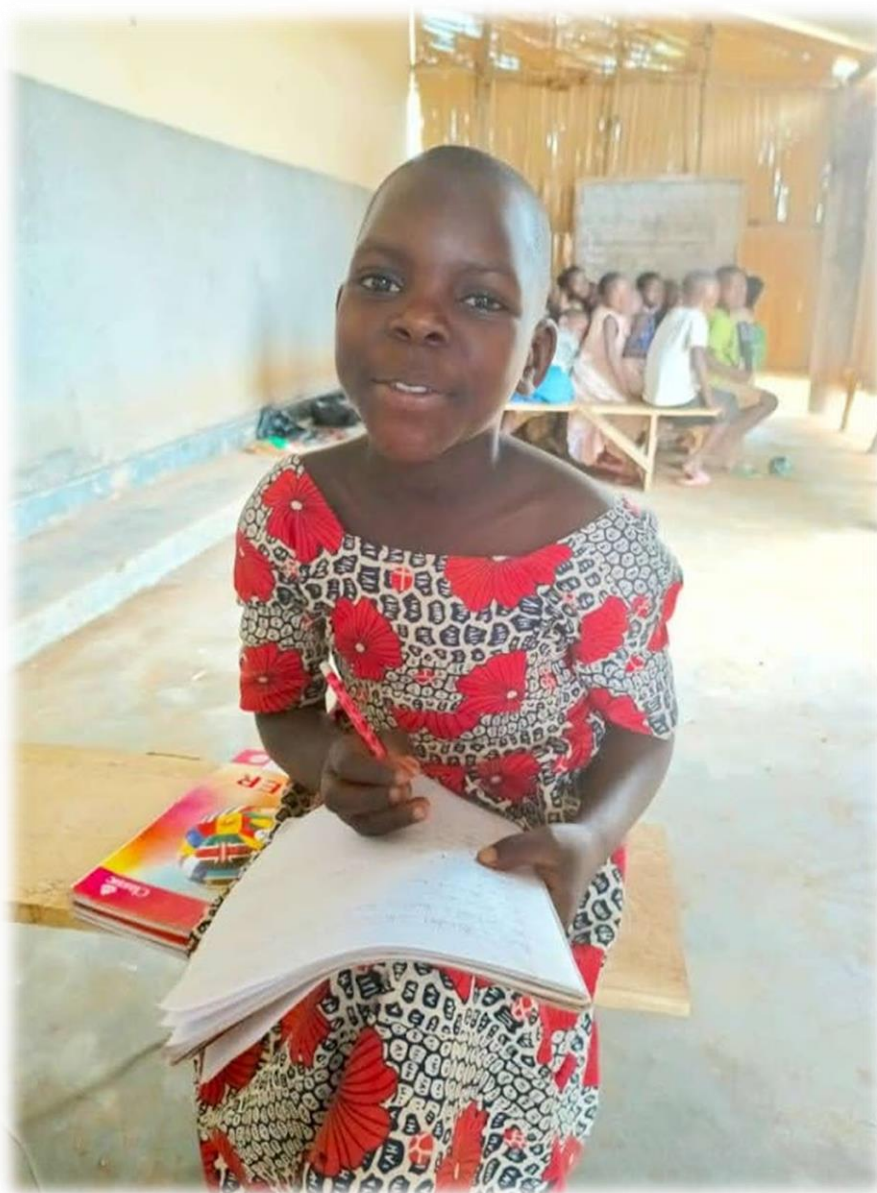


TRIO UGANDA

**Annual Report & Inspected Accounts
Year ending 31 March 2024**



Charity number: 1174365

The trustees of Trio Uganda present their report on the charity and its financial statements for the period 1st April 2023 to 31st March 2024.

Administrative details

Trustees

Kevin Ford (Chair)

Jonathan Sait (Treasurer)

David White

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

Agaria Community Foundation, Agaria Island, Kumi

Busiliwa Junior School and Women of Hope, Bududa

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 deliver 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’ but are ideally placed 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 meeting in Agaria



Overview of the year

The previous financial year was marked by a doubling of income due to construction grants, requiring the charity to have its accounts inspected for the first time in its history. Finding a supportive and affordable financial service was challenging and time consuming. We are grateful for the work of CA Plus Community Accounting for providing an exceptional service.

