

WATERBERRY COMMUNITY PROJECTS LIMITED

England & Wales · Charity number 1186151

Details

Other names TUKONGOTE COMMUNITY PROJECTS LIMITED

Status Registered

Legal form Charitable company

Company number [11511580](#)

Registered 2019-11-05

Register [View on the Charity Commission register](#)

Contact

Address Chandos Lodge
Lambseth Street
Eye
IP23 7AQ

Phone 07887994009

Email tessa@waterberrylodge.com

Website www.waterberrycommunityprojects.com;

Activities

Objects: THE ADVANCEMENT OF EDUCATION FOR THE PUBLIC BENEFIT OF THE ECONOMICALLY AND EDUCATIONALLY DEPRIVED RURAL COMMUNITIES OF SEKUTE AND MANDIA WARDS, KAZUNGULA DISTRICT, SOUTHERN PROVINCE, ZAMBIA

Activities: Educational support services

Classification

- **How:** Provides Other Finance, Provides Buildings/facilities/open Space, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training
- **Who:** Children/young People, Other Defined Groups

Geography

- Zambia

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£243,559	£141,194	-	-
2023-08-31	£172,847	£170,019	-	-
2022-08-31	£118,843	£120,901	-	-
2021-08-31	£117,052	£116,971	-	-
2020-08-31	£144,306	£144,213	-	-

Trustees

Name	Role	Appointed
ROBERT WILLIAM CRAIG THOMPSON	Chair	2019-05-10
Maria Amanda Irene Payne		2019-11-05
Pamela Marie Nugent		2019-11-05
Tessa Jane Prior Thompson		2019-11-05

WATERBERRY COMMUNITY PROJECTS LIMITED

England & Wales - Charity number 1186151

Accounts

WATERBERRY COMMUNITY PROJECTS LTD
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

Company No: 11511580 (England and Wales)

Charity No: 1186151

WATERBERRY COMMUNITY PROJECTS LTD

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WATERBERRY COMMUNITY PROJECTS LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Constitution

Waterberry Community Projects Ltd is a company limited by guarantee registered in England & Wales and a registered charity governed by its Memorandum and Articles of Association. The charity number is 1186151. The company number is 05211299.

Directors and Trustees

The board of the charitable company ('the charity') is its Trustees for the purposes of charity law and throughout this report are collectively referred to as the Trustees. The Trustees are elected by the members of the charitable company attending the Annual General meeting and they all serve three-year terms that can be renewed.

The directors/trustees serving during the year and since the year end are as follows:

Directors / Trustees

Mrs T Prior Thompson (Chair)

Mr R Thompson

Ms P M Nugent

Ms M A I Payne

Registered Office

Chandos Lodge
Lambseth Street
Eye
Suffolk
IP23 7AQ

Reporting Accountants

Taylor Viney & Marlow Limited
Chartered Accountants
46-54 High Street
Ingatestone
Essex CM4 9DW

WATERBERRY COMMUNITY PROJECTS LTD

TRUSTEES' REPORT

The Trustees present their report and the audited financial statements of the charity for the year ended 31st August 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

Object of the Charity

The Charity's object and its principal activity is: -

Educational support services

Working Name

Waterberry Community Projects

Organisational Structure

The Charity is UK based with its office in Eye, Suffolk.

The Charity's governing body is the Board of Trustees, which comprises at least two and not more than ten individuals, all of whom must be members. The Trustees meet/discuss to manage its affairs, to oversee the work of the Charity, to consider future projects and are involved in strategic decisions for the organisation.

Investment Powers

Under the Memorandum and Articles of Association, the Charity has powers, which may be exercised only in promoting the Objects of the Charity.

Public benefit

The Charities Act 2011 requires all charities to meet the legal requirement that its aims are for the public benefit. The Charities Commission in its Charities and Public Benefit guidance states that there are two key principles to be met in order to show that an organisation's aims are for the public benefit: firstly, there must be an identifiable benefit or benefits and secondly, that the benefit must be to the public or a section of the public. The Trustees consider that they have complied with section 17 of the Charities Act 2011 and the guidance issued by the Charity Commissioners in respect of Public Benefit.

Risk Management

The Trustees have carried out a detailed review of the Charity's activities highlighting the risks the Charity is exposed to and the steps taken to mitigate those risks. As part of this process the Trustees have reviewed the financial procedures in order to ensure that they still meet the needs of the Charity.

Objectives and Activities

The objective of Waterberry Community Projects Ltd (WCPL) is to advance education within the economically and educationally deprived rural communities of Sekute and Mandia Wards, Kazungula District, Southern Province, Zambia (where there is less than 5% employment, subsistence living is the norm, and schools are too far or too difficult for children to reach, or are educationally substandard). WCPL provides funding to Tukongote Community Projects Ltd (TCPL) in order for that company to carry out the charitable work on behalf of WCPL.

WATERBERRY COMMUNITY PROJECTS LTD

Objectives and Activities (cont.)

The activities supported to achieve this objective include:

- Building and operating community schools (pre and primary) for children ages 3 to 14,
- Providing teachers and educational materials to those schools,
- Operating a library for the benefit of the entire community no matter what age,
- Running adult educational and skills programmes for the benefit of the entire community no matter what age,
- Funding teacher training courses for the improvement of local teachers,
- Raising donations to fund the secondary education of academically able pupils ages 15 to 19,
- Running an educational programme to help girls avoid missing education during their menstrual cycle,
- Running a community farm both for teaching purposes and to provide food for the school kitchen,
- Funding and supporting football teams for the local community to promote sporting activities
- Working with Tukongote Community Projects to manage all these activities on site in Zambia.

Vision and Mission

Our initial vision was simply to ensure that children in our catchment community had access to a basic education, to ensure that they would not miss out on the increased opportunities available through literacy, numeracy, and computer skills.

That mission has expanded to extend beyond basic education to developing opportunities for pupils that will inevitably be based on ability. At the time of writing (May 2025) the Grade 7 class reported on last year has successfully sat their final exams at Tukongote. Of the 25 pupils sitting the exam 22 passed. We have worked with the children's families to assess their potential to achieve grades from 9 - 12 at high schools in Livingstone and elsewhere. We have introduced a bursary scheme to assist parents cover the cost of fees and educational materials. In some cases children identified as having significant academic potential (possibly to university level) by the District Education Board (DEBS) have been offered high school places at more remote schools. In these cases we have worked with the parents to also support travel to and from the selected schools. The three children who did not pass Grade 7 are now resitting the year, with additional opportunities in the skills centre so that they will have practical learning should the academic effort prove too challenging for them.

We encourage girls to attend school, not to drop out in the early stages, and to understand their own potential should they remain within the education system.

Developments, Activities and Achievements this Year

- Tukongote progress and development is linked to Waterberry Lodge, the main sponsor, and the source of visitors/potential donors. By August 2024 guest numbers at Waterberry were at pre-pandemic levels with forward bookings for 2025 ensuring increasing growth. A shift in attitude towards 'responsible tourism, in the sense that travel does more good than harm, and is vital to developing communities has continued to draw guest attention to the work at Tukongote.
- Heartfelt thanks for yet another year to our generous individual donors, who raise funds through monthly donations, individual sums, and fundraising initiatives. Thanks too to the Texel Foundation, Trustee Rob Thompson, and the estate of Sarah Prior. Our positive financial position meant we were able to proceed with development projects at Tukongote, concentrating on health and welfare of the school children and community members many of whose income has not yet reached pre-covid levels while also facing rising cost of living.

Schools

- Tukongote For the year ending 31st August 2024 ran three preschool classes and seven primary school classes (250 pupils).

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- **Big Tree and Liyemo** Provided funding for salaries, teaching materials and food to the two outlying preschools. The more than 100 children from these preschools will eventually attend their local primary schools at Mandia and Siandunda
- Reported performance and analysis of all grades to the Department of Education (DEBS) for their recommendations. As we are a school performing above standard no recommendations for change were made.
- Followed DEBS guidelines in identifying and assisting children with special needs. 3 children with special needs were (and are) monitored by DEBS. All have been fully integrated into the school system.
- Maintained 42 teaching and admin staff on full contracts, including PAYE (where relevant), health insurance, NAPSA, leave pay and gratuity.
- Made long-term, interest-free loans available to all staff to pay for solar systems which we installed into their homes (to help avoid the problems of frequent load shedding in and around Livingstone).
- Increased teacher salaries by 15% in 2025 in addition to the 10% added in 2024
- Paid registration and membership fees for teachers' professional bodies, e.g., Teaching Council of Zambia.
- Continued to supplement staff with a monthly mealie allowance.
- 13 Academically brighter children from the community attended Kazungula Secondary School to study up to Grade 12. These children are sponsored through the generosity of guests.
- Continued training the Tukongote Cultural Group to ensure the children grow up familiar with songs, dances, and instruments (this has now become part of the school curriculum). The Cultural Group plays at national celebration events like International Women's Day. Funds are raised for costumes and instruments by playing small concerts for guest celebrations at Waterberry.
- Funded safety mats and equipment for the expanding gymnastic activities.
- Funded and built a Home Economics dedicated area, plus an Arts and Crafts building. Both centres are now in use for home economics studies for children in the primary school and additionally offer skills development to young people in the wider community who have not had the educational opportunities that are available now. The objective of offering this learning to the wider community is to skill young people towards a better chance of being employed should they seek interviews at trainee entry level in hospitality and local industry (for example, a young person able to lay table and understand basic cookery is more likely to be employed in the growing hospitality industry than one with not even a basic skill). So far, cookery courses, carpentry and bicycle and other repair courses are being run.
- We provided daily meals for 320 children and 16 community staff members in the school canteens (originally maintenance staff were covered too, but they have preferred to receive a food allowance).
- Organised continued staff wellness checks through PPAZ (Planned Parenthood Association of Zambia) and paid extra treatment where necessary.
- Continued the free shuttle service for staff needing medical attention.

Siandunda Community School

- Siandunda Community School was built by Comic Relief after their 2013 'Education on the Zambezi' fundraiser. Siandunda is not a thriving school. Our position is to continue to put on record that Comic Relief was unwise to fund a school building without confirming local means to pay for equipment and staff, and without securing guaranteed correct use of the extensive funds they provided for the school construction (some of which became 'unavailable' and which had to be replaced by Waterberry Community Projects, with funds we could ill afford, to avoid creating an unequal situation in the local community, and for which Comic Relief did not refund us). Government supplies and pays the head teacher and his teacher wife only. Other teachers need to be paid out of school fees, which parents in this extremely poor community cannot afford.
- By 4 years to 31st August 2024, we had given \$27,500 plus for Siandunda teacher salaries, teaching materials and mealie allowance, building and infrastructure repairs and alterations.
- Continued to offer all Siandunda teachers use of the Tukongote internet, electricity for charging, printing for teaching materials and examination papers, use of the library. Siandunda teachers were automatically included in our staff training and wellness days. All Siandunda pupils had access to our Study Centre to help them catch up with the curriculum

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Agricultural Project

- Extended the agricultural project to include pig pens and an outdoor wallow area (currently closed for disease prevention), to continue lessons in animal husbandry and to provide much needed nutrition (especially protein) in the children's daily diet.
- In addition to the teaching plots allocated to each class, 55 community participants grew additional food for their families and for sale to raise income. Total allotments increased to 50.
- Some produce was sold to Waterberry where it helped create awareness of the school and community projects.
- Supplied fencing, irrigation materials and tools to staff and former staff members to encourage their becoming self-sustainable.
- Dug and stocked a fish pond to breed fish for the school canteen as an additional protein source for the young children's diet.
- Similarly, built and populated a chicken facility to provide eggs for the canteen.
- Both of these plus the piggery enhance our ability to teach humane and efficient animal husbandry.

Community

Adult teaching facilities (literacy) are again available on demand. Once Starlink is successfully added to at the school compound we will be launching the 'internet café' concept in the library which is currently much used by pupils but underused by the general community. This will provide adult computer access and training.

We ran two football teams in the community (football strip and footwear, transport to football matches, sports equipment, coaching expenses) – The Tamanga Boys men's team and Girl Power women's team. Both teams play in the local leagues – we also ran two workshop long weekend courses to train the girls' team, this has been extremely successful in the community.

