

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.

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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.

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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		4,477	71,237	75,714
EXPENDITURE ON:				
Charitable Activities	2	3,744	780	4,524
Sent to SUFO, Uganda	3	-	70,457	70,457
TOTAL EXPENDITURE		3,744	71,237	74,981
NET INCOME/(EXPENDITURE)		733	-	733
Total Funds at 1st Aug		-	-	-
Total Funds at 31 July		733	-	733

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.

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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		733
NET ASSETS:		733
FUNDS		
Restricted Funds		-
Unrestricted Funds		733
		733

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

Signed:  Dated: 27/1/25

A Gruber - Trustee

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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.

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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>

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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
	-	335,313,843	335,313,843	70,457