

**Chilli Children of Rukungiri (Uganda) Trust**

**Registered Charity Number 1106601**

**Report of the Trustees and**

**Audited Financial Statements**

**For the year ended March 31<sup>st</sup> 2020**

## Chilli Children of Rukungiri (Uganda) Trust

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Chilli Children of Rukungiri (Uganda) Trust

**Reference and Administrative Details**

**Registered Charity Number** 1106601

**Principal Address** 37 Forest Road  
Bingham  
Nottinghamshire  
NG13 8RL

**Trustees** Brian Fleming – Chairman  
Elizabeth Joyce  
Emily Braybrook  
Nadia Jejna  
Selena Harries - Secretary  
Clive Pearce – Treasurer  
Imogen Hill

**Independent Examiner** David Wouldham  
11 Glington Road  
Helpston  
Cambridgeshire  
PE6 7DG

**Bankers** Barclays Bank plc

## Chilli Children of Rukungiri (Uganda) Trust

### **Structure Governance and Management**

#### **Context**

The Trust's primary aim is to provide funding for the "North Kigezi Diocese Grower's Orphans and Disabled Children's Project". The Diocese is part of the Church of Uganda. The Project is referred to as the "Chilli Children Project", and this UK Trust as "The Chilli Children Trust". The name derives from the fact that one of the ways in which the Project achieves its objectives is by encouraging families of disadvantaged children in the locality to grow chillies as a cash crop, to provide additional income to pay for education and healthcare etc. The Chilli Children Trust is a wholly separate entity from the Project.

#### **The Trust**

The Trust currently has seven Trustees. The Trust is a Christian charity, and each Trustee is required to be a practising Christian. One Trustee currently supports the Project in territory in Uganda, but is not part of the Project Team. The others are located around the UK. It is the aim of the Trust to recruit additional Trustees, as required to meet specific roles. The Trustees meet twice a year in person, and every six weeks by video conference, as well as communicating regularly by e-mail and telephone. At each Trustees' meeting a primary decision is taken about the level of funding to be sent to the Project. Other Trust issues are discussed and decisions taken, although funding issues take precedence.

#### **Recruitment and Training**

The Trust has a written policy for recruitment of new Trustees. They receive full details of the Trust and Charity Commission guidance on Trustees Roles and Responsibilities. The Trust has actively encouraged Trustees to take on a public speaking programme, presenting the work of the Chilli Children Trust and Project to a variety of organisations. One principal purpose of this is to develop the donor pool.

#### **Governing Document**

The Trust Deed was set on 4<sup>th</sup> September 2004. A Supplementary Deed was set on 12<sup>th</sup> March 2011. Both these documents are held at the Trust's Registered Office. These documents outline fully the Trust's objectives, which are reported on below.

Chilli Children of Rukungiri (Uganda) Trust

**Report of the Trustees**

**Funding**

The Trust’s primary source of funding is from church groups and individuals who are often active, practising Christians. Around 45% of income arises from Standing Orders, and the Trust endeavours to increase this percentage year on year to provide a more stable basis to income. The Trust is conscious of the need to increase the amount of funding to the Project as the number of children suffering disabilities and life limiting health conditions continues to create demands on resources.

In addition to the general day to day funding of the Project’s activities, the Trust raised and provided funds during the year for the provision of surgical and other medical care at local hospitals, including supervision and training from teams from UK hospitals, as well as for the purchase of a new motorcycle used by local staff for visiting families in remote areas of Uganda.

**Reserves Policy**

The Trust has succeeded in its aim of building up a Contingency Fund of £5000. This is included in the Cash at Bank figures in the Financial Statements. In addition, a reserve equivalent to approximately one quarter’s Project Grant has also been built up.

**Overview of the Year**

Due principally to the additional funding for the Project referred to above, there was an excess of Expenditure over Income for the year. The Trustees consider that this is consistent with the overall stated aims, and with the Reserves Policy set out above. The Trust remains in a healthy financial position.