Volunteers

A volunteer programme has just started at the time of writing. Two volunteers are at Tukongote for a three month period. which we believe will widen the perspectives and skills of the teaching staff and introduce novel sports and other interests to the children.

External Communications

Awareness building is via guests who visit Waterberry and take the time to visit the community projects, plus promotion from a number of tour operators who recognise responsible tourism and 'giving back' to be a fundamental of travel. Guests sign up to receive the regular newsletter by email. WCPL funded the design and launch of a website (www.tukongote.com), and is present on Facebook and Instagram (the latter as Tukongote Community Projects which is the organisation name chosen by the village).

Partnerships

WCPL is in partnership with Tukongote Community Projects Limited, a company with charitable status registered in Zambia in order to operate the project locally and to comply with both Zambian corporate legislation and the Zambia Department of Education. Tukongote Community Projects Limited is a non-profit NGO with tax-exemption status in Zambia.

Safeguarding

Safeguarding is a priority for WCPL. Volunteers to the project must present a DBS check from the UK authorities. Tukongote Community Projects Limited has a Child Protection Policy that all staff must read and sign (copy available from WCPL).

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Fundraising

The majority of fundraising is generated on site at Waterberry Lodge in Zambia where guests frequently sign up to receive the regular newsletter and donate either as a one-off payment, or through regular monthly or occasional donations. Some of these donations are for general administrative structure of the school project, others are specifically dedicated to, for instance, fees and subsistence for pupils attending Kazungula Secondary School, the menstrual pads project, or one-off projects such as the installation of internet, electricity, borehole excavation/the provision of water, supplies for the community farming project.

We remain so thankful to donors who continue to support us through all these uncertain times and who could never have imagined that the problems that started in early 2020 would have continued to the present economic difficulties for Zambia. At the time of writing (May 2025) Zambia has just recovered from the worst drought for 30 years, and we anticipate still aiding food security throughout the coming year.

We are fully aware of the significant financial and social pressures internationally, and appreciate that our donors have many other pressures but have also understood that without funding our important projects cannot continue.

Reserves Policy

In line with the recommendations of the Charity Commission, the Trustees have formally adopted a reserves policy. This recognises that while the income of the Company arises evenly neither year on year, nor throughout the year, the Administrative Expenses of the Company are very modest. The Trustees therefore ensure that at any given time there is sufficient surplus to cover the expected Administrative Expenses for a period of at least three months; any additional surplus is used to further the Company's charitable objectives as described above.

Based on the 2024 accounts, annual income totalled £243,559 (2023: £172,847) and annual expenditure totalled £141,194 (2023: £170,019) with overall surplus reserves at 31 August 2024 of £103,309 (2023: £944).

Risk Management

The major risks to which the Company is exposed, as identified by the Trustees, are and will continue to be regularly reviewed, and systems have been and will be established, and where appropriate, professional advisors have been or will be appointed to mitigate those risks.

Trustees' Responsibilities in Relation to the Financial Statements

The trustees (who are also directors of Waterberry Community projects Ltd for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 / (FRS 102)
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

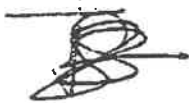
WATERBERRY COMMUNITY PROJECTS LTD

So far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information

Approval

This Report was approved by the Trustees/Directors on 21st May 2025 and signed on its behalf by:



Mrs T Prior Thompson

Chair of Trustees

WATERBERRY COMMUNITY PROJECTS LTD

INDEPENDENT EXAMINERS REPORT ON THE UNAUDITED ACCOUNTS TO THE TRUSTEES OF WATERBERRY COMMUNITY PROJECTS LTD

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 August 2024 which are set out on pages 10 to 14.

Responsibilities and Basis of Report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Signed:



Neil A. Chambers
Institute of Chartered Accountants in England and Wales
Taylor, Viney & Marlow Limited
Chartered Accountants
46-54 High Street
Ingatestone
Essex
CM4 9DW

Date: 21st May 2025

WATERBERRY COMMUNITY PROJECTS LTD

**STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 AUGUST 2024**

	Notes	2024 Designated	2024 Unrestricted	2024 Total	2023 Designated	2023 Unrestricted	2023 Total
Incoming resources							
Donations	3	-	242,982	242,982	-	172,847	172,847
Interest		-	577	577	-	-	-
Total incoming resources		<u>-</u>	<u>243,559</u>	<u>243,559</u>	<u>-</u>	<u>172,847</u>	<u>172,847</u>
		=====	=====	=====	=====	=====	=====
Resources expended							
Charitable expenditure							
Donations to Zambia		-	138,050	138,050	-	167,104	167,104
Accountancy		-	2,580	2,580	-	2,100	2,100
Bank Charges	4	-	534	534	-	815	815
Insurance		-	30	30	-	-	-
Total resources expended		<u>-</u>	<u>141,194</u>	<u>141,194</u>	<u>-</u>	<u>170,019</u>	<u>170,019</u>
		=====	=====	=====	=====	=====	=====
Funds brought forward		-	944	944	-	(1,884)	(1,884)
Net movement in funds		-	102,365	102,365	-	2,828	2,828
Transfer between funds		-	-	-	-	-	-
Total funds carried forward	6	<u>-</u>	<u>103,309</u>	<u>103,309</u>	<u>-</u>	<u>944</u>	<u>944</u>
		=====	=====	=====	=====	=====	=====

The statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

WATERBERRY COMMUNITY PROJECTS LTD

BALANCE SHEET AS AT 31 AUGUST 2024

	Notes	£	2024 £	£	2023 £
Current Assets					
Cash and bank		103,309		944	
		<u> </u>	103,309	<u> </u>	944
Creditors					
Amounts falling due within one year	5	-	-	-	-
		<u> </u>	-	<u> </u>	-
Net current assets			103,309		944
Net assets			<u>103,309</u> =====		<u>944</u> =====
Charity Funds					
Unrestricted funds	6		-		-
Designated funds	6		103,309		944
Members funds	6		<u>103,309</u> =====		<u>944</u> =====

In preparing these financial statements:

- a) The Trustees are of the opinion that the company is entitled to the exemption from audit under Section 477 of the Companies Act 2006;
- b) The members have not required the company to obtain an audit of its accounts for the year to 31 August 2024 in accordance with Section 476 of the Companies Act 2006;
- c) The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the Trustees/Directors on 21st May 2025.



Mrs T Prior Thompson
Director

Company Registration No. 11511580

WATERBERRY COMMUNITY PROJECTS LTD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

1. Accounting Policies

1.1 General information and basis of preparation

Waterberry Community Projects Ltd is a charitable company incorporated in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are set out in the Trustees' Report on page 2.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2019.

The charity does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.2 Income

- a) Income is recognised in the year to which it relates. Income is deferred only when the Trust has to fulfil conditions before becoming entitled to it or when the donor has specified that the income is to be expended in a future period
- b) Voluntary income is received by way of donations and gifts and is included in the Statement of Financial Activities when receivable. The income from fundraising ventures is shown gross, with the associated costs included in fundraising costs.

1.3 Fundraising costs

Fundraising expenditure comprises costs incurred in the staging of general fundraising events.

1.4 Costs of managing and administering the Charity

Administration expenditure includes all expenditure not directly related to the charitable activity of fundraising ventures.

WATERBERRY COMMUNITY PROJECTS LTD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

1.5 Funds accounting

Funds held by the Trust are:

Unrestricted general funds – these are funds that can be used in accordance with the charitable objects at the discretion of the Trustees.

Designated funds – the Trustees may at their discretion, set aside unrestricted funds for specific purposes. Refer to note 6.

	2024 £	2023 £
2. Surplus for the year		
Surplus for the year is stated after charging:	102,365	2,828
Depreciation of tangible assets	- =====	- =====
3. Donations, legacies, and similar incoming resources		
Donations from individuals and trusts	242,982 =====	172,847 =====
4. Charitable expenditure		
Donations to Zambia	138,050	167,104
Accountancy	2,580	2,100
Bank Charges	534	815
Insurance costs	30	-
	<u>141,194</u> =====	<u>170,019</u> =====
5. Creditors: amounts falling due within one year		
Accruals	-	-
	<u>-</u> =====	<u>-</u> =====

WATERBERRY COMMUNITY PROJECTS LTD

6. Funds	Unrestricted Funds £	Designated Funds £	Total Funds £
Brought forward at 1 September 2023	944	-	944
Surplus for the year	102,365	-	102,365
Transfer between funds	-	-	-
Total funds at 31 August 2024	<u>103,309</u>	<u>-</u>	<u>103,309</u>

7. Liability of Members

The liabilities of members are limited. The Company is limited by guarantee without any share capital. Every member will pay, if the Company is dissolved while he or she remains a member or within 12 months afterwards, up to the sum of £10 towards the costs of dissolution and liabilities incurred by the Company while he or she was a member.

8. Employees

The average number of employees during the year was as follows: -

	2024	2023
Administration	1	1
	====	====

No trustees received any remuneration in the year.

WATERBERRY COMMUNITY PROJECTS LIMITED

England & Wales - Charity number 1186151

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Mr R Thompson
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Lambseth Street
Eye
Suffolk
IP23 7AQ

Reporting Accountants

Taylor Viney & Marlow Limited
Chartered Accountants
46-54 High Street
Ingatestone
Essex CM4 9DW

WATERBERRY COMMUNITY PROJECTS LTD

TRUSTEES' REPORT

The Trustees present their report and the audited financial statements of the charity for the year ended 31st August 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

Object of the Charity

The Charity's object and its principal activity is: -

Educational support services

Working Name

Waterberry Community Projects

Organisational Structure

The Charity is UK based with its office in Eye, Suffolk.

The Charity's governing body is the Board of Trustees, which comprises at least two and not more than ten individuals, all of whom must be members. The Trustees meet/discuss to manage its affairs, to oversee the work of the Charity, to consider future projects and are involved in strategic decisions for the organisation.

Investment Powers

Under the Memorandum and Articles of Association, the Charity has powers, which may be exercised only in promoting the Objects of the Charity.

Public benefit

The Charities Act 2011 requires all charities to meet the legal requirement that its aims are for the public benefit. The Charities Commission in its Charities and Public Benefit guidance states that there are two key principles to be met in order to show that an organisation's aims are for the public benefit: firstly, there must be an identifiable benefit or benefits and secondly, that the benefit must be to the public or a section of the public. The Trustees consider that they have complied with section 17 of the Charities Act 2011 and the guidance issued by the Charity Commissioners in respect of Public Benefit.

Risk Management

The Trustees have carried out a detailed review of the Charity's activities highlighting the risks the Charity is exposed to and the steps taken to mitigate those risks. As part of this process the Trustees have reviewed the financial procedures in order to ensure that they still meet the needs of the Charity.

Objectives and Activities

The objective of Waterberry Community Projects Ltd (WCPL) is to advance education within the economically and educationally deprived rural communities of Sekute and Mandia Wards, Kazungula District, Southern Province, Zambia (where there is less than 5% employment, subsistence living is the norm, and schools are too far or too difficult for children to reach, or are educationally substandard). WCPL provides funding to Tukongate Community Projects Ltd (TCPL) in order for that company to carry out the charitable work on behalf of WCPL.

WATERBERRY COMMUNITY PROJECTS LTD

Objectives and Activities (cont.)

The activities supported to achieve this objective include:

- Building and operating community schools (pre and primary) for children ages 3 to 14,
- Providing teachers and educational materials to those schools,
- Operating a library for the benefit of the entire community no matter what age,
- Running adult educational and skills programmes for the benefit of the entire community no matter what age,
- Funding teacher training courses for the improvement of local teachers,
- Raising donations to fund the secondary education of academically able pupils ages 15 to 19,
- Running an educational programme to help girls avoid missing education during their menstrual cycle,
- Running a community farm for both teaching purposes and to provide food for the school kitchen,
- Working with Tukongote Community Projects to manage all these activities on site in Zambia.

Vision and Mission

Our vision is to ensure that children in our catchment community will have access to a basic education, to ensure that they do not miss out on the increased opportunities available through literacy, numeracy, and computer skills.

