

STEP UP FAMILY ORGANISATION

England & Wales · Charity number 1203953

Details

Status Registered

Legal form CIO

Registered 2023-07-12

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

Contact

Address Leys Cottage
Hill Top
Fremington
Barnstaple
EX31 3BL

Phone 01271593290

Email sufo1203953@gmail.com

Website www.stepupfamilyorganisation.com

Activities

Objects: TO ADVANCE EDUCATION IN UGANDA THROUGH SPONSORSHIP OF CHILDREN OF NURSERY, PRIMARY AND SECONDARY AGE AND TO SUPPORT GENERAL FUNDRAISING ACTIVITIES WITH THE AIM OF PROVIDING FACILITIES, EQUIPMENT OR SERVICES IN SUPPORT OF EDUCATIONAL DEVELOPMENT.

Activities: We provide sponsorship for children so that they can attend school

Classification

- **How:** Makes Grants To Individuals
- **What:** Education/training
- **Who:** Children/young People

Geography

- Uganda

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-04-05 | £125,065 | £120,344 | - | - |
| 2024-04-05 | £75,714 | £74,981 | - | - |

Trustees

| Name | Role | Appointed |
|----------------------------|-------|------------|
| Alison Julie Gruber | Chair | 2023-07-12 |
| Kiz Angell | | 2023-07-12 |
| Rebecca Dunn | | 2024-03-08 |
| Tina Lorraine Walsh | | 2024-10-15 |

STEP UP FAMILY ORGANISATION

England & Wales - Charity number 1203953

Accounts

Charity number: 1203953

**STEP UP FAMILY ORGANISATION
UNAUDITED**

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 05 APRIL 2025

STEP UP FAMILY ORGANISATION

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STEP UP FAMILY ORGANISATION

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 05 APRIL 2025**

| | |
|----------------------------------|--|
| Trustees | A Gruber K Lovell R Dunn R Bray Resigned T Walsh |
| Charity registered number | 1203953 |
| Registered office | Leys Cottage, Hill Top Fremington Devon EX31 3BL |
| Accountants | Mendip Accounting Solutions Ltd 6 Hill Road Clevedon North Somerset BS21 7NE |
| Bankers | The Co-operative Bank |

**TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 05 APRIL 2025**

Purpose: to advance education in Uganda through sponsorship of children of nursery, primary and secondary age and to support general fundraising activities with the aim of providing facilities, equipment or services in support of educational development.

Intro / Summary

Step Up Family Organisation was formed in 2020 by Kizzy Lovell who visited Uganda and, whilst there, sponsored a child who required help to go to school. Working with a group of volunteers in Uganda she then began to find sponsors for more and more children and as the organisation grew she sought help of several volunteers in the UK, culminating in the organisation being registered with the Charity Commission for England and Wales on 12th July 2023.

During the past year we have continued to meet the many educational and wellbeing needs of over 500 children and responded to emerging needs or emergencies as they have occurred.

Trustees

Our original trustee Robert Bray felt that it was time for him to step down from his role and he has been replaced by Tina Walsh who has kindly taken on some secretarial roles as well as renewing and updating our website.

Sponsorship

Over the last 12 months recruitment of sponsors has been more difficult and we have also lost several sponsors due to their own change of circumstances. At the same time our co-ordinator in Uganda closely monitors the sponsored children and any that do not attend school regularly are no longer sponsored.

We currently have 532 children sponsored and continue to meet the deficit between children sponsored and those who have lost sponsors through donations, fundraising, Gift Aid and the generosity of our volunteers in Uganda.

We try to ensure that sponsors receive updates from their children in the form of videos and photos (and occasionally phonecalls via Messenger) every 4-6 weeks. To facilitate this we provided mobile phones for 2 volunteers so that they can assist in taking photos and videos to send to sponsors. Children are encouraged to also correspond with their sponsors via letters. In addition we publish general information for all sponsors on our private Facebook page.

All sponsored children are now registered with SUFO, Uganda and their records are kept in a locked cabinet that we have provided.

Inclusion

We continue to provide schooling for several children with disabilities who are making huge progress physically and psychologically by attending school with their peers.

**TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 05 APRIL 2025**

Shipping

We made 3 shipments during the year ;these shipments contained educational equipment including books, second hand and new clothes, presents for individual children from their sponsors, sports equipment, sanitary products, first aid packs and other necessities or treats for our sponsored children.

Sponsors pay per kg for sending their parcels to minimise the amount spent by the charity. We took on a storage unit prior to each shipment for collection, sorting and shipping of the parcels but we have now been very kindly given the temporary use of an empty room at a Bristol based business so we will not need the storage unit in future. There was a £250 deficit between what we received and what we spent on shipping but we are hoping that this will not be the case in future periods.

Financial statement

Accounting has been easier this year due to only having one bank account. We are hoping to start doing accounts digitally in the near future although changing ways in which sponsors pay has the potential of losing sponsors due to them not adopting the changes.

During the period we received an income of £125, 065 and our expenditure was £120,344.

The majority of this was sponsorship as well as money sent by sponsors to provide gifts, school equipment, uniform, clothes, mattresses and food parcels for the children and their families during holidays when the children are not being fed at school. We also assist in the cost of a night security guard for school / emergency accommodation block.

We received £7,088 from Gift Aid. This was used to help cover our deficit for school fees and to provide the locked cabinet for records, purchase mobile phones, provide bunk beds, assist in repairing the vital minibus, acquisition of educational equipment etc. We also used some of this money to respond to a local emergency; sadly there was a fire in the accommodation at one of the schools that our sponsored children attend and 2 children lost their lives. We provided smoke alarms and other fire safety equipment where it was required and funded a bore hole at one school where there was previously no access to sufficient water to extinguish a fire.

Charity costs were minimal during this period . We have registered with the Charity Regulator, paid for a website, bought stamps for childrens' letters to their sponsors and covered other office based expenses.

We have purchased some mugs, water bottles, notepads and pens bearing our logo to sell to sponsors or at sponsor events but have not sold these during this financial period.

STEP UP FAMILY ORGANISATION

**TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 05 APRIL 2025**

Key objectives for coming year

Our main objective for the coming year is to maintain and increase sponsorship of children so that education can be offered to more children. In addition we hope to:

- Increase fundraising to help meet the deficit and enable us to facilitate extra curricular activities
- Commence some youth skills training and identify pathways into employment or progression towards a chosen career
- Provide security fencing for school / emergency accommodation and SUFO farm
- Facilitate further sponsor trips
- Develop and adopt more policies and procedures
- Commence digital accounting

Finally thanks to all our sponsors, fundraisers and to our trustees and volunteers who give their time and to Mendip Accounting Solutions for their invaluable help with our accounts.

Approved by the board of Trustees and signed on their behalf by:

Signed:.....

Dated:.....

A Gruber - Trustee

STEP UP FAMILY ORGANISATION

**INDEPENDENT EXAMINER'S STATEMENT
FOR THE YEAR ENDED 05 APRIL 2025**

I report on the accounts of the charity for the year ended 5th April 2025 set out on the attached pages.

RESPECTIVE RESPONSIBILITIES OF THE CHARITY & INDEPENDENT EXAMINER

As the Charity's trustees you are responsible for the preparation of the accounts. The Charity considers that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent review is needed.

It is our responsibility:

- a) Examine the accounts under section 145 of the 2011 Act;
- b) To follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- c) To state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

Our examination was carried out in accordance with the General Directions given by the Charities Commission. An examination includes a review of the accounting records kept by the charity and comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on whether the accounts present a "true and fair view".

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

- (1) Which gives me reasonable cause to believe that in any material respect the trustees have not met the requirements to ensure that:
 - Proper accounting records are kept (in accordance with section 130 of the 2011 Act); and
 - Accounts are prepared which agree with the accounting records and comply with the accounting requirements of the 2011 Act; or
- (2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: M Kizillis

