

TRIO UGANDA

**Annual Report & Financial Statements
Year ending 31 March 2023**



Charity number: 1174365

The trustees of Trio Uganda present their report on the charity and its financial statements for the period 1st April 2022 to 31st March 2023.

Administrative details

Trustees

Kevin Ford (Chair)

Jonathan Sait, (Treasurer) from 13/1/23

David White

Resignations

Roz Gasper 13/1/23

Registered Address

61 Plasturton Avenue

Cardiff

CF11 9HL

Bank

Lloyds Bank

Queen Street

Cardiff

Volunteers

Samuel Okwii: Uganda Field Officer

Rosalind Gasper: Advisor

Ugandan Partners during the year

Nauyo Community Action (NCA), Nauyo, Mbale

Youth for a Covenant Vision (YCV), Namatala, Mbale

Busiliwa Junior School and Women of Hope, Bududa

Agaria Island, Kumi

Structure, governance & management

Trio Uganda was entered into the Charity Commission register as a Charitable Incorporated Organisation on 24th August 2017 under the number 1174365. The charity's governing document is its Constitution. A copy is available on the charity's website <https://www.triouganda.org/>

In selecting individuals for appointment, the charity trustees have regard to the skills, knowledge and experience needed for the administration of the CIO. New trustees receive induction, a copy of the Constitution & the latest annual report & financial statements.

Trustees are encouraged to participate in visits to Uganda when conditions and finances allow. The trustees give their time voluntarily and received no remuneration or benefits during the period of this report.

Objectives & activities

The Objects of the charity are defined in Section 3 of its Constitution:

- a. The prevention or relief of poverty in Uganda by providing grants, items, and services to individuals in need and/or charities, or other organisations working to prevent or relieve poverty.
- b. The relief of sickness and preservation of health in Uganda for those in need by reason of poverty, infirmity, age, or disability.
- c. To develop the capacity and skills of the members of the socially and economically disadvantaged communities of Uganda in such a way that they are better able to identify, and help meet, their needs and to participate more fully in society.

History and structure

Trio Uganda developed from secondments in 2016 with the Wales and Africa programme, an anti-poverty initiative funded by the Welsh Government.

Before registration as a CIO, Trio Uganda worked as an informal group during two visits to Uganda, supported by Wales and Africa grants. A year's preparatory work resulted in a seamless transition to charitable work.

The charity is volunteer-led with minimal overhead and governance costs, and benefits from committed volunteers in the UK and Uganda.

Public benefit in relation to the charity's Objects

The trustees have paid due regard to the Charity Commission's guidance on public benefit in planning activities and conducting meetings. The trustees are confident that Trio Uganda's aims, outcomes and impact accord with the regulations on public benefit.

Trio Uganda's mission is to collaborate with Ugandan partners to effect social change at the local level in pursuance of sustainable development.

In the reporting period, the charity worked consistently to prevent or relieve poverty by strengthening the assets, funding, resources, services and reach of partner organisations to improve the health, well-being and economic independence of communities and individuals.

With the support of funding bodies and donors, the charity and its partners delivered improvements to nutrition, medical access, safeguarding of vulnerable children and youth, young mothers, the elderly, and families impacted by illness and disability.

At Busiliwa Junior School, the charity continues to support forty children orphaned by flood and landslide disasters in Bududa District.

Provision also included support to school pupils, university students, income generation, vocational training, and small-scale agriculture.

Local to global partnership – Asset-Based Community Development

Trio Uganda works to the principles of Asset-Based Community Development (ABCD). In contrast to the traditional needs-based approach that addresses perceived "deficiencies", asset-based development genuinely seeks to empower citizens by utilising their resources, abilities, and insights to solve local problems.

Trio Uganda believes that small, citizen-led Community Based Organisations (CBOs) rooted in their communities can effect real and sustainable local change. We trust the skills and knowledge of our grassroots partners who live and work in urban and rural areas of extreme poverty, impacted by HIV/AIDS, malaria, social and economic exclusion, food insecurity and climate threat.