Our current mission is to enhance that basic education with opportunities that will inevitably be based on ability. At the time of writing (May 2024) we have achieved our objective of opening the Grade 7 class (average age 13 – 15yo). Our Grade 7 pupils will receive education certificates that will allow them to attend LIBES (the technical college in Livingstone) to learn vocational skills. However, if pupils are able to achieve Grade 9 (average age 15 – 17yo) they receive a diploma which allows them to join LIBES at a higher level and to obtain a more advanced qualification. We are working with the children's families and seeking extra funding and sponsors to help the more academically able children attend high school in Livingstone to study and pass Grade 9 and apply to LIBES for courses in valuable skills such as plumbing, electricians, etc. For higher academic achievers we try to find sponsors to help them attend Kazungula High School based on qualifying Grade 7 results, taking them to Grade 12 (average age 17 – 19yo) with the possibility of attending university.

We encourage girls to attend school, not to drop out in the early stages, and to understand their own potential should they remain within the education system.

Developments, Activities and Achievements this Year

- Tukongote progress and development is linked to Waterberry Lodge, the main sponsor, and the source of visitors/potential donors. By August 2023 guest numbers at Waterberry had returned to pre pandemic levels.
- Zambia did not escape the worldwide economic uncertainty. Prices rose dramatically through the year. Donations during the year increased and helped overcome the problems of rising prices.
- Heartfelt thanks to our generous individual donors, who raise funds through monthly donations, individual sums, and fundraising initiatives. Thanks too to the Texel Foundation, Trustee Rob Thompson, and the estate of Bridget Benthall. Our positive financial position meant we were able to proceed with development projects at Tukongote, concentrating on health and welfare of the school children and community members many of whom faced a third year with reduced income.

Schools

- **Tukongote** For the year ending 31st August 2023 ran three preschool classes and six primary school classes (225 pupils). At the time of writing (May 2024, Grade 7 class is now also running).
- **Big Tree and Liyemo** Provided salaries, teaching materials and food to the two outlying preschools. The 101 children from these preschools will eventually attend their local primary schools at Mandia and Siandunda

WATERBERRY COMMUNITY PROJECTS LTD

- **Reported performance and analysis of all grades to the Department of Education DEBS for their recommendations – as a school performing above standard no recommendations for change were made.**
- Followed DEBS guidelines in identifying and assisting children with special needs. One child with physical challenges had surgery funded by a Waterberry guest, 5 children with other special needs were (and are) monitored by DEBS. All were fully integrated into the school system.
- Maintained 42 teaching and admin staff on full contracts, including PAYE (where relevant), health insurance, NAPSA, leave pay and gratuity.
- Increased teacher salaries above the basis pandemic holding level (at time of writing in May 2024 we have just been able to give a further pay rise).
- Paid registration and membership fees for teachers' professional bodies, e.g., Teaching Council of Zambia.
- Continued to supplement staff with a monthly mealie allowance.
- 24 Academically brighter children from the community attended Kazungula Secondary School to sit up to Grade 12 exams. These children are sponsored through the generosity of guests.
- Continued training the Tukongote Cultural Group to ensure the children grow up familiar with songs, dances, and instruments (this has now become part of the school curriculum). The Cultural Group plays at national celebration events like International Women's Day and is also raises funds for costumes and instruments by playing small concerts for guest celebrations at Waterberry.
- Continued to use the future Grade 7 classroom for gym during the rainy season, for extra tuition for those children who need it, and for adult education classes when requested.
- Developed plans for a Home Economics dedicated area, plus an Arts and Crafts building. This was because by December 2024 the 25 children in Grade 7 will leave Tukongote. The better academic performers will hope to continue to high school to pass Grade 9. For those less academically able, and often with less educational support in the home, the Tukongote management led by the headmistress and a teacher with special interest in nutrition and home economics wish to skill children in the basics of domestic management (so they can more easily enter the hospitality business at base level) and arts and crafts (home skills to make items for sale to the tourism industry) that can be applied to pupils who may become young mothers, for instance, or be required to remain at home to help with family.
- We provided daily meals for 326 children and 41 community staff members in the school canteens.
- Organised further staff wellness check through PPAZ (Planned Parenthood Association of Zambia) and paid extra treatment where necessary.
- Continued the free shuttle service for staff needing medical attention.

Siandunda Community School

- Siandunda Community School was built by Comic Relief after their 2013 'Education on the Zambezi' fundraiser. Siandunda is not a thriving school. Our position is to record that Comic Relief was unwise to fund a school building without confirming local means to pay for equipment and staff, and without securing guaranteed correct use of the funds they provided for the school construction. Government supplies and pays the head teacher and his teacher wife only. Other teachers need to be paid out of school fees, which parents in this extremely poor community cannot afford.
- By 3 years to 31st August 2023, we had given \$22,000 plus for Siandunda teacher salaries, teaching materials and mealie allowance, building and infrastructure repairs and alterations.
- Continued to offer all Siandunda teachers use of the Tukongote internet, electricity for charging, printing for teaching materials and examination papers, use of the library. Siandunda teachers were automatically included in our staff training and wellness days. All Siandunda pupils had access to our Study Centre to help them catch up with the curriculum

WATERBERRY COMMUNITY PROJECTS LTD

Agricultural Project

- Extended the agricultural project to include pig pens and an outdoor wallow area, to continue lessons in animal husbandry and to provide much needed nutrition (especially protein) in the children's daily diet.
- In addition to the teaching plots allocated to each class, 55 community participants grew additional food for their families and for sale to raise income. Total allotments increased to 44.
- Some produce was sold to Waterberry where it helped create awareness of the school and community projects.
- Supplied fencing, irrigation materials and tools to staff and former staff members to encourage their becoming self-sustainable.

Community

During Covid all adult education classes had to stop. Adult teaching facilities were again available on demand but uptake was slow. Plans to start adult classes after August 2023 and into the end of the year were hampered by the cholera outbreak and national restrictions which were only lifted in February 2024.

At the time of writing, and after discussion on the changing dynamics in the community, we are planning an 'internet café' concept into the library which is currently much used by pupils but underused by the general community. This will provide adult computer access and training.

We ran two football teams in the community (football strip and footwear, transport to football matches, sports equipment, coaching expenses) – The Tamanga Boys men's team and Girl Power women's team. Both teams play in the local leagues.

Volunteers

Again, we did not seek any volunteer placement during the year ending August 2023 because of readjusting post covid and changes to the curriculum. We now have a volunteer programme planned to start in January 2025, with volunteers who we believe will widen the perspectives and skills of the teaching staff and introduce novel sports and other interests to the children.

External Communications

Awareness building was via guests who visit Waterberry and take the time to visit the community projects, plus promotion from a number of tour operators who consider responsible tourism and 'giving back' to be a fundamental of travel. Guests sign up to receive the regular newsletter by e mail. WCPL funded the design and launch of a website (www.tukongote.com), and is present on Facebook and Instagram (the latter as Tukongote Community Projects which is the organisation name chosen by the village).

Partnerships

WCPL is in partnership with Tukongote Community Projects Limited, a company with charitable status registered in Zambia in order to operate the project locally and to comply with both Zambian corporate legislation and the Zambia Department of Education. Tukongote Community Projects Limited is an NGO in Zambia.

Safeguarding

Safeguarding is a priority for WCPL. Volunteers to the project must present a DBS check from the UK authorities. Tukongote Community Projects Limited has a Child Protection Policy that all staff must read and sign (copy available from WCPL).

WATERBERRY COMMUNITY PROJECTS LTD

Fundraising

The majority of fundraising is generated on site at Waterberry Lodge in Zambia where guests frequently sign up to receive the regular newsletter and donate either as a one-off payment, or through regular monthly or occasional donations. Some of these donations are for general administrative structure of the school project, others are specifically dedicated to, for instance, fees and subsistence for pupils attending Kazungula Secondary School, the menstrual pads project, or one-off projects such as the installation of internet, electricity, borehole excavation/the provision of water, supplies for the community farming project.

We remain so thankful to donors who have continued to support us through all these uncertain times and who could never have imagined that the problems that started in early 2020 would have continued to the present economic difficulties for Zambia. At the time of writing (May 2024) Zambia is experiencing the worst drought for 30 years, so we anticipate aiding management of food security as a priority for the coming year. We are fully aware of the significant financial and social pressures internationally, and appreciate that our donors have many other pressures but have also understood that without funding our important projects cannot continue.

Reserves Policy

In line with the recommendations of the Charity Commission, the Trustees have formally adopted a reserves policy. This recognises that while the income of the Company arises evenly neither year on year, nor throughout the year, the Administrative Expenses of the Company are very modest. The Trustees therefore ensure that at any given time there is sufficient surplus to cover the expected Administrative Expenses for a period of at least three months; any additional surplus is used to further the Company's charitable objectives as described above.

Based on the 2023 accounts, annual income totalled £172,847 (2022: £118,843) and annual expenditure totalled £170,019 (2022: £120,901) with overall surplus reserves at 31 August 2023 of £944 (2022: £1,884 deficit).

Risk Management

The major risks to which the Company is exposed, as identified by the Trustees, are and will continue to be regularly reviewed, and systems have been and will be established, and where appropriate, professional advisors have been or will be appointed to mitigate those risks.

Trustees' Responsibilities in Relation to the Financial Statements

The trustees (who are also directors of Waterberry Community projects Ltd for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 / (FRS 102)
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

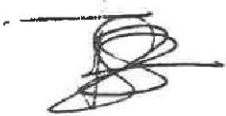
WATERBERRY COMMUNITY PROJECTS LTD

So far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information

Approval

This Report was approved by the Trustees/Directors on 22nd May 2024 and signed on its behalf by:



Mrs T Prior Thompson

Chair of Trustees

WATERBERRY COMMUNITY PROJECTS LTD

INDEPENDENT EXAMINERS REPORT ON THE UNAUDITED ACCOUNTS TO THE TRUSTEES OF WATERBERRY COMMUNITY PROJECTS LTD

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 August 2022 which are set out on pages 10 to 14.

Responsibilities and Basis of Report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Signed:



Neil A. Chambers
Institute of Chartered Accountants in England and Wales
Taylor, Viney & Marlow Limited
Chartered Accountants
46-54 High Street
Ingatstone
Essex
CM4 9DW

Date: 22nd May 2024

WATERBERRY COMMUNITY PROJECTS LTD

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	2023 Designated	2023 Unrestricted	2023 Total	2022 Designated	2022 Unrestricted	2022 Total
Incoming resources							
Donations	3	-	172,847	172,847	-	118,843	118,843
Total incoming resources		- =====	172,847 =====	172,847 =====	- =====	118,843 =====	118,843 =====
Resources expended							
Charitable expenditure							
Donations to Zambia		-	167,104	167,104	-	118,300	118,300
Accountancy		-	2,100	2,100	-	1,980	1,980
Bank Charges	4	-	815	815	-	621	621
Total resources expended		- =====	170,019 =====	170,019 =====	- =====	120,901 =====	120,901 =====
Funds brought forward		-	(1,884)	(1,884)	-	174	174
Net movement in funds		-	2,828	2,828	-	(2,058)	(2,058)
Transfer between funds		-	-	-	-	-	-
Total funds carried forward	6	- =====	944 =====	944 =====	- =====	(1,884) =====	(1,884) =====

The statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

WATERBERRY COMMUNITY PROJECTS LTD

BALANCE SHEET AS AT 31 AUGUST 2023

	Notes	£	2023 £	£	2022 £
Current Assets					
Cash and bank		944		96	
		<u> </u>	944	<u> </u>	96
Creditors					
Amounts falling due within one year	5	-		1,980	
		<u> </u>	-	<u> </u>	(1,980)
Net current assets			<u> </u> 944		<u> </u> (1,884)
Net assets			<u> </u> 944 =====		<u> </u> (1,884) =====
Charity Funds					
Unrestricted funds	6		-		-
Designated funds	6		944		(1,884)
Members funds	6		<u> </u> 944 =====		<u> </u> (1,884) =====

In preparing these financial statements:

- a) The Trustees are of the opinion that the company is entitled to the exemption from audit under Section 477 of the Companies Act 2006;
- b) The members have not required the company to obtain an audit of its accounts for the year to 31 August 2023 in accordance with Section 476 of the Companies Act 2006;
- c) The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the Trustees/Directors on 22nd May 2024.



