

Trustees Report and Financial Statements

For the year ended 5th April 2022

NZIRAMBI ORPHANS TALENT DEVELOPMENT CENTRE TRUST (NOTDEC UK)

Registered in England and Wales

Registered Charity 259732

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**NZIRAMBI ORPHANS TALENT DEVELOPMENT CENTRE TRUST – NOTDEC UK
YEAR ENDED 5TH APRIL 2022**

LEGAL & ADMINISTRATIVE INFORMATION

Legal Registration

Registered in England and Wales

Registered Charity – Number 259732

Trustees

Janet Ruth Somerville Johnston

Mark Christopher Peers

Mark Geoffrey Shaw

Kay Margaret Chapman

Anthony Oswald Barr Johnston

Timothy Paul Traynar

Principal Address

27 Cloister Crofts

Leamington Spa

Warwickshire CV32 6QG

E-mail: contactus@notdec.org.ukWebsite: www.notdec.org.uk**Bankers**

CAF Bank Ltd

25 Kings Hill Avenue

Kings Hill

West Malling, Kent

ME19 4JQ

Independent Examiner

Mr T Hartley ACA

5 Rosemary Gardens,

Rugby, CV22 5BF

NZIRAMBI ORPHANS TALENT DEVELOPMENT CENTRE TRUST – NOTDEC UK
REPORT OF THE TRUSTEES
YEAR ENDED 5TH APRIL 2022

The Trustees have pleasure in submitting their report together with the financial statements for the year ended 5th April 2022.

1. LEGAL AND GOVERNANCE ISSUES

1.1 Constitution of the Charity and Status

The governing instrument of the charity is the Trust Deed dated 24th September 1969 and resolutions dated 1988 and 19th June 2007 and 14th August 2007. The charity was registered with the Charity Commission with the number 259732, and with the Inland Revenue, reference XN28356. The charity uses the name NOTDEC UK.

1.2 Trustees

Trustees who held office during the year and to the date of this report are listed on page 1 (Legal & Administrative Information). All new trustees must be appointed by the trustee body and trustees now undertake a skills analysis and take up suitable references. Mr Anthony Johnston normally chairs trustee meetings.

1.3 Trustee meetings and procedures

New trustees are given information about the responsibilities of trustees and orientation on the Charity's work. All trustees have read Charity Commission guidance on public benefit and take it into account in routine operation and when making decisions about the charity's activities. Many trustees regularly visit the work supported in Uganda – though COVID-19 will force a hiatus.

Working with an external consultant in 2018/19, Trustees completed an evaluation of the charity's structure and operation. Proposed changes have been implemented and are now in place. All relevant policies and procedures are regularly reviewed and updated. Trustees now normally schedule three meetings annually.

To prevent conflicts of interest, a register of trustees' interests is held and updated regularly. Related party issues are fully declared in the financial statements. Trustees have a clear procedure that if there is a potential conflict of interest on any matter, the trustee with the potential conflict of interest is asked to leave the meeting and take no part in the debate or decision.

1.4 Organisation of the Charity

The charity is operated in accordance with the policies & strategy approved by the trustees. Indeed, it is wholly administered by trustees serving as part-time volunteers. There are no sub-committees or paid staff; so costs and overheads are kept to an absolute minimum.

1.5 Risk Management

Trustees regularly review risk and the risk action plan, seeking to identify all major risks to which the charity might be exposed. This year, attention has focussed on the charity's operations, and the implications of these for the level of reserves which should be maintained. The trustees are satisfied that systems are in place to mitigate the exposure to major risks. The action plan for minor risks is reviewed and modified as required.

**NZIRAMBI ORPHANS TALENT DEVELOPMENT CENTRE TRUST – NOTDEC UK
REPORT OF THE TRUSTEES (CONT'D)
YEAR ENDED 5TH APRIL 2022**

2. OBJECTS OF THE CHARITY

The charity's object is very wide. The Trust Deed says funds can be used "for such ... charitable purposes as the trustees shall from time to time in their absolute discretion think fit".

Trustees pursue this object by supporting Nzirambi Orphans Talent Development Centre, Uganda.

3. ACTIVITIES, PERFORMANCE AND OUTCOMES**3.1 Review of the activities of the Charity**

NOTDEC UK supports the work of its partner in Uganda. NOTDEC Uganda cares for 150+ children ranging from babies to University students. Most of the youngest live on site in what was formerly an "orphanage" village. In line with Ugandan Government policy, the older ones are increasingly supported in the community where they live with their wider family.

