



Friends of Toowa

Scottish Charity: SC050905

Annual Report and Financial Statement, April 2024-March 2025



Friends of Toowa Trustees Annual Report

The Trustees have pleasure in presenting their report and financial statements for the year 1st April 2024 to 31st March 2025

Reference and Administrative Information

Charity Name: Friends of Toowa

Charity Number: SC050905

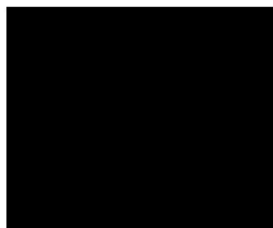
Charity Status Awarded: 15th April 2021

Charitable Purpose: To advance education, relieve poverty and promote the health and wellbeing of the children of Toowa Primary School

Registered Address:



Trustees:



Structure, Governance and Management

Friends of Toowa is a Scottish Charitable Trust with all current trustees named in the 2021 Trust Deed (Appendix One) which outlines the structure, governance and management arrangements for Friends of Toowa. The Trustees support the Chairperson to administer the Trust according to their area of expertise: minutes and record keeping, fundraising, accounting and finance and sponsor/public communication.

Friends of Toowa has no direct employees but a Liaison Coordinator employed by the school is financially supported by the Friends of Toowa.

All income is used to support agreed projects in Toowa that meets the charitable purpose and agreed priorities of the Friends of Toowa.

Objectives and Activities

Charitable Purposes

The advancement of education by providing resources such as pupil sponsorship, books, school fabric and training at Toowa Primary School of Uganda.

The prevention or relief of poverty through direct provision of aid to Toowa Primary School and/or supporting projects of work within Toowa to empower people to generate an income for themselves and/or to relieve the impact of poverty.

The promotion of health and wellbeing of the children of Toowa Primary School actioning medical needs where and when necessary.

Toowa Primary School

Toowa is a small village, located near Lugazi in Uganda. With a population of about 6000 people Toowa has a high percentage of women and children, with the majority living in poverty due partly to the current high levels of illiteracy in the population. Toowa Primary School, founded some 21 years ago by the Lugazi Pentecostal Church, aimed to provide local access to education for the many local children to both reduce the travel by foot for those children attending schools in neighbouring areas and to reduce the many social problems arising from lack of access to education. The school's humble beginnings started with preschool classes only with additional classes and buildings introduced each year.

Capstone Projects initially supported the development of Toowa Primary School as one of several projects but given the growth in the development of Toowa, it was agreed to establish Friends of Toowa as a charity in 2021 with OSCR approval being granted in April 2021.

We remain hugely grateful to all who helped develop Toowa Primary School to the scale we as trustees inherited in 2021.

2024-2025 An Overview

This has been another successful year for the charity both financially and from an achievement perspective. Four meetings have been held by the Trustees.

Progress against agreed priorities is as follows:

1. Sustain key activity.

With a growing number of children and ongoing development of the school estate our Liaison Coordinator is kept very busy, managing the delivery of core roles at Toowa Primary School as well as supporting the wider care and wellbeing of many families in poverty related crisis.

2. Increase the number of sponsored children.

The number of children sponsored grew from 121 to in April 2024 to 130 in March 2025. The sponsorship scheme has remained at £15 per month for the children attending Toowa Primary School, providing the main income source for Friends of Toowa and the sole means of supporting the education and wider welfare support of all the sponsored children.

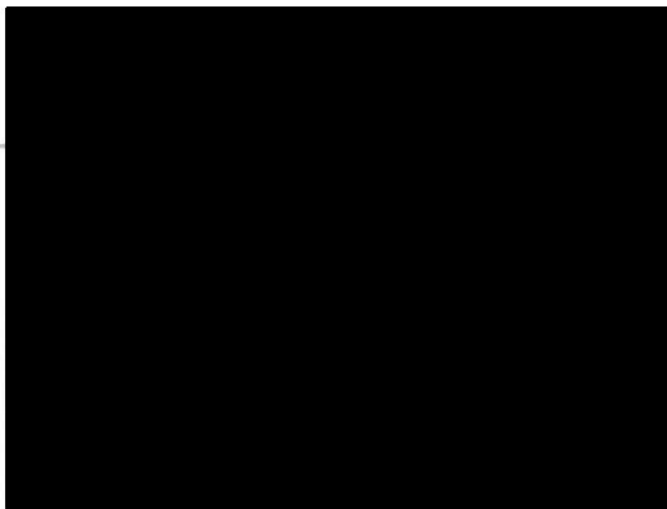
We also have seen some children supported to progress into secondary school. While Toowa does not have a secondary school available yet, a collaboration has been

developed with Hope Christian High School in Lugazi to provide a means of accessing ongoing education supported by sponsors at a cost of £30 per month.