The priority of the year was to embed the new strategy of working with only two partners and identifying trusts and funders that could support key projects over the longer term.

Only two grants were received in the period, but twelve funding applications were made in the last quarter to deliver projects in the next financial year.

The year saw an increase in donations, gift aid and events income.

Partnership achievements

In Agaria, partnership work focused on developing a village legal structure. In February 2023, the Agaria Community Foundation was established and certified, allowing the partnership to apply for grants. A successful application to the Southall Trust provided £2,500 to develop a savings and loans scheme. Women of Hope, based at Busiliwa Junior School in Bududa, also received equivalent capital.

Agaria Community Foundation Committee



Community Savings group in Agaria



Before the charity's involvement, the community of Agaria established a small nursery and Primary 1 class in a repurposed building. In March, Trio Uganda and Agaria developed a long-term plan to establish a purpose-built primary school. Potential funders were identified, and the partnership secured land and a brick machine in preparation for the project, employing a youth team to press thousands of ecological murram bricks, avoiding the pollution and deforestation of traditional burnt bricks. Two buildings were repurposed to provide temporary classrooms.



The brick machine in action



Foundations of the first four classrooms



University and vocational bursaries continued to be a priority, including commitments to young people based at previous partners. Five students were supported in teaching, public administration, and business. Three additional students were supported in mechanics and nursing. A new bursary programme will be launched in the next financial year to support a wider range of skills and develop a young leaders' group. On graduation, young people will return to the community to strengthen the skill base and develop new initiatives.

Heading for college



Additional projects included the repair of Agaria's water well, an art project funded by the Network for Social Change, the provision of nutrition and educational supplies, medical support, and the purchase of professional-standard music equipment for Busiliwa Junior School to develop events management as an income generation project.

Thanks are due to Just Trust for supporting education with an unrestricted grant. Thanks are also due to Amy Francis and other members of The Highlights, Beth Stretton and the team at Marry Me in France, and JP and Dean at Chateau de la Valouze for supporting the fundraising music night.

The inaugural Trio International Poetry Competition equipped pupils for learning in Agaria. GlobalGiving continues to contribute to our resources.

The Agaria well back in action



Art project at Busiliwa School



A man with a beard, wearing a blue and white striped t-shirt and brown trousers, stands in a room filled with books. He is smiling and holding a book with an orange cover. Behind him are wooden shelves stacked with numerous books, mostly in white and red covers. To his left, a table is cluttered with more books, some with colorful covers, and a red cloth is draped over a chair. To his right, another person is partially visible, standing near more stacks of books. The room has light-colored walls and a wooden floor.

[illegible]

What our partners and beneficiaries say

Registering the Agaria Community Foundation and receiving funds for the savings group was a big step forward. Commencing the foundations of the first primary school in our community was an even bigger step. Our partnership with Trio Uganda will transform the village over time, and we are trusted to make our own decisions. Charles Olupot, Agaria Community Foundation

It has been a difficult year because of rain and illness but Trio Uganda has always stood with us. We have four more classrooms to build but are confident that funders will be found in the next year. Without Trio Uganda's support, we would have lost many children to illness, illegal early marriage, and migration. The partnership protects the lives of children. David Kuloba, Director of Busiliwa Junior School

Priorities for the next year

- A minimum of four new classrooms at Busiliwa Junior
- Construction of the Agaria primary school
- Income generation projects to increase partner independence.
- A funded health project to support older citizens.
- Continuation of school and college bursaries
- Funding for a youth team in Agaria

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.

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 a current enhanced DBS check.