NOTDEC UK arranges sponsorship for these children to cover their food, education, healthcare, accommodation, and transport. NOTDEC UK also funds appropriate staffing plus support to provide and maintain buildings & vehicles in Uganda. Coming at the end of 2019-20, COVID-19 was particularly challenging, and we ran an emergency appeal for Lockdown food aid and support.

3.2 Outcomes and Impact

During the year, we are pleased to report:

- NOTDEC Uganda has maintained a good level of care for all the children in their charge.
- The Director (Canon Jehoshaphat) appointed by NOTDEC Uganda's Trustees.
- NOTDEC UK has continued to work with NOTDEC Uganda's Accountant to deliver food aid and support to the families of NOTDEC children affected by the second COVID lockdown.
- Guided by a local consultant, NOTDEC UK has continued to support efforts to make NOTDEC's farm efficient and profitable – though the year's poor weather was a setback.
- Roll out of services in the community – providing infant formula (tinned milk) and training to carers of motherless new-borns without admission to the centre or long-term support.
- NOTDEC now reviews the housing conditions of children living with their wider families, and has developed criteria within which the charity might help improve them.

Trustees regularly survey the benefit to those accessing the services by receiving reports, making visits to Uganda, and working with the NOTDEC Uganda board.

3.3 Public Benefit

Trustees are committed to ensuring that the charity delivers public benefit as it fulfils its objectives by supporting the former orphanage – now a "children's centre" – in Uganda. The work in Uganda is open to all who are eligible to access its services. New services have been developed for families of motherless new-borns needing only short term support (infant formula) and training.

**NZIRAMBI ORPHANS TALENT DEVELOPMENT CENTRE TRUST – NOTDEC UK
REPORT OF THE TRUSTEES (CONT'D)
YEAR ENDED 5TH APRIL 2022**

4. FINANCIAL OVERVIEW

4.1 Results

Details of the financial results for the financial year are given in the analysis of Receipts and Payments on Page 7, and the Statement of Assets and Liabilities on Page 8.

The charity has three main sources of funds:

- Donations linked to its Child Sponsorship Programme
- Donations linked to Buildings and Vehicles requirements
- Grants from Charitable trusts and Churches

The main payments of the charity were directed to support the work of NOTDEC Uganda.

During the year ending 5th April 2022, total receipts totalled £187,412 (21/20: £197,760) of which £181,985 (21/20: £194,648) were unrestricted. Total payments for the year were £199,231 (21/20: £153,558) of which £194,354 (21/20: £148,446) were unrestricted. Overall there was a deficit in unrestricted General Funds of £12,369 (21/20: £46,202 surplus) in the financial year.

4.2 Going Concern

Having reviewed the level of funds available together and future projected cash-flows, the trustees have reasonable expectation that the charity has adequate resources to continue its activities for the foreseeable future.

4.3 Reserves Policy

The charity seeks to hold unrestricted reserves equal to a minimum of four months of payments. By this yardstick, the cash balance of £116,303 at 5th April 2022 was ample. Trustees are considering how current reserves might properly be reduced somewhat in line with its objects.

5. FUTURE DEVELOPMENTS

Trustees seek to ensure that funding and volunteer levels are adequate for the work of NOTDEC in Uganda to continue and develop. Specific future plans include:

1. Continuing to monitor the impacts of COVID-19 and intervening as necessary.
2. Rolling out of services in the community – improving inadequate housing, kitchen and/or toilet facilities of families caring for NOTDEC-sponsored children. If possible, priority will be given to the worst cases where funds permit. Occasionally, the best option may be a whole house new-build, so the resource implications must be carefully considered.
3. Systematic monitoring by social workers of the wellbeing, happiness and progress of children living with their wider families and attending local schools.
4. Greater use of and possibly involvement in vocational training options.

6. INDEPENDENT EXAMINER

Tom Hartley served as the Independent Examiner to the charity and has stated his willingness to continue in office.

