



**ANNUAL  
TRUST  
REPORT  
2020/21**



**Teso Development Trust**

*partnership in relief development and mission*

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## Introduction

Teso Development Trust (TDT) was formed in 1989 and registered as a charity in 1991 to help provide relief and development to the Iteso people of North East Uganda, working through the Christian Churches in the area. This followed a relief campaign conducted by Christians in the UK in response to a major humanitarian crisis caused by: 1) unrest arising from the military takeover of the country by the Museveni regime, and 2) devastating incursions by raiders from the Lord's Resistance Army and the neighbouring tribe of Karamojong. Since that time, TDT has continued to provide relief and resources for development and mission, working through churches and Christian organisations in Teso.

## Reference and Administration Details

### Name, registration and contract details

Charity name: Teso Development Trust  
Other names the Charity is known as: TDT  
Registered charity number: 1005139  
Inland Revenue Number: XN84557  
Charity's principle address: 5 North Villiers Street, Leamington Spa, CV32 5XZ  
Email: info@teso.org.uk  
Phone: 0800 731 3460

### Trustees

Name	Office	Name of person (or body) entitled to appoint trustee (if any)
David Watts	Chairman	Executive Committee
Christine Moyes	Secretary	Executive Committee
Hugh Mason	Treasurer	Executive Committee

### Executive Committee

Jim Sampson  
David Watts  
Christine Moyes  
Dr Hugh Mason  
Dr Winnie Bedigen  
Andrew Third  
Rev Robert de Berry  
Martin Frize

## **Advisors**

Louise Third, Public Relations

## **Administrator**

Carmel Dipple

Office: 5 North Villiers Street, Leamington Spa, CV32 5XZ

Telephone: 0800 731 3460

Email: [admin@teso.org.uk](mailto:admin@teso.org.uk)

## **Independent Examiners**

Laurie Fearon

LEF Consulting

107 Beeches Road

Rowley Regis

West Midlands

B65 0BB

## **Bankers**

NatWest Bank

10 Station Road

Clacton on Sea

Essex

CO15 1TA

# Structure, governance and management

## Type of governing document

Constitution adopted 21<sup>st</sup> September 1991

## Trustee selection method

The charity's chairman, secretary and treasurer are appointed as Trustees by the Executive Committee through nomination and a majority vote.

## Governance issues

Trustees are required to familiarise themselves with up to date guidance from the Charity Commission regarding the execution of their duties. Currently this is published as the booklet 'The essential trustee: what you need to know (CC3)'.

The Executive Committee meet five times a year to discuss new applications for funds from organisations in Teso, consider reports from projects we are / have supported, assess the current organisational and financial health of the charity and plan future fund-raising activities.

Whilst the Trustees have overall responsibility for the management of the trust and allocation of funds, they abide by the decision of the Executive Committee, except in extenuating circumstances.

In certain situations, the Trustees may make decisions and allocate finance between Executive Committee meetings. In such cases all decisions are brought to the Executive Committee for ratification.

The charity employs an Administrator for 16 hours a week, who is not a member of the Executive Committee. The Administrator manages the day to day administration, communication and financial controls of the Charity. He/she is responsible for providing the Executive Committee with accurate financial information and reports, and provides general guidance to the Executive Committee.

The Trust is aware of the risks entailed in its operation and has a detailed risk register and other necessary operational policies which are regularly reviewed. Detailed policies can be provided on request.

## **Network and connections**

The Trust is a member of Global Connections - an evangelical umbrella group for Christian organisations engaged in mission and development. This provides helpful management advice and input through its staff, information bulletins conferences and workshops. We are also a member of the Uganda Church Association.

## Partnerships

We work closely with organisations on the ground in Teso, with our main partners being:

- Pentecostal Assemblies of God
- Church of Uganda
- BIDS (Building Community Initiatives for Development and Self-Reliance, a Soroti based development organisation)
- Revival Time Ministry (a non-denominational development agency).
- Soroti Women's Cooperative Union Limited (a humanitarian organisation, developing co-ops and loan associations in the Soroti area).