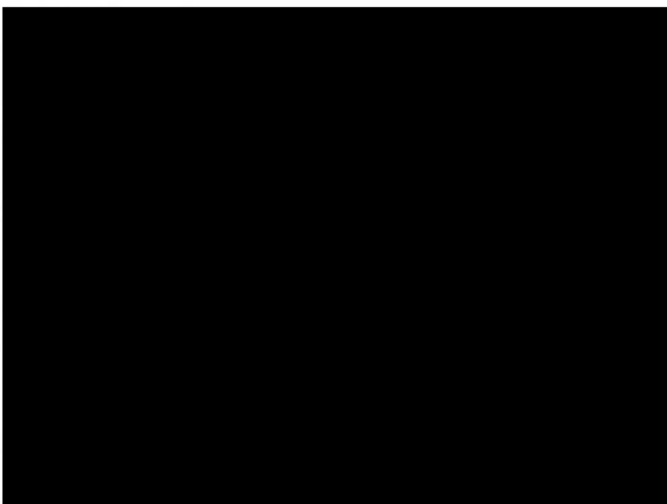
3. Further increase classroom capacity and estate suitability to accommodate increasing school roll.

A priority list for premises development was updated and will be the focus for grant applications and fundraising over the next year or two to realise the ambition. This includes:

1. Building of a latrine block with washing facilities. Identified as a priority last year, ground has been purchased and building commenced with financial support provided by the Rotary Club.
2. Purchase of ground and building of a new boy's dormitory. Fundraising is underway for this development which will be progressed in 2025/2026.
3. Establishment of a well to both pump water to water storage containers and also ensure water supply in the event of electrical failure. This work has been completed.
4. Reinstatement of playground. Thanks to a fundraiser by a local supporter equipment has been procured by the school and awaits purchase of some additional ground to position. It had been hoped to place the equipment over the site of the well but this has been advised against for safety reasons by local engineers.
5. The technical class commenced in 2023/24 was completed and formally opened in March 2025, providing two technical classrooms including a computer room and incorporating a 10,000-litre water collection tank, which has greatly supported access to water within the school estate.



Significant maintenance painting works have also been undertaken this year to maintain the development work progressed over the last 2 years. We are incredibly proud of the development of the school estate in the 4 years the charity has been established and remain ever grateful to all supporters and donations which has made this work possible.



4. Annual school trip accessible to all children.

A school trip held on 19th July 2024, supported financially by Friends of Toowa, for all P7 pupils was another great success.

5. Continuation of dental hygiene project.

A further visit by Dentaaid was made in October 2024 with ongoing provision of toothbrushes and toothpaste to promote ongoing dental hygiene.



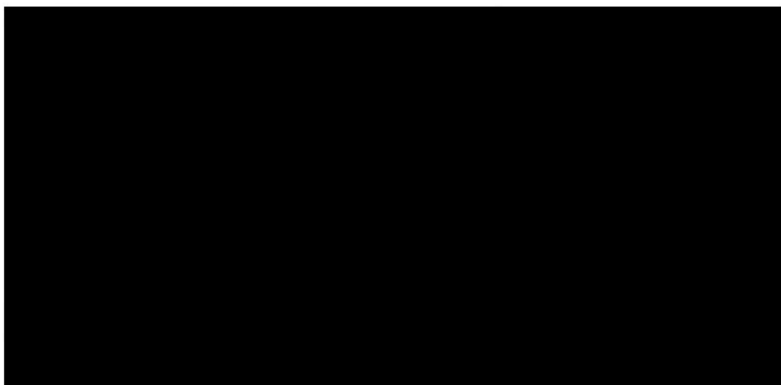
OTHER:

6. Bretherton Youth Group.

Four young members of Bretherton Youth Group set themselves a goal of raising £10,000 to improve the sanitation facilities within Toowa Primary School through the latrine and boy's dormitory projects. As at March 2025 their fundraising total stood at an incredible £6000, with a self-funded trip planned to visit Toowa planned for summer 2025. Quite an incredible achievement which will leave a lasting legacy at Toowa.