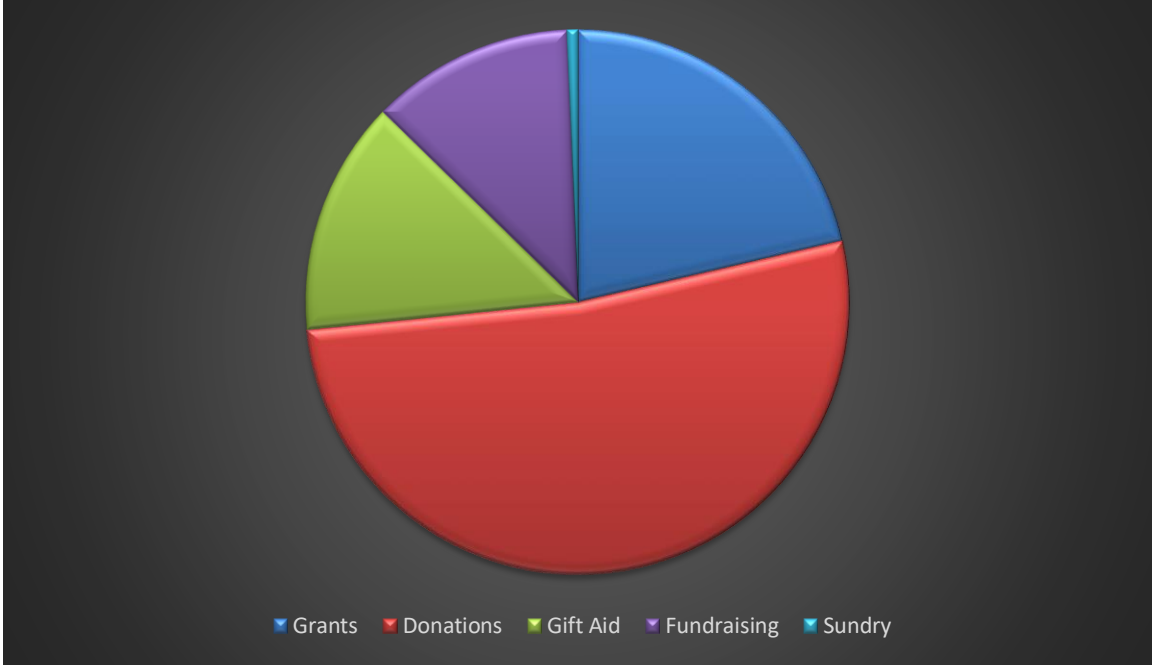
Our Ugandan partners work in communities affected by gender violence, trafficking, child physical abuse and sexual exploitation.

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.

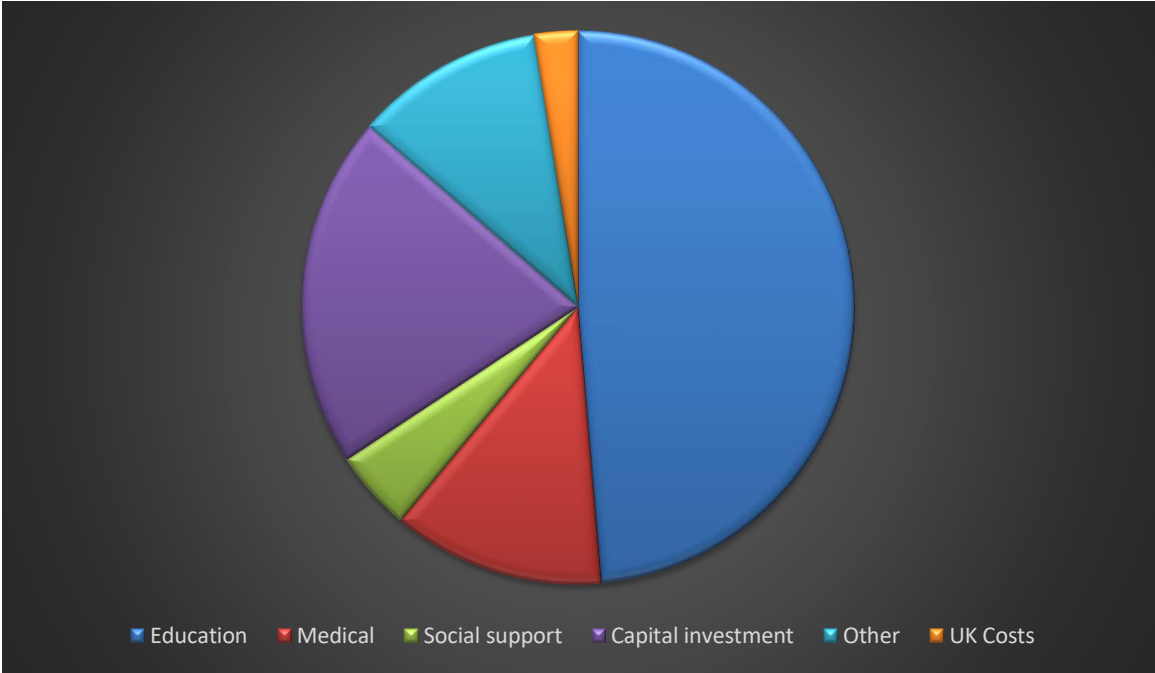
Trio Uganda and its partners work to ensure that criminal acts are reported and investigated by statutory authorities with the expectation that such authorities will conduct their work transparently and diligently, free from corruption, collusion, bias, and political favouritism. The charity's Safeguarding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

