monday 28th October and Wednesday 6th November 2024. A total of 222 clients were seen,

101 wheelchairs were distributed, as were 13 postural chairs, 7 buggies, 12 walkers, 18 walking frames, and 53 pairs of crutches. A total of 19 prosthetic limbs were also funded.

Principal areas of expenditure in Uganda during this period (£33,785) related to hospital expenses (36%), education (21%), nutrition (9%), income generating projects (6%), and physical aids and workshop (6%). Other expenditure included client and team expenses, especially transport, so necessary when working to support those in remote areas.

Operational costs have been higher this year as they include the cost of shipping disability aids from the UK to Kumi (£8,000), and the cost of the distribution itself (£5,500) which involves transport, materials, and nutrition. Therapists and technicians fund their own air travel, accommodation, and other expenses, for which the charity commends them.

KCF continues to be reliant on a small number of dedicated volunteers 'on the ground' in Kumi. Kumi Hospital management continue to be very supportive of KCF, working positively to enable KCF to 'help others to help themselves.'

Contribution made by volunteers.

Key volunteers in Uganda:

- manage the day-to-day administration of banking, finances, record-keeping and maintaining the link with the Trustees,
- liaise with Kumi Hospital staff.
- manage the educational and vocational needs of sponsored students, including enrolment, paying fees, providing requirements and transport if necessary, maintaining contact with the school Director and staff, and ensuring that students' situations are satisfactory.
- identify new individuals and families in need of assistance, conduct or arrange for assessments and report back to the Trustees for advice on future action and permission to finance the assessed need.
- Support the above individuals and families to access assistance, for example by funding transport if this is needed, and by meeting perceived immediate needs such as inadequate nutrition and medical costs.

Other Ugandan volunteers work with the above to identify new families with children with disabilities and/or malnutrition and report back with information for the key worker's assessment. In the event of a proposed outreach clinic, such families are alerted through the church, health centres, and schools.

UK volunteers

- assist with social media.
- visit Kumi with Trustees in order to experience and support the work there.
- raise funds in many different ways, including by making and selling craft items.

Financial Review

At the end of the period, the charity carries forward £45,743. As budgets are set for quarterly expenditure based on funds already in hand, the only funds held in reserve are £8,000 to ensure the payment of school and training fees for one year. No funds are materially in deficit and there are no specific financial uncertainties about the charity as an ongoing concern at present.

The charity's principal sources of funds are:

- one-off and regular donations from individuals on which Gift Aid is claimed where applicable,
- collections of donations in public buildings on which Gift Aid (Small Donations Scheme) is claimed where applicable,
- donations from supportive organisations,
- funds raised by the charity as well as by individuals and other organisations. through sales of gift cards, crafts, coffee mornings, sponsored events etc.

The principal risk facing the charity is reliance on a small number of committed but busy individuals in Uganda. Trustees are continuing to work to mitigate that risk in a number of ways, for example by:

- simplifying procedures and paperwork,
- providing appropriate transport and information technology,
- encouraging Ugandan volunteers to identify other local individuals who may be able to help with this work in the future.

Structure, Governance and Management

Kumi Community Foundation is a Charitable Incorporated Organisation, governed by a constitution. Trustees managing the charity are Elspeth Robinson (Chairperson), Lynn Fletcher (Secretary), Lynne Mosher (Treasurer), Michele Herdman, Lynne Williams, and Hannah Meeson.

Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.

In selecting individuals for appointment as charity trustees, the charity trustees have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

The charity trustees will make available to each new charity trustee, on or before his or her first appointment:

- a copy of the current version of the constitution,
- a copy of the latest Trustees' Annual Report and statement of accounts.
- a copy of the Safeguarding Policy

Links with other Charities

The charity continues to work with PhysioNet, collecting mobility aids for refurbishment and shipment to Kumi for another distribution camp in Spring 2026.

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)	Elspeth Robinson	
Position (e.g., Secretary, Chair, etc)	Chairperson	
Date		

KUMI COMMUNITY FOUNDATION

(Registered charity number 1184935)

Statement of Financial Activities

Year to 31st August 2025

2021	2022	2023	2024		Notes	Unrestricted Funds	
	£					£	
				Voluntary Income:			
15,442.00	14,266.70	12,757.26	17,046.00	Donations under gift Aid		9,870.00	9,870.00
18,026.35	32,994.30	32,298.87	29,977.31	Other donations		20,665.39	20,665.39
33,468.35	47,261.00	45,056.13	47,023.31			30,535.39	30,535.39
4,118.75	3,955.24	4,103.41	3,913.55	**Gift Aid received from HMRC**		1,755.77	1,755.77
353.00	4,413.85	1,446.20	2,197.00	**Incoming Resources from charitable activities**	*2B*	7,400.04	7,400.04
21.17	65.07	58.22	64.97	**Bank Interest / credit Uganda**		1,027.93	1,027.93
0.00	0.00	10.20	12.55	**Other incoming resources**	*3*		0.00
37,961.27	55,695.16	50,674.17	53,211.38	**Total incoming resources**		40,719.13	40,719.13
				Resources expended			
34,759.23	54,042.32	34,417.55	38,089.70	Charitable Activities	*4*	33,784.67	48,567.15
432.08	539.53	2,337.90	7,950.01	Operational Costs	*5*	14,782.48	
573.78	1,193.74	1,193.74	887.34	Depreciation		458.33	458.33
-108.41	-444.33	2,502.34	514.04	Foreign Exchange (Profit)/Loss	*6*	1,647.47	1,647.47
35,656.68	55,331.26	40,451.53	47,441.09	**Total resources expended**		50,672.95	50,672.95
2,304.59	363.90	10,222.64	5,770.28	**Net incoming resources before transfers**		-9,953.82	-9,953.82
0.00	0.00	0.00	0.00	**Transfers**		0.00	
2,304.59	363.90	10,222.64	5,770.28	**Net movement in funds for year**		-9,953.82	-9,953.82
37,035.30	39,339.89	39,703.79	49,926.43	Reserves brought forward from 2023/2024		55,696.71	55,696.71
39,339.89	39,703.79	49,926.43	55,696.71	**Total funds to carry forward**		45,742.89	45,742.89

KUMI COMMUNITY FOUNDATION

(Registered charity number 1184935)

Balance Sheet as at 31st August 2025

2021	2022	2023	2024		Notes			Total
				Fixed Assets				£
				2 Motorbikes				
2,024.31	1565.98	1565.98	1107.65	Carried forward asset value		31/08/2024	649.32	
		-458.33	458.33	Less: Depreciation for period			458.33	190.99
			649.32					
				Computers				
1,899.83	1164.42	1164.42	429.01	Carried forward asset value		31/08/2024	0.00	
		-735.41	429.01	Less: Depreciation for period			0.00	0.00
3,924.14	1,164.42	1,536.66	0.00					190.99
				Current Assets				
				Funds held in UK				
29,023.02	31,911.51	39,088.51	49,750.90	in Bank			34,858.21	
157.62	3.27	508.64	104.65	in Cash			275.95	
29,180.64	31,914.78	39,597.15	49,855.55				35,134.16	35,134.16
				Funds held in Uganda				
6,195.63	23.87	3,769.70	3,144.90	in Bank			9,432.42	
854.48	1079.5	919.51	1,839.87	in Cash			985.33	
7,050.11	1,103.37	4,689.21	4,984.78				10,417.75	10,417.75
1,414.16	3,955.24	4,103.41	207.07	Debtor	(being Gift Aid due from HMRC)		0.00	0
41,569.05	39,703.79	49,926.43	55,696.72					45,742.90
2,229.16	0.00	0.00	0.00	**Less: Current Liabilities**				0.00
39,339.89	39,703.79	49,926.43	55,696.72					45,742.90
				Represented by				
36,925.70	39,703.79	49,926.43	55,696.72	General Reserves				45,742.90
2,414.19	0.00	0.00	0.00	Restricted Funds	7			0
39,339.89	39,703.79	49,926.43	55,696.72					45,742.90

The notes on pages 4 & 5 form part of these accounts

Approved by the Trustees on 25/3/26 and signed on their behalf by

Elspeth Robinson — Elspeth Robinson — Chairperson

Lynne Mosher — Lynne Mosher — Treasurer

KUMI COMMUNITY FOUNDATION
(Registered charity number 1184935)

Year to 31st August 2025
Notes to Accounts

Basis of Accounting

The accounts have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities " (SORP 2005)

NOTE 1

The principle accounting policies of the charity are set out below.

a) Income

Donations are accounted for on an as received basis. The related tax credit on donations received is accounted for on an accruals basis once the donation has been received.

b) Charitable Activities

This expenditure comprises all expenditure directly related to the objects of the charity and is included when incurred. These costs are allocated over the main charitable activities as set out in Note 4 below.

c) Unrestricted Funds

The general reserves represent funds that are not subject to any restrictions regarding their use and are available for general purposes.

d) Restricted Funds

The restricted income of the charity relates to funds on which the donors have placed a restriction and may only be used for the purposes specified by the donor. These funds were reduced to zero in previous years and have not been altered in this period.

e) Comparative figures

The charity was constituted on 19th August 2019. The comparative figures cover the period from 01 August 2023 to 31 August 2024.

f) Foreign Currency

Ugandan schillings have been converted into £ sterling at the rate of 4800 UGX to £.
Currency differences on transactions converted from Ugandan schillings to UK Pounds in the year are written off/credited to the Statement of Financial Activities.

g) Depreciation

Depreciation of tangible fixed assets is provided an a straight line basis at the following rates:

Motorcycles	over 5 years
Computer Equipment	over 3 years

NOTE 2A **ANALYSIS OF DONATIONS MADE DURING THE YEAR**

2024 £		2025 Donations under Gift Aid	Other Donations	Charitable Activities	2025 £
49,548.31	UK Bank Account	9,870.00	18,317.65	7400.04	35,587.69
-328.00	UK Cash		2,347.74		2,347.74
0.00	Uganda Cash				0.00
49,220.31	Total Donations	9,870.00	20,665.39	7,400.04	37,935.43

NOTE 2B **INCOMING RESOURCES FROM FUNDRAISING ACTIVITIES**

2,197.00	Cake, coffee mornings and craft events

NOTE 3 **Other incoming resources**

2024 £		2025 £
12.55	Overpayment on Gift Aid	12.55
12.55	Total Other Income	12.55

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KUMI COMMUNITY FOUNDATION

(Registered charity number 1184935)