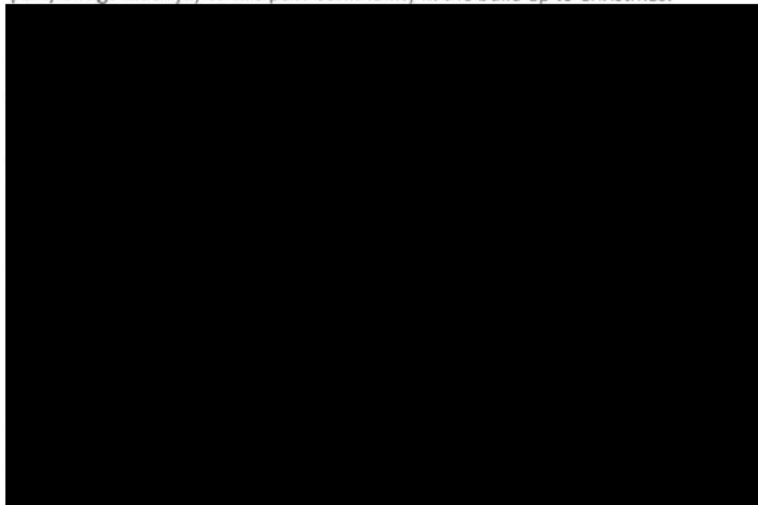
7. **Aberlemno Primary School.**

We were also fortunate enough to be chosen by Aberlemno Primary School to be benefactors of their enterprise project in 2024/2025. While their fundraising was still ongoing as at April 2025, they had already run numerous projects including a 2025 calendar, coproduced with pupils of Toowa Primary School.



8. **Christmas Party.**

A party was held in December 2024 thanks to the generosity of our supporters. The party brings much joy to this poor community in the build up to Christmas.



9. **Ongoing provision of support and help in kind** e.g. dresses and knitting. Special thanks to our amazing band of knitters and seamstresses for their ongoing support. This lovely cardigan was knitted by 99-year-old Winnie.



10. **Fundraising:**

- A team of 5 walkers took part in Aberdeen Kiltwalk in June 2024.



- A very successful Christmas fair was held in Kirriemuir
- A supporter took part in the Ride the North cycling event locally to purchase new play equipment for the schools planned refurbished playground.
- Supporters ran a local half marathon to purchase a computer for the school library.

- We were extremely fortunate to secure a regional Rotary Grant and a commitment of additional local Kirriemuir Rotary support to support the latrine and boy's dormitory projects. With an initial hugely successful afternoon tea held in March 2025 by Kirriemuir Rotary raising £1000 for Friends of Toowa. This funding will be used to develop the latrine in the first instance, given the importance of sanitation.

Priorities we could not progress this year which we hope to progress when capacity allows are:

- Establish a holiday club to ensure the most vulnerable children receive food and access activities during school closures.
- Develop a business plan for the establishment of a secondary school for the children of Toowa.

Looking to the future with a growing school roll we also know we need to prioritise:

- Construction of additional classrooms.
- Provision of additional computers.
- Development of a sick bay/health clinic within the school.

To progress with the build of the boy's dormitory and additional classrooms we will need to expand the school footprint with the purchase of additional land.

Our priorities for delivery in 2025-2026 to continue to meet the needs of our charitable purpose, are all funding dependent and include:

1. **Sustain existing activity and levels of sponsorship**, increasing the numbers of sponsored children attending school if possible.
2. **Continue to deliver projects both as a charity and through collaboration with partners which supports the health and wellbeing of all children attending Toowa Primary School**, including dental hygiene, and meeting immediate healthcare needs for individual children.
3. **Continue to develop and expand the school estate including:**
 - **Build the latrine block and boys dormitory**, which includes the purchase of land to enable this to progress.
 - **Reinstate playground**. It is hoped that space for this will be included in the above land purchase.
 - **Upgrade water system** including UV purification to improve health and safety within the school.
 - Purchase additional computers.
4. Continue to support an annual educational trip for P7 pupils aligned to curriculum.
5. Continue to support a Christmas party at the school.