Dated: 17.11.2025

**Mary Kizillis
FCA**

Mendip Accounting Solutions Ltd
6 Hill Road
Clevedon
North Somerset
BS21 7NE

STEP UP FAMILY ORGANISATION

STATEMENT OF FINANCIAL ACITIVITIES (Including Income and Expenditure Account)
FOR THE YEAR ENDED 05 APRIL 2025

| | Note | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2025 £ | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2024 £ |
|------------------------------------|------|----------------------------|--------------------------|--------------------------|----------------------------|--------------------------|-----------------------------|
| INCOME FROM: | | | | | | | |
| Sponsorship | | - | 94,433 | 94,433 | - | 55,964 | 55,964 |
| Donations | 1 | 10,553 | 8,347 | 18,900 | 4,477 | 14,058 | 18,535 |
| Shipping | | - | 3,132 | 3,132 | - | 1,215 | 1,215 |
| Tours | | | 8,600 | 8,600 | | | |
| TOTAL INCOME AND ENDOWMENTS | | 10,553 | 114,512 | 125,065 | 4,477 | 71,237 | 75,714 |
| EXPENDITURE ON: | | | | | | | |
| Charitable Activities | 2 | 3,362 | 3,132 | 6,494 | 3,744 | 780 | 4,524 |
| Sent to SUFO, Uganda | 3 | 2,470 | 111,380 | 113,850 | - | 70,457 | 70,457 |
| TOTAL EXPENDITURE | | 5,832 | 114,512 | 120,344 | 3,744 | 71,237 | 74,981 |
| NET INCOME/(EXPENDITURE) | | 4,721 | - 0 | 4,721 | 733 | - | 733 |
| Total Funds at 6th April | | 940 | - | 940 | - | - | 207 |
| Total Funds at 5th April | | 5,661 | - | 5,661 | 733 | - | 940 |

The charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

STEP UP FAMILY ORGANISATION

**BALANCE SHEET
FOR THE YEAR ENDED 05 APRIL 2025**

| | Note | 2025 £ | 2024 £ |
|----------------------------|------|--------------|------------|
| FIXED ASSETS: | | | |
| Tangible Assets | | - | - |
| CURRENT ASSETS: | | | |
| Cash at bank and in hand | | 5,661 | 940 |
| CURRENT LIABILITES: | | - | - |
| NET CURRENT ASSETS | | <u>5,661</u> | <u>940</u> |
| NET ASSETS: | | <u>5,661</u> | <u>940</u> |
| FUNDS | | | |
| Restricted Funds | | - | - |
| Unrestricted Funds | | 5,661 | 940 |
| | | <u>5,661</u> | <u>940</u> |

Approved by the board of Trustees and signed on their behalf by:

Signed:  Dated: 17.11.25

A Gruber - Trustee

ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historic cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102 SORP) issued in July 2014, and applicable UK Accounting Standards and the Charities Act 2011.

Funds structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or the terms of a specific appeal.

Income

All income is recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of income can be measured with sufficient reliability.

Income from donations is included when these are receivable, except as follows:

- i) When the donors specify that the donations given to the charity must be used in future accounting periods;
- ii) When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that agree all costs related to the category. Support costs have been allocated 100% towards the charitable activities of the charity.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the direct pay and non-pay costs and support costs relating to those activities.

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity, and include its independent examination fees and costs linked to the strategic management of the charity including trustee expenses.

1 INCOME FROM DONATIONS

| | Unrestricted Funds | Restricted Funds | Total Funds 2025 | Unrestricted Funds | Restricted Funds | Total Funds 2024 |
|------------------|-----------------------|------------------|---------------------|-----------------------|------------------|---------------------|
| | £ | £ | £ | £ | £ | £ |
| General | 2,629 | | 2,629 | 4,477 | | 4,477 |
| Projects | | 530 | 530 | | 6,293 | 6,293 |
| Birthdays | | 1,320 | 1,320 | | 1,385 | 1,385 |
| Christmas | | 343 | 343 | | 4,144 | 4,144 |
| Mattresses | | 3,495 | 3,495 | | 1,880 | 1,880 |
| Medical Aid | | - | - | | 356 | 356 |
| Beds | | 146 | 146 | | | |
| Food | | 2,053 | 2,053 | | | |
| Clothing / Shoes | | 118 | 118 | | | |
| School Equipment | | 214 | 214 | | | |
| Goats/Chickens | | 128 | 128 | | | |
| Gift Aid | 7,088 | | 7,088 | | | |
| Charities Trust | 836 | | 836 | | | |
| | <u>10,553</u> | <u>8,347</u> | <u>18,900</u> | <u>4,477</u> | <u>14,058</u> | <u>18,535</u> |

