

KUMI COMMUNITY FOUNDATION

(Registered charity number 1184935)

Statement of Financial Activities

Year to 31st August 2023

2020	2021	2022	Incoming resources	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 transfers		
37,035	2,304.59	363.90			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

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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	<u>458.33</u>
				1,107.65
			Computers	
0	1,899.83	1164.42	Carried forward asset value	31/08/2022 1,164.42
			Less: Depreciation for period	<u>735.41</u>
				429.01
0	3,924.14	1,164.42		<u>1536.66</u>
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	<u>508.64</u>
32,314	29,180.64	31,914.78		<u>39,597.15</u>
			Funds held in Uganda	
2,966	6,195.63	23.87	in Bank	3,769.70
150	854.48	1079.5	in Cash	<u>919.51</u>
3,116	7,050.11	1,103.37		<u>4,689.21</u>
1,605	1,414.16	3,955.24	Debtor (being Gift Aid due from HMRC)	4103.41
	41,569.05	39,703.79		<u>49,926.43</u>
0	2,229.16	0.00	Less: Current Liabilities	0.00
37,035	39,339.89	39,703.79		<u>49,926.43</u>
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		<u>49,926.43</u>

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

Approved by the Trustees on



Elspeth Robinson

Lynne Mosher

and signed on their behalf by

Chairperson

Treasurer

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 Statement of Financial Activities.

g) Depreciation

Depreciation of tangible fixed assets is provided on 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**

				2023
	Donations under Gift Aid	Other Donations	Charitable Activities	£
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**

Cake, coffee mornings and craft events	1,446.20
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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		2023
£	Categories:	£
	871 Transport and fuel	1,671.32
	286 Accommodation 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 Operational 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	0.00
138	Opening Balance adjustment for exchange rate	
444	Fund transfer profit/(loss)	-2,502.34
		-2,502.34

NOTE 7 SUMMARY OF RESTRICTED FUNDS

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

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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.

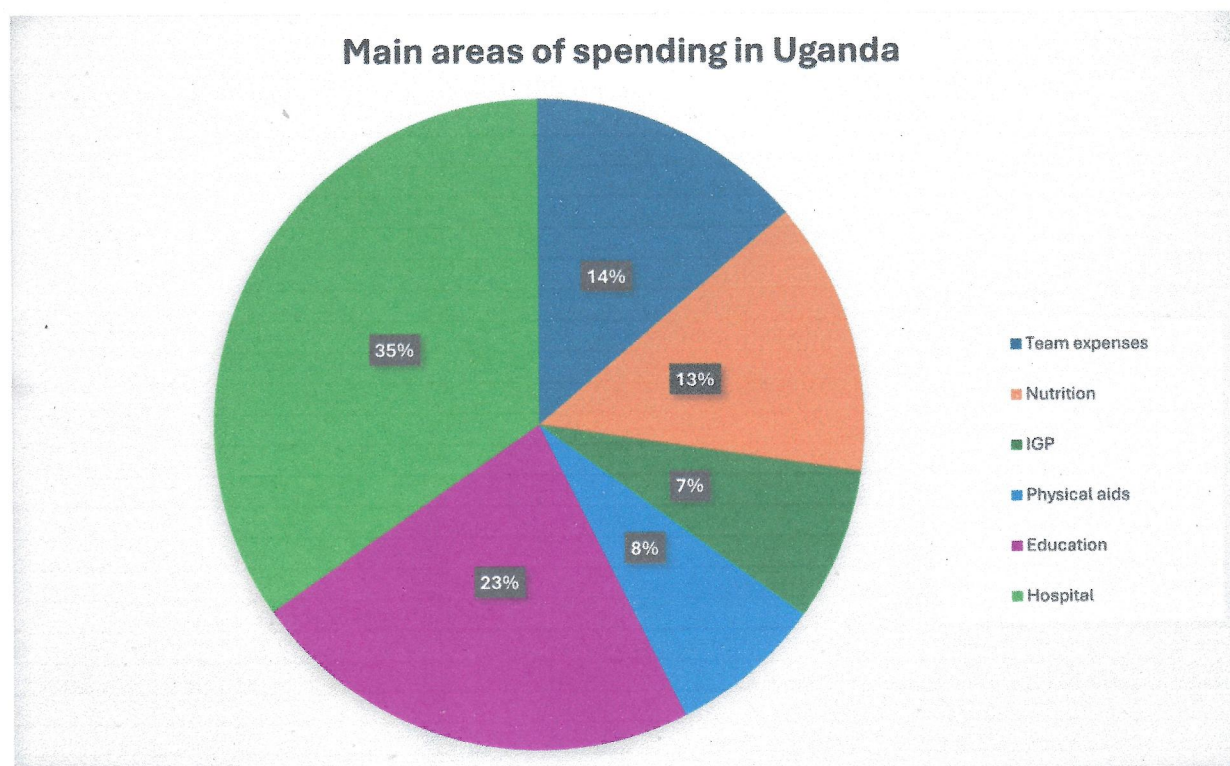
Trustees Hannah and Lynne started a sewing project at a technical school near Mukongoro where they commissioned many dresses, skirts etc to be made by the students. These were brought home and sold well at fundraising events.

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	Michele Herdman
Full name(s)	Elspeth Robinson	MICHELE HERDMAN
Position (e.g., Secretary, Chair, etc)	Chairperson	TRUSTEE
Date	1/02/2024	