**Approval and Signature**

This Report and Accounts is approved by the Board of Trustees on 27<sup>th</sup> April 2020 and is signed on their behalf by:

Brian Fleming (Chairman)

Clive Pearce (Treasurer)

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Chilli Children of Rukungiri (Uganda) Trust

**Independent Examiner's Report**

I report on the Accounts for the year ended 31<sup>st</sup> March 2020, as set out in pages 7 - 9

**Respective responsibilities of 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 required.

It is my responsibility to:

Examine the Accounts under Section 145 of the 2011 Act

Follow the procedures laid down in the General Directions given by the Charity Commission under Section 145 (5)(b); and

State whether particular matters have come to my attention.

**Basis of the 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 statements 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 to comply with the accounting records of the 2011 Act 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.

David Wouldham  
11 Glinton Road  
Helpston  
PE6 7DG

Signed: .....

Date: 27 April 2020

Chilli Children of Rukungiri (Uganda) Trust

**Statement of Financial Activities for the year ended 31<sup>st</sup> March 2020**

	<b>31.3.2020</b>	<b>31.3.2019</b>
<b>Income</b>		
Voluntary donations and Fundraising	60848	63579
Tax recovered	3473	3217
Investment Income	33	25
	—————	—————
<b>Total Income</b>	<b>64354</b>	<b>66821</b>
<b>Expenditure</b>		
Grants to Uganda Project	78706	72182
Administration costs	1255	689
Bank Charges	156	144
	—————	—————
<b>Total Expenditure</b>	<b>80117</b>	<b>73015</b>
<b>Net Income / (Expenditure)</b>	<b>(15763)</b>	<b>(6194)</b>
<b>Total Funds Brought Forward</b>	<b>53722</b>	<b>59916</b>
<b>Total Funds Carried Forward</b>	<b>37959</b>	<b>53722</b>

All Funds above are represented by Cash at Bank

All Funds are Unrestricted Funds

All Income and Expenditure arises from Continuing Activities

## Chilli Children of Rukungiri (Uganda) Trust

### Notes to the Accounts

#### 1. Accounting Policies

##### **Basis of preparation of the financial statements**

The financial statements have been prepared on a receipts and payments basis.

##### **Accounting Convention**

The financial statements have been prepared under the historical cost convention, the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

##### **Financial Reporting Standard No. 1**

Exemption has been taken from preparing a cash flow statement on the grounds that the charity qualifies as a small charity.

##### **Income**

Income is included in the Statement of Financial Activities when the charity actually receives the income.

##### **Expenditure**

Expenditure is accounted for when it is actually paid and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Grants offered subject to conditions which have not been met are noted as a commitment but not accrued as expenditure.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund Accounting**

Unrestricted Funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted Funds can only be used for particular restricted purposes within the objectives of the charity. Restrictions arise when specified by the donor, or when funds are raised for specific restricted purposes.

Further explanation of the nature and purpose of each fund is included in the financial statements



## Chilli Children of Rukungiri (Uganda) Trust

### **2. Investment Income**

Investment income arises from Bank Deposit Accounts

### **3. Trustees' Remuneration and Benefits**

There was no Trustee remuneration or other benefits for the year. Trustees' expenses of £402 were incurred and reimbursed during the year.

Chilli Children of Rukungiri (Uganda) Trust

**Detailed Statement of Financial Activities for the year ended 31<sup>st</sup> March 2020**

**Income**

Individual Standing Orders	28371
Other Direct Giving / Fundraising	25399
Giving through third party fundraisers	7079
HMRC Gift Aid	3472
Bank Interest	33

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**Total Income** 64354

**Expenditure**

Project - general grants	67573
Project – other grants	11133
Trustees' Expenses	402
Bank Charges	156
Printing	853
Room Hire	0

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**Total Expenditure** 80117

**Excess of Expenditure over Income** 15763

This page does not form part of the statutory financial statement.

All Income and expenditure arise from Continuing Activities.

The Financial Statements were approved by the Board of Trustees on 27<sup>th</sup> April 2020 and signed on its behalf by:

Brian Fleming (Chairman)

Clive Pearce (Treasurer)

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