Year to 31st August 2025
Notes to Accounts

NOTE 4 **Charitable Activities Expenditure**

2024		2025
£	**Categories:**	£
955.87	Transport and fuel	1,877.81
280.43	Accomodation and Food	5.21
3,322.61	Community Based Rehabilitation Allowances	2,808.33
534.17	Transport and fuel	786.19
2,281.96	Nutrition	3,188.79
2,604.35	Income Self Generation Projects	1,913.54
6,645.83	Physical aids and workshop	2,112.50
6,735.27	Education	7,182.98
6,609.22	Hospital Expenses	12,300.23
113.04	Miscellaneous	723.67
0.00	Aripads	495.83
7,803.70	Other Special Projects	145.83
203.26	Miscellaneous	243.75
	Less: Opening Creditor liabilities of £2229.16 for hospital equipment. Amount paid this year, but related to spending last year.	
38,089.70		33,784.67

NOTE 5 **Opperational costs**

2024		2025
£		£
165.65	Bank charges Uganda	162.82
60.00	Bank transfer charges UK	60.00
	Printer cartridges	142.06
	Postage	
213.37	Publicity Website Cost	
	IT Equipment	
75.99	Events	71.50
7,435.00	Charges for Disability Aid supplies and shipment	8,020.00
	Distribttion Expenses	5,449.66
	Misc	876.44
7,950.01		14,782.48

NOTE 6 **Foreign Exchange Profit/Loss**

2024			2025
£			£
0.00	Foreign Exchange	Opening Balance adjustment for exchange rate	-207.70
-514.04		Fund transfer profit/(loss)	-1,439.78
-514.04			-1,647.47

NOTE 7 **SUMMARY OF RESTRICTED FUNDS**

Total 2024		Education 2024	Total 2025
£		£	£
2,414.00	Balance as at 01/09/2024	2,414.00	2,414.00
0.00	Income		0.00
0.00	Tax recoverable on Gift Aided donations		0.00
2,414.00		2,414.00	2,414.00
2,414.00	Restricted expenditure (as per note 4)	2,414.00	2,414.00
0.00	Transferred to unrestricted reserves		0.00
0.00	Balance as at 31/08/2025	0.00	0.00

NOTE 8 **Trustees Remuneration**

No remuneration is paid to the Trustees.

NOTE 9 **Independent Examiner**

No remuneration is paid to the independent examiner.

KUMI COMMUNITY FOUNDATION

Independent Examiners Report
for the year to 31st August 2025

I report to the trustees on my examination of the accounts of the year to 31st August 2025

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act")

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145 (5) (b) of the Act.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that, in any material respect:

. the accounting records were not kept in accordance with section 130 of the Charities Act; or
. the accounts did not comply with the accounting records; or
. the accounts did not comply with the applicable requirements concerning the form and contents of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Daniel Hunter



30-01-2026

Daniel Hunter

38 Kieran Maxwell Lane
Heighington
Newton Aycliffe
County Durham
DL5 6RT

Independent Examination Criteria

The purpose of this document is to record the review of the eligibility of the charity for an independent examination.

Matter Consider	Conclusion / Applicability
Where a charity's annual income is over £25,000, the trustees must also arrange for an independent person or accountancy firm to carry out either an audit or an independent examination of their charity's accounts.	The annual income does exceed £25,000 so a review is required
The trustees will usually be able to choose an independent examination instead of an audit if your charity's gross income is: • more than £25,000, but not more than £1 million, provided that • if its gross income is more than £250,000, its gross assets (fixed assets plus current assets) are £3.26 million or less	Independent examination is appropriate
'An independent person' The examiner must be independent of the charity. Independence means that the examiner must not be influenced, or could not be perceived to be influenced, by their relationships with the charity and its trustees. Therefore, the examiner cannot be a trustee of the charity.	I meet the requirements of independence
An examiner must also have sufficient accounting skills to carry out an independent examination. The extent of the skills required depends upon the charity's gross income and the complexity of its accounts:	I have the necessary skills required

Review has been carried out and the independent examination is deemed appropriate and I am independent and qualified to carry out the examination.

B – Overall review

In carrying out my review I have referenced the following files

Uganda Account 24-2025.xls

UK Income and Expenses 2024 to 2025 CURRENT IN PROGRESS.xls

These files were reviewed as presented by the Treasury Lynn Mosher.

On review I found the analysis and categorization of expenses to be well carried out and could see no errors in my review

Gift aid was checked against the submissions made.

The exchange rate used was changed from last year to 4800 from 4600 the rate adjustment appears reasonable

In addition this change means that a revaluation of opening balances was required and carried out this year correctly.

C – Financial Statement Review

In carrying out my review of the financial statements the following items were noticed and corrected.

An error was identified in a double count of income received in cash and then transferred to the bank account.

In addition the chance in exchange rate led to the need to revalue the opening balances for the Uganda local bank accounts.

All items were discussed with the treasurer and corrected.

As a result the final accounts were accurate as presented.

KUMI COMMUNITY FOUNDATION

England & Wales - Charity number 1184935

Accounts

Kumi Community Foundation

Charity registration number: 1184935

Registered address: 2 Upsall Drive, Darlington DL3 8RB

Trustees' Annual Report 01/09/2023 to 31/08/2024

Objectives and Activities

The purposes of the charity as set out in its governing document are:
THE RELIEF OF POVERTY, SICKNESS AND DISTRESS, THE ADVANCEMENT OF EDUCATION OF, IN PARTICULAR, BUT NOT EXCLUSIVELY, DISADVANTAGED AND DISABLED CHILDREN AND ADULTS LIVING IN THE TESO REGION OF UGANDA, BY THE PROVISION OF SUPPORT, ITEMS AND FUNDS AS THE TRUSTEES SEE FIT.

The main activities in relation to those purposes for the public benefit are:
enabling those in need to access nutrition, medical and therapeutic assessment and intervention, aids to mobility and hygiene, education, training, and income generating activities.

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

Achievements and Performance

Donations from private individuals make up much of the funding for KCF and Gift Aid is claimed where applicable. Organisations, including Darlington Inner Wheel and Churches Together in Scorton, have also given generously. To the usual range of fund-raising activities – sales of crafts, bric-a-brac and craft goods, Christmas wreath-making workshops and an Annual Open day at the founder's home – have been added new events, namely a demonstration of chocolate making and a Ceilidh.

Substantial donations have been received from charitable organisations, including Farmers Overseas Action Group (for operations for gluteal fibrosis), the Mrs L D Rope Trust (for the transport of mobility equipment into Uganda), and St Martins School Nawton Trust Limited (for education).

KCF has continued to sell Gift Cards, raising £1,145 in this financial year, thus providing for Income Generating Projects (IGPs, e.g. chickens and goats to improve the status and financial security of a family affected by disability), Afripads (menstrual hygiene products so that girls don't have to miss school every month) and aids to mobility (prosthetic limbs and wheelchairs).

KCF has produced three newsletters (circulated in print and by email) and made regular use of the website and Facebook to publicise the work. These media have proven valuable in telling the stories of individuals whose lives have been changed immeasurably by the work of KCF.

KCF volunteers in Kumi have facilitated outreach clinics on a monthly basis. Following each clinic, reports including photographic evidence have been submitted to Trustees so that action plans and costings can be agreed. During these clinics, clients already known to KCF were reviewed and new clients assessed. Medical conditions presented have included cerebral palsy, hydrocephalus, spina bifida, post-polio complications, osteomyelitis, gluteal fibrosis and injuries. Surgical interventions have been provided where appropriate, such as 30 operations for gluteal fibrosis. Whereas clinic attendance is generally around 12 clients, during a visit by three Trustees in March 2024, 66 clients were seen within a two-week period. In addition, during this visit, orders were placed for 10 cerebral palsy chairs, 6 tricycles and 2 prostheses.

KCF has continued to support the work of the Nutrition Unit at Kumi Hospital. Three-monthly reports indicate that the Unit has supported up to 9 patients at a time, ranging from very young babies to older teenagers, providing life-saving nutrition, identifying causal factors and conditions and working with carers.

During the period of this report, 3 young people with disabilities have completed their education, which was sponsored by KCF. Two of those young people have been provided with a house as they begin their working lives and one with tools to start work as a mechanic. A tailoring student has completed her course and been given a sewing machine and materials to begin her business, and a young mother of a disabled child enrolled on the course.

Working in partnership with PhysioNet, a charity that collects unwanted wheelchairs and other mobility equipment and refurbishes them to send abroad to those in need, KCF was able to fill a forty-foot container with more than 100 wheelchairs as well as postural chairs, walking frames and pairs of crutches. This container left England in May 2024 to travel by road and sea to Kumi, arriving in August, well in time for a distribution camp in October. The successful distribution will feature in the next Annual Report.

Principal areas of expenditure in Uganda during this period (a total of £38,090) are given below as a percentage of this total:

Misc. including client transport	2.2
Nutrition	6.0
Income generating projects	6.8
Team expenses	12.0
Physical aids	17.4
Hospital	17.4
Education	17.7
Special projects	20.5

Team expenses cover the needs of our dedicated volunteers in Kumi who travel into remote areas to identify and assist children and families in great need. 'Special projects' includes medical equipment and food aid during the coronavirus epidemic. The epidemic, and the illness and death of a key volunteer in Kumi, did have an impact on the charity's level of activity in Uganda. The other areas of expenditure are, hopefully, self-explanatory, with 'Hospital' covering operations and treatments and 'Physical aids' including a wide range of aids to independence and mobility.

KCF continues to be reliant on a small number of dedicated volunteers 'on the ground' in Kumi. Sadly, one of those key volunteers, Atom Ruth, died in July 2024. Ruth will be greatly missed and her contribution to the charity will not be forgotten. Another volunteer, Ademun Rose, has stepped up and taken on additional duties, for which the Trustees of KCF are enormously grateful. Kumi Hospital management continue to be very supportive of KCF, working positively to enable KCF to 'help others to help themselves.'

Contribution made by volunteers.

Key volunteers in Uganda:

- manage the day-to-day administration of banking, finances, record-keeping and maintaining the link with the Trustees,
- liaise with Kumi Hospital staff.
- manage the educational and vocational needs of sponsored students, including enrolment, paying fees, providing requirements and transport if necessary, maintaining contact with the school Director and staff, and ensuring that students' situations are satisfactory.
- identify new individuals and families in need of assistance, conduct or arrange for assessments and report back to the Trustees for advice on future action and permission to finance the assessed need.
- Support the above individuals and families to access assistance, for example by funding transport if this is needed, and by meeting perceived immediate needs such as inadequate nutrition.

Other Ugandan volunteers work with the above to identify new families with children with disabilities and/or malnutrition and report back with information for the key worker's assessment. In the event of a proposed outreach clinic, such families are alerted through the church, health centres and schools.