Mrs T Prior Thompson
Director

Company Registration No. 11511580

WATERBERRY COMMUNITY PROJECTS LTD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

1. Accounting Policies

1.1 General information and basis of preparation

Waterberry Community Projects Ltd is a charitable company incorporated in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are set out in the Trustees' Report on page 2.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2019.

The charity does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.2 Income

- a) Income is recognised in the year to which it relates. Income is deferred only when the Trust has to fulfil conditions before becoming entitled to it or when the donor has specified that the income is to be expended in a future period
- b) Voluntary income is received by way of donations and gifts and is included in the Statement of Financial Activities when receivable. The income from fundraising ventures is shown gross, with the associated costs included in fundraising costs.

1.3 Fundraising costs

Fundraising expenditure comprises costs incurred in the staging of general fundraising events.

1.4 Costs of managing and administering the Charity

Administration expenditure includes all expenditure not directly related to the charitable activity of fundraising ventures.

WATERBERRY COMMUNITY PROJECTS LTD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

1.5 Funds accounting

Funds held by the Trust are:

Unrestricted general funds – these are funds that can be used in accordance with the charitable objects at the discretion of the Trustees.

Designated funds – the Trustees may at their discretion, set aside unrestricted funds for specific purposes. Refer to note 6.

2. Surplus / (Deficit) for the year	2023 £	2022 £
Surplus / (Deficit) for the year is stated after charging:	2,828	(2,058)
Depreciation of tangible assets	-	-
	=====	=====
3. Donations, legacies, and similar incoming resources		
Donations from individuals and trusts	172,847	118,843
	=====	=====
4. Charitable expenditure		
Donations to Zambia	167,104	118,300
Accountancy	2,100	1,980
Bank Charges	815	621
	170,019	120,901
	=====	=====
5. Creditors: amounts falling due within one year		
Accruals	-	1,980
	-	1,980
	=====	=====

WATERBERRY COMMUNITY PROJECTS LTD

6. Funds

	Unrestricted Funds £	Designated Funds £	Total Funds £
Brought forward at 1 September 2022	(1,884)	-	(1,884)
Surplus for the year	2,828	-	2,828
Transfer between funds	-	-	-
Total funds at 31 August 2023	944	-	944

Designated funds

Designated funds represent funds received specifically for aiding individuals to take vocational training or start their own businesses.

Due to the resulting position at the balance sheet date, the trustees had been notified of the situation and had rectified matters as soon as possible to avoid the charity being in an insolvent position for any longer than it needed to be, along with bringing matters back in line with their Reserves policy.

7. Liability of Members

The liabilities of members are limited. The Company is limited by guarantee without any share capital. Every member will pay, if the Company is dissolved while he or she remains a member or within 12 months afterwards, up to the sum of £10 towards the costs of dissolution and liabilities incurred by the Company while he or she was a member.

8. Employees

The average number of employees during the year was as follows: -

	2023	2022
Administration	1	1
	====	====

No trustees received any remuneration in the year.

WATERBERRY COMMUNITY PROJECTS LIMITED

England & Wales - Charity number 1186151

Accounts

WATERBERRY COMMUNITY PROJECTS LTD
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

Company No: 11511580 (England and Wales)

Charity No: 1186151

WATERBERRY COMMUNITY PROJECTS LTD

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WATERBERRY COMMUNITY PROJECTS LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Constitution

Waterberry Community Projects Ltd is a company limited by guarantee registered in England & Wales and a registered charity governed by its Memorandum and Articles of Association. The charity number is 1186151. The company number is 05211299.

Directors and Trustees

The board of the charitable company ('the charity') is its Trustees for the purposes of charity law and throughout this report are collectively referred to as the Trustees. The Trustees are elected by the members of the charitable company attending the Annual General meeting and they all serve three-year terms that can be renewed.

The directors/trustees serving during the year and since the year end are as follows:

Directors / Trustees

Mrs T Prior Thompson (Chair)

Mr R Thompson

Ms P M Nugent

Ms M A I Payne

Registered Office

Chandos Lodge
Lambeth Street
Eye
Suffolk
IP23 7AQ

Reporting Accountants

Taylor Viney & Marlow Limited
Chartered Accountants
46-54 High Street
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WATERBERRY COMMUNITY PROJECTS LTD

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Educational support services

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Waterberry Community Projects

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The Trustees have carried out a detailed review of the Charity's activities highlighting the risks the Charity is exposed to and the steps taken to mitigate those risks. As part of this process the Trustees have reviewed the financial procedures in order to ensure that they still meet the needs of the Charity.

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WATERBERRY COMMUNITY PROJECTS LTD

Objectives and Activities (cont.)

The activities supported to achieve this objective include:

- Building and operating community schools (pre and primary) for children ages 3 to 14
- Providing teachers and educational materials to those schools
- Operating a library for the benefit of the entire community no matter what age
- Running adult educational and skills programmes for the benefit of the entire community no matter what age
- Funding teacher training courses for the improvement of local teachers
- Raising donations to fund the secondary education of academically able pupils ages 15 to 19
- Running an educational programme to help girls avoid missing education during their menstrual cycle
- Working with Tukongote Community Projects to manage all these activities on site in Zambia

Vision and Mission

Our vision is to ensure that children in our catchment community will have access to a basic education, to ensure that they do not miss out on the increased opportunities available through literacy and numeracy.

Our current mission is to enhance that basic education by offering a range of opportunities that will inevitably be based on ability. Our current plan is to take the Tukongote School project to Grade 7 (average age 13 – 15yo) when pupils will receive education certificates that would allow them to attend LIBES (the technical college in Livingstone) to learn vocational skills. However, if pupils are able to achieve Grade 9 (average age 15 – 17yo) they receive an education diploma which allows them to join LIBES at a higher level and to obtain a more advanced qualification. Our mission is to find extra funding and sponsors to help children achieve the extra two grades so that they can apply to LIBES at the higher diploma status, allowing them to attend courses at LIBES in valuable skills such as plumbing, electricians, etc. We believe, also, that because LIBES education involves living in rented accommodation in Livingstone, children aged over 17 are better adapted for living independently in town. For higher academic achievers our vision is to find sponsors to help them attend Kazungula High School based on qualifying Grade 7 results, taking them to Grade 12 (average age 17 – 19yo) with the possibility of attending university.

Our mission is also to encourage girls to attend school, not to drop out in the early stages, and to understand their own potential to achieve should they remain within the education system.

Developments, Activities and Achievements this Year

The year to August 2022 was again a challenge through a combination of continuous and unpredictable Covid restrictions followed by the tragic Ukraine conflict. Confidence was undermined by economic uncertainty. Guests who normally prebook 6-12+ months in advance were discouraged by difficulty booking travel (much of which was caused by well publicised airline schedule problems and industrial action by transport workers), covid vaccine and testing requirements and above all the economic impact of both pandemic and Ukraine. Forward bookings were much lower than normal and in fact did not recover until April 2023.

Once again we are so happy to record thanks for the generous and continuous support from our donors, some of whom donate monthly, some in individual sums and others by fundraising initiatives. This, together with continued donations from trustee Rob Thompson to replace the reduction in projected income, meant that we have been able to follow through the planned progress on projects at Tukongote, concentrating on health and welfare of the school children and community members many of whom faced a third year with reduced or zero income.

The Community Farm, originally started in 2020 as a stopgap to boost food supplies in the community during covid has gone from strength to strength. It continued to supplement school children's meals, sold herbs and salads to Waterberry Lodge, and created business opportunities for some ladies from the community who were able to grow crops for their families and sell the surplus to supply additional income. The community farm has become one of our biggest success stories in bringing school and community together, and creating learning opportunities for children and adults alike.

WATERBERRY COMMUNITY PROJECTS LTD

Schools

Tukongote School is our core focus – we are currently running three preschool classes, five primary school classes. During the pandemic were able to build the extra classroom block to accommodate up to Grade 7. While waiting for pupils to progress from class to class we continue to use one of the spare classrooms for gym during the rainy season and the other for extra tuition for those children who need it, and for adult education classes (both the basics of reading/writing/arithmetic and more advanced tuition for those adults wishing to sit exams they were not able to afford while at school).

We provide teachers and admin salaries, teaching materials and canteen food to the two outlying preschools – Liyemo and Big Tree. Children from these preschools will eventually attend their more local primary school at Mandia and Siandunda. During the year we have been able to increase teacher salaries above the basis pandemic holding level.

Academically brighter children from the community attend Kazungula Secondary School to sit up to Grade 12 exams. These children are sponsored through the generosity of guests who have continued their sponsorship during the pandemic.

We provided schooling (either on site or home schooling) for 200 pupils (from Preschool through to Grade 5 Primary) at Tukongote, and another 110 at Big Tree and Liyemo Community Schools.

Provided daily meals for 310 children and 50 community staff members in the school canteens.

Sponsored 42 pupils through secondary high school education at Kazungula and elsewhere.

Sponsored our first High School graduate scholarship in accountancy to ZICAS University in Lusaka with two more children achieving high grade results and hoping to win university places.

Started a Tukongote Cultural Group to ensure the children grow up familiar with their songs, dances and instruments. The Cultural Group plays at national celebration events like International Women's Day and is also available to play for special occasions for guests at Waterberry (guests pay for the entertainment which contributes towards costumes and instruments).

Maintained 42 Tukongote staff on full contracts, including PAYE (where relevant), health insurance, NAPSA, leave pay and gratuity.

We pay registration and membership fees for teachers' professional bodies, e.g., Teaching Council of Zambia.

Continued to supplement the Tukongote staff with monthly mealie allowance.

Organised further staff wellness check through PPAZ (Planned Parenthood Association of Zambia) and paid extra treatment where necessary.

Organised a Breast Cancer Screening initiative through the Hope Team, created by two doctors in Livingstone. All staff at the school and the lodge were shown self-screening techniques to take out into the community.

Continued the free shuttle service for staff needing vaccination and medical attention

WATERBERRY COMMUNITY PROJECTS LTD

Siandunda Community School

Siandunda Community School was given to Siandunda village by Comic Relief after their 2013 'Education on the Zambezi' fundraiser. Comic Relief allocated funds for the building work to an organisation in Livingstone. They turned down our offer to share our experience, although we were and are the local experts in the community, on the grounds that the connection with Waterberry Lodge made us 'commercial'. However, there were insufficient funds to complete the building work which became an embarrassment to us – it was impossible to contemplate running and managing our own successful education project while a Comic Relief project remained incomplete and unused. The organisation appointed by Comic Relief approached us in 2015/6 to ask for help to finish the school building which we were obliged to do to prevent massive disappointment in the community. We were unable to raise more funds from CR. We spent time and our own charity funds finishing the school and ever since we have helped with repairs and maintenance.

Siandunda is not a thriving school. Comic Relief was inconsiderate and unwise to offer a school building without confirming there were local means to pay for equipment, admin and teaching staff. Until now the Zambian government has supplied a head teacher only, the other teachers need to be paid out of school fees, but parents in this extremely poor community cannot afford school fees, especially during the pandemic when employment fell to a new low. The new Zambian government has recently announced that schooling will be free of charge for all pupils. We hope this will mean government funding for teachers pay in community schools such as this.

Over the past two years WCPL has given \$15,000+ for Siandunda teacher salaries, teaching materials and mealie allowance, we have made building and infrastructure alterations to allow the school to continue as a a Grade 7 examination centre.

To facilitate Siandunda teaching we continue to offer all teachers use of the Tukongote internet, electricity for charging, printing for teaching materials and examination papers, use of the library. Siandunda teachers are automatically included in our staff training and wellness days. All Siandunda pupils have access to our Study Centre for extra tuition from Tukongote teachers during the holidays to help them catch up with the curriculum and we are happy to say that during the pandemic this resulted in the first ever exam passes for pupils of Siandunda.

Agricultural Project

We have developed and expanded our agricultural project, building pens and facilities for keeping chickens and pigs – partly so that the children can have access to lessons in animal husbandry and welfare and partly to provide much needed nutrition (especially protein) in the children's daily diet. In addition to the teaching plots allocated to each class, there are now approximately 50 community participants growing additional food for their families and for sale to raise income. Some of this produce is sold to Waterberry Lodge where it helps create awareness and interest in our school and community projects.

