



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 to 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	Incoming resources	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
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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
			649.32		190.99
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
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
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
1,414.16	3,955.24	4,103.41	207.07	Debtor (being Gift Aid due from HMRC)	0.00
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
Lynne Mosher

Elspeth Robinson

Chairperson

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 on 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	£
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

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	Accommodation 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 Operational 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
	Distribution 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	-207.70
-514.04	Opening Balance adjustment for exchange rate	-1,439.78
-514.04	Fund transfer profit/(loss)	-1,647.47

NOTE 7 SUMMARY OF RESTRICTED FUNDS

Total	Education	Total
2024	2024	2025
£	£	£
2,414.00	2,414.00	2,414.00
0.00		0.00
0.00		0.00
2,414.00	2,414.00	2,414.00
2,414.00	2,414.00	2,414.00
0.00		0.00
0.00	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
<p>The trustees will usually be able to choose an independent examination instead of an audit if your charity's gross income is:</p> <ul style="list-style-type: none">• 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
<p>'An independent person'</p> <p>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.</p>	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 change 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.