UK volunteers

- assist with social media.
- visit Kumi with Trustees in order to experience and support the work there.
- raise funds in many different ways, including by making and selling craft items.

Financial Review

At the end of the period, the charity carries forward £55,697. As budgets are set for quarterly expenditure based on funds already in hand, the only funds held in reserve

are £8,000 to ensure the payment of school and training fees for one year. No funds are materially in deficit and there are no specific financial uncertainties about the charity as an ongoing concern at present.

The charity's principal sources of funds are:

- one-off and regular donations from individuals on which Gift Aid is claimed where applicable,
- collections of donations in public buildings on which Gift Aid (Small Donations Scheme) is claimed where applicable,
- donations and grants from supportive organisations,
- funds raised by the charity as well as by individuals and other organisations. through sales of gift cards, crafts, coffee mornings, sponsored events etc.

The principal risk facing the charity is reliance on a small number of committed but busy individuals in Uganda. Trustees are continuing to work to mitigate that risk in a number of ways, for example by:

- simplifying procedures and paperwork,
- providing appropriate transport and information technology,
- encouraging Ugandan volunteers to identify other local individuals who may be able to help with this work in the future.

Structure, Governance and Management

Kumi Community Foundation is a Charitable Incorporated Organisation, governed by a constitution. Trustees managing the charity are Elspeth Robinson (Chairperson), Lynn Fletcher (Secretary), Lynne Mosher (Treasurer), Michele Herdman, Lynne Williams, and Hannah Meeson.

Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.

In selecting individuals for appointment as charity trustees, the charity trustees have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

The charity trustees will make available to each new charity trustee, on or before his or her first appointment:

- a copy of the current version of the constitution,
- a copy of the latest Trustees' Annual Report and statement of accounts.
- a copy of the Safeguarding Policy

Links with other Charities

The charity is working with PhysioNet in collecting mobility aids for refurbishment and shipment to Kumi for a distribution camp.

The charity worked closely with the Soroti Care Centre in Uganda, until the sad death of its founder, Atom Ruth. The Centre supported children with disabilities and their families by providing encouragement and counselling, assessment and advice, referral to access medical expertise and opportunities to generate income through, for

example, animal husbandry and tailoring. KCF is looking into ways to continue using the Centre in the future.

Declarations

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

Signed on behalf of the charity's trustees

Signature(s)	Elspeth D. Robinson	G Mosher
Full name(s)	Elspeth Robinson	LYNNE MOSHER
Position (e.g., Secretary, Chair, etc)	Chairperson	TREASURER
Date	12/05/2025	

KUMI COMMUNITY FOUNDATION

(Registered charity number 1184935)

Statement of Financial Activities

Year to 31st August 2024

2021	2022	2023		Notes	Unrestricted Funds	
	£		**Incoming resources**		£	
			Voluntary Income:			
15,442.00	14,266.70	12,757.26	Donations under gift Aid		17,046.00	17,046.00
18,026.35	32,994.30	32,298.87	Other donations		29,977.31	29,977.31
33,468.35	47,261.00	45,056.13			47,023.31	47,023.31
4,118.75	3,955.24	4,103.41	**Gift Aid received from HMRC**		3,913.55	3,913.55
			Incoming Resources from			
353.00	4,413.85	1,446.20	**charitable activities**	*2B*	2,197.00	2,197.00
21.17	65.07	58.22	**Bank Interest Uganda**		64.97	64.97
0.00	0.00	10.20	**Other incoming resources**	*3*	12.55	12.55
37,961.27	55,695.16	50,674.17	**Total incoming resources**		53,211.38	53,211.38
			Resources expended			
34,759.23	54,042.32	34,417.55	Charitable Activities	*4*	38,089.70	46,039.71
432.08	539.53	2,337.90	Operational Costs	*5*	7,950.01	
573.78	1,193.74	1,193.74	Depreciation		887.34	887.34
-108.41	-444.33	2,502.34	Foreign Exchange Profit/Loss	*6*	514.04	514.04
35,656.68	55,331.26	40,451.53	**Total resources expended**		47,441.09	47,441.09
			Net incoming resources before			
2,304.59	363.90	10,222.64	**transfers**		5,770.28	5,770.28
0.00	0.00	0.00	**Transfers**		0.00	
2,304.59	363.90	10,222.64	**Net movement in funds for year**		5,770.28	5,770.28
37,035.30	39,339.89	39,703.79	Reserves brought forward from 2022/2023		49,926.43	49,926.43
39,339.89	39,703.79	49,926.43	**Total funds to carry forward**		55,696.71	55,696.71

KUMI COMMUNITY FOUNDATION

(Registered charity number 1184935)

Balance Sheet as at 31st August 2024

2021	2022	2023		Notes			Total
			Fixed Assets				£
			2 Motorbikes				
2,024.31	1565.98	1565.98	Carried forward asset value		31/08/2023	1,107.65	
		-458.33	Less: Depreciation for period			458.33	649.32
			Computers				
1,899.83	1164.42	1164.42	Carried forward asset value		31/08/2023	429.01	
		-735.41	Less: Depreciation for period			429.01	0.00
3,924.14	1,164.42	1,536.66					649.32
			Current Assets				
			Funds held in UK				
29,023.02	31,911.51	39,088.51	in Bank			49,750.90	
157.62	3.27	508.64	in Cash			104.65	
29,180.64	31,914.78	39,597.15				49,855.55	49,855.55
			Funds held in Uganda				
6,195.63	23.87	3,769.70	in Bank			3,144.90	
854.48	1079.5	919.51	in Cash			1,839.87	
7,050.11	1,103.37	4,689.21				4,984.78	4,984.78
1,414.16	3,955.24	4,103.41	Debtor	(being Gift Aid due from HMRC)		207.07	207.07
41,569.05	39,703.79	49,926.43					55,696.72
2,229.16	0.00	0.00	**Less: Current Liabilities**				0.00
39,339.89	39,703.79	49,926.43					55,696.72
			Represented by				
36,925.70	39,703.79	49,926.43	General Reserves				55,696.72
2,414.19	0.00	0.00	Restricted Funds	7			0
39,339.89	39,703.79	49,926.43					55,696.72

The notes on pages 4 & 5 form part of these accounts

Approved by the Trustees on 12/5/25 and signed on their behalf by

Elspeth Robinson Chairperson Elspeth Robinson

Lynne Mosher Treasurer L Mosher

KUMI COMMUNITY FOUNDATION

(Registered charity number 1184935)

Year to 31st August 2024
Notes to Accounts

Basis of Accounting

The accounts have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities " (SORP 2005)

NOTE 1 **The principle accounting policies of the charity are set out below.**

a) Income

Donations are accounted for on an as received basis. The related tax credit on donations received is accounted for on an accruals basis once the donation has been received.

b) Charitable Activities

This expenditure comprises all expenditure directly related to the objects of the charity and is included when incurred. These costs are allocated over the main charitable activities as set out in Note 4 below.

c) Unrestricted Funds

The general reserves represent funds that are not subject to any restrictions regarding their use and are available for general purposes.

d) Restricted Funds

The restricted income of the charity relates to funds on which the donors have placed a restriction and may only be used for the purposes specified by the donor. These funds were reduced to zero in previous years and have not been altered in this period.

e) Comparative figures

The charity was constituted on 19th August 2019. The comparative figures cover the period from 01 August 2021 to 31 August 2023.

f) Foreign Currency

Ugandan schillings have been converted into £ sterling at the rate of 4600 UGX to £.
Currency differences on transactions converted from Ugandan schillings to UK Pounds in the year are written off/credited to the Statement of Financial Activities.

g) Depreciation

Depreciation of tangible fixed assets is provided an a straight line basis at the following rates:

Motorcycles	over 5 years	(2022/2023 for 12 months)
Computer Equipment	over 3 years	(2022/2023 for 12 months)

NOTE 2A **ANALYSIS OF DONATIONS MADE DURING THE YEAR**

2023					2024
£		Donations under Gift Aid	Other Donations	Charitable Activities	£
45,349.03	UK Bank Account	17,046.00	30,305.31	2197	49,548.31
570.00	UK Cash		-328.00		-328.00
583.30	Uganda Cash				0.00
46,502.33	Total Donations	17,046.00	29,977.31	2,197.00	49,220.31

NOTE 2B **INCOMING RESOURCES FROM FUNDRAISING ACTIVITIES**

1,446.20	Cake, coffee mornings and craft events	2,197.00

NOTE 3 **Other incoming resources**

2023		2024
£		£
10.20	Overpayment on Gift Aid	12.55
10.20	Total Other Income	12.55

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KUMI COMMUNITY FOUNDATION

(Registered charity number 1184935)

Year to 31st August 2024
Notes to Accounts

NOTE 4 **Charitable Activities Expenditure**

2022	2023		2024
£	£	**Categories:**	£
871	1,671.32	Transport and fuel	955.87
286	683.15	Accomodation and Food	280.43
2,230	2,240.59	Community Based Rehabilitation Allowances	3,322.61
961	598.91	Transport and fuel	534.17
4,714	4,544.96	Nutrition	2,281.96
5,416	2,540.87	Income Self Generation Projects	2,604.35
5,715	2,551.30	Physical aids and workshop	6,645.83
7,863	7,579.28	Education	6,735.27
22,572	11,573.15	Hospital Expenses	6,609.22
4,017	96.74	Miscellaneous	113.04
848	153.26	Aripads	0.00
	63.04	Other Special Projects (including	7,803.70
136	120.98	Coronavirus expenses)	
643	0.00	Miscellaneous	203.26
		Less: Opening Creditor liabilities of £2229.16 for hospital	
-2,229		equipment. Amount paid this year, but related to spending last year.	
54,042	34,417.55		38,089.70

NOTE 5 **Opperational costs**

2022	2023		2024
£	£		£
185	135.80	Bank charges Uganda	165.65
75	60.00	Bank transfer charges UK	60.00
14	64.63	Printer cartridges	
15	100.00	Postage	
120		Publicity Website Cost	213.37
38	377.47	IT Equipment	
	1,600.00	Events	75.99
93		Charges for Disability Aid supplies and shipment	7,435.00
540	2,337.90		7,950.01

NOTE 6 **Foreign Exchange Profit/Loss**

2022	2023			2024
£	£			£
307	0.00	Foreign Exchange Profit	Opening Balance adjustment for exchange rate	0.00
138	-2,502.34		Fund transfer profit/(loss)	-514.04
444	-2,502.34			-514.04

NOTE 7 **SUMMARY OF RESTRICTED FUNDS**

Total			Education	Total
2022	2023		2023	2024
£	£		£	£
2,414	2,414.00	Balance as at 01/09/2021	2,414.00	2,414.00
0	0.00	Income		0.00
0	0.00	Tax recoverable on Gift Aided donations		0.00
2,414	2,414.00		2,414.00	2,414.00
2,414	2,414.00	Restricted expenditure (as per note 4)	2,414.00	2,414.00
0	0.00	Transferred to unrestricted reserves		0.00
0	0.00	Balance as at 31/08/2022	0.00	0.00

NOTE 8 **Trustees Remuneration**

No remuneration is paid to the Trustees.