INCOME and EXPENDITURE

Income £26,199



Expenditure £26,196



Grant funders in the year

A solid light blue square containing the text "Just Trust" in a bold, black, sans-serif font.

Just Trust



Supporters in the year



Grateful thanks to all individual supporters

Trio Uganda
(Registered charity, number 1174365)
Financial statements
for the year ended 31 March 2024

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| 5 | Independent examiner's report |
| 6 | Receipts & payments account |
| 7 | Statement of assets & liabilities |
| 8 | Notes to the accounts |

**Trio Uganda
Trustees' annual report
for the year ended 31 March 2024**

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, Treasurer

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. Vacancies are advertised through online publicity and networks. 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

- 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.

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 have paid due regard to the Charity Commission's guidance on 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 sustainable development in Africa.

Summary of the main achievements during the period

The main activities of the year consolidated progress following the previous year's successful grant campaign to fund development of long-term community assets. A new strategy reduced the number of community partners to two: Agaria Community Foundation in Kumi District, and Busiliwa Junior School in Bududa District. Previous partners continued to benefit from bursary provision.

In Agaria, the principle activities were the establishment of two savings and loan groups and agricultural investment, repair of the village borehole, construction of temporary classrooms, purchase of land for the siting of a purpose built primary school, and an ecological brick making project to make and store murrum bricks for school construction. Construction of the first classrooms commenced in late March.

In Busiliwa, the school and Sunrise, the residential unit, were supported with nutrition, teacher support, medical assistance and an art project. The school's music income generation project continues to be supported. Medical support to individuals was provided including two serious health conditions that required lengthy hospital admission. The bursary programme supported five University and vocational students.

The charity's policy on reserves

The accumulation of reserves is not a priority, although desirable. Our aim is to use income to develop the independence and self-sufficiency of our partners. Current income is fully committed each month; building reserves will require a broadening of income sources. The charity has no paid employees and UK costs are negligible, protecting the charity from insolvency and closure.

Trio Uganda

Financial review

Inspection of the charity accounts was delayed due to the unforeseen difficulty in obtaining a reasonably priced accounting service. This subsequently delayed applications for grant support until early 2024, impacting project development due to lack of meaningful capital. Successful grants applications will benefit next year's income. Two grants were secured in the period but unrestricted income was the mainstay. Two events were organised to diversify income during the period: an inaugural international poetry competition made a small loss but a second competition is planned; a music concert organised by French-based supporters was a marked success. Diversification of income and expansion of Wales-based activities is part of the new charity strategy. We are now a high ranked organisation on the Global Giving platform and continue to benefit from the organisation's support and funding streams.

Financial risks

Our volunteer-led charity benefits from low UK costs but we must compete for grants with corporate charities that benefit from full-time fundraisers and a large public profile and social media presence. Like all charities, we are dependent on the recruitment and commitment of donors; the aftermath of the pandemic and the cost-of-living crisis continues to impact discretionary income and make business sponsorships hard to secure. A marked reduction in the number of charitable funders and the increase in competition for available funds makes income diversification a priority.