2 EXPENDITURE ON CHARITABLE ACTIVIES

| | Unrestricted Funds | Restricted Funds | Total Funds 2025 | Unrestricted Funds | Restricted Funds | Total Funds 2024 |
|-------------------------|-----------------------|------------------|---------------------|-----------------------|------------------|---------------------|
| | £ | £ | £ | £ | £ | £ |
| Website | 317 | | 317 | 163 | | 163 |
| Telephony | 17 | | 17 | 31 | | 31 |
| Bank Charges | - | | - | 373 | | 373 |
| Travel | 1,855 | | 1,855 | 908 | | 908 |
| Professional Fees | 137 | | 137 | 18 | | 18 |
| Postage/Stationary | 160 | | 160 | 294 | | 294 |
| Shipping | 250 | 3,132 | 3,382 | 1,645 | 780 | 2,425 |
| Storage | 212 | | 212 | 52 | | 52 |
| Health & Safety | 213 | | 213 | | | |
| Conference | - | | - | 260 | | 260 |
| Merchandise for Re-sale | 201 | | 201 | | | |
| | <u>3,362</u> | <u>3,132</u> | <u>6,494</u> | <u>3,744</u> | <u>780</u> | <u>4,524</u> |

3 FINANCIAL REPORT FROM BUSIA STEP UP FAMILY ORGANITION, UGANDA

During this period, we received ugx 515,341,598 (£113,850) which was directed to classified activities including paying school fees, food parcels to families, birthday parties, school uniforms, stationary, mattresses, medication for the children, volunteer expenses, Lovell school projects, Christmas party and office running costs among others

At the end of the period, we had no outstanding school fees or food due to any schools, food parcels were distributed to the respective families, children received mattresses, bed sheets and mosquito nets, we celebrated birthday parties for the children born within this period and we held a good and entertaining Christmas party at Lovell school grounds.

| | | | | |
|--------------------------------|---------------------------------------|-------------------------------------|----------------------------|------------------------------|
| Exchange Rate | 4526.501 | | | |
| | Unrestricted Funds UGX | Restricted Funds UGX | Total Funds UGX | Total Funds £ |
| Opening Balance in Bank | | 90,965 | 90,965 | 20 |
| School fees Primary | | 276,308,224 | 276,308,224 | 61042 |
| School Fees Senior & Boarding | | 51,334,257 | 51,334,257 | 11341 |
| School Uniforms | | 20,760,981 | 20,760,981 | 4587 |
| Stationary for School | | 16,391,796 | 16,391,796 | 3621 |
| Schools Bags & Shoes | | 29,593,503 | 29,593,503 | 6538 |
| Birthday Parties & Outfits | | 24,221,144 | 24,221,144 | 5351 |
| Christmas party and outfits | | 37,151,229 | 37,151,229 | 8207 |
| Food Parcels to families | | 9,346,857 | 9,346,857 | 2065 |
| Mattresses | | 15,912,563 | 15,912,563 | 3515 |
| Livestock Gifts | | 581,899 | 581,899 | 129 |
| Medication | | 2,360,195 | 2,360,195 | 521 |
| Beds | | 4,097,562 | 4,097,562 | 905 |
| Accommodations/Boarding | | 5,645,529 | 5,645,529 | 1247 |
| Batbus Repairs | | 4,284,554 | 4,284,554 | 947 |
| Parcels/Postage/Customs | | 1,045,515 | 1,045,515 | 231 |
| Security Guard | | 2,360,195 | 2,360,195 | 521 |
| Bore Hole | | 3,441,952 | 3,441,952 | 760 |
| Motorbike | | 3,642,277 | 3,642,277 | 805 |
| Office School Supplies | | 1,770,146 | 1,770,146 | 391 |
| Phones | | 2,731,708 | 2,731,708 | 603 |
| Data for Phones | | 1,770,146 | 1,770,146 | 391 |
| Bank charges | | 354,029 | 354,029 | 78 |
| Balance held in Bank | | 326,302 | 326,302 | 72 |
| | <u>-</u> | <u>515,341,598</u> | <u>515,341,598</u> | <u>113,850</u> |