NOTE 9 **Independent Examiner**

No remuneration is paid to the independent examiner.

KUMI COMMUNITY FOUNDATION

Independent Examiners Report
for the year to 31st August 2024

I report to the trustees on my examination of the accounts of the year to 31st August 2024

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act")

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145 (5) (b) of the Act.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that, in any material respect:

. the accounting records were not kept in accordance with section 130 of the Charities Act; or
. the accounts did not comply with the accounting records; or
. the accounts did not comply with the applicable requirements concerning the form and contents of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Daniel Hunter



05-05-2025

Daniel Hunter

38 Kieran Maxwell Lane
Heighington
Newton Aycliffe
County Durham
DL5 6RT

B – Overall review

In carrying out my review I have referenced the following files

Uganda Account 23-24.xls

UK Income and Expenses 2023 to 2024.xls

These files were reviewed as presented by the Treasury Lynn Mosher.

On review I found the analysis and categorization of expenses to be well carried out and could see no errors in my review

Gift aid was checked against the submissions made.

Furthermore I have worked with the Treasury to establish good practice in analysing income for next year.

Following last years review all exchange differences were correctly calculated and procedural improvements discussed last year have been successfully Implemented.

C – Financial Statement Review

In carrying out my review of the financial statements which were presented balanced and in good order.

I identified an error in the analysis of income as some money transferred from cash to the bank was included as income and was actually realted to last years income.

This was discussed with the treasurer and corrected.

The accounts were accurate and well prepared.

KUMI COMMUNITY FOUNDATION

England & Wales - Charity number 1184935

Accounts

KUMI COMMUNITY FOUNDATION

(Registered charity number 1184935)

Statement of Financial Activities

Year to 31st August 2023

2020	2021	2022		Notes	Unrestricted Funds
		£			£
			Voluntary Income:		
17,683	15,442.00	14,266.70	Donations under gift Aid		12,757.26
21,268	18,026.35	32,994.30	Other donations		32,298.87
38,951	33,468.35	47,261.00			45,056.13
4,444	4,118.75	3,955.24	**Gift Aid received from HMRC**		4,103.41
			Incoming Resources from		
771	353.00	4,413.85	**charitable activities**	*2B*	1,446.20
-	21.17	65.07	**Bank Interest Uganda**		58.22
1,482	0.00	0.00	**Other incoming resources**	*3*	10.20
45,648	37,961.27	55,695.16	**Total incoming resources**		50,674.17
			Resources expended		
8,382	34,759.23	54,042.32	Charitable Activities	*4*	34,417.55
231	432.08	539.53	Operational Costs	*5*	2,337.90
0	573.78	1,193.74	Depreciation		1,193.74
0	-108.41	-444.33	Foreign Exchange Profit/Loss	*6*	2,502.34
8,613	35,656.68	55,331.26	**Total resources expended**		40,451.53
			Net incoming resources before		
37,035	2,304.59	363.90	**transfers**		10,222.64
	0.00	0.00	**Transfers**		0.00
37,035	2,304.59	363.90	**Net movement in funds for year**		10,222.64
0	37,035.30	39,339.89	Reserves brought forward from 2021/2022		39,703.79
37,035	39,339.89	39,703.79	**Total funds to carry forward**		49,926.43

KUMI COMMUNITY FOUNDATION

(Registered charity number 1184935)

Balance Sheet as at 31st August 2023

2020	2021	2022		Notes			Total
			Fixed Assets				£
			2 Motorbikes				
0	2,024.31	1565.98	Carried forward asset value		31/08/2022	1,565.98	
			Less: Depreciation for period			458.33	1,107.65
			Computers				
0	1,899.83	1164.42	Carried forward asset value		31/08/2022	1,164.42	
			Less: Depreciation for period			735.41	429.01
0	3,924.14	1,164.42					1536.66
			Current Assets				
			Funds held in UK				
32,153	29,023.02	31,911.51	in Bank			39,088.51	
161	157.62	3.27	in Cash			508.64	
32,314	29,180.64	31,914.78				39,597.15	39,597.15
			Funds held in Uganda				
2,966	6,195.63	23.87	in Bank			3,769.70	
150	854.48	1079.5	in Cash			919.51	
3,116	7,050.11	1,103.37				4,689.21	4,689.21
1,605	1,414.16	3,955.24	Debtor	(being Gift Aid due from HMRC)		4103.41	4103.41
	41,569.05	39,703.79					49,926.43
0	2,229.16	0.00	**Less: Current Liabilities**				0.00
37,035	39,339.89	39,703.79					49,926.43
			Represented by				
32,328	36,925.70	39,703.79	General Reserves				49,926.43
4,707	2,414.19	0.00	Restricted Funds	7			0
37,035	39,339.89	39,703.79					49,926.43

The notes on pages 4 & 5 form part of these accounts

Approved by the Trustees on and signed on their behalf by

Elspeth Robinson Chairperson Elspeth Robinson

Lynne Mosher Treasurer L Mosher

KUMI COMMUNITY FOUNDATION

(Registered charity number 1184935)

Year to 31st August 2023
Notes to Accounts

Basis of Accounting

The accounts have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities " (SORP 2005)

NOTE 1 **The principle accounting policies of the charity are set out below.**

a) Income

Donations are accounted for on an as received basis. The related tax credit on donations received is accounted for on an accruals basis once the donation has been received.

b) Charitable Activities

This expenditure comprises all expenditure directly related to the objects of the charity and is included when incurred. These costs are allocated over the main charitable activities as set out in Note 4 below.

c) Unrestricted Funds

The general reserves represent funds that are not subject to any restrictions regarding their use and are available for general purposes.

d) Restricted Funds

The restricted income of the charity relates to funds on which the donors have placed a restriction and may only be used for the purposes specified by the donor. These funds were reduced to zero in the period.

e) Comparative figures

The charity was constituted on 19th August 2019. The comparative figures cover the period from 01 August 2021 to 31 August 2022.

f) Foreign Currency

Ugandan schillings have been converted into £ sterling at the rate of 4600 UGX to £.
Currency differences on transactions converted from Ugandan schillings to UK Pounds in the year are written off/credited to the to the Statement of Financial Activities.

g) Depreciation

Depreciation of tangible fixed assets is provided an a straight line basis at the following rates:

Motor cycles	over 5 years	(2022/2023 for 12 months)
Computer Equipment	over 3 years	(2022/2023 for 12 months)

NOTE 2A **ANALYSIS OF DONATIONS MADE DURING THE YEAR**

	Donations under Gift Aid	Other Donations	Charitable Activities	2023 £
UK Bank Account	12,757.26	31,145.57	1446.2	45,349.03
UK Cash		570.00		570.00
Uganda Cash		583.30		583.30
Total Donations	12,757.26	32,298.87	1,446.20	46,502.33

NOTE 2B **INCOMING RESOURCES FROM FUNDRAISING ACTIVITIES**

	2023 £
Cake, coffee mornings and craft events	1,446.20

NOTE 3 **Other incoming resources**

	2023 £
Overpayment on Gift Aid	10.20
Total Other Income	10.20

KUMI COMMUNITY FOUNDATION

(Registered charity number 1184935)

Year to 31st August 2023
Notes to Accounts

NOTE 4 Charitable Activities Expenditure

2022 £	Categories:	2023 £
871	Transport and fuel	1,671.32
286	Accomodation and Food	683.15
2,230	Community Based Rehabilitation Allowances	2,240.59
961	Transport and fuel	598.91
4,714	Nutrition	4,544.96
5,416	Income Self Generation Projects	2,540.87
5,715	Physical aids and workshop	2,551.30
7,863	Education	7,579.28
22,572	Hospital Expenses	11,573.15
4,017	Miscellaneous	96.74
848	Aripads	153.26
	Other Special Projects (including	63.04
136	Coronavirus expenses)	120.98
643	Miscellaneous	0.00
	Less: Opening Creditor liabilities of £2229.16 for hospital	
-2,229	equipment. Amount paid this year, but related to spending last year.	
54,042		34,417.55

NOTE 5 Opperational costs

2022 £		2023 £
185	Bank charges Uganda	135.80
75	Bank transfer charges UK	60.00
14	Printer cartridges	64.63
15	Postage	100.00
120	Publicity Equipment (paid from cash account)	
38	IT Equipment	377.47
	Events	1,600.00
93	Correction to last year HMRC debtor	
540		2,337.90

NOTE 6 Foreign Exchange Profit/Loss

2022 £			2023 £
307	Foreign Exchange Profit	Opening Balance adjustment for exchange rate	0.00
138		Fund transfer profit/(loss)	-2,502.34
444			-2,502.34

NOTE 7 SUMMARY OF RESTRICTED FUNDS

2022 £		Education 2023 £	Total 2023 £
2,414	Balance as at 01/09/2021	2,414.00	2,414.00
0	Income		0.00
0	Tax recoverable on Gift Aided donations		0.00
2,414		2,414.00	2,414.00
2,414	Restricted expenditure (as per note 4)	2,414.00	2,414.00
0	Transferred to unrestricted reserves		0.00
0	Balance as at 31/08/2022	0.00	0.00

NOTE 8 Trustees Remuneration

No remuneration is paid to the Trustees.

NOTE 9 Independent Examiner

No remuneration is paid to the independent examiner.

KUMI COMMUNITY FOUNDATION

Independent Examiners Report
for the year to 31st August 2023

I report to the trustees on my examination of the accounts of the year to 31st August 2023

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act")

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145 (5) (b) of the Act.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that, in any material respect:

. the accounting records were not kept in accordance with section 130 of the Charities Act; or
. the accounts did not comply with the accounting records; or
. the accounts did not comply with the applicable requirements concerning the form and contents of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Daniel Hunter



Daniel Hunter

38 Kieran Maxwell Lane
Heighington
Newton Aycliffe
County Durham
DL5 6RT

KUMI COMMUNITY FOUNDATION

Independent Examiners Report
for the year to 31st August 2023

I report to the trustees on my examination of the accounts of the year to 31st August 2023

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act")

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145 (5) (b) of the Act.