We continue to supply fencing, irrigation materials and tools to staff and former staff members when necessary to encourage their becoming self-sustainable. The example of the success of the first 'community farmers' has inspired others and so we have increased our allotments accordingly to 38.

Community

We offered adult education as well as tuitions for pupils from other schools in the area through our (by now very well attended) study centre. These classes are, of course, free of charge.

We run two football teams in the community (football strip and footwear, transport to football matches, sports equipment, coaching expenses) – The Tamanga Boys mens team and Girl Power womens team. Both teams play in the local leagues and have performed well. The league matches started post coved toward the end of the year. The teams are managed by Waterberry lodge staff and Tukongote teachers.

WATERBERRY COMMUNITY PROJECTS LTD

2021/22 in Numbers:

Pre School children attending Tukongote, Big Tree, Liyemo	191
Primary School children attending Tukongote	125
Children with sponsors attending Kazungula High School	42
Senior Grade pupils from nearby schools receiving extra tuition	18
Adults attending adult classes	12-15
Teachers	21
School staff including librarian	5
Kitchen staff and cooks	3
Community members participating in community farming co-operative	50+

Volunteers

We did not seek any volunteer placement during the year ending August 2022 because of difficulties with covid regulations. We foresee seeking experienced volunteers during the coming year to widen the perspectives and skills of the teaching staff and to introduce novel sports and other interests to the children.

External Communications

Awareness building is mostly via guests who visit Waterberry and take the time to visit the community projects, plus promotion from a number of tour operators who consider responsible tourism and 'giving back' to be a fundamental of travel. Guests sign up to receive the regular newsletter by e mail. WCPL funded the design and launch of a website, and is present on Facebook and Instagram (the latter as Tukongote Community Projects which is the organisation name chosen by the village). The website was launched at the end of 2020 (www.tukongote.com).

Partnerships

WCPL is in partnership with Tukongote Community Projects Limited, a company with charitable status registered in Zambia in order to operate the project locally and to comply with both Zambian corporate legislation and the Zambia Department of Education. Tukongote Community Projects Limited is an NGO in Zambia.

Safeguarding

Safeguarding is a priority for WCPL. Volunteers to the project must present a DBS check from the UK authorities. Tukongote Community Projects Limited has a Child Protection Policy that all staff must read and sign (copy available from WCPL).

Fundraising

The majority of fundraising is generated on site at Waterberry Lodge in Zambia where guests frequently sign up to receive the regular newsletter and donate either as a one-off payment, or through regular monthly or occasional donations. Some of these donations are for general administrative structure of the school project, others are specifically dedicated to, for instance, fees and subsistence for pupils attending Kazungula Secondary School, the menstrual pads project, or one-off projects such as the installation of internet, electricity, borehole excavation/the provision of water, supplies for the community farming project.

WATERBERRY COMMUNITY PROJECTS LTD

The shortfall of income from lodge guests during the year was made up by donations from Trustee Rob Thompson. Other generous grants were received from The Texel Foundation. We remain so thankful to the donors who have continued to support us through all these uncertain times and who could never have imagined that the problems that started in early 2020 would have continued (and indeed widened into a longer term conflict crisis for so long. We are fully aware of other financial and social pressures during this difficult year, and appreciate that these donors have understood that without funding our projects cannot continue.

Reserves Policy

In line with the recommendations of the Charity Commission, the Trustees have formally adopted a reserves policy. This recognises that while the income of the Company arises evenly neither year on year, nor throughout the year, the Administrative Expenses of the Company are very modest. The Trustees therefore ensure that at any given time there is sufficient surplus to cover the expected Administrative Expenses for a period of at least three months; any additional surplus is used to further the Company's charitable objectives as described above.

Based on the 2022 accounts, annual income totalled £118,843 (2021: £117,052) and annual expenditure totalled £120,901 (2021: £116,971) with overall deficit reserves at 31 August 2022 of £1,884 (2021: £174 surplus).

Risk Management

The major risks to which the Company is exposed, as identified by the Trustees, are and will continue to be regularly reviewed, and systems have been and will be established, and where appropriate, professional advisors have been or will be appointed to mitigate those risks.

Trustees' Responsibilities in Relation to the Financial Statements

The trustees (who are also directors of Waterberry Community projects Ltd for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 / (FRS 102)
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

So far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information

WATERBERRY COMMUNITY PROJECTS LTD

Approval

This Report was approved by the Trustees/Directors on 20th June 2023 and signed on its behalf by:

A handwritten signature in black ink, appearing to be 'T Prior Thompson', written over a horizontal line.

Mrs T Prior Thompson

Chair of Trustees

WATERBERRY COMMUNITY PROJECTS LTD

INDEPENDENT EXAMINERS REPORT ON THE UNAUDITED ACCOUNTS TO THE TRUSTEES OF WATERBERRY COMMUNITY PROJECTS LTD

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 August 2022 which are set out on pages 10 to 14.

Responsibilities and Basis of Report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Signed:



Neil A. Chambers
Institute of Chartered Accountants in England and Wales
Taylor, Viney & Marlow Limited
Chartered Accountants
46-54 High Street
Ingatestone
Essex
CM4 9DW

Date: 20th June 2023

WATERBERRY COMMUNITY PROJECTS LTD

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 AUGUST 2022

	Notes	2022 Designated	2022 Unrestricted	2022 Total	2021 Designated	2021 Unrestricted	2021 Total
Incoming resources							
Donations	3	-	118,843	118,843	-	117,052	117,052
Total incoming resources		- =====	118,843 =====	118,843 =====	- =====	117,052 =====	117,052 =====
Resources expended							
Charitable expenditure							
Donations to Zambia		-	118,300	118,300	-	113,777	113,777
Accountancy		-	1,980	1,980	-	1,980	1,980
Management & Administration	4	-	621	621	-	434	434
Total resources expended		- =====	120,901 =====	120,901 =====	- =====	116,971 =====	116,971 =====
Funds brought forward		-	174	174	-	93	93
Net movement in funds		-	(2,058)	(2,058)	-	81	81
Transfer between funds		-	-	-	-	-	-
Total funds carried forward	6	- =====	(1,884) =====	(1,884) =====	- =====	174 =====	174 =====

The statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

WATERBERRY COMMUNITY PROJECTS LTD

BALANCE SHEET AS AT 31 AUGUST 2022

Notes	£	2022 £	£	2021 £
Current Assets				
Debtors	-		-	
Cash and bank	96		2,154	
		96	<u>2,154</u>	2,154
Creditors				
Amounts falling due within one year	5	1,980	1,980	
		<u>(1,980)</u>	<u>1,980</u>	<u>(1,980)</u>
Net current assets		<u>(1,884)</u>		174
Net assets		<u>(1,884)</u>		<u>174</u>
Charity Funds				
Unrestricted funds	6	-		-
Designated funds	6	(1,884)		174
Members funds	6	<u>(1,884)</u>		<u>174</u>

In preparing these financial statements:

- a) The Trustees are of the opinion that the company is entitled to the exemption from audit under Section 477 of the Companies Act 2006;
- b) The members have not required the company to obtain an audit of its accounts for the year to 31 August 2022 in accordance with Section 476 of the Companies Act 2006;
- c) The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the Trustees/Directors on 20th June 2023.



Mrs T Prior Thompson
Director

Company Registration No. 11511580

WATERBERRY COMMUNITY PROJECTS LTD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

1. Accounting Policies

1.1 General information and basis of preparation

Waterberry Community Projects Ltd is a charitable company incorporated in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are set out in the Trustees' Report on page 2.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2019.

The charity does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.2 Income

- a) Income is recognised in the year to which it relates. Income is deferred only when the Trust has to fulfil conditions before becoming entitled to it or when the donor has specified that the income is to be expended in a future period
- b) Voluntary income is received by way of donations and gifts and is included in the Statement of Financial Activities when receivable. The income from fundraising ventures is shown gross, with the associated costs included in fundraising costs.

1.3 Fundraising costs

Fundraising expenditure comprises costs incurred in the staging of general fundraising events.

1.4 Costs of managing and administering the Charity

Administration expenditure includes all expenditure not directly related to the charitable activity of fundraising ventures.

WATERBERRY COMMUNITY PROJECTS LTD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

1.5 Funds accounting

Funds held by the Trust are:

Unrestricted general funds – these are funds that can be used in accordance with the charitable objects at the discretion of the Trustees.

Designated funds – the Trustees may at their discretion, set aside unrestricted funds for specific purposes. Refer to note 6.

2. (Deficit) / Surplus for the year	2022 £	2021 £
(Deficit) / Surplus for the year is stated after charging: -	(2,058)	81
Depreciation of tangible assets	-	-
	=====	=====
3. Donations, legacies and similar incoming resources		
Donations from individuals and trusts	118,843	117,052
	=====	=====
4. Charitable expenditure		
Donations to Zambia	118,300	113,777
Accountancy	1,980	1,980
Bank charges	621	434
	-----	-----
	120,901	146,191
	=====	=====
5. Creditors: amounts falling due within one year		
Accruals	1,980	1,980
	-----	-----
	1,980	1,980
	=====	=====

WATERBERRY COMMUNITY PROJECTS LTD

6. Funds

	Unrestricted Funds £	Designated Funds £	Total Funds £
Brought forward at 1 September 2021	174	-	174
(Deficit) / Surplus for the year	(2,058)	-	(2,058)
Transfer between funds	-	-	-
Total funds at 31 August 2022	(1,884)	-	(1,884)

Designated funds

Designated funds represent funds received specifically for aiding individuals to take vocational training or start their own businesses.

Due to the resulting position at the balance sheet date, the trustees had been notified of the situation and had rectified matters as soon as possible to avoid the charity being in an insolvent position for any longer than it needed to be, along with bringing matters back in line with their Reserves policy.

7. Liability of Members

The liabilities of members are limited. The Company is limited by guarantee without any share capital. Every member will pay, if the Company is dissolved while he or she remains a member or within 12 months afterwards, up to the sum of £10 towards the costs of dissolution and liabilities incurred by the Company while he or she was a member.

8. Employees

The average number of employees during the year was as follows: -

	2022	2021
Administration	1	1
	=====	=====

No trustees received any remuneration in the year.

WATERBERRY COMMUNITY PROJECTS LIMITED

England & Wales - Charity number 1186151

Accounts

**WATERBERRY COMMUNITY PROJECTS LTD
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

Company No: 11511580 (England and Wales)

Charity No: 1186151

WATERBERRY COMMUNITY PROJECTS LTD

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WATERBERRY COMMUNITY PROJECTS LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Constitution

Waterberry Community Projects Ltd is a company limited by guarantee registered in England & Wales and a registered charity governed by its Memorandum and Articles of Association. The charity number is 1186151. The company number is 05211299.

Directors and Trustees

The board of the charitable company ('the charity') is its Trustees for the purposes of charity law and throughout this report are collectively referred to as the Trustees. The Trustees are elected by the members of the charitable company attending the Annual General meeting and they all serve three-year terms that can be renewed.

The directors/trustees serving during the year and since the year end are as follows:

Directors

Mrs T Prior Thompson (Chair)

Mr R Thompson

Registered Office

Chandos Lodge
Lambeth Street
Eye
Suffolk
IP23 7AQ

Reporting Accountants

Taylor Viney & Marlow Limited
Chartered Accountants
46-54 High Street
Ingatestone
Essex CM4 9DW

WATERBERRY COMMUNITY PROJECTS LTD

TRUSTEES' REPORT

The Trustees present their report and the audited financial statements of the charity for the year ended 31st August 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

Object of the Charity

The Charity's object and its principal activity is: -

Educational support services

Working Name

Waterberry Community Projects

Organisational Structure

The Charity is UK based with its office in Eye, Suffolk.

The Charity's governing body is the Board of Trustees, which comprises at least two and not more than ten individuals, all of whom must be members. The Trustees meet/discuss to manage its affairs, to oversee the work of the Charity, to consider future projects and are involved in strategic decisions for the organisation.

Investment Powers

Under the Memorandum and Articles of Association, the Charity has powers, which may be exercised only in promoting the Objects of the Charity.