Grassroots organisations address complicated issues with minimal resources. They tend to work in isolation and are usually excluded from sources of funding and support that can move them forward. The work of most CBOs is ill-matched to the funding structures and programmes of larger NGOs and government initiatives. They are not well-served by the ‘development industry’ yet are in an ideal position to deliver what is needed.

Local organisations provide incalculable support to those most in need. Volunteers and staff are ordinary citizens, subject to the same social and economic pressures as beneficiaries. They know what is needed and understand from experience that poverty is a complex structural outcome of inequality, injustice, disenfranchisement, climate change and misappropriation.

‘On their own, these organizations are small, nimble, tenacious, and inspiring. They are also fragile and burdened by the very circumstances they are fighting to transform. And their potential to change the world is worth everything we’ve got.’ Grassroots Manifesto, Global Fund for Children (2013).

Our partner organisations exist because of the unwavering commitment of local people. The charity’s role is to increase effectiveness and impact by securing financial resources to fulfil community plans and projects.



Community Celebration during a field visit to Busiliwa Junior School

Main activities in the year

In the aftermath of the pandemic, the charity and its partners focused on the construction of new buildings.



Four brick classrooms at Busiliwa Junior School
Funded by the Clive Richards Foundation



Community kitchen and food store at Nauyo Community Action
Funded by the Network for Social Change



Residential unit for orphans and vulnerable pupils at Busiliwa School
Completion funded by the Allan and Nesta Ferguson Charitable Trust

Partnership achievements



Nine school and college bursaries



Health and vocational training for vulnerable girls



Partnership training day



Art murals at Strong Foundation in Nauyo



Safeguarding the health and nutrition of over 350 young children



Community meetings and field research for planned agricultural projects

What our partners and beneficiaries say

Trio Uganda has stood with us since 2017. Together, we have built a school and protected the lives of so many young children. Building four brick classrooms and completing a large residential unit in one year is an amazing achievement. *David Kuloba, Director, Busiliwa Junior School*

I have learned so much working with Trio Uganda. I am so grateful for the support that allowed me to study for a Masters degree.

Samuel Okwii, Trio Uganda Field Officer

Trio Uganda supported me at college and now I am working with them on community projects. They have also helped me set up a commercial design studio in Mbale so I can earn a living from my art.

Henry Nandaba Artist



Henry Nandaba at Art Production Point design studio

Priorities for the next year

- A minimum of four new classrooms at Busiliwa Junior
- Refurbishment of the school sanitation system
- Income generation projects to increase partner independence
- A funded health project to support older citizens in Agaria
- Continuation of school and college bursaries

GlobalGiving

In March, Trio Uganda completed the demanding due diligence process to join GlobalGiving, a respected worldwide organisation that supports grassroots organisations to become more effective and impactful.



Funding and risks

All donations and grants were distributed to Uganda partners. UK costs in the year were met by trustees. The greatest problem is securing unrestricted funding to meet the range of arising demands at the community level, especially medical emergencies and support following disasters or violence against the individual.

In the period, we received ten grants totalling £43,668. A great achievement!

The strategy for the next financial period is to build diversified income through increased donations, targeted applications, new business sponsorships, and income generation by Ugandan projects to increase independence.

Reserves policy

The trustees consider that free reserves should be a minimum of three months' expenditure. Every effort will be made to set aside sufficient resources, but the goal is unlikely to be achievable over the next financial year.

The accumulation of reserves will take time as current income is fully committed each month, but the adopted reserves policy recognises the future need to set aside resources. Reserves will:

- secure existing and ongoing commitments to Ugandan partners
- provide funds at short notice in the event of emergencies
- meet administration, fundraising and unforeseen costs

The intention to set aside three months of revenue reflects the expectation that over time the charity will expand its work and commitments in Uganda, requiring additional investment for early-stage projects. The required level of reserves is an integral part of the scheme's planning, budget, and forecast cycle.