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. the accounts did not comply with the accounting records; or
. the accounts did not comply with the applicable requirements concerning the form and contents of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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Daniel Hunter



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Newton Aycliffe
County Durham
DL5 6RT

Kumi Community Foundation

Charity registration number: 1184935

Registered address: 2 Upsall Drive, Darlington DL3 8RB

Trustees' Annual Report 01/09/2022 to 31/08/2023

Objectives and Activities

The purposes of the charity as set out in its governing document are:
THE RELIEF OF POVERTY, SICKNESS AND DISTRESS, THE ADVANCEMENT OF EDUCATION OF, IN PARTICULAR, BUT NOT EXCLUSIVELY, DISADVANTAGED AND DISABLED CHILDREN AND ADULTS LIVING IN THE TESO REGION OF UGANDA, BY THE PROVISION OF SUPPORT, ITEMS AND FUNDS AS THE TRUSTEES SEE FIT.

The main activities in relation to those purposes for the public benefit are:
enabling those in need to access nutrition, medical assessment and intervention, aids to mobility and hygiene, education, training and income generating activities.

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

Achievements and Performance

2022 was an important year for KCF as it was twenty years since Chairperson and Founder Elspeth Robinson set out into the unknown, only to find herself starting a new venture in Kumi Hospital in rural Uganda, which has developed into the Foundation. This was celebrated with a fundraising evening on 7th October 2022, which was a tremendous success, raising £5,000. In addition, volunteer Ellie added more than £700 to this total by being sponsored to complete a half marathon.

Fund-raising continued to go well, with wreath-making in November and the Open Day in June. Supporters at West View Baptist Church in Hartlepool held special events throughout the year as well as taking a stall at craft events and car boot sales at the Heugh Battery Museum and the Wintertide festival.

Donations and grants have been received from organisations for surgeries, education, sport and wheelchair transportation, including Darlington Soroptimist Club, Hinckley Priory, St Anne's RC Church, Churches Together in Scorton, Newton Aycliffe Inner Wheel, Mrs L D Rope Trust, Darlington Inner Wheel, and individuals too numerous to mention – all most gratefully received.

KCF continues to sell Gift Cards, raising £1,025 in the calendar year of 2023, thus providing for Income Generating Projects (IGPs, e.g. chickens and goats to improve the financial security of a family affected by disability), Afripads (menstrual hygiene products so that girls don't have to miss school every month) and aids to mobility (prosthetic limbs and wheelchairs).

In October 2022, Trustees Elspeth, Lynne Mosher, Hannah, Lynne Williams, and volunteer Ellie set off for Kumi and immediately set to work. Tricycles were collected from an NGO workshop in Soroti to reduce the waiting lists following the pandemic. There was a visit to the newly refurbished orthopaedic workshop at Kumi Hospital. A joyful meeting took place with a former recipient of sponsorship, Lawrance, who has cerebral palsy, and his wife, who has been counselled carefully so that she realises that the life ahead will not be straightforward. The plan for Lawrance to have a primary school education and to live a life of relative independence has been achieved thanks to KCF and volunteer Ruth in Kumi. Checking on the progress of other students again brought joy as other young people with disabilities including Betty (visually impaired) and Moses (physical disability) have achieved education and skill levels that bode well for future independence.

As well as shadowing and supporting Ruth (Community Based Rehabilitation worker and founder of Soroti Care Centre, which KCF supports) and Ongodia Anthony (physiotherapist), the visit also included the usual fieldwork of assessing families with children with disabilities. Parallel bars were constructed on site, thatched roofs were repaired, income generating projects were initiated, children were assessed for their needs such as rehabilitation, surgery and nutritional support, amputees were referred to Kumi Hospital workshop and PPP (post-polio paralysis) sufferers and paraplegics were supplied with tricycles.

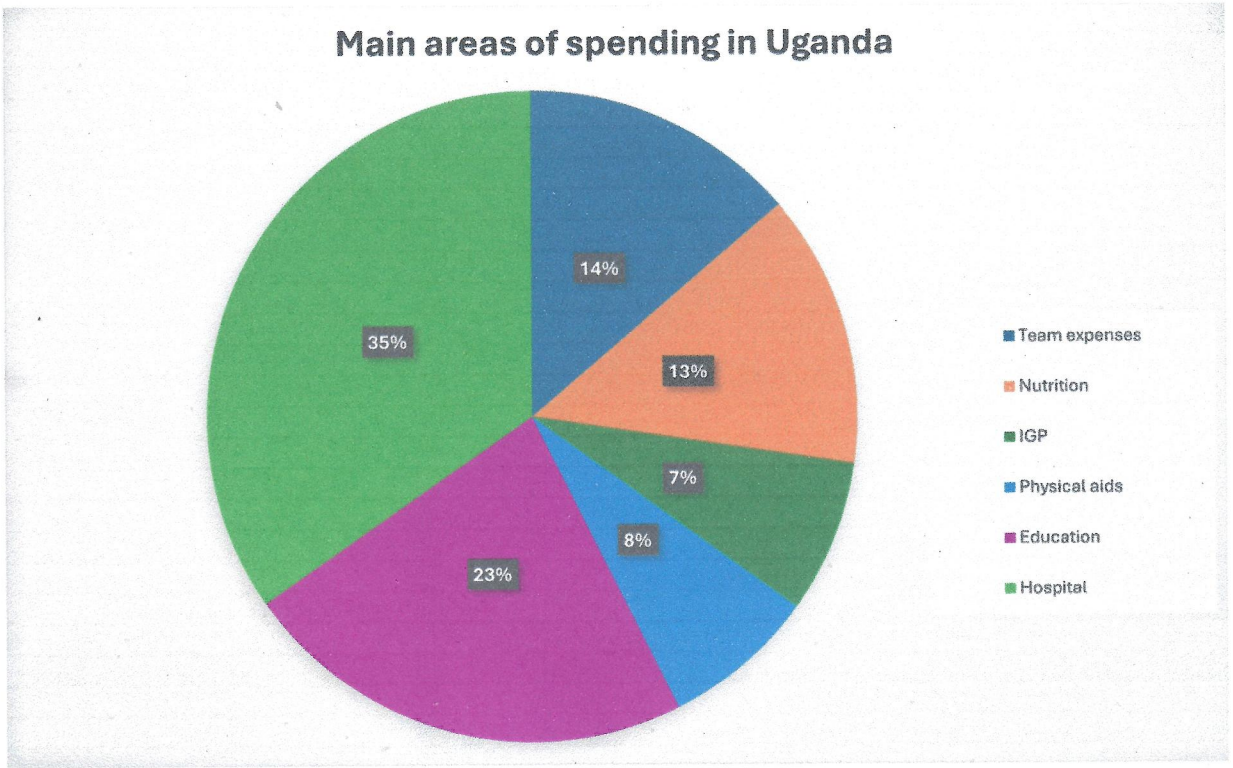
Trustees Hannah and Lynne started a sewing project at a technical school near Mukongoro where they commissioned many dresses, skirts etc to be made by the students. These were brought home and sold well at fundraising events.

In February 2023, Interplast UK held a two-week long plastic surgery 'camp' at Kumi hospital. KCF Ugandan volunteers had worked hard on outreach to identify babies, children and adults who needed treatment. 133 patients in need of surgery were identified and the team repaired cleft palates, released and skin grafted burn contractures and injected keloid scars. They worked tirelessly into the night until the last one was treated.

In March 2023, Trustee Michele set out alone to Kumi and succeeded in clarifying many administrative and systemic issues, including surgery costings for KCF, Nutrition Unit admissions, workshop administration for KCF and budgets. A new system, using stickers to identify equipment as having been provided by KCF and prompt its return to Kumi Hospital for further use was instigated by Michele and should allow KCF to help even more individuals. Michele went out with Anthony as he worked in community outreach and identified a number of eligible recipients for IGPs (goats). Others received money to help them access much needed hospital services, either surgical

treatment or mobility aids such as tricycles or walkers to give independence. At each outreach clinic she was met by large numbers of people needing assistance - and it is often very hard to make the funds stretch to cover all the needs she encountered. Tough decisions often need to be taken, but they are never taken lightly.

KCF is working hard on accountability to donors by improving statistical information. For example, a 3 month 'snapshot' of admissions to the Nutrition Unit (June, July August 2023) showed that there were 31 children admitted aged from 3 months to 13 years, who were in real need of nutritional support and assessment of ongoing illness or medical condition/disability. There is no doubt that some of these precious lives would have been lost without the intervention of KCF.



Team expenses cover the needs of our dedicated volunteers in Kumi who travel into remote areas to identify and assist children and families in great need. The other areas of expenditure are, hopefully, self-explanatory, with 'Hospital' covering operations and treatments and 'Physical aids' including a wide range of aids to mobility.

KCF's reliance on a small number of dedicated volunteers 'on the ground' in Kumi (as reported last year), was again a problem as a key Ugandan volunteer suffered several months of illness, which impacted on the flow of clients accessing assessment, hospital treatment and aids to mobility. Additional support has now been put in place for outreach and hopefully the benefit of this will be seen in future. Kumi Hospital management is very supportive of KCF, working positively to enable KCF to 'help others to help themselves.'

Contribution made by volunteers.

Key volunteers in Uganda:

- manage the day-to-day administration of banking, finances, record-keeping and maintaining the link with the Trustees,
- liaise with Kumi Hospital staff.
- manage the educational and vocational needs of sponsored students, including enrolment, paying fees, providing requirements and transport if necessary, maintaining contact with the school Director and staff, and ensuring that students' situations are satisfactory.
- identify new individuals and families in need of assistance, conduct or arrange for assessments and report back to the Trustees for advice on future action and permission to finance the assessed need.
- Support the above individuals and families to access assistance, for example by funding transport if this is needed, and by meeting perceived immediate needs such as inadequate nutrition.

Other Ugandan volunteers work with the above to identify new families with children with disabilities and/or malnutrition and report back with information for the key worker's assessment. In the event of a proposed outreach clinic, such families are alerted through the church, health centres and schools.

UK volunteers

- Assist with social media.
- visit Kumi with Trustees in order to experience and support the work there.
- raise funds in many different ways, including by making and selling craft items.

Financial Review

At the end of the period, the charity carries forward £49,926. As budgets are set for quarterly expenditure based on funds already in hand, no funds are held in reserve. No funds are materially in deficit and there are no specific financial uncertainties about the charity as an ongoing concern at present.

The charity's principal sources of funds are:

- one-off and regular donations from individuals on which Gift Aid is claimed where applicable,
- collections of donations in public buildings on which Gift Aid (Small Donations Scheme) is claimed where applicable,
- donations and grants from supportive organisations,
- funds raised by the charity as well as by individuals and other organisations through sales of gift cards, crafts, coffee mornings, sponsored events etc.