Public benefit

The Charities Act 2011 requires all charities to meet the legal requirement that its aims are for the public benefit. The Charities Commission in its Charities and Public Benefit guidance states that there are two key principles to be met in order to show that an organisation's aims are for the public benefit: firstly, there must be an identifiable benefit or benefits and secondly, that the benefit must be to the public or a section of the public. The Trustees consider that they have complied with section 17 of the Charities Act 2011 and the guidance issued by the Charity Commissioners in respect of Public Benefit.

Risk Management

The Trustees have carried out a detailed review of the Charity's activities highlighting the risks the Charity is exposed to and the steps taken to mitigate those risks. As part of this process the Trustees have reviewed the financial procedures in order to ensure that they still meet the needs of the Charity.

Objectives and Activities

The objective of Waterberry Community Projects Ltd (WCPL) is to advance education within the economically and educationally deprived rural communities of Sekute and Mandia Wards, Kazungula District, Southern Province, Zambia (where there is less than 5% employment, subsistence living is the norm, and schools are too far or too difficult for children to reach, or are educationally substandard). WCPL provides funding to Tukongate Community Projects Ltd (TCPL) in order for that company to carry out the charitable work on behalf of WCPL.

WATERBERRY COMMUNITY PROJECTS LTD

Objectives and Activities (cont.)

The activities supported to achieve this objective include:

- Building and operating community schools (pre and primary) for children ages 3 to 14
- Providing teachers and educational materials to those schools
- Operating a library for the benefit of the entire community no matter what age
- Running adult educational and skills programmes for the benefit of the entire community no matter what age
- Funding teacher training courses for the improvement of local teachers
- Raising donations to fund the secondary education of academically able pupils ages 15 to 19
- Running an educational programme to help girls avoid missing education during their menstrual cycle
- Working with Tukongote Community Projects to manage all these activities on site in Zambia

Vision and Mission

Our vision is to ensure that children in our catchment community will have access to a basic education, to ensure that they do not miss out on the increased opportunities available through literacy and numeracy.

Our current mission is to enhance that basic education by offering a range of opportunities that will inevitably be based on ability. Our current plan is to take the Tukongote School project to Grade 7 (average age 13 – 15yo) when pupils will receive education certificates that would allow them to attend LIBES (the technical college in Livingstone) to learn vocational skills. However, if pupils are able to achieve Grade 9 (average age 15 – 17yo) they receive an education diploma which allows them to join LIBES at a higher level and to obtain a more advanced qualification. Our mission is to find extra funding and sponsors to help children achieve the extra two grades so that they can apply to LIBES at the higher diploma status, allowing them to attend courses at LIBES in valuable skills such as plumbing, electricians, etc. We believe, also, that because LIBES education involves living in rented accommodation in Livingstone, children aged over 17 are better adapted for living independently in town. For higher academic achievers our vision is to find sponsors to help them attend Kazungula High School based on qualifying Grade 7 results, taking them to Grade 12 (average age 17 – 19yo) with the possibility of attending university.

Our mission is also to encourage girls to attend school, not to drop out in the early stages, and to understand their own potential to achieve should they remain within the education system.

Developments, Activities and Achievements this Year

The year September 2020 to August 2021 continued the challenge due to Covid with preventive measures in Zambia and international travel restrictions preventing guests arriving at Waterberry Lodge leading to a dramatic drop in income normally received from guests visiting the village projects. Waterberry Lodge was open to visitors for 2 months of the year, but had only a handful of bookings during that time and community visits were restricted because of social distancing precautions.

As infection rates rose and fell in different parts of the world Zambian health authorities reacted to potential rises in infections by once again closing schools so that primary children were schooled at home and our secondary boarding school pupils returned home from Kazungula.

However, there was generous and continuous support from our donors, some of whom donate monthly, some in individual sums and others by fundraising initiatives. This, together with monthly payments from trustee Rob Thompson to replace all the income lost from absent guests, meant that we have been able to progress with projects at Tukongote, concentrating on health and welfare of the school children and community members many of whom faced a second year without income.

By the end of September 2020, as local restrictions in Zambia reduced, we were able to reopen the school and sent students back to Kazungula Secondary School as normal. However, this was followed rapidly by an order to close

WATERBERRY COMMUNITY PROJECTS LTD

schools again from October – a pattern that repeated itself several times during the year and caused disruption, most particularly to the education of those children working towards secondary exams at Kazungula.

Last year's report noted the start-up of a community farm to help the school and village grow extra food to boost the mealie supplies handed out. The year to August 2021 followed the same pattern of community support, educating and feeding children and providing social and community care as follows:

Schools

Tukongote School remains our core focus – as at August 2021 we are running three preschool classes, four primary school classes. During the pandemic we have been able to build the extra classroom block to accommodate up to Grade 7. While waiting for pupils to progress from class to class we use one of these classrooms for gym during the rainy season and the other two are used for extra tuition for those children who need it, and for adult education classes (both the basics of reading/writing/arithmetic and more advanced tuition for those adults wishing to sit exams they were not able to afford while at school).

We provide teachers and admin salaries, teaching materials and canteen food to the two outlying preschools – Liyemo and Big Tree. Children from these preschools will eventually attend their more local primary school at Mandia and Siandunda.

Academically brighter children from the community attend Kazungula Secondary School to sit up to Grade 12 exams. These children are sponsored through the generosity of guests who have continued their sponsorship during the pandemic.

We provided schooling (either on site or home schooling) for 175 pupils (from Preschool through to Grade 4 Primary) at Tukongote, and another 110 at Big Tree and Liyemo Community Schools.

Provided daily meals for 285 children and 50 community staff members in the school canteens.

Sponsored 55 pupils through secondary high school education at Kazungula and elsewhere.

Sponsored our first High School graduate scholarship in accountancy to ZICAS University in Lusaka.

Maintained 35 Tukongote staff on full contracts, including PAYE (where relevant), health insurance, NAPSA, leave pay and gratuity.

We pay registration and membership fees for teachers' professional bodies, e.g., Teaching Council of Zambia.

We sunk a further borehole to ensure adequate clean water for the increasing numbers of pupils and teachers at Tukongote School.

Supported Tukongote staff with monthly mealie allowance.

Organised staff wellness check through PPAZ (Planned Parenthood Association of Zambia) and paid extra treatment where necessary.

Provided a free shuttle service for staff needing vaccination and medical attention.

WATERBERRY COMMUNITY PROJECTS LTD

Siandunda Community School

Siandunda Community School was given to Siandunda village by Comic Relief after their 2013 'Education on the Zambezi' fundraiser. Comic Relief allocated funds for the building work to an organisation in Livingstone. They turned down our offer to share our experience, although we were and are the local experts in the community, on the grounds that the connection with Waterberry Lodge made us 'commercial'. However, there were insufficient funds to complete the building work which became an embarrassment to us – it was impossible to contemplate running and managing our own successful education project while a Comic Relief project remained incomplete and unused. The organisation appointed by Comic Relief approached us in 2015/6 to ask for help to finish the school building which we were obliged to do to prevent massive disappointment in the community. We were unable to raise more funds from CR. We spent time and our own charity funds finishing the school and ever since we have helped with repairs and maintenance.

Siandunda is not a thriving school. Comic Relief was inconsiderate and unwise to offer a school building without confirming there were local means to pay for equipment, admin and teaching staff. Until now the Zambian government has supplied a head teacher only, the other teachers need to be paid out of school fees, but parents in this extremely poor community cannot afford school fees, especially during the pandemic when employment fell to a new low. The new Zambian government has recently announced that schooling will be free of charge for all pupils. We hope this will mean government funding for teachers pay in community schools such as this.

Over the past year WCPL has given \$8000 for Siandunda teacher salaries, teaching materials and mealie allowance, we have made building and infrastructure alterations to allow the school to become a Grade 7 examination centre, we installed a hand pump at the borehole so that the school could reopen (having been closed when the solar borehole pump failed).

To facilitate Siandunda teaching we offer all teachers use of the Tukongote internet, electricity for charging, printing for teaching materials and examination papers, use of the library. All Siandunda pupils have access to our Study Centre for extra tuition from Tukongote teachers during the holidays to help them catch up with the curriculum and we are happy to say that during the pandemic this resulted in the first ever exam passes for pupils of Siandunda.

Agricultural Project

We continued to develop our agricultural project which is open to all in the community. In addition to the plots allocated to each class, to teach good agricultural practice, there are now approximately 50 community participants growing additional food for their families and for sale to raise income. Some of this produce is sold to Waterberry Lodge and this helps create awareness and interest in our school and community projects.

We supplied fencing, irrigation materials and tools to staff and former staff members so they can become self-sustainable.

Community

We offered adult education as well as tuitions for pupils from other schools in the area through our (by now very well attended) study centre. These classes are, of course, free of charge.

We distributed a further 3,000kg of soap to help hygiene in the villages.

We helped finance small business start-up (such as grocery shops, transport/taxi, and procurement) for redundant hospitality staff living in the community.

We paid for the electricity connection for the New Apostolic Church.

WATERBERRY COMMUNITY PROJECTS LTD

2020/21 in Numbers:

Pre School children attending Tukongote, Big Tree, Liyemo	191
Primary School children attending Tukongote	185
Children with sponsors attending Kazungula High School	55
Senior Grade pupils from nearby schools receiving extra tuition	15
Adults attending adult classes	12-15
Teachers	21
School staff including librarian	5
Kitchen staff and cooks	3
Community members participating in community farming co-operative	50

Volunteers

We did not seek any volunteer placement during the year ending August 2021 because of difficulties with covid regulations.

External Communications

Awareness building is mostly via guests who visit Waterberry and take the time to visit the community projects, plus promotion from a number of tour operators who consider responsible tourism and 'giving back' to be a fundamental of travel. Guests sign up to receive the regular newsletter by e mail. WCPL funded the design and launch of a website, and is present on Facebook and Instagram (the latter as Tukongote Community Projects which is the organisation name chosen by the village). The website was launched at the end of 2021 (www.tukongote.com).

Partnerships

WCPL is in partnership with Tukongote Community Projects Limited, a company with charitable status registered in Zambia in order to operate the project locally and to comply with both Zambian corporate legislation and the Zambia Department of Education. Tukongote Community Projects Limited is an NGO in Zambia.

Safeguarding

Safeguarding is a priority for WCPL. Volunteers to the project must present a DBS check from the UK authorities. Tukongote Community Projects Limited has a Child Protection Policy that all staff must read and sign (copy available from WCPL).

Fundraising

The majority of fundraising is generated on site at Waterberry Lodge in Zambia where guests frequently sign up to receive the regular newsletter and donate either as a one-off payment, or through regular monthly or occasional donations. Some of these donations are for general administrative structure of the school project, others are specifically dedicated to, for instance, fees and subsistence for pupils attending Kazungula Secondary School, the menstrual pads project, or one-off projects such as the installation of internet, electricity, borehole excavation/the provision of water, supplies for the community farming project.

WATERBERRY COMMUNITY PROJECTS LTD

Fundraising (cont.)

The shortfall of income from lodge guests during the year was made up by monthly donations from Trustee Rob Thompson. Other generous donations were received from The Texel Foundation. We remain so thankful to the donors who have continued to support us through all these uncertain times. We are fully aware of other financial and social pressures during this difficult year, and appreciate that these donors have understood that without funding our projects cannot continue.

Reserves Policy

In line with the recommendations of the Charity Commission, the Trustees have formally adopted a reserves policy. This recognises that while the income of the Company arises evenly neither year on year, nor throughout the year, the Administrative Expenses of the Company are very modest. The Trustees therefore ensure that at any given time there is sufficient surplus to cover the expected Administrative Expenses for a period of at least three months; any additional surplus is used to further the Company's charitable objectives as described above.

Based on the 2021 accounts, annual income totalled £117,052 (2020: £144,306) and annual expenditure totalled £116,971 (2020: £144,213) with overall surplus reserves at 31 August 2021 of £174 (2020: £93).

Risk Management

The major risks to which the Company is exposed, as identified by the Trustees, are and will continue to be regularly reviewed, and systems have been and will be established, and where appropriate, professional advisors have been or will be appointed to mitigate those risks.