STEP UP FAMILY ORGANISATION

England & Wales - Charity number 1203953

Accounts

STEP UP FAMILY ORGANISATION
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024

STEP UP FAMILY ORGANISATION

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STEP UP FAMILY ORGANISATION

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 JULY 2024

| | |
|----------------------------------|--|
| Trustees | A Gruber K Lovell R Dunn R Bray |
| Charity registered number | 1203953 |
| Registered office | Leys Cottage, Hill Top Fremington Devon EX31 3BL |
| Accountants | Mendip Accounting Solutions Ltd 6 Hill Road Clevedon North Somerset BS21 7NE |
| Bankers | The Co-operative Bank |

STEP UP FAMILY ORGANISATION

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 JULY 2024

Intro / Summary

Step Up Family Organisation was formed in 2020 by Kizzy Lovell who visited Uganda and, whilst there, sponsored a child who required help to go to school. Working with a group of volunteers in Uganda she then began to find sponsors for more and more children and as the organisation grew she sought help of several volunteers in the UK, culminating in the organisation being registered with the Charity Commission for England and Wales on 12th July 2023.

At the time of registration there were 517 children receiving sponsorship and we continue to sponsor over 500 children as the organisation grows and responds to challenges / changing priorities, working closely with the volunteers in Uganda. During the past year we have been active in clarifying our purposes, streamlining processes, making all our financial accounting totally transparent, registering with HMRC and developing policies. We have appointed a Patron, organised a very successful trip for sponsors to meet their sponsees and shipped urgently required educational and personal items to the children. Above all we have continued to meet the many educational and wellbeing needs of these children in need and have had the joy of witnessing the difference our help is making to their lives.

Appointment of Patron

It was agreed that we should appoint a Patron to assist in raising our public profile and increasing publicity. Casey is the daughter of a sponsor; she has cerebral palsy and has won several gold medals in Para Powerlifting. Her sheer determination to power through all obstacles is inspirational and reflects the struggles our sponsored children have to overcome in order to map out futures for themselves through education. Casey is passionate about our work and often shares updates about her sponsored child on her Facebook page 'Casey the Powerlifter. She and her mum will wear our T Shirt once produced.

Bank account and Gift Aid

On becoming a CIO it was agreed that we needed to open a charity / business account to maximise transparency and for ease of accounts/ and auditing.

The CoOperative Bank was chosen in part due to strict ethical guidelines and policies against child or enforced labour very much reflecting our own aims to provide children with education so that they have opportunities and choices in the future and will not be forced into work or marriage at a young age.

The account was finally opened in November 2023 after which followed a lengthy process of getting sponsors to change the details for their standing orders etc; we lost a number of sponsors during this process.

Sponsorship

We have recruited a steady stream of new sponsors during the last year and at one time our Sponsorship CoOrdinator believed that we had 700 children sponsored. However on closer examination and comparison of her list of sponsors to the Treasurers spreadsheet it became obvious that there were many who were no longer paying; we communicated with as many of these as possible and the main reason we were given for their discontinuation was the cost of living crisis. This resulted in us having approximately 200 children in school for whom we are no longer receiving sponsorship; this has caused a financial deficit but we are trying to keep these children in school even without sponsors for the time being. We continue to recruit sponsors and meantime we are meeting this deficit through donations, fundraising, Gift Aid and the generosity of our volunteers in Uganda.

We try to ensure that sponsors receive updates from their children in the form of videos and photos (and occasionally phone calls via Messenger) every 4-6 weeks; some children also correspond with their sponsors via letters. In addition we publish general information for all sponsors on our private Facebook page.

Clarification of Purpose

It became apparent that to ensure that children can receive and benefit from education other basic needs such as safety, accommodation and food need to be met. The Chair contacted the Charity Commission to gain some clarity on whether certain projects could be funded within our charity purposes and was told that the commission could not interpret the purposes for us and that the trustees should decide and justify the decisions made.