Safeguarding

High-profile cases of serious safeguarding failures by NGOs continue to emphasise the need for overseas organisations to protect beneficiaries and staff from sexual exploitation, physical and mental abuse, and harassment.

Trio Uganda is committed to the protection of all and operates a safeguarding policy that ensures all UK volunteers visiting Uganda hold an International Child Protection Certificate.

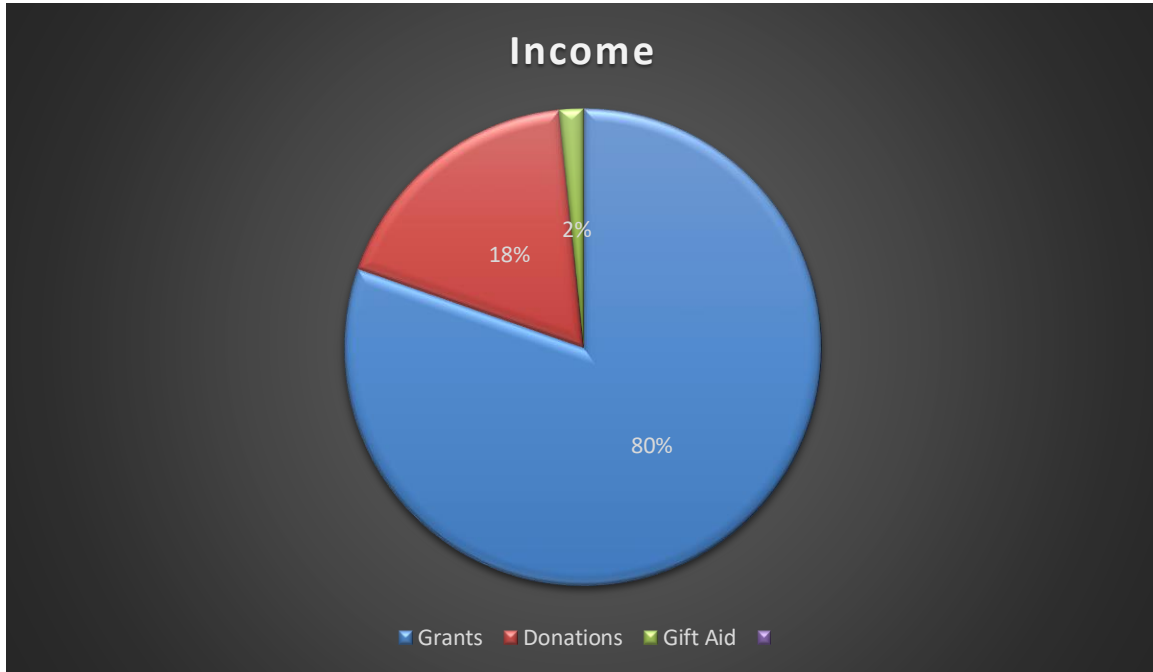
Our Ugandan partners work in communities affected by gender violence, trafficking, child physical abuse and sexual exploitation.

All partners collaborating with Trio Uganda have demonstrated their commitment to safeguarding and understand the need for meaningful procedures and accountability to protect those at risk.