Financial Review

01/04/24– 31/03/2024

	Unrestricted	Restricted	Total
Balance from 2022/23	£169	£535	£704
Receipts	£33,275	£21,920	£55,195
Payments	£31,317	£22,796	£54,113
Transfers	(£341)	£341	-
Carry Forward	£1786	£0	£1,786

DECLARATION

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature:

Full Name:



Position: Secretary

Date:

Friends of Toowa

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Receipts and payments accounts

For the period from	Financial year 2024			to	Financial year 2025		
	01	04	2024		31	03	2025

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	24,728	5,542			30,270	26,413
Legacies					-	
Grants					-	
Receipts from fundraising activities	8,547	16,378			24,925	20,883
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	33,275	21,920	-	-	55,195	47,296
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	33,275	21,920	-	-	55,195	47,296
A3 Payments						
Expenses for fundraising activities	483				483	40
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	185
Grants and donations	30,804	22,796			53,600	46,675
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other	30				30	460
A3 Sub total	31,317	22,796	-	-	54,113	47,360
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	31,317	22,796	-	-	54,113	47,360
Net receipts / (payments)	1,958	(876)	-	-	1,082	(64)
A5 Transfers to / (from) funds	(341)	341			-	
Surplus / (deficit) for year	1,617	(535)	-	-	1,082	(64)

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	169	535			704	768
	Surplus / (deficit) shown on receipts and payments account	1,617	(535)			1,082	(54)
						-	
						-	
	Cash and bank balances at end of year (Agree balances with receipts and payments account(s))	1,786	-	-	-	1,786	704
B2 Investments	Details			Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £	
B3 Other assets	Details			Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B4 Liabilities	Details			Fund to which liability relates	Amount due to nearest £	Last year to nearest £	
B5 Contingent liabilities	Details			Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £	
Signed by one or two trustees on behalf of all the trustees		Signature	Print Name		Date of approval		
					03 September 2025		

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

The charity began its accounts with the RBS from 1st August 2021. Previous to this date the finances of the charity were hosted by the charity Capstone Projects.

The backbone of funding for the charity comes through individual sponsorship of children at Toowa Primary School of £15 a month. At the end of March 2025, 130 children are sponsored (an increase of 7 children from last year). Additional funding comes from the sponsors for specific needs of the children and families they sponsor, from single donations and fundraising activities.

The purpose of the funding is for:

- The advancement of education by providing resources such as pupil sponsorship, books, school fabric and training at Toowa Primary School of Uganda.
- The prevention or relief of poverty through direct provision of aid to Toowa Primary School and/or supporting projects of work within Toowa to empower people to generate an income for themselves and/or to relieve the impact of poverty.
- The promotion of health and wellbeing of the children of Toowa Primary School actioning medical needs where and when necessary.

The individual sponsorship of the children is unrestricted and can be used for the purposes above as determined by the school leadership team and Trustees working with the Head Teacher at the school in Uganda. Occasionally sponsors may make donations for specific purposes of the child/family they are supporting and these are included in restricted funds. These can include such items as pigs/housing/bedding. Likewise some individual donations and fundraising can be unrestricted but on other occasions specific reasons for donations and fundraising will be made such as for the build of a technical classroom, paving stones or the school Christmas party.