The principal risk facing the charity is reliance on a small number of committed but very busy individuals in Uganda. Trustees are continuing to work to mitigate that risk in a number of ways, for example by:

- simplifying procedures and paperwork,

- providing appropriate transport and information technology,
- encouraging Ugandan volunteers to identify other local individuals who may be able to help with this work in the future.

Structure, Governance and Management

Kumi Community Foundation is a Charitable Incorporated Organisation, governed by a constitution. Trustees managing the charity are: Elspeth Robinson (Chairperson), Lynn Fletcher (Secretary), Lynne Mosher (Treasurer), Michele Herdman, Lynne Williams and Hannah Meeson.

Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.

In selecting individuals for appointment as charity trustees, the charity trustees have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

The charity trustees will make available to each new charity trustee, on or before his or her first appointment:

- a copy of the current version of the constitution,
- a copy of the latest Trustees' Annual Report and statement of accounts.
- a copy of the Safeguarding Policy

Links with other Charities

The charity co-operates with Interplast UK and Wheels for the World by identifying clients prior to their visits to Kumi Hospital, helping to plan and organise the visit and, in some cases, providing funding.

The charity works closely with the Soroti Care Centre in Uganda, established by one of the charity's key volunteers there. The Centre supports children with disabilities and their families by providing encouragement and counselling, assessment and advice, referral to access medical expertise and opportunities to generate income through, for example, animal husbandry and tailoring.

Declarations

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

Signed on behalf of the charity's trustees

Signature(s)	Elspeth Robinson	
Full name(s)	Elspeth Robinson	
Position (e.g., Secretary, Chair, etc)	Chairperson	

Date	1/02/2024

KUMI COMMUNITY FOUNDATION

England & Wales - Charity number 1184935

Accounts

Kumi Community Foundation

Charity registration number: 1184935

Registered address: 2 Upsall Drive, Darlington DL3 8RB

Trustees' Annual Report 01/09/2021 to 31/08/2022

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The main activities in relation to those purposes for the public benefit are:
enabling those in need to access nutrition, medical assessment and intervention, aids to mobility and hygiene, education, training and income generating activities.

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

Achievements and Performance

By September 2021, following the worst of the pandemic, our Community Based Rehabilitation (CBR) team in Kumi were able to resume the identification of children with disabilities who were in need of our help.

In late 2021, a container with 130 wheelchairs and 130 mobility aids sent by the Wheels for the World organisation arrived in Kumi Hospital. Patient identification and mobilisation were all facilitated by our team. Four Trustees arrived in Kumi in early February prior to the Wheels for the World team arrival to prepare for the wheelchair distribution. Many people in need of wheelchairs and mobility aids arrived at the hospital and soon the stock was exhausted.

During that visit, Trustees also visited the Soroti Care Centre which is supported by KCF for the mothers and children in need. The children are assessed by a physiotherapist who will diagnose the child and refer to the hospital or commence a rehabilitation programme.

At that time, schools and training institutions also resumed their work. Our sponsored children and young people (currently 16 in total, all with disabilities or in a family

adversely affected by disability) were able to resume their studies and the visiting Trustees met several. Those visited by the Trustees were progressing very well. Trustees were also able to distribute Afripads to schoolgirls to avoid disruption to their education caused by lack of sanitary protection during menstruation.

In January 2022, FOAG* donated funds for ten surgeries for youngsters with Gluteal Fibrosis. We were able to add this to the funding for 40+ surgeries raised during the previous financial year and so more than 50 young people now have much improved flexibility and mobility. We are also grateful to the Rope Trust, which gave us a grant to provide tricycles and prostheses and to the St Martin (Nawton) Trust that gave us a grant towards our education programme.

On the Trustees' return to UK, the local team continued with their activities. Prostheses were made in Kumi Hospital for the amputees, tricycles were manufactured in an NGO engineering works in Soroti, urgent wheelchairs were purchased from Kampala and special seating for the brain-damaged children and babies were made in the Kumi Hospital Orthopaedic Workshop. Children were admitted to the Nutrition Unit where KCF provides a monthly donation for the purchase of dried milk, protein, and fresh foods to supplement the basic diet. Hospital bills for the sick children continue to be paid by KCF be it orthopaedic or plastic surgery or for malnutrition. A budget system will have a trial run so that the local team will have a structured control of the KCF expenditure. This will be reviewed on a regular basis.

We have been able to continue with our Income Generating Programme, providing goats or chickens for the child with a disability, giving security to the family and enabling the child to be of benefit to the family.

Crisis support has also continued, with occasional house building or mud hut repairs and, more frequently, the provision of basic foodstuffs, especially after the long drought of 2021.

KCF provided a motorcycle each for two key team members in Kumi. These have proven very effective in enabling their work in this remote community, where roads are not good.

*FOAG Farmers Overseas Action Group
*Wheels for the World

Contribution made by volunteers.

Key volunteers in Uganda:

- manage the day-to-day administration of banking, finances, record-keeping and maintaining the link with the Trustees,
- liaise with Kumi Hospital staff.
- manage the educational and vocational needs of sponsored students, including enrolment, paying fees, providing requirements and transport if necessary, maintaining contact with the school Director and staff, and ensuring that students' situations are satisfactory.

- identify new individuals and families in need of assistance, conduct an assessment and report back to the Trustees for advice on future action and permission to finance the assessed need.

Other Ugandan volunteers work with the above to identify new families with children with disabilities and/or malnutrition and report back with information for the key worker's assessment. In the event of a proposed outreach clinic, such families are alerted through the church, health centres and schools.

UK volunteers

- assist with social media,
- assist in the development of a client database.
- visit Kumi with Trustees in order to experience and support the work there.
- raise funds in many different ways, including by making and selling craft items.

Financial Review

At the end of the period, the charity carries forward £39,704. As budgets are set for quarterly expenditure based on funds already in hand, no funds are held in reserve. No funds are materially in deficit and there are no specific financial uncertainties about the charity as an ongoing concern at present.

The charity's principal sources of funds are:

- one-off and regular donations from individuals on which Gift Aid is claimed where applicable,
- collections of donations in public buildings on which Gift Aid (Small Donations Scheme) is claimed where applicable,
- donations and grants from supportive organisations,
- funds raised by the charity as well as by individuals and other organisations through sales of gift cards, crafts, coffee mornings, sponsored events etc.

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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)	Elspeth Robinson	L Mosher
Full name(s)	Elspeth Robinson	LYNNE MOSHER
Position (e.g., Secretary, Chair, etc)	Chairperson	TREASURER
Date	21 June 2023	

KUMI COMMUNITY FOUNDATION

(Registered charity number 1184935)

Statement of Financial Activities

Year to 31st August 2022

2020	2021	Incoming resources	Notes	Unrestricted Funds £	Restricted Income Funds £	Total £
		Voluntary Income:				
17,683	15,442.00	Donations under gift Aid		14,266.70	0.00	14,266.70
21,268	18,026.35	Other donations		32,994.30	0.00	32,994.30
38,951	33,468.35			47,261.00	0.00	47,261.00
4,444	4,118.75	**Gift Aid received from HMRC**		3,955.24		3,955.24
771	353.00	**Incoming Resources from charitable activities**	2	4,413.85		4,413.85
-	21.17	**Bank Interest Uganda**		65.07		65.07
1,482	0.00	**Other incoming resources**	3	0.00		0.00
45,648	37,961.27	**Total incoming resources**		55,695.16	0.00	55,695.16
		Resources expended				
8,382	34,759.23	Charitable Activities	4	51,628.13	2,414.19	54,042.32
231	432.08	Operational Costs	5	539.53		539.53
0	573.78	Depreciation		1,193.74		1,193.74
0	-108.41	Foreign Exchange Profit	6	-444.33		-444.33
8,613	35,656.68	**Total resources expended**		52,917.07	2,414.19	55,331.26
37,035	2,304.59	**Net incoming resources before transfers**		2,778.09	-2,414.19	363.90
	0.00	**Transfers**		0.00	0.00	0.00
37,035	2,304.59	**Net movement in funds for year**		2,778.09	-2,414.19	363.90
0	37,035.30	Reserves brought forward from 2020/2021		36,925.70	2,414.19	39,339.89
37,035	39,339.89	**Total funds to carry forward**		39,703.79	0.00	39,703.79

5/6/23

KUMI COMMUNITY FOUNDATION

(Registered charity number 1184935)

Balance Sheet as at 31st August 2022

2020	2021		Notes			
		Fixed Assets				
		2 Motorbikes				
0	2,024.31	Carried forward asset value		31/08/2021	2,024.31	
		Less: Depreciation for period			458.33	1,565.98
		Computers				
0	1,899.83	Carried forward asset value		31/08/2021	1,899.83	
		Less: Depreciation for period			735.41	1,164.42
0	3,924.14					2,730.40
		Current Assets				
		Funds held in UK				
32,153	29,023.02	in Bank			31,911.51	
161	157.62	in Cash			3.27	
32,314	29,180.64					31,914.78
		Funds held in Uganda				
2,966	6,195.63	in Bank			23.87	
150	854.48	in Cash			1,079.50	
3,116	7,050.11					1,103.37
1,605	1,414.16	Debtor (being Gift Aid due from HMRC)				3,955.24
	41,569.05					39,703.79
0	2,229.16	**Less: Current Liabilities**				0.00
37,035	39,339.89					39,703.79
		Represented by				
32,328	36,925.70	General Reserves				39,703.79
4,707	2,414.19	Restricted Funds	7			0.00
37,035	39,339.89					39,703.79

The notes on pages 4 & 5 form part of these accounts

Approved by the Trustees on 19th June 2023 and signed on their behalf by

Elspeth Robinson — Chairperson Elspeth Robinson

Lynne Mosher — Treasurer

5/6/23

KUMI COMMUNITY FOUNDATION
(Registered charity number 1184935)

Year to 31st August 2022
Notes to Accounts

Basis of Accounting
The accounts have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2005)

NOTE 1

The principle accounting policies of the charity are set out below.

a) Income
Donations are accounted for on an as received basis. The related tax credit on donations received is accounted for on an accruals basis once the donation has been received.

b) Charitable Activities
This expenditure comprises all expenditure directly related to the objects of the charity and is included when incurred. These costs are allocated over the main charitable activities as set out in Note 4 below.

c) Unrestricted Funds
The general reserves represent funds that are not subject to any restrictions regarding their use and are available for general purposes

d) Restricted Funds
The restricted income of the charity relates to funds on which the donors have placed a restriction and may only be used for the purposes specified by the donor. These funds were reduced to zero in the period.

e) Comparative figures
The charity was constituted on 19th August 2019. The comparative figures cover the first period from 19 August 2019 to 31 August 2020.

f) Foreign Currency
Ugandan schillings have been converted into £ sterling at the rate of 4600 UGX to £.
Currency differences on transactions converted from Ugandan schillings to UK Pounds in the year are written off/credited to the to the Statement of Financial Activities.

g) Depreciation
Depreciation of tangible fixed assets is provided an a straight line basis at the following rates:

Motor cycles	over 5 years	(2021/2022 for 12 months)
Computer Equipment	over 3 years	(2021/2022 for 12 months)

NOTE 2

INCOMING RESOURCES FROM FUNDRAISING ACTIVITIES

Cake, coffee mornings and craft events	4,413.85

NOTE 3

Other incoming resources 2019/2020
This represents the closing funds transferred from the previously unregistered charitable organisation working in Uganda. Full responsibility was taken over by Kumi Community Foundation in April 2020.