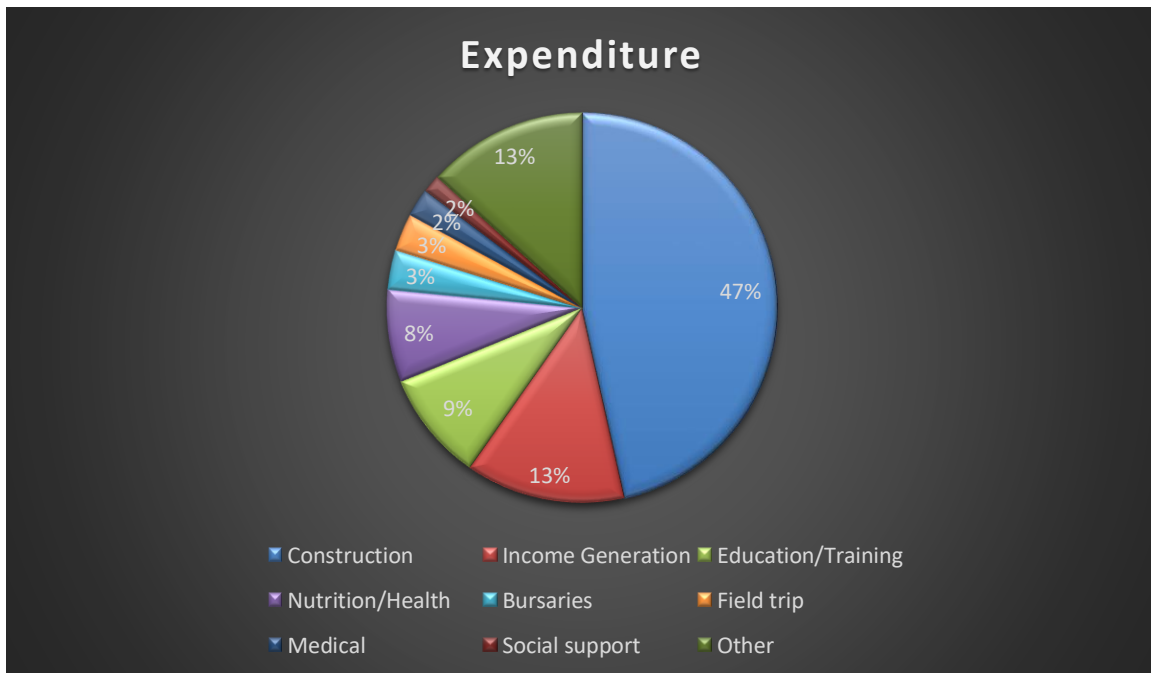
Trio Uganda and its partners work to ensure that criminal acts are reported and investigated by statutory authorities with the expectation that such authorities will conduct their work transparently and diligently, free from corruption, collusion, bias, and political favouritism. The charity's Safeguarding Policy is available on its website.

INCOME and EXPENDITURE

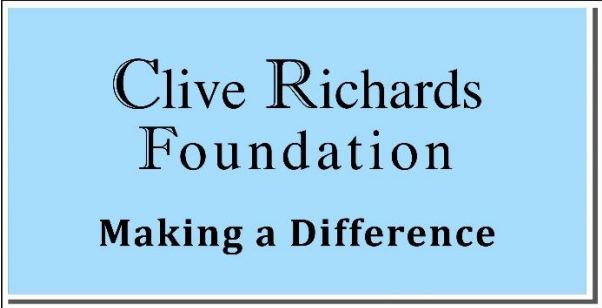
Income £54,338



Expenditure £54,804



Funders in the year



MSN Fund



Grateful thanks to all individual supporters



Trio Uganda
(Registered charity, number 1174365)
Financial statements
for the year ended 31 March 2023

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**Trio Uganda
Trustees' annual report
for the year ended 31 March 2023**

Full name Trio Uganda

Organisation type Charitable incorporated organisation

Registered charity number 1174365

Principal address

61 Plasturton Avenue, Cardiff, CF11 9HL

Trustees

Kevin Ford, Chair

David White

Jonathan Sait, from 13/01/2023, Treasurer

Dr Rosalind Gasper, until 13/01/2023

Independent examiner

John O'Brien, employee of Community Accounting Plus, Units 1 & 2 North West, 41 Talbot Street, Nottingham, NG1 5GL

Governance and management

The charity is operated under the rules of its constitution adopted 24/08/2017. In selecting individuals for appointment, the charity trustees have regard to the skills, knowledge and experience needed for the administration of the CIO and implementation of programmes in Uganda. New trustees receive induction, a copy of the Constitution & the latest annual report & financial statements. Trustees are encouraged to participate in appropriate training and visits to Uganda when conditions and finances allow.