Trustees' Responsibilities in Relation to the Financial Statements

The trustees (who are also directors of Waterberry Community projects Ltd for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 / (FRS 102)
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

So far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information

WATERBERRY COMMUNITY PROJECTS LTD

Approval

This Report was approved by the Trustees/Directors on 24 May 2022 and signed on its behalf by:

A handwritten signature in black ink, consisting of several overlapping loops and a vertical line, appearing to be the name 'T Prior Thompson'.

Mrs T Prior Thompson

Chair of Trustees

WATERBERRY COMMUNITY PROJECTS LTD

INDEPENDENT EXAMINERS REPORT ON THE UNAUDITED ACCOUNTS TO THE TRUSTEES OF WATERBERRY COMMUNITY PROJECTS LTD

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 August 2021 which are set out on pages 10 to 14.

Responsibilities and Basis of Report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Signed:



Neil A. Chambers
Institute of Chartered Accountants in England and Wales
Taylor, Viney & Marlow Limited
Chartered Accountants
46-54 High Street
Ingatestone
Essex
CM4 9DW

Date: 12 May 2022

WATERBERRY COMMUNITY PROJECTS LTD

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 AUGUST 2021

	Notes	2021 Designated	2021 Unrestricted	2021 Total	2020 Designated	2020 Unrestricted	2020 Total
Incoming resources							
Donations	3	-	117,052	117,052	-	144,306	144,306
Total incoming resources		- =====	117,052 =====	117,052 =====	- =====	144,306 =====	144,306 =====
Resources expended							
Charitable expenditure							
Donations to Zambia		-	113,777	113,777	-	143,013	143,013
Accountancy		-	2,760	1,980	-	1,200	1,200
Management & Administration	4	-	434	434	-	-	-
Total resources expended		- =====	116,971 =====	116,971 =====	- =====	144,213 =====	144,213 =====
Funds brought forward		-	-	-	-	-	-
Net movement in funds		-	81	81	-	93	93
Transfer between funds		-	-	-	-	-	-
Total funds carried forward	6	- =====	81 =====	81 =====	- =====	93 =====	93 =====

The statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

WATERBERRY COMMUNITY PROJECTS LTD

BALANCE SHEET AS AT 31 AUGUST 2021

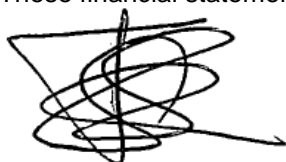
	Notes	£	2021 £	£	2020 £
Current Assets					
Debtors		-		-	
Cash and bank		2,154		1,293	
		2,154	2,154	1,293	1,293
Creditors					
Amounts falling due within one year	5	1,980		1,200	
		1,980	(1,980)	1,200	(1,200)
Net current assets			174		93
Net assets			174		93
			174		93
Charity Funds					
Unrestricted funds	6		-		-
Designated funds	6		174		93
Members funds	6		174		93
			174		93

In preparing these financial statements:

- a) The Trustees are of the opinion that the company is entitled to the exemption from audit under Section 477 of the Companies Act 2006;
- b) The members have not required the company to obtain an audit of its accounts for the year to 31 August 2021 in accordance with Section 476 of the Companies Act 2006;
- c) The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the Trustees/Directors on 24 May 2022.



Mrs T Prior Thompson
Director

Company Registration No. 11511580

WATERBERRY COMMUNITY PROJECTS LTD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

1. Accounting Policies

1.1 General information and basis of preparation

Waterberry Community Projects Ltd is a charitable company incorporated in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are set out in the Trustees' Report on page 2.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2019.

The charity does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.2 Income

- a) Income is recognised in the year to which it relates. Income is deferred only when the Trust has to fulfil conditions before becoming entitled to it or when the donor has specified that the income is to be expended in a future period
- b) Voluntary income is received by way of donations and gifts and is included in the Statement of Financial Activities when receivable. The income from fundraising ventures is shown gross, with the associated costs included in fundraising costs.

1.3 Fundraising costs

Fundraising expenditure comprises costs incurred in the staging of general fundraising events.

1.4 Costs of managing and administering the Charity

Administration expenditure includes all expenditure not directly related to the charitable activity of fundraising ventures.

WATERBERRY COMMUNITY PROJECTS LTD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

1.5 Funds accounting

Funds held by the Trust are:

Unrestricted general funds – these are funds that can be used in accordance with the charitable objects at the discretion of the Trustees.

Designated funds – the Trustees may at their discretion, set aside unrestricted funds for specific purposes. Refer to note 6.

2. Surplus for the year	2021	2020
	£	£
Surplus for the year is stated after charging: -	81	93
Depreciation of tangible assets	-	-
	=====	=====
3. Donations, legacies and similar incoming resources		
Donations from individuals and trusts	117,052	144,306
	=====	=====
4. Charitable expenditure		
Donations to Zambia	113,777	143,013
Accountancy	1,980	1,200
Bank charges	434	-
	-----	-----
	116,191	144,213
	=====	=====
5. Creditors: amounts falling due within one year		
Accruals	1,980	1,200
	-----	-----
	1,980	1,200
	=====	=====

WATERBERRY COMMUNITY PROJECTS LTD

6. Funds

	Unrestricted Funds £	Designated Funds £	Total Funds £
Brought forward at 1 September 2020	93	-	-
Surplus for the year	81	-	-
Transfer between funds	-	-	-
Total funds at 31 August 2021	<u>174</u>	<u>-</u>	<u>-</u>

Designated funds

Designated funds represent funds received specifically for aiding individuals to take vocational training or start their own businesses.

7. Liability of Members

The liabilities of members are limited. The Company is limited by guarantee without any share capital. Every member will pay, if the Company is dissolved while he or she remains a member or within 12 months afterwards, up to the sum of £10 towards the costs of dissolution and liabilities incurred by the Company while he or she was a member.

8. Employees

The average number of employees during the year was as follows: -

	2021	2020
Administration	1	1
	<u>=====</u>	<u>=====</u>

No trustees received any remuneration in the year.

WATERBERRY COMMUNITY PROJECTS LIMITED

England & Wales - Charity number 1186151

Accounts

WATERBERRY COMMUNITY PROJECTS LTD
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020

Company No: 11511580 (England and Wales)

Charity No: 1186151

WATERBERRY COMMUNITY LODGE LTD

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WATERBERRY COMMUNITY PROJECTS LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Constitution

Waterberry Community Projects Ltd is a company limited by guarantee registered in England & Wales and a registered charity governed by its Memorandum and Articles of Association. The charity number is 1186151. The company number is 05211299.

Directors and Trustees

The board of the charitable company ('the charity') is its Trustees for the purposes of charity law and throughout this report are collectively referred to as the Trustees. The Trustees are elected by the members of the charitable company attending the Annual General meeting and they all serve three year terms that can be renewed.

The directors/trustees serving during the year and since the year end are as follows:

Directors

Mrs T Prior (Chair)

Mr R Thompson

Registered Office

Chandos Lodge
Lambeth Street
Eye
Suffolk
IP23 7AQ

Reporting Accountants

Taylor Viney & Marlow
Chartered Accountants
46-54 High Street
Ingatestone
Essex CM4 9DW

WATERBERRY COMMUNITY PROJECTS LTD

TRUSTEE'S REPORT

The Trustees present their report and the audited financial statements of the charity for the year ended 31st August 2020. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

Legal and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice – Accounting and Reporting by Charities (2005).

Object of the Charity

The Charity's object and its principal activity is: -

Educational support services

Working name

Waterberry Community Projects

Organisational Structure

The Charity is UK based with its office in Eye, Suffolk.

The Charity's governing body is the Board of Trustees, which comprises at least two and not more than ten individuals, all of whom must be members. The Trustees meet regularly to manage its affairs, to oversee the work of the Charity, to consider future projects and are involved in strategic decisions for the organisation.

Investment powers

Under the Memorandum and Articles of Association, the Charity has powers, which may be exercised only in promoting the Objects of the Charity.

Public benefit

The Charities Act 2011 requires all charities to meet the legal requirement that its aims are for the public benefit. The Charities Commission in its Charities and Public Benefit guidance states that there are two key principles to be met in order to show that an organisation's aims are for the public benefit: firstly, there must be an identifiable benefit or benefits and secondly, that the benefit must be to the public or a section of the public. The Trustees consider that they have complied with section 17 of the Charities Act 2011 and the guidance issued by the Charity Commissioners in respect of Public Benefit.

Risk Management

The Trustees have carried out a detailed review of the Charity's activities highlighting the risks the Charity is exposed to and the steps taken to mitigate those risks. As part of this process the Trustees have reviewed the financial procedures in order to ensure that they still meet the needs of the Charity.

Objectives and Activities

The objective of Waterberry Community Projects Ltd (WCPL) is to advance education within the economically and educationally deprived rural communities of Sekute and Mandia Wards, Kazungula District, Southern Province, Zambia (where there is less than 5% employment, subsistence living is the norm, and schools are too far or too difficult for children to reach, or are educationally substandard). WCPL provides funding to Tukongate Community Projects Ltd (TCPL) in order for that company to carry out the charitable work on behalf of WCPL.

WATERBERRY COMMUNITY PROJECTS LTD

Objectives and Activities (cont.)

The activities supported to achieve this objective include:

- Building and operating community schools (pre and primary) for children ages 3 to 14
- Providing teachers and educational materials to those schools
- Operating a library for the benefit of the entire community no matter what age
- Running adult educational and skills programmes for the benefit of the entire community no matter what age
- Funding teacher training courses for the improvement of local teachers
- Raising donations to fund the secondary education of academically able pupils ages 15 to 19
- Running an educational programme to help girls avoid missing education during their menstrual cycle
- Working with Tukongote Community Projects to manage all these activities on site in Zambia

Vision and Mission

Our vision is to ensure that children in our catchment community will have access to a basic education, to ensure that they do not miss out on the increased opportunities available through literacy and numeracy.

Our current mission is to enhance that basic education by offering a range of opportunities that will inevitably be based on ability. Our current plan is to take the Tukongote School project to Grade 7 (average age 13 – 15yo) when pupils will receive education certificates that would allow them to attend LIBES (the technical college in Livingstone) to learn vocational skills. However, if pupils are able to achieve Grade 9 (average age 15 – 17yo) they receive an education diploma which allows them to join LIBES at a higher level and to obtain a more advanced qualification. Our mission is to find extra funding and sponsors to help children achieve the extra two grades so that they can apply to LIBES at the higher diploma status, allowing them to attend courses at LIBES in valuable skills such as plumbing, electricians, etc. We believe, also, that because LIBES education involves living in rented accommodation in Livingstone, children aged over 17 are better adapted for living independently in town. For higher academic achievers our vision is to find sponsors to help them attend Kazungula High School based on qualifying Grade 7 results, taking them to Grade 12 (average age 17 – 19yo) with the possibility of attending university.

Our mission is also to encourage girls to attend school, not to drop out in the early stages, and to understand their own potential to achieve should they remain within the education system.

Highlights of the Year

September 2019 – Ministry of General Education 2019 Institutional Monitoring Report confirms registration approval for 2020 for PreSchool and Primary School.

September 2019 – Pupils to Kazungula High School for boarding until Christmas

October 2019 – Admin and Computer Rooms, Classrooms Grades 3 and 4, building completed.

January 2020 – School term begins, including first Primary School Grade 4 class

March 2020 – Schools closed due to Covid,

March 2020 – Electricity supply switch on at Tukongote

June 2020 – Start of community farming project (seeds, tools, land, composting)

July 2020 – Commence distribution of soap to the rural community.

July 2020 – Redistribution of Freedom Pads begins

WATERBERRY COMMUNITY PROJECTS LTD

July 2020 – Donation of emergency food for children at Kazungula High School, plus transport fee for school maize supply for July and August.

July 2020 – Distribution Greenway Eco Stoves

July 2020 – Expansion of Waterberry/Tukongote Agricultural Co-Operative Project

September 2020 – Schools reopen, Kazungula High School reopens

September 2020 – Installation of River Water Pump for irrigation at vegetable garden Kazungula High School

Developments, Activities and Achievements this Year

The year September 2019 to August 2020 presented unusual challenges.

