

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> 2018 for  
Chilli Children of Rukungiri (Uganda) Trust

Chilli Children of Rukungiri (Uganda) Trust

Contents of the Financial Statements for the Year Ended March 31<sup>st</sup> 2018

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## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Context:**

The trust's primary aim is to provide funding for the North Kigezi Diocese Grower's, Orphan's and Disabled Children Project. The diocese is part of the Church of Uganda. The project is referred to as the "Chilli Children Project" as one way it achieves its objective's is by encouraging families of disadvantaged children in the locality to grow chillies as cash crop to provide income to pay for education and health care etc. Chilli Children Trust, (UK Charity), is a wholly separate entity from the Project.

### **The Trust:**

The Trust currently has six trustees. The Trust is a Christian charity and each trustee is required to be a practising Christian. One trustee currently supports the Project in Uganda but is not a part of the Project team. The others are geographically located around the UK. It is the aim of the Trust to recruit additional Trustees who will be allocated specific roles. The trustees meet face to face twice annually and every six weeks by video conference and communicate regularly by email or telephone. At each trustees meeting a primary decision is taken how much funding should be sent to the Project. Other Trust issues are also discussed and decisions taken, however funding matters always take precedence.

### **Recruitment and Training:**

The Trust has a written policy for the recruitment of new trustees. In summary, any trustee can suggest a new trustee to current trustees. The potential trustee is then discussed at the next trustees meeting and if agreement is reached, the potential is informally interviewed by one of the Trust. A report is then presented to the remaining trustees for consideration and if further consensus is reached the person is then invited to a trustees meeting where an informed discussion and exchange of views takes place between all parties. At a separate meeting (possibly on the same day if appropriate), a decision is reached whether to invite the person to join the Trust. By this stage it is normally apparent if the person is / is not suitable and would accept the role of trustee is offered. If the person has accepted the role they are then formally invited to a Special Meeting of Trustees which would immediately precede the next Trustees meeting at which they would formally welcomed to the Trust and the statutory record of trustees would be amended accordingly. Prior to appointment trustees are sent full details of the Trust and Charity Commission guidance on trustees' roles and responsibilities.

During the current year the trustees have been actively seeking out new candidates for trusteeship to be assigned specific roles e.g. Treasurer, Prayer letter editor, Fundraising.

It is planned to actively develop a public speaking program involving trustees who will present the work of Chilli Children Trust to a variety of organisations. The purpose of this is to further develop our donor pool.

### **Governing Document:**

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

## **FINANCIAL REVIEW**

### **Funding**

The charity's primary source of funding is from church groups and individuals who are often active, practising Christians. Around one third of income arises from Standing Orders and the trust would wish to increase this percentage year on year to provide a more stable basis to income. The Trustees are 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.

## Chilli Children of Rukungiri (Uganda) Trust

Chilli Children Trust was able to fund the purchase of a new motor cycle as a result of a fundraising effort during February 2017.

The trustees receive a report each quarter from the Project with information regarding how the monies have been used over the quarter.

### REFERENCE AND ADMINISTRATIVE DETAILS

#### Registered Charity Number

1106601

#### Principal Address

37 Forest Road, Bingham, Nottinghamshire NG13 8RL

#### Trustees

Brian Fleming	Trustee - Chair
Paul Wilson	Trustee – Secretary
Elizabeth Joyce	Trustee - Treasurer
Emily Braybrook	Trustee
Selena Harries	Trustee
Nadia Jejna	Trustee
Ian Thorn	Trustee (retired September 2017)
Miles Green	Trustee (resigned December 2017)
Catherine Holden	Trustee (resigned 20 February 2018)

#### Independent Examiner

Mr Michael Barret  
3 Drury Lane House  
Redmarley D'Abitot  
Gloucester  
GL19 3JX

### FINANCIAL REVIEW

#### Funding

The charity's principal source of funding is from church groups and individuals who are often active Christians.

#### Reserves Policy

The trust has succeeded in its stated aim to build a contingency fund of circa £5k. This amount is included in the cash at bank figures below.

*This report is approved and issued by the board of trustees on 30 October 2018 and is signed on their behalf by the undernoted Trustees:*

Brian Fleming  
Paul Wilson  
Elizabeth Joyce  
Emily Braybrook  
Selena Harries  
Nadia Jejna

**Independent Examiner's Report to the Trustees of  
Chilli Children of Rukungiri (Uganda)**

I report on the accounts for the year ending March 31<sup>st</sup> 2018 set out on pages 5 to 10

**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
- 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
- to 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 requirements 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

Mr Michael Barret  
3 Drury Lane House  
Redmarley D'Abitot  
Gloucester  
GL19 3JX

Signed:

Date: 28/10/2018

**STATEMENT OF FINANCIAL ACTIVITIES**

Year ended March 31<sup>st</sup> 2018

**STATEMENT OF FINANCIAL ACTIVITIES**

Year ended March 31<sup>st</sup> 2018

	31.03.18	31.03.17
	Total	Total
	Funds	Funds
	£	£
<b>INCOMING RESOURCES</b>		
<b>From general funds</b>		
Voluntary income	102261	76007
Investment income	23	25
<b>Total incoming resources</b>	<b>102284</b>	<b>76032</b>
<b>RESOURCES EXPENDED</b>		
<b>Charitable activities</b>		
Uganda grant payments	60676	78569
<b>Other resources expended</b>	<b>465</b>	<b>1253</b>
<b>Total resources expended</b>	<b>61141</b>	<b>79822</b>
<b>NET INCOMING RESOURCES</b>	<b>41143</b>	<b>(3790)</b>
<b>Total funds brought forward</b>	<b>18773</b>	<b>22563</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>59916</b>	<b>18773</b>

**CONTINUING OPERATIONS**

All incoming resources and resources expended arise from continuing activities

Chilli Children of Rukungiri (Uganda) Trust

**Balance sheet as at March 31<sup>st</sup> 2018**

	31.03.18	31.03.17
	Total	Total
	Funds	Funds
	£	£

**CURRENT ASSETS**

Cash at bank	59916	18773
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<b>ASSETS LESS CURRENT LIABILITIES</b>	<b>59916</b>	<b>18773</b>
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<b>NET ASSETS</b>	<b>59916</b>	<b>18773</b>
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**FUNDS**

Unrestricted	59916	18773
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<b>TOTAL FUNDS</b>	<b>59916</b>	<b>18773</b>
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**MOVEMENT IN FUNDS**

	As at 01.04.2017 £	Net movement in funds £	as at 31.03.2018 £
<b>Unrestricted funds</b>			
General funds	18773	41143	59916
<b>TOTAL FUNDS</b>	<b>18773</b>	<b>41143</b>	<b>59916</b>

Net movements in funds, included in the above are as follows:

	Incoming Resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General funds	102284	(61141)	41143
<b>TOTAL FUNDS</b>	<b>102284</b>	<b>(61141)</b>	<b>41143</b>

Chilli Children of Rukungiri (Uganda) Trust

**INCOMING RESOURCES**

	2018	2017
<b>Voluntary income</b>		
Donations	81095	76007
<b>Investment Income</b>		
Deposit account interest	11	25
Gift Aid repayment interest	12	-
Gift Aid	21166	-
<b>Total incoming resources</b>	<b>102284</b>	<b>76032</b>

**RESOURCES EXPENDED**

<b>Charitable activities</b>		
Grants to institutions	60676	78569
<b>Support Costs</b>		
<b>Management</b>		
Telephone		
Advertising		
Bank Charges	81	119
Travel	384	518
Bank Interest		
Accounting/Examiner	-	50
Postage	-	86
Laptop (for project)	-	480
<b>Total</b>	<b>465</b>	<b>1253</b>
<b>Total resources expended</b>	<b>61141</b>	<b>79822</b>

This page does not form part of the statutory financial statement

All incoming resources and resources expended arise from continuing activities

The financial statements were approved by the board of trustees on 22 September 2018 and signed on its behalf by:

Brian Fleming  
 Paul Wilson  
 Elizabeth Joyce  
 Emily Braybrook  
 Nadia Jejna  
 Selena Harries



## **1. ACCOUNTING POLICIES**

### **Basis of preparing the financial statements**

The financial statements have been prepared using 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 number 1**

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

### **Incoming resources**

Incoming resources are included on the Statement of Financial Activities when the charity actually receives the income.

### **Resources expended**

Expenditure is accounted for when it is actually paid and has been classified under headings that aggregate all cost 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 at the year-end date 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 (the Ambulance fund) can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. The donor has agreed to remove this restriction at the request of the board of trustees hence it is no longer classed as a restricted fund as has been the tradition in previous accounts.

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

## **2. INVESTMENT INCOME**

There is no Investment income for this period.

## **3. TRUSTEES' REMUNERATION AND BENEFITS**

There was no trustee remuneration or other benefits for the year ended March 31<sup>st</sup> 2018.

# Chilli Children of Rukungiri (Uganda) Trust

## Trustees' expenses

Trustee's expenses of £383.50 were incurred and reimbursed during the year ended March 31<sup>st</sup> 2018.

## 4. MOVEMENT IN FUNDS

	As at 01.04.2016 £	Net movements in funds £	As at 31.03.17 £
<b>Unrestricted funds</b>			
General funds	22563	(3790)	18773
<b>TOTAL FUNDS</b>	<b>22563</b>	<b>(3790)</b>	<b>18773</b>

Net movements in funds, included in the above are as follows:

	Incoming Resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General funds	76032	(79822)	(3790)
<b>TOTAL FUNDS</b>	<b>76032</b>	<b>(79822)</b>	<b>(3790)</b>