Objectives and activities

The prevention or relief of poverty in Uganda by providing grants, items, and services to individuals in need and/or charities, or other organisations working to prevent or relieve poverty.

The relief of sickness and preservation of health in Uganda for those in need by reason of poverty, infirmity, age, or disability.

To develop the capacity and skills of the members of the socially and economically disadvantaged communities of Uganda in such a way that they are better able to identify, and help meet, their needs and to participate more fully in society.

Summary of the main activities undertaken for the public benefit

Trio Uganda is guided by the principles of Asset-Based Community Development. The charity partners with registered Ugandan grassroots organisations to strengthen and organise material and human assets to realise long-term improvements to health, well-being and economic independence in impoverished communities.

Trio Uganda

With the support of funding bodies and donors, the charity and its partners design and deliver facilities and services to improve access to income generation, savings, education, nutrition, medical care, child and family safeguarding, and care for the elderly and disabled. Provision also includes support for university students, vocational training, and small-scale sustainable agriculture.

Public benefit statement

The Trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'.

The trustees are confident that Trio Uganda's objectives, outcomes and impact accord with the regulations on public benefit and no private benefit is forthcoming. Trio Uganda's mission to effect social change at the local level accords with statutory and international commitment to effect sustainable development in Africa.

Summary of the main achievements during the period

In the aftermath of the pandemic, the period focussed on the construction of new buildings and income generation projects previously delayed by Ugandan Covid restrictions. Main achievements:

3 restricted grants totalling £25,068, utilised to construct a community kitchen and food store, four brick school classrooms, and a high-quality residential unit for 40 landslide orphans.

2 restricted grants totalling £9,000 to develop slum-based income generation and educational activities.

5 unrestricted grants totalling £9,600 to fund ongoing health and care requirements.

40 Bududa landslide orphans supported with loco parentis residential care to protect them from school dropout, trafficking abduction and early marriage.

3 student bursaries in teacher training, midwifery, and mechanics.

6 secondary school bursaries.

Support and mentoring to 2 Trio Uganda bursary-funded graduates to establish two Ugandan social enterprise companies limited by guarantee.

A six-week field trip to Uganda by a trustee to implement new initiatives and monitor the expenditure of grants.

The charity's policy on reserves

Our reserves policy considers that free reserves should meet three months of projected expenditure, but that goal cannot be achieved in the current funding climate. The creation of reserves is a priority but the accumulation of reserves from our limited income would impact existing programmes and ongoing needs would be unmet. Current income is fully committed each month, and reserves will remain an aspiration. The charity has no paid employees and UK costs are negligible, protecting the charity from insolvency and closure.

Trio Uganda

Financial review

The period was marked by 10 successful grant applications. The income was deployed effectively, and two partner communities now benefit from generational assets. A total income of £54,338 represents the highest income ever achieved in a financial period, and total expenditure of £54,803 represents the highest level of investment in Uganda. It is unlikely that the level of grant success can be replicated in future years, but strong relationships have been formed with two funders that have expressed interest in continuation funding for construction programmes. The period was also marked by the charity's admission to the Global Giving platform.

As a micro charity, we must compete for funding with corporate charities that benefit from full-time fundraisers and a large public profile social media presence. Small, volunteer-led charities are penalised by current charitable law. One example is the 'financial threshold' where one-off success at raising restricted grants in one period enforces expenditure on inspected accounts in the subsequent financial year. Like all charities, we are dependent on the recruitment and commitment of donors; the impact of the recent cost-of-living crisis has caused donations to stagnate and local businesses become more reluctant to commit to corporate giving.