The first half started as anticipated with children returning to school in September 2019 after their holidays, the new computer lab, admin rooms and classroom buildings being opened, high school boarding children (each supported by an individual sponsor) returning to Kazungula High School and the annual inspection report from the Ministry of Education being handed over with the comment from the Educational Standards Officer General "The file is fully compliant. You are operating the best private school between Kazungula and Mazabuka. Your effort of supporting pupils to Kazungula High is commendable. Buildings, resources and organisation are at the top end" and his opinion of our newly trained Head Teacher Jacob Mweemba "Congratulations to you how you have trained this fine young man. He did an outstanding job facilitating this inspection". On into the New Year, with Grade 4 Primary School open for the first time, increased pupil numbers at Tukongote, impressed international guests staying at Waterberry Lodge being shown around the school project and then, suddenly, all changing because of Covid.

In March 2020 Zambia introduced tight restrictions to help overcome the risk of Covid, including all the normal social distancing, masks, hand washing – plus the closure of certain businesses, bars and schools. International visitors stopped virtually overnight and Waterberry Lodge closed at the end of March.

From March onwards the school and community projects continued with a different dynamic. The school maintenance team, construction workers and teachers remained in place but all children were at home and families received help with home schooling from the teachers. Construction work to complete building projects continued and the electricity supply to the school was finally switched on during March. Teachers received their normal basic pay plus a meal allowance, we participated in the creation of an isolation ward in Livingstone Hospital to cope with the anticipated Covid patients.

Home schooling continued for all pupils until return to school in September 2020. Our teachers were instrumental in home schooling not just our own pre and primary school children at Tukongote, Liyemo and Big Tree, but also the higher grade children attending Kazungula High School and those at other lesser achieving secondary schools in the area (the Kazungula and other secondary children were particularly helped to prepare for their grade 9 – 12 exams in October 2020).

In June the economic impact of the continued absence of overseas visitors to the Livingstone area, where the majority of the population is involved in tourism and its service industries, meant that food hardship was becoming a reality. We started a farming project to grow food for staff and those community members who wished to become involved. Initial work involved clearing the land allocated within the Tukongote curtilage, and starting composting material as a soil improver for this very barren land (using sustainable organic methods taught by a farmer north of Livingstone). Seeds and tools were financed for each participant, and one field per classroom was laid aside for teaching purposes. In July a donation from the Texel Foundation allowed us to bring irrigation to the plots from the Zambezi and to fence the entire area to protect from goats and other small wildlife.

July 2020 was a busy month. With some high school children having been allowed back to Kazungula High to prepare for senior exams the headmistress contacted us to ask for help to feed the pupils in school. We were able to buy and supply emergency supplies for 287 children, and to lay on transport to collect the maize purchased by the school, which they were to mill for basic food – but for which they could not afford the transport. Kazungula High School is extremely well run and managed but during the pandemic it has been challenged by parents' inability to pay fees through being laid off during Covid. We have helped offset future challenges by installing a river pump so that the school can access river water to irrigate their crops grown to supplement the pupils diet (previously they had to access drinking water from the municipal supply which was prohibitively expensive).

WATERBERRY COMMUNITY PROJECTS LTD

We were able to buy 3 tonnes of soap to continue to help with increased sanitation in the rural area. At the same time we distributed a number of Greenway Stoves, an environmentally enhanced cooking stove which burns wood (not charcoal) and reduces use of wood for cooking by approximately 70%. We started redistribution of the Freedom Pads, returning to places where the pads were handed out during the first distribution.

At the end of September 2020 schools eventually reopened fully for all children, pre- primary- and high school.

2019/20 in numbers:

Pre School children attending Tukongote, Big Tree, Liyemo	191
Primary School children attending Tukongote	100
Children with sponsors attending Kazungula High School	54
Senior Grade pupils have extra tuition from nearby schools	30
Adults using literacy programme/taking school exams before lockdown	12
Teachers	21
School staff including librarian	4
Kitchen staff and cooks	6
Kazungula children receiving emergency food supplies in lockdown	287
Greenway Eco Stoves distributed to reduce use of charcoal and wood	365
Households receiving soap supplies to help reduce covid	836
Community members participating in community farming co-operative	48

Volunteers

We received applications for volunteer placements in mid-2020 for teaching/art/creative projects at Tukongote, but they were cancelled because of Covid.

External Communications

Awareness building is mostly via guests who visit Waterberry and take the time to visit the community projects, plus promotion from a number of tour operators who consider responsible tourism and 'giving back' to be a fundamental of travel. Guests sign up to receive the regular newsletter by e mail. WCPL is developing a website, and is present on Facebook and Instagram (the latter as Tukongote Community Projects which is the organisation name chosen by the village).

Partnerships

WCPL is in partnership with Tukongote Community Projects Limited, a company with charitable status registered in Zambia in order to operate the project locally and to comply with both Zambian corporate legislation and the Zambia Department of Education. Tukongote Community Projects Limited is an NGO in Zambia.

Safeguarding

Safeguarding is a priority for WCPL. Volunteers to the project must present a DBS check from the UK authorities. Tukongote Community Projects Limited has a Child Protection Policy that all staff must read and sign (copy available from WCPL).

WATERBERRY COMMUNITY PROJECTS LTD

Fundraising

The majority of fundraising is generated on site at Waterberry Lodge in Zambia where guests frequently sign up to receive the regular newsletter and donate either as a one off payment, or through regular monthly or occasional donations. Some of these donations are for general administrative structure of the school project, others are specifically dedicated to, for instance, fees and subsistence for pupils attending Kazungula Secondary School, the menstrual pads project, or one off projects such as the installation of internet, borehole excavation/the provision of water, supplies for the community farming project. Major donations throughout the year have been received from the owners of Waterberry Lodge (for the construction of classrooms/staff rooms), a donor granting funds for a science laboratory, a corporate donor granting for the provision of a satellite pre-school west of Tukongote.

Some independent fundraisers have generated donations through handmade cake and greeting cards sales, a sponsored bike ride, personal donations in memoriam.

Reserves Policy

In line with the recommendations of the Charity Commission, the Trustees have formally adopted a reserves policy. This recognises that the income of the Company does not arise evenly year on year and so to enable the Company to plan its activities it is prudent to hold reserves equal to six – nine months running costs.

Based on the 2020 accounts, annual income totalled £144,306 (2019: £-) and annual expenditure totalled £144,213 (2019: £-). This resulted in a surplus for the year of £93 (2019: £-) with overall surplus reserves at 31 August 2020 of £93 (2019: £-).

Risk Management

The major risks to which the Company is exposed, as identified by the Trustees, are and will continue to be regularly reviewed, and systems have been and will be established, and where appropriate, professional advisors have been or will be appointed to mitigate those risks.

WATERBERRY COMMUNITY PROJECTS LTD

Trustees' responsibilities in relation to the financial statements

The trustees (who are also directors of Waterberry Community projects Ltd for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 / (FRS 102)
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Approval

This Report was approved by the Trustees/Directors on 25 May 2021 and signed on its behalf by:



Mrs T Prior
Chair of Trustees

WATERBERRY COMMUNITY PROJECTS LTD

INDEPENDENT EXAMINERS REPORT ON THE UNAUDITED ACCOUNTS TO THE TRUSTEES OF WATERBERRY COMMUNITY PROJECTS LTD

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 August 2020 which are set out on pages 9 to 15.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Signed:



Neil A. Chambers
Institute of Chartered Accountants in England and Wales
Taylor, Viney & Marlow
Chartered Accountants
46-54 High Street
Ingatestone
Essex
CM4 9DW

Date: 25 May 2021

WATERBERRY COMMUNITY PROJECTS LTD

**STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 AUGUST 2020**

	Notes	2020 Designated	2020 Unrestricted	2020 Total	2019 Designated	2019 Unrestricted	2019 Total
Incoming resources							
Donations	3	-	144,306	144,306	-	-	-
Total incoming resources		<u>-</u>	<u>144,306</u>	<u>144,306</u>	<u>-</u>	<u>-</u>	<u>-</u>
		=====	=====	=====	=====	=====	=====
Resources expended							
Charitable expenditure							
Donations to Zambia		-	143,013	143,013	-	-	-
Accountancy		-	1,200	1,200	-	-	-
Management & Administration	4	-	-	-	-	-	-
Total resources expended		<u>-</u>	<u>144,213</u>	<u>144,213</u>	<u>-</u>	<u>-</u>	<u>-</u>
		=====	=====	=====	=====	=====	=====
Funds brought forward		-	-	-	-	-	-
Net movement in funds		-	93	93	-	-	-
Transfer between funds		-	-	-	-	-	-
Total funds carried forward	6	<u>-</u>	<u>93</u>	<u>93</u>	<u>-</u>	<u>-</u>	<u>-</u>
		=====	=====	=====	=====	=====	=====

The statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

WATERBERRY COMMUNITY PROJECTS LTD

BALANCE SHEET AS AT 31 AUGUST 2020

	Notes	£	2020 £	£	2019 £
Current Assets					
Debtors		-	-	-	-
Cash and bank		1,293	-	-	-
		<hr/>	1,293	<hr/>	-
Creditors					
Amounts falling due within one year	5	1,200	-	-	-
		<hr/>	(1,200)	<hr/>	-
Net current assets			93		-
Net assets			<hr/> 93	<hr/>	<hr/>
			=====		=====
Charity Funds					
Unrestricted funds	6	-	-	-	-
Designated funds	6	-	93	-	-
Members funds	6	-	<hr/> 93	<hr/>	<hr/>
			=====		=====

In preparing these financial statements

- a) The Trustees are of the opinion that the company is entitled to the exemption from audit conferred by Section 477 of the Companies Act 2006
- b) No notice has been deposited under Section 476 of the Companies Act 2006 and
- c) The Trustees acknowledge their responsibilities for
 - i) ensuring that the company keeps accounting records which comply with Section 386 of the Companies Act 2006
 - ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with Sections 394 and 395 and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the Trustees/Directors on 25 May 2021.



Mrs T Prior
Director

Company Registration No. 11511580

WATERBERRY COMMUNITY PROJECTS LTD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020

1. Accounting Policies

1.1 General information and basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.2 Income

- a) Income is recognised in the year to which it relates. Income is deferred only when the Trust has to fulfil conditions before becoming entitled to it or when the donor has specified that the income is to be expended in a future period
- b) Voluntary income is received by way of donations and gifts and is included in the Statement of Financial Activities when receivable. The income from fundraising ventures is shown gross, with the associated costs included in fundraising costs.

1.3 Fundraising costs

Fundraising expenditure comprises costs incurred in the staging of general fundraising events.

1.4 Costs of managing and administering the Charity

Administration expenditure includes all expenditure not directly related to the charitable activity of fundraising ventures.

WATERBERRY COMMUNITY PROJECTS LTD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020

1.5 Funds accounting

Funds held by the Trust are:

Unrestricted general funds – these are funds that can be used in accordance with the charitable objects at the discretion of the Trustees.

Designated funds – the Trustees may at their discretion, set aside unrestricted funds for specific purposes. Refer to note 6.

2. Surplus for the year	2020 £	2019 £
Surplus for the year is stated after charging: -	93	-
Depreciation of tangible assets	-	-
	=====	=====
3. Donations, legacies and similar incoming resources		
Donations from individuals and trusts	144,306	-
	=====	=====
4. Charitable expenditure		
Donations to Zambia	143,013	-
Accountancy	1,200	-
	144,213	-
	=====	=====
5. Creditors: amounts falling due within one year		
Accruals	1,200	-
	1,200	-
	=====	=====

WATERBERRY COMMUNITY PROJECTS LTD

6. Funds

	Unrestricted Funds £	Designated Funds £	Total Funds £
Brought forward at 1 September 2019	-	-	-
Surplus for the year	93	-	-
Transfer between funds	-	-	-
Total funds at 31 August 2020	<u>93</u>	<u>-</u>	<u>-</u>

Designated funds

Designated funds represents funds received specifically for aiding individuals to take vocational training or start their own businesses.

7. Liability of Members

The liabilities of members are limited. The Company is limited by guarantee without any share capital. Every member will pay, if the Company is dissolved while he or she remains a member or within 12 months afterwards, up to the sum of £10 towards the costs of dissolution and liabilities incurred by the Company while he or she was a member.

8. Employees

The average number of employees during the year was as follows: -

	2020	2019
Administration	<u>2</u>	<u>2</u>

No trustees received any remuneration in the year