5/6/23

KUMI COMMUNITY FOUNDATION

Independent Examiners Report
for the year to 31st August 2022

I report to the trustees on my examination of the accounts of the year to 31st August 2022

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act")

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145 (5) (b) of the Act.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that, in any material respect:

. the accounting records were not kept in accordance with section 130 of the Charities Act; or
. the accounts did not comply with the accounting records; or
. the accounts did not comply with the applicable requirements concerning the form and contents of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Daniel Hunter



5th June 2023

Daniel Hunter

38 Kieran Maxwell Lane
Heighington
Newton Aycliffe
County Durham
DL5 6RT

KUMI COMMUNITY FOUNDATION

(Registered charity number 1184935)

Statement of Financial Activities

Year to 31st August 2022

2020	2021	Incoming resources	Notes	Unrestricted Funds £	Restricted Income Funds £	Total £
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37,035	2,304.59	**Net incoming resources before transfers**		2,778.09	-2,414.19	363.90
	0.00	**Transfers**		0.00	0.00	0.00
37,035	2,304.59	**Net movement in funds for year**		2,778.09	-2,414.19	363.90
0	37,035.30	Reserves brought forward from 2020/2021		36,925.70	2,414.19	39,339.89
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5/6/23

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(Registered charity number 1184935)

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		Represented by				
32,328	36,925.70	General Reserves				39,703.79
4,707	2,414.19	Restricted Funds	7			0.00
37,035	39,339.89					39,703.79

The notes on pages 4 & 5 form part of these accounts

Approved by the Trustees on 19th June 2023 and signed on their behalf by

Elspeth Robinson Chairperson Elspeth Robinson

Lynne Mosher Treasurer

5/6/23

KUMI COMMUNITY FOUNDATION
(Registered charity number 1184935)

Year to 31st August 2022
Notes to Accounts

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The general reserves represent funds that are not subject to any restrictions regarding their use and are available for general purposes

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Depreciation of tangible fixed assets is provided an a straight line basis at the following rates:

Motor cycles	over 5 years	(2021/2022 for 12 months)
Computer Equipment	over 3 years	(2021/2022 for 12 months)

NOTE 2

INCOMING RESOURCES FROM FUNDRAISING ACTIVITIES
Cake, coffee mornings and craft events

4,413.85

NOTE 3

Other incoming resources 2019/2020
This represents the closing funds transferred from the previously unregistered charitable organisation working in Uganda. Full responsibility was taken over by Kumi Community Foundation in April 2020.

5/6/23

KUMI COMMUNITY FOUNDATION

England & Wales - Charity number 1184935

Accounts

Trustees' Annual Report for the period

	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
From	01	09	2020	To	31	08	2021

Section A Reference and administration details

Charity name	KUMI COMMUNITY FOUNDATION
Other names charity is known by	
Registered charity number (if any)	1184935
Charity's principal address	2 UPSALL DRIVE
	DARLINGTON
Postcode	**DL3 8RB**

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	Elspeth Robinson	Chairperson		
2	Lynne Mosher	Treasurer		
3	Lynne Williams	Website and Publicity Officer		
4	Michele Herdman			
5	Lynn Fletcher	Secretary		
6	Hannah Meeson		17/02/21 – 31/08/21	Charity Trustees
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Independent adviser (finance)	Howard Murray FCA	12 Falcon Lane, Norton TS20 1LS

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

Section B Structure, governance, and management

Description of the charity's trusts

Type of governing document (e.g. trust deed, constitution)	Constitution
How the charity is constituted (e.g. trust, association, company)	Charitable Incorporated Organisation
Trustee selection methods (e.g. appointed by, elected by)	Appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

- Trustees are provided with copies of relevant Charity Commission Guidance and receive Charity Commission email updates
- The charity is managed by 6 Trustees and has the support of volunteers in the UK and Uganda.
- There are no relationships with related parties
- Risks and systems and procedures to manage them are considered during regular Trustee meetings.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

THE RELIEF OF POVERTY, SICKNESS AND DISTRESS, THE ADVANCEMENT OF EDUCATION OF, IN PARTICULAR, BUT NOT EXCLUSIVELY, DISADVANTAGED AND DISABLED CHILDREN AND ADULTS LIVING IN THE TESO REGION OF UGANDA, BY THE PROVISION OF SUPPORT, ITEMS AND FUNDS AS THE TRUSTEES SEE FIT.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

We confirm that the Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Main activities in relation to these objectives:

1. Finalised policy documents relating to sponsorship of education or training.
2. Finalised new banking arrangements in Uganda
3. Appointed a new Trustee.
4. Commenced the publication of a quarterly newsletter to our supporters, initially emailed to 30 and now to 77 contacts as well as being shared on social media and personally by Trustees, friends and family.
5. Developed new ways of fund-raising, working within the restrictions of Covid-19. We have extended our Gift Card scheme and held a 'virtual 'Walk to Kumi' event.
6. Communicated more frequently and in greater detail with Ugandan volunteers, using WhatsApp, and trialling a referral form. By these means, clients already known to us have continued to receive support and new clients been identified and helped, though Trustees have been unable to travel to Uganda due to Covid-19 restrictions.
7. Researched and trialled ways of storing, managing, and reporting on the information being shared in section 6 above.
8. Responded to the Covid-19 pandemic and local crop failure in Kumi and the surrounding area, by releasing funds to provide basic foodstuffs, soap and PPE to families already known to us, to new families and to families visiting Soroti Care Centre (see below).
9. Responded to a request from Kumi Hospital to support their efforts to prevent and treat Covid-19 by funding the purchase of 3 dual-use oxygen concentrators, 5 suction machines, 5 pulse oximeters as well as nasal prongs and N95 masks.
10. Developed a mutually beneficial relationship with the Soroti Care Centre. The Centre is the initiative of one of our Ugandan volunteers, Ruth. She has provided a building where parents of children with disabilities can meet and receive support and advice as well as assessment and referral to Kumi Hospital for further assessment, treatment, or aid to mobility. In consultation with Ruth, Trustees provide funds to allow these needy individuals to access life-changing

support. Kumi Community Foundation has provided equipment for the Centre as well as basic foodstuffs and soap to families in great need and we fund a twice-monthly physiotherapy session. Trustees have provided Ruth and the visiting physiotherapist with the use of a motorbike each to travel more efficiently and maintain good contact with needy families living in remote areas. Trustees have also provided two laptops for ease of record-keeping and information sharing.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grant making;
- policy programme related investment;
- contribution made by volunteers.

Contributions made by volunteers:

Key volunteers in Uganda:

- manage the day-to-day administration with banking, finances, record-keeping and maintaining the link with the Trustees,
- liaise with Kumi Hospital staff.
- manage the educational needs of sponsored students, including enrolment, paying fees, providing requirements and transport if necessary, maintaining contact with the school Director and staff, and ensuring that students' situations are satisfactory.
- identify new individuals and families, conduct an assessment and report back to the Trustees for advice on future action and permission to finance the assessed need.

Other Ugandan volunteers work with the above to:

- identify new families with children with disabilities and/or malnutrition and report back with information for the key worker's assessment. In the event of a proposed outreach clinic, such families are alerted through the church, health centres and schools.

Within the UK, a volunteer helps with social media and another with the development of a client database.

Section D Achievements and performance

Summary of the main achievements of the charity during the year

Achievements relating to the administration of the charity (finalising policy and banking arrangements) have made it easier respond to the needs of children and families in Kumi as they are made known to Trustees. As we continue to fine-tune our information storage and management systems, we are reducing the administrative burden on Trustees and volunteers and improving our reporting to donors.

The appointment of a new Trustee and her work on the quarterly newsletter has raised the profile of Kumi Community Foundation, especially in terms of raising funds through our Gift Card Scheme. In the Spring 2021 newsletter we were able to report sales of cards enabling us to purchase and distribute 232 adult chickens, 48 adult goats, 13 prostheses and 11 wheelchairs. In keeping with our motto of 'helping others to help themselves,' goats and chickens represent not only nutritional support but also the opportunity to generate income. The aids to mobility enhance dignity, health, and opportunity for their recipients.

Although the achievement of more than 40 operations for young people with gluteal fibrosis will be reported in our next Annual Return, the funding of more than £6,000 was raised by the 'virtual walk to Kumi' during this period.

As noted in Section C point 6, our Ugandan volunteers have remained in constant contact with Trustees and, within restrictions imposed by the pandemic, have been able to continue to support existing clients and identify new children and families who are affected by poverty and disability. At any one time, around 5 children are supported by Kumi Community Foundation in the Nutrition Unit of Kumi Hospital. Cerebral palsy chairs have been made for our clients by the workshop at Kumi Hospital, with the charity funding the materials and labour, which in turn supports the work of Kumi Hospital. Prostheses, tricycles, and wheelchairs have been supplied.

Thanks to our trusted Ugandan volunteers and their excellent local knowledge, Kumi Community Foundation can respond quickly to needs as they arise and were pleased to be able to provide basic foodstuffs such as posho, beans, rice, sugar and salt as well as soap to families affected by Covid-19 restrictions and crop failure as families affected by disability are already struggling to survive and recent times have been even harder for them. Similarly, when Kumi Hospital appealed to its partners to help in their efforts to contain the spread of Covid-19 and provide effective treatment for sufferers, Kumi Community Foundation were able to respond in a timely fashion.

It is not unusual in Kumi for the parents of a child with a disability to face rejection by their family and community. Soroti Care Centre provides an open door, a friendly face and access to real support and our achievement of a positive working arrangement with this initiative has really enhanced the 'reach' of Kumi Community Foundation. Our provision of resources, physiotherapy support and transport to Soroti Care Centre has meant that many more children and families, including those in remote areas of the bush, have hope for a better life now and in the future.