Signed on behalf of the charity's trustees:



Signed _____
Kevin Ford, Trustee

Date 9.11. 2023

**Independent examiner's report to the trustees of
Trio Uganda
for the year ended 31 March 2023**

I report to the trustees on my examination of the accounts of Trio Uganda (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Signed

Date 14/11/2023

Employee of Community Accounting Plus

Trio Uganda
Receipts & payments account
for the year ended 31 March 2023

2022			Unrestricted	Restricted	2023
Total		Note	Funds	Funds	Total
Funds			£	£	Funds
£			£	£	£
	Receipts				
7800	Grants	2	9600	34068	43668
3669	Donations		9818	-	9818
929	Gift aid		852	-	852
189	Sundry receipts		-	-	-
3500	Bursaries		-	-	-
16087	Total receipts		20270	34068	54338
	Payments				
7110	Construction		1920	23561	25481
4360	Income generation projects		2227	5018	7245
2144	Education & Training		4960	33	4993
1160	Nutrition & Health		4007	203	4210
530	Social support		816	-	816
200	Medical		1280	-	1280
114	Family support		200	-	200
-	Orphans		500	-	500
-	Bursaries		1788	-	1788
-	Sunrise		157	1353	1510
-	Travel		805	-	805
-	IT		100	-	100
-	Art		263	3900	4163
-	Fieldwork and project support		1712	-	1712
105	UK Costs		-	-	-
15723	Total payments		20735	34068	54803
364	Net receipts/(payments)		(465)	-	(465)
108	Cash funds at start of this period		472	-	472
472	Cash funds at end of this period		7	-	7

Trio Uganda
Statement of assets and liabilities
at 31 March 2023

2022		2023
£	Cash assets	£
472	Bank accounts	7
472		7
	Liabilities	
-	Legal & professional fees	(540)
-		(540)

These financial statements are accepted on behalf of the charity by:

Jon Sait

Signed _____ Dated 9.11.2023
Jonathan Sait, Trustee

Notes to the accounts
for the year ended 31 March 2023

1. Receipts & payments accounts

Receipts and payments accounts contain a summary of money received and money spent during the period and a list of assets and liabilities at the end of the period. Usually, cash received and cash spent will include transactions through bank accounts and cash in hand.

2. Grants & donations

	Unrestricted	Restricted	Total
	£	£	£
Alan & Nesta Ferguson Charitable Trust	-	7000	7000
Network for Social Change	-	5068	5068
Clive Richards Foundation	-	13000	13000
Coles - Medlock Charitable Trust	-	5000	5000
MSN Centre of Innovation	-	4000	4000
The Brian Murtagh Charity	5000	-	5000
The Souter Trust	1500	-	1500
The Symonds Charitable Trust	2000	-	2000
The Just Trust	600	-	600
Hub Cymru	500	-	500
	9600	34068	43668

Trio Uganda

3. Funds analysis

	Opening balance £	Receipts £	(Payments) £	Closing balance £
Restricted funds				
Ferguson (Sunrise & Busiliwa school)	-	7000	(7000)	-
NSC (community kitchen & food store)	-	5068	(5068)	-
Richards (Busiliwa school buildings)	-	13000	(13000)	-
Coles -Medlock (Young girls' health)	-	5000	(5000)	-
MSN Centre of Innovation (Arts projects)	-	4000	(4000)	-
	<u>-</u>	<u>22000</u>	<u>(22000)</u>	<u>-</u>
Unrestricted funds				
General fund	<u>472</u>	<u>20270</u>	<u>(20735)</u>	<u>7</u>
	<u>472</u>	<u>20270</u>	<u>(20735)</u>	<u>7</u>

1. Allan and Nesta Ferguson Charitable Trust - construction of residential unit.
2. Network for Social Change - construction of community kitchen and food store.
3. Clive Richards Foundation - construction of four brick classrooms.
4. Coles-Medlock - income generation and savings and loan scheme for 40 impoverished female teenagers.
5. MSN Fund - art and education programme.

4. Trustees' remuneration

Trustees received no expenses, remuneration or benefits in this period.