

WATERBERRY COMMUNITY PROJECTS LTD
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

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 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

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- **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

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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).

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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 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.

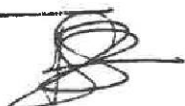
WATERBERRY COMMUNITY PROJECTS LTD

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
Ingatestone
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		<u>-</u> =====	<u>172,847</u> =====	<u>172,847</u> =====	<u>-</u> =====	<u>118,843</u> =====	<u>118,843</u> =====
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		<u>-</u> =====	<u>170,019</u> =====	<u>170,019</u> =====	<u>-</u> =====	<u>120,901</u> =====	<u>120,901</u> =====
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	<u>-</u> =====	<u>944</u> =====	<u>944</u> =====	<u>-</u> =====	<u>(1,884)</u> =====	<u>(1,884)</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 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			944		(1,884)
Net assets			<u> </u> =====		<u> </u> =====
Charity Funds					
Unrestricted funds	6	-			-
Designated funds	6		944		(1,884)
Members funds	6		<u> </u> =====		<u> </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 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	<u>944</u>	<u>-</u>	<u>944</u>

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.