Signed on behalf of the charity's trustees:



Signed _____ Date 22.08.2024
Kevin Ford, Trustee

**Independent examiner's report to the trustees of
Trio Uganda
for the year ended 31 March 2024**

I report to the trustees on my examination of the accounts of Trio Uganda (the charity) for the year ended 31 March 2024.

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').

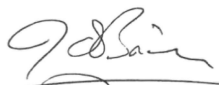
I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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 22/08/2024
John O'Brien MSc, FCCA, FCIE
Employee of Community Accounting Plus

Trio Uganda
Receipts & payments account
for the year ended 31 March 2024

| 2023 | | | | 2024 |
|--------------|---|--------------|-------------|--------------|
| Total | | Unrestricted | Restricted | Total |
| Funds | | Funds | Funds | Funds |
| £ | Note | £ | £ | £ |
| | Receipts | | | |
| 43668 | Grants | 2 600 | 5000 | 5600 |
| 9818 | Donations | 13628 | - | 13628 |
| 852 | Gift aid | 3652 | - | 3652 |
| - | Fundraising events | 3156 | - | 3156 |
| - | Sundry receipts | 163 | - | 163 |
| <u>54338</u> | Total receipts | <u>21199</u> | <u>5000</u> | <u>26199</u> |
| | Payments | | | |
| 25481 | Construction | - | - | - |
| 7245 | Income generation projects | - | - | - |
| 4993 | Education & Training | 7783 | - | 7783 |
| 4210 | Nutrition & Health | - | - | - |
| 816 | Social support | 1234 | - | 1234 |
| 1280 | Medical | 3243 | - | 3243 |
| 200 | Family support | - | - | - |
| 500 | Orphans | - | - | - |
| 1788 | Bursaries | 3478 | - | 3478 |
| 1510 | Sunrise | - | - | - |
| 805 | Travel | - | - | - |
| 100 | IT | - | - | - |
| 4163 | Art | 1483 | - | 1483 |
| 1712 | Fieldwork and project support | 190 | - | 190 |
| - | UK Costs | 663 | - | 663 |
| - | Music | 980 | - | 980 |
| - | Savings and loans for groups | 405 | 5000 | 5405 |
| - | Events | 1125 | - | 1125 |
| - | Rent | 612 | - | 612 |
| <u>54803</u> | Total payments | <u>21196</u> | <u>5000</u> | <u>26196</u> |
| (465) | Net receipts/(payments) | 3 | - | 3 |
| 472 | Cash funds at start of this period | 7 | - | 7 |
| <u>7</u> | Cash funds at end of this period | <u>10</u> | <u>-</u> | <u>10</u> |

Trio Uganda
Statement of assets and liabilities
at 31 March 2024

| 2023 | | 2024 |
|----------|---------------------------|--------------|
| £ | | £ |
| <u>7</u> | Cash assets | |
| | Bank accounts | <u>10</u> |
| <u>7</u> | | <u>10</u> |
| | Liabilities | |
| <u>-</u> | Legal & professional fees | <u>(594)</u> |
| <u>-</u> | | <u>(594)</u> |

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

Signed

Jon Sait

Jonathan Sait, Trustee

Dated 22.08.2024

Notes to the accounts for the year ended 31 March 2024

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 £ |
|------------|-------------------|-----------------|-------------|
| Southall | - | 5000 | 5000 |
| Just Trust | 600 | - | 600 |
| | <u>600</u> | <u>5000</u> | <u>5600</u> |

3. Funds analysis

| | Opening balance £ | Receipts £ | (Payments) £ | Closing balance £ |
|---------------------------|-------------------------|---------------|-----------------|-------------------------|
| Restricted funds | | | | |
| Southall | - | 5000 | (5000) | - |
| | <u>-</u> | <u>5000</u> | <u>(5000)</u> | <u>-</u> |
| Unrestricted funds | | | | |
| General fund | 7 | 21199 | (21196) | 10 |
| | <u>7</u> | <u>21199</u> | <u>(21196)</u> | <u>10</u> |

Description of restricted funds

Southall Trust was a restricted grant for savings, investments and loan groups in Busiliwa and Agaria as mentioned in the report above.

4. Trustees' remuneration

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