C2 Grants

Type of activity or project supported	Individual / Institution	Number of grants made		£
Monthly donations are made to Toowa Primary School	Show Mercy Education Centre	14		53,600
		Total		53,600

C3a Trustee remuneration

<p>If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)</p>	<p>x</p>
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C3b Trustee remuneration - details

Authority under which paid		

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	x
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C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

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Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Sponsorship	24,728				24,728	23,193
Donations	-	5,542			5,542	3,220
RBS repayment of fraudulent activity					-	
					-	
Total	24,728	5,542	-	-	30,270	26,413

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £			Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
Total	-	-			-	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Fundraising	8,547	16,378			24,925	20,883
					-	
					-	
					-	
					-	
					-	
Total	8,547	16,378	-	-	24,925	20,883

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4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Payments made to Show Mercy Education Centre	30,804	22,796			53,600	46,675
Expenses for fundraising activities	483				483	40
Postage					-	185
Paying back overpayment by sponsor					-	60
HMRC fine					-	100
Payment back of temporary loan by Trustee					-	300
Other	30				30	
					-	
					-	
Total	31,317	22,796	-	-	54,113	47,360

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Additional analysis (2)**5 Breakdown of unrestricted funds**

2024-25 2023-24

			Total unrestricted funds	Total unrestricted funds last period
Receipts				
Donations	24,728		24,728	20,577
Legacies			-	
Grants			-	
Receipts from fundraising activities		8,547	8,547	4,621
Gross trading receipts			-	
buildings			-	
Rents from land & buildings			-	
Gross receipts from other charitable activities			-	
Sub total	24,728	8,547	33,275	25,198
Receipts from asset & investment sales				
Proceeds from sale of fixed assets			-	
Proceeds from sale of investments			-	
Sub total	-	-	-	-
Total receipts	24,728	8,547	33,275	25,198
Payments				
Expenses for fundraising activities	483		483	40
Gross trading payments			-	
Investment management costs			-	
Payments relating directly to charitable activities			-	185
Grants and donations			30,804	24,771
Governance costs:			-	
Audit / independent examination			-	
Preparation of annual accounts			-	
Legal costs			-	
Other	30		30	
Payment back of temporary loan by Trustee			-	300
Paying back overpayment by sponsor			-	60
HMRC fine			-	100
Sub total	31,317	-	31,317	25,456
Payments relating to asset and investment movements				
Purchases of fixed assets			-	
Purchase of investments			-	
Sub total	-	-	-	-
Total payments	31,317	-	31,317	25,456
Net receipts / (payments)	(6,589)	8,547	1,958	(258)
Transfers to / (from) funds		(341)	(341)	
Surplus / (deficit) for year	(6,589)	8,206	1,617	(258)
Nature and purpose of funds				

Friends of Toowa

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Additional analysis (3)

6 Breakdown of restricted funds

	Receipts and payments from restricted funds	Receipts and payments from restricted funds	Receipts and payments from restricted funds	Receipts and payments from restricted funds	Total restricted funds	Total restricted funds last period
Receipts						
Donations	2,899		1,443	1,200	5,542	5,836
Legacies					-	-
Grants					-	-
Receipts from fundraising activities		16,378			16,378	16,262
Gross trading receipts					-	-
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities					-	-
Sub total	2,899	16,378	1,443	1,200	21,920	22,098
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
Sub total	-	-	-	-	-	-
Total receipts	2,899	16,378	1,443	1,200	21,920	22,098
Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities					-	-
Grants and donations	3,189	16,964	1,443		22,796	21,904
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
Sub total	3,189	16,964	1,443	1,200	22,796	21,904
Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
Sub total	-	-	-	-	-	-
Total payments	3,189	16,964	1,443	1,200	22,796	21,904
Net receipts / (payments)	(290)	(586)	-	-	(876)	194
Transfers to / (from) funds		341			341	
Surplus / (deficit) for year	(290)	(245)	-	-	(535)	194
Nature and purpose of funds						

APPENDIX 3

OSCR

Scottish Charity Regulator

Independent examiner's report on the accounts

v2

Report to the trustees/members of

Charity name

Friends of Toowa

Registered charity number

SC 050905

On the accounts of the charity for the period

Period start date

Day Month Year
01 04 2024 to

Period end date

Day Month Year
31 03 2025

Set out on pages

(remember to include the page numbers of additional sheets)

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 seeks explanations from the trustees 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 the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention ~~other than that disclosed on the attached page¹~~

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have 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

Signed**:

Name:

Relevant professional qualification(s) or body (if any):

Address:

Please delete the words in the bracket on the following page.

OSCR will accept digital or typed signatures.