STEP UP FAMILY ORGANISATION

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 JULY 2024

1. Accommodation

Following lengthy discussions amongst the trustees, and having gauged the opinions of our sponsors, we have decided that we will assist in providing accommodation for children from the streets who are sponsored to go to school, children who could not attend school if they did not have accommodation (during the week, at least) as their parents / guardians would make them work and children for whom home is unsafe such as siblings who were abandoned by their parents to live with their aunt who beats them severely on a regular basis. It was agreed, however, that only money donated / fundraised specifically for this accommodation will be given - it will not be taken from sponsorship money earmarked for food / school fees.

2. Lovell School

Although our sponsored children are spread throughout 20+ schools in Busia.. ALL the 450 children who attend Lovell school are sponsored. Lovell school was built and established by our group of Volunteers and employs a headmaster and teachers who work to a very high standard. The school has a very good name in the area but it is over crowded and only has classes for primary 1-3. It needs to be extended to reduce class size and also to offer schooling for primary 3 -7.

Again, only money donated / fundraised specifically will be used for this.

Questions may be asked as to why we would fund one school over others!.....but other schools may have only 3 or 4 of our sponsored children whereas Lovell school has 450....and is very much helped by our volunteers who cook the school meals, house some of the children and assist with maintenance/ painting etc. If other schools asked for our help for certain projects these would also have to be considered but at present it is only Lovell school that is in desperate need of expansion.

It is also to Lovell school that children turn up in the school holidays looking for activity and food and which now runs Holiday Clubs for all ages we need more space for these clubs and we need to be able to feed these children who would otherwise go hungry.

3. Welfare and wellbeing

As well as providing basic school fees and food for children at school we have also supported families in desperate need including where there has been a death in the family or, in one case, a severe house fire. This has been done by specific request for donations on sponsors via private Facebook page

Sponsors have also provided mattresses/sheets/mosquito nets for their children enabling children to sleep better and be more prepared for school...as well as helping to prevent them from becoming unwell.

Provision of sanitary products (otherwise cannot come to school during their period) and talks / discussion from Kizzy for older girls.

Training re safeguarding and child protection undertaken by all volunteers in Uganda Jan 24.

Inclusion

Some of the Uganda team /volunteers attended a conference about inclusion of children with disabilities in schools and learnt more about what was required to facilitate the inclusion of such children.

Sponsors Visit

13 sponsors visited their children as part of a 2 week tour which included visiting Kampala, a cultural show and a 2 day safari which 4 sponsored children accompanied their sponsors on. This was an immensely successful trip and it was wonderful for sponsors to meet all the volunteers and children. They visited schools and family homes where appropriate as well as assisting with painting, carpentry, cooking, planting / farming and participating in lessons.

Ally and Kizzy had met with Joseph and Julius to discuss joint working and how best to ensure that we have all the information that we need for the Annual Report and Accounts.

STEP UP FAMILY ORGANISATION

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 JULY 2024

A meeting with the Community Development Officer for Busia was also held and it was encouraging to find out how much support they have and how highly the Busia Step Up Family Organisation is regarded by the local officials.

Became obvious whilst we were there that there was a lot of work to do in terms of making sure of due diligence etc..... record keeping of sponsored children, policies, training re safeguarding and budget planning etc. We paid for our Sponsorship Coordinator to fly back out to Uganda to do more work with the volunteers to streamline, make safe all the processes, improve updates.

She now spends the majority of her time in Busia as a vital link between us and them.

Volunteer

From January – April 2024 Rebecca Dunn volunteered with the team in Uganda, helping to teach the children and encourage them with their English speaking. She also took part in out of school activities, crafts and letter writing and participated in home visits delivering food parcels to families. She said “it was lovely to see the progress the children made in such a short time due to being sponsored”.

Since her return she has taken on the sponsorship of a little girl and has become a trustee. Her first hand knowledge of how things work in practice in Uganda is invaluable to the trustee team, and all sponsors, and she now Coordinates our fundraising activities.

Website

Originally published by Kizzy but in the process of being updated and revamped to increase engagement and reduce cost.

Shipping

We made 3 shipments during the year which was not as many as planned due to the ill health of our Shipping Coordinator. These shipments contained educational equipment including books, second hand and new clothes, presents for individual children from their sponsors, sports equipment for the Step Up Family football team, sanitary products, first aid packs and other necessities or treats for our sponsored children.