Section E Financial review

Brief statement of the charity's policy on reserves	The charity's financial position at the end of the reporting period is a balance to carry forward of £39,339. A policy on reserves is in development
Details of any funds materially in deficit	None

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

- Principal sources of funds are:
  - one-off and regular donations from individuals on which Gift Aid is claimed where applicable,
  - collections of donations in public buildings on which Gift Aid (Small Donations Scheme) is claimed where applicable,
  - donations from supportive organisations,
  - funds raised by individuals and organisations through sale of crafts, coffee mornings, sponsored events etc.
- Sections C and D above (activities and achievements) demonstrate how expenditure supports key objectives, enabling those in need to access nutrition, medical assessment and intervention, aids to mobility and hygiene, education and training and income generating activities.

Section F Other optional information

Section G Declaration

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

Signed on behalf of the charity's trustees

Signature(s)	Elspeth Robinson	Lynne Williams
Full name(s)	Elspeth Robinson	Lynne WILLIAMS
Position (e.g. Secretary, Chair, etc)	Chairperson	TRUSTEE
Date	5th May 2022	

KUMI COMMUNITY FOUNDATION

(Registered charity number 1184935)

Statement of Financial Activities

Year to 31st August 2021

2020	Incoming resources	Notes	Unrestricted Funds £	Restricted Income Funds £	Total £
	Voluntary Income:				
17,683	Donations under gift Aid		10,797.00	4,645.00	15,442.00
21,268	Other donations		18,026.35	0.00	18,026.35
38,951			28,823.35	4,645.00	33,468.35
4,444	**Gift Aid received from HMRC**		2,957.50	1,161.25	4,118.75
771	**Incoming Resources from charitable activities**	2	353.00		353.00
-	**Bank Interest Uganda**		21.17		21.17
1,482	**Other incoming resources**	3	0.00		0.00
45,648	**Total incoming resources**		32,155.02	5,806.25	37,961.27
	Resources expended				
8,382	Charitable Activities	4	26,660.16	8,099.07	34,759.23
231	Government Costs	5	432.08		432.08
0	Depreciation		573.78		573.78
0	Foreign Exchangre Profit		-108.41		-108.41
8,613	**Total resources expended**		27,557.61	8,099.07	35,656.68
37,035	**Net incoming resources before transfers**		4,597.41	-2,292.82	2,304.59
	Transfers		0.00	0.00	0.00
37,035	**Net movement in funds for year**		4,597.41	-2,292.82	2,304.59
0	Reserves brought forward from 2019/2020		32,328.29	4,707.01	37,035.30
37,035	**Total funds to carry forward**		36,925.70	2,414.19	39,339.89

KUMI COMMUNITY FOUNDATION

(Registered charity number 1184935)

Balance Sheet as at 31st August 2021

2020		Notes			
	Fixed Assets				
	2 Motorbikes				
	Purchased during year		27/02/2021	2,291.67	
0	Less: Depreciation for period			267.36	2,024.31
	Computers				
	Purchased during year		23/04/2021	2,206.25	
0	Less: Depreciation for period			306.42	1,899.83
0					3,924.14
	Current Assets				
	Funds held in UK				
32,153	in Bank			29,023.02	
161	in Cash			157.62	29,180.64
32,314					
	Funds held in Uganda				
2,966	in Bank			6,195.63	
150	in Cash			854.48	7,050.11
3,116					
1,605	Debtor	(being Gift Aid due from HMRC)			1,414.16
					41,569.05
	Less: Current Liabilities				
0	Creditor	(being 50% balance of Hospital Medical Equipment)			2,229.16
37,035					39,339.89
	Represented by				
32,328	General Reserves				36,925.70
4,707	Restricted Funds		6		2,414.19
37,035					39,339.89

The notes on pages 4 & 5 form part of these accounts

Approved by the Trustees on 9th April 2022 and signed on their behalf by

Elspeth Robinson Chairperson

L Mosher Treasurer

KUMI COMMUNITY FOUNDATION

(Registered charity number 1184935)

Year to 31st August 2021
Notes to Accounts

Basis of Accounting

The accounts have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities " (SORP 2005)

1 **The principle accounting policies of the charity are set out below.**

a) Income

Donations are accounted for on an as received basis. The related tax credit on donations received is accounted for on an accruals basis once the donation has been received.

b) Charitable Activities

This expenditure comprises all expenditure directly related to the objects of the charity and is included when incurred. These costs are allocated over the main charitable activities as set out in Note 4 below.

c) Unrestricted Funds

The general reserves represent funds that are not subject to any restrictions regarding their use and are available for general purposes

d) Restricted Funds

The restricted income of the charity relates to funds on which the donors have placed a restriction and may only be used for the purposes specified by the donor.

e) Comparative figures

The charity was constituted on 19th August 2019. The comparative figures cover the first period from 19 August 2019 to 31 August 2020.

f) Foreign Currency

Ugandan schillings have been converted into £ sterling at the rate of 4800 UGX to £.
Currency differences on transactions converted from Ugandan schillings to UK Pounds in the year are written off/credited to the to the Statement of Financial Activities.

g) Depreciation

Depreciation of tangible fixed assets is provided an a straight line basis at the following rates:

Motor cycles	over 5 years	(2020/2021 for 7 months only)
Computer Equipment	over 3 years	(2020/2021 for 5 months only)

2 **INCOMING RESOURCES FROM FUNDRAISING ACTIVITIES**

Cake, coffee mornings and craft events	353.00

3 **Other incoming resources 2019/2020**

This represents the closing funds transferred from the previously unregistered charitable organisation working in Uganda. Full responsibility was taken over by Kumi Community Foundation in April 2020.

KUMI COMMUNITY FOUNDATION

(Registered charity number 1184935)

Year to 31st August 2021
Notes to Accounts

4 Charitable Activities Expenditure

2020		Total Expenditure	Allocated Unrestricted Expenditure	Allocated Restricted Expenditure
	Categories:			
234	Transport and fuel	1,095.83	470.83	625.00
-	Accomodation and Food	25.00	25.00	
521	Community Based Rehabilitation Allowances	2,370.83	2,370.83	
137	Transport and fuel	584.38	584.38	
2,387	Nutrition	8,981.81	5,722.33	3,259.48
327	Income Self Generation Projects	2,636.15	2,636.15	
1,687	Physical aids and workshop	5,579.79	5,579.79	
486	Education	3,921.56	0.00	3,921.56
137	Hospital Expenses	3,353.81	3,353.81	
75	Miscellaneous	350.63	350.63	
292	Aripads	337.60	337.60	
1,813	Other Special Projects (including Coronavirus expenses)	4,945.83	4,652.80	293.03
287	Miscellaneous	576.01	576.01	
8,382		34,759.23	26,660.16	8,099.07

5 Government Costs

106	Bank charges	242.11
56	Website costs	43.20
0	Printer cartridges	72.38
69	Postage	74.39
231		432.08

6 SUMMARY OF RESTRICTED FUNDS

		Education	Corona Virus	Mobility	Nutrition	Total
0	Balance as at 01/09/2020	3,254.50	293.03	-	1,159.48	4,707.01
8,822	Income	2,465.00	0.00	500.00	1,680.00	4,645.00
1,364	Tax recoverable on Gift Aided donations	616.25	0.00	125.00	420.00	1,161.25
10,186		6,335.75	293.03	625.00	3,259.48	10,513.26
5,667	Restricted expenditure (as per note 4)	3,921.56	293.03	625.00	3,259.48	8,099.07
188	Transferred to unrestricted reserves					0.00
4,707	Balance as at 31/08/2021	2,414.19	0.00	0.00	0.00	2,414.19

7 Trustees Remuneration

No remuneration is paid to the Trustees.

8 Independent Examiner

No remuneration is paid to the independent examiner.

KUMI COMMUNITY FOUNDATION

Independent Examiners Report
for the year to 31st August 2021

I report to the trustees on my examination ot the accounts of the year to 31st August 2021

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act")

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145 (5) (b) of the Act.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that, inany msaterial respect:

. the accounting records were not kept in accordance with section 130 of the Charities Act; or
. the accounts did not comply with the accounting records; or
. the accounts did not comply with the applicable requirements concerning the form and contents of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

12th April 2022 — Signed / Date

J H Murray FCA
Chartered Accountant (Retired)
12 Falcon Lane
Norton
Stockton on Tees
TS20 1LS

KUMI COMMUNITY FOUNDATION

(Registered charity number 1184935)

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KUMI COMMUNITY FOUNDATION

(Registered charity number 1184935)

Statement of Financial Activities

Year to 31st August 2021

2020	Incoming resources	Notes	Unrestricted Funds £	Restricted Income Funds £	Total £
	Voluntary Income:				
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1,482	**Other incoming resources**	3	0.00		0.00
45,648	**Total incoming resources**		32,155.02	5,806.25	37,961.27
	Resources expended				
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37,035	**Net incoming resources before transfers**		4,597.41	-2,292.82	2,304.59
	Transfers		0.00	0.00	0.00
37,035	**Net movement in funds for year**		4,597.41	-2,292.82	2,304.59
0	Reserves brought forward from 2019/2020		32,328.29	4,707.01	37,035.30
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KUMI COMMUNITY FOUNDATION

(Registered charity number 1184935)

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Elspeth Robinson Chairperson

L Mosher Treasurer

KUMI COMMUNITY FOUNDATION

(Registered charity number 1184935)

Year to 31st August 2021
Notes to Accounts

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KUMI COMMUNITY FOUNDATION

(Registered charity number 1184935)

Year to 31st August 2021
Notes to Accounts

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327	Income Self Generation Projects	2,636.15	2,636.15	
1,687	Physical aids and workshop	5,579.79	5,579.79	
486	Education	3,921.56	0.00	3,921.56
137	Hospital Expenses	3,353.81	3,353.81	
75	Miscellaneous	350.63	350.63	
292	Aripads	337.60	337.60	
1,813	Other Special Projects (including Coronavirus expenses)	4,945.83	4,652.80	293.03
287	Miscellaneous	576.01	576.01	
8,382		34,759.23	26,660.16	8,099.07

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10,186		6,335.75	293.03	625.00	3,259.48	10,513.26
5,667	Restricted expenditure (as per note 4)	3,921.56	293.03	625.00	3,259.48	8,099.07
188	Transferred to unrestricted reserves					0.00
4,707	Balance as at 31/08/2021	2,414.19	0.00	0.00	0.00	2,414.19

7 Trustees Remuneration

No remuneration is paid to the Trustees.

8 Independent Examiner

No remuneration is paid to the independent examiner.