



## **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 Newton 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)	<i>Elspeth D. Robinson</i>	<i>L. Mosher</i>
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		£	
			<b>Voluntary Income:</b>			
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
353.00	4,413.85	1,446.20	Incoming Resources from 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	<b>Total incoming resources</b>		53,211.38	53,211.38
			<b>Resources expended</b>			
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	<b>Total resources expended</b>		47,441.09	47,441.09
2,304.59	363.90	10,222.64	<b>Net incoming resources before transfers</b>		5,770.28	5,770.28
0.00	0.00	0.00	Transfers		0.00	
2,304.59	363.90	10,222.64	<b>Net movement in funds for year</b>		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	<b>Total funds to carry forward</b>		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 £
<b>Fixed Assets</b>				
			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
<b>Current Assets</b>				
			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
			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
1,414.16	3,955.24	4,103.41	Debtor (being Gift Aid due from HMRC)	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
<b>Represented by</b>				
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

Lynne Mosher

Treasurer

*Elspeth Robinson*  
*Lynne 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 on 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**

<u>2023</u>				<u>2024</u>
£	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	<u>17,046.00</u>	<u>29,977.31</u>	<u>2,197.00</u>	<u>49,220.31</u>

**NOTE 2B**

**INCOMING RESOURCES FROM FUNDRAISING ACTIVITIES**

1,446.20 Cake, coffee mornings and craft events	<u>2,197.00</u>
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**NOTE 3**

**Other incoming resources**

<u>2023</u>	<u>2024</u>
£	£
10.20 Overpayment on Gift Aid	12.55
10.20 Total Other Income	<u>12.55</u>

**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	Accommodation 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 equipment. Amount paid this year, but related to spending last year.	
-2,229			
54,042	34,417.55		38,089.70

**NOTE 5 Operational 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	0.00
138	-2,502.34	Opening Balance adjustment for exchange rate	
444	-2,502.34	Fund transfer profit/(loss)	-514.04
			-514.04

**NOTE 7 SUMMARY OF RESTRICTED FUNDS**

2022	Total		Education	Total
£	£		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.