Sponsors pay per kg for sending their parcels to minimise the amount spent by the charity.

Key objectives for coming year

Our main objective for the coming year is to maintain and increase sponsorship of children so that education can be offered to more children. In addition we hope to:

- Increase fundraising to help meet the deficit and enable us to facilitate extracurricular activities
- Commence some youth skills training and identify pathways into employment or progression towards a chosen career
- Facilitate further sponsor trips
- Offer schooling to children with disabilities
- Develop and sell SUFO merchandise to help with advertising and fundraising
- Develop and adopt more policies and procedures

Finally thanks to all our sponsors, fundraisers and to our trustees and volunteers who give their time.

Approved by the board of Trustees and signed on their behalf by:

Signed: 
A Gruber - Trustee

Dated: 27/1/25

STEP UP FAMILY ORGANISATION

**INDEPENDENT EXAMINER'S STATEMENT
FOR THE YEAR ENDED 31 JULY 2024**

I report on the accounts of the charity for the year ended 31st July 2024 set out on the attached pages.

RESPECTIVE RESPONSIBILITIES OF THE CHARITY & INDEPENDENT EXAMINER

As the Charity's trustees you are responsible for the preparation of the accounts. The Charity considers that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent review is needed.

It is our responsibility:

- a) Examine the accounts under section 145 of the 2011 Act;
- b) To follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- c) To state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

Our examination was carried out in accordance with the General Directions given by the Charities Commission. An examination includes a review of the accounting records kept by the charity and comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on whether the accounts present a "true and fair view".

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

- (1) Which gives me reasonable cause to believe that in any material respect the trustees have not met the requirements to ensure that:
 - Proper accounting records are kept (in accordance with section 130 of the 2011 Act); and
 - Accounts are prepared which agree with the accounting records and comply with the accounting requirements of the 2011 Act; or
- (2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: M Kizillis

Dated: 31.1.25

Mary Kizillis
FCA

Mendip Accounting Solutions Ltd
6 Hill Road
Clevedon
North Somerset
BS21 7NE

STEP UP FAMILY ORGANISATION**STATEMENT OF FINANCIAL ACITIVITIES (Including Income and Expenditure Account)
FOR THE YEAR ENDED 31 JULY 2024**

| | Note | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2024 £ |
|--|-------------|-------------------------------------|-----------------------------------|-----------------------------------|
| INCOME FROM: | | | | |
| Sponsorship | | - | 55,964 | 55,964 |
| Donations | 1 | 4,477 | 14,058 | 18,535 |
| Shipping | | - | 1,215 | 1,215 |
| TOTAL INCOME AND ENDOWMENTS | | <u>4,477</u> | <u>71,237</u> | <u>75,714</u> |
| EXPENDITURE ON: | | | | |
| Charitable Activities | 2 | 3,744 | 780 | 4,524 |
| Sent to SUFO, Uganda | 3 | - | 70,457 | 70,457 |
| TOTAL EXPENDITURE | | <u>3,744</u> | <u>71,237</u> | <u>74,981</u> |
| NET INCOME/(EXPENDITURE) | | 733 | - | 733 |
| Total Funds at 1st Aug | | - | - | - |
| Total Funds at 31 July | | <u>733</u> | <u>-</u> | <u>733</u> |


The charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

STEP UP FAMILY ORGANISATION
BALANCE SHEET
FOR THE YEAR ENDED 31 JULY 2024

| | Note | 2024 £ |
|----------------------------|------|-------------------|
| FIXED ASSETS: | | |
| Tangible Assets | | - |
| CURRENT ASSETS: | | |
| Cash at bank and in hand | | 733 |
| CURRENT LIABILITES: | | |
| | | - |
| NET CURRENT ASSETS | | <u>733</u> |
| NET ASSETS: | | <u><u>733</u></u> |
| FUNDS | | |
| Restricted Funds | | - |
| Unrestricted Funds | | 733 |
| | | <u><u>733</u></u> |

Approved by the board of Trustees and signed on their behalf by:

Signed: 
A Gruber - Trustee

Dated: 27/1/25

STEP UP FAMILY ORGANISATION

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

1 ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historic cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102 SORP) issued in July 2014, and applicable UK Accounting Standards and the Charities Act 2011.