**NZIRAMBI ORPHANS TALENT DEVELOPMENT CENTRE TRUST – NOTDEC UK
REPORT OF THE TRUSTEES (CONT'D)
YEAR ENDED 5TH APRIL 2022**

7. STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Charity law in England & Wales requires the trustees to prepare financial statements for each financial period which give a true and fair view of the charity's position and financial activities. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the policies adopted meet the appropriate SORP on Accounting by Charities and the Accounting Regulations and applicable accounting standards, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the trustees:



Anthony Oswald Barr Johnston (Trustee)
18th November 2022

Independent Examiner's Report to the Trustees of Nzirambi Orphans Talent Development Centre Trust (NOTDEC UK)

Charity No. 259732

I report on the accounts for the year ended 5 April 2022, which are set out on pages 2 and 3.

Respective responsibilities of the trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider 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 examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- 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
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a 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 trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

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 requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Thomas Hartley ACA
5 Rosemary Gardens, Rugby. CV22 5BF

18th November 2022
tmhartley@gmail.com

Nzirambi Orphans Talent Development Centre Trust (NOTDEC UK)

Charity No. 259732

Receipts and Payments for the period 6 April 2021 to 5 April 2022

	2022/21			2021/20		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Receipts						
Gift Aid Donations	106,221	3,112	109,333	111,164	3,112	114,276
Tax Reclaim	27,216	-	27,216	31,754	-	31,754
Other Donations	47,878	-	47,878	50,955	-	50,955
Receipts for Loan	-	2,315	2,315	-	-	-
Investment Income	670	-	670	775	-	775
Total Receipts	181,985	5,427	187,412	194,648	3,112	197,760
Payments						
Grants to NOTDEC Uganda	(193,961)	-	(193,961)	(147,141)	-	(147,141)
Travel	-	-	-	-	-	-
Purchase of Equipment and Services	(279)	(2,562)	(2,841)	(1,146)	(5,112)	(6,258)
Printing and Publicity	-	-	-	(72)	-	(72)
Loans Made	-	(2,315)	(2,315)	-	-	-
Bank Charges	(114)	-	(114)	(87)	-	(87)
Total Payments	(194,354)	(4,877)	(199,231)	(148,446)	(5,112)	(153,558)
Surplus/(Deficit) in the Year	(12,369)	550	(11,819)	46,202	(2,000)	44,202
Cash Funds at Last Year End	128,122	-	128,122	81,920	2,000	83,920
Cash Funds at Current Year End	115,753	550	116,303	128,122	-	128,122
Cash Movement in the Year	(12,369)	550	(11,819)	46,202	(2,000)	44,202

Nzirambi Orphans Talent Development Centre Trust (NOTDEC UK)

Charity No. 259732

Statement of Assets and Liabilities as at 5 April 2022

	05-Apr-22	05-Apr-21
	£	£
Assets		
Bank and Savings Accounts		
Project Fund: CAF Bank Cash Account	100	100
Project Fund: CAF Bank Gold Account	16,307	30,596
Sponsorship Fund: CAF Bank Gold Account	7,653	16,513
Sponsorship Fund: CAF Bank Deposit Account	18,824	23,160
Savings Fund: Cambridge and Counties Bank Bond	73,419	57,753
Total Cash and Cash Equivalents	116,303	128,122
Total Assets	116,303	128,122

Assets

The charity's assets are comprised of the loans, cash and savings balances shown above.

Liabilities

There are no formal liabilities at 5 April 2022 but the balances on both funds will be spent on their respective purposes in due course. The Project Fund holds unspent balances in the UK and remits money to NOTDEC in Uganda as and when required. It also spends money in the UK on equipment and services to be delivered to NOTDEC. The Sponsorship Fund aims to absorb fluctuations in receipts so as to remit regular monthly amounts to NOTDEC.

Notes

1. One of the trustees of NOTDEC UK, Janet Johnston, is a trustee of the James Knott Family Trust, a donor to NOTDEC UK.
2. There were 29 restricted donations in the year ending 5 April 2022 amounting to £3,112. These donations were given for the SRCC (Stress Reduction and Counselling Centre), which is a charity run by Canon Jehosphaphat in Uganda. During the year £2,562 was distributed to the SRCC, leaving a brought forward restricted balance of £550.
3. During the year four loans totalling £2,315 were made from UK based sponsors to NOTDEC Uganda staff. The funds were received by NOTDEC UK and passed to NOTDEC Uganda via the UK charity's bank accounts. The loans do not appear as an asset in the Statement of Assets and Liabilities because the lenders are the UK based sponsors.

Signed on behalf of the Trustees:



Anthony Oswald Barr Johnston (Trustee)

18th November 2022