

**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

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

## STEP UP FAMILY ORGANISATION

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

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Our original trustee Robert Bray felt that it was time for him to step down from his role and he has been replaced by Tina Walsh who has kindly taken on some secretarial roles as well as renewing and updating our website.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

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**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

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#### **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

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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**

		Unrestricted Funds	Restricted Funds	Total Funds 2025	Unrestricted Funds	Restricted Funds	Total Funds 2024
	Note	£	£	£	£	£	£
<b>INCOME FROM:</b>							
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			
<b>TOTAL INCOME AND ENDOWMENTS</b>		<b>10,553</b>	<b>114,512</b>	<b>125,065</b>	<b>4,477</b>	<b>71,237</b>	<b>75,714</b>
<b>EXPENDITURE ON:</b>							
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
<b>TOTAL EXPENDITURE</b>		<b>5,832</b>	<b>114,512</b>	<b>120,344</b>	<b>3,744</b>	<b>71,237</b>	<b>74,981</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>4,721</b>	<b>- 0</b>	<b>4,721</b>	<b>733</b>	<b>-</b>	<b>733</b>
Total Funds at 6th April		940	-	940	-	-	207
<b>Total Funds at 5th April</b>		<b>5,661</b>	<b>-</b>	<b>5,661</b>	<b>733</b>	<b>-</b>	<b>940</b>

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**

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	Note	2025 £	2024 £
<b>FIXED ASSETS:</b>			
Tangible Assets		-	-
<b>CURRENT ASSETS:</b>			
Cash at bank and in hand		5,661	940
<b>CURRENT LIABILITIES:</b>		-	-
<b>NET CURRENT ASSETS</b>		<u>5,661</u>	<u>940</u>
<b>NET ASSETS:</b>		<u>5,661</u>	<u>940</u>
<b>FUNDS</b>			
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:  **A Gruber - Trustee**

Dated: 17.11.25

## 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 ACTIVITIES**

	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

	<b>Unrestricted Funds UGX</b>	<b>Restricted Funds UGX</b>	<b>Total Funds UGX</b>	<b>Total Funds £</b>
<b>Opening Balance in Bank</b>		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
<b>Balance held in Bank</b>		326,302	326,302	72
	<b>-</b>	<b>515,341,598</b>	<b>515,341,598</b>	<b>113,850</b>