Funds structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or the terms of a specific appeal.

Income

All income is recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of income can be measured with sufficient reliability.

Income from donations is included when these are receivable, except as follows:

- i) When the donors specify that the donations given to the charity must be used in future accounting periods;
- ii) When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that agree all costs related to the category. Support costs have been allocated 100% towards the charitable activities of the charity.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the direct pay and non-pay costs and support costs relating to those activities.

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity, and include its independent examination fees and costs linked to the strategic management of the charity including trustee expenses.

STEP UP FAMILY ORGANISATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024**

1 INCOME FROM DONATIONS

| | Unrestricted Funds | Restricted Funds | Total Funds 2024 |
|-------------|-------------------------------|-----------------------------|-----------------------------|
| | £ | £ | £ |
| General | 4,477 | | 4,477 |
| Projects | | 6,293 | 6,293 |
| Birthdays | | 1,385 | 1,385 |
| Christmas | | 4,144 | 4,144 |
| Mattresses | | 1,880 | 1,880 |
| Medical Aid | | 356 | 356 |
| | <u>4,477</u> | <u>14,058</u> | <u>18,535</u> |

2 EXPENDITURE ON CHARITABLE ACTIVITIES

| | Unrestricted Funds | Restricted Funds | Total Funds 2024 |
|--------------------|-------------------------------|-----------------------------|-----------------------------|
| | £ | £ | £ |
| Website | 163 | | 163 |
| Telephony | 31 | | 31 |
| Bank Charges | 373 | | 373 |
| Travel | 908 | | 908 |
| Professional Fees | 18 | | 18 |
| Postage/Stationary | 294 | | 294 |
| Shipping | 1,644 | 780 | 2,424 |
| Storage | 52 | | 52 |
| Conference | 260 | | 260 |
| | <u>3,743</u> | <u>780</u> | <u>4,523</u> |

STEP UP FAMILY ORGANISATION

FOR THE YEAR ENDED 31 JULY 2024

3 FINANCIAL REPORT FROM BUSIA STEP UP FAMILY ORGANITION, UGANDA

During this period, we received ugx 335,313,843 (£70,457) which was directed to classified activities including paying school fees, food parcels to families, birthday parties, school uniforms, stationary, mattresses, medication for the children, volunteer expenses, Lovell school projects, Christmas party and office running costs among others.

At the end of the period, we had no outstanding school fees or food due to any schools, food parcels were distributed to the respective families, children received mattresses, bed sheets and mosquito nets, we celebrated birthday parties for the children born within this period and we held a good and entertaining Christmas party at Lovell school grounds.

| | Unrestricted Funds | Restricted Funds | Total Funds | Total Funds |
|--------------------------------|-------------------------------|-----------------------------|------------------------|------------------------|
| | UGX | UGX | UGX | £ |
| School fees | | 151,724,472 | 151,724,472 | 31,881 |
| Uniforms | | 18,200,000 | 18,200,000 | 3,824 |
| Fire equipment | | 4,800,000 | 4,800,000 | 1,009 |
| Stationary | | 50,000,000 | 50,000,000 | 10,506 |
| Accommodation (100 children) | | 33,950,000 | 33,950,000 | 7,134 |
| Bat bus - Engine replacement | | 3,600,000 | 3,600,000 | 756 |
| Lovell school projects | | 13,600,000 | 13,600,000 | 2,858 |
| Matrasses, beds and Bed sheets | | 8,187,400 | 8,187,400 | 1,720 |
| Birthday Parties | | 6,031,000 | 6,031,000 | 1,267 |
| Christmas party and outfits | | 18,047,000 | 18,047,000 | 3,792 |
| Food Parcels to families | | 5,000,000 | 5,000,000 | 1,051 |
| Medication | | 2,550,000 | 2,550,000 | 536 |
| School bags | | 18,200,000 | 18,200,000 | 3,824 |
| Bank charges | | 1,333,000 | 1,333,000 | 280 |
| Balance held in Bank | | 90,971 | 90,971 | 19 |
| | <u>-</u> | <u>335,313,843</u> | <u>335,313,843</u> | <u>70,457</u> |