We also work with a number of UK partners for the mutual objectives of supporting the people of Teso. These include:

- Friends of Teso
- Jack Strong and Jon Terry

## Objectives and activities

### Objectives

The objectives, as set out in the constitution, are:

To promote in Uganda (particularly the Teso District) and elsewhere

1. The relief of poverty, sickness and distress and to preserve and protect health
2. The advancement of education
3. The advancement of the Christian religion

### Aims

The aims of the charity, reflecting the objectives, are to:

1. Support the education of children.
2. Help create jobs and income.
3. Improve agriculture through training and restocking.
4. Provide clean water through water improvement projects.

5. Provide relief for those who are displaced persons (IDPs).
6. Provide emergency relief.
7. Support the improvement of health provision.
8. Support Christian ministry.

## **Summary of Activities Undertaken for the Public Benefit**

The trustees are aware of the guidance on public benefit issued by the Charity Commission and have taken it into account when making decisions regarding the management of the charity and the allocation of funds. The benefit of the charity's activities under objectives 1 and 2 ('The relief of poverty, sickness and distress and to preserve and protect health' and 'The advancement of education'), clearly benefit the public living in the Teso region of Uganda. The charity's activities under objective 3 (The advancement of the Christian religion) benefit the people of Teso through providing a moral and spiritual framework that adds meaning to their lives. This in turn promotes mental health, spiritual wellbeing and community cohesion. As the Christian churches are also at the forefront of community development, advancing the Christian religion in Teso brings many added benefits including increased educational and healthcare provision. Also, the Charity expects its partners to help those in need, regardless of faith, gender, disability or race within the Teso districts.

The main activities undertaken by the Charity in fulfilling its objectives for the public benefit include, but are not limited to:

- Giving technical assistance through supporting training, management consultancy and aid in kind (e.g. by supplying equipment / literature etc.).
- Making Grants to help business development, provide clean water, the building and improvement of schools, improvement of churches, provision of hostels and children's nurseries, agricultural improvement, equipment (e.g. for hospitals, schools and training centres), providing food and equipment for people in need, training church leaders, etc.
- Grants to individuals to help their education and training.
- Support to individuals or teams from UK visiting the area to teach or assess needs.
- Promoting the cause of the Iteso people to a UK audience through personal contacts, promotional visits, literature and via our website.
- Undertaking fund-raising activities such as sponsored walks, selling books, etc.

## Chairman's Letter

An extraordinary year for us all and the world continues to combat the Covid epidemic daily. In Uganda a period of lockdown was lifted and then in June was imposed again. No furloughs, assistance grants, no improved benefit payments, the government just shuts down transport, markets, schools and churches and the people have to cope the best they can isolated at home. Life is tough enough without the pandemic. TDT, as a network of friends in UK and Teso, means that all this becomes very personal as texts, e mails and whats apps share news on a daily basis. Much is heart breaking. We sometimes as St Paul puts it “weep with those who weep”. The year has been overshadowed by all this. Apart from the needs rising our fund raising ability has been held back because Churches are not meeting and supporters have not been able to run fund raising events.

But we do believe in a God who brings triumph out of disaster and this report shows that despite it all, much good has been achieved and progress made. Our Ugandan partners have been able to undertake construction projects so we can report on a number of new school projects completed, a large water programme, the largest we have done, a range of improvements to health facilities. We have secured a number of large trust grants notably the Alan and Nesta Ferguson trust, Drinking Fountain Association and Wilmslow Wells for Africa.

A first for TDT was the securing of a UIKAID £50,000 grant for a water and hygiene programme in Kalaki to be done in 2021/22. We are delighted that the Government has given this aid, a result of a lot of hard and exacting work by Carmel and our partner BIDS. Being a first and a small charity, the Foreign and Commonwealth Office scrutinised to their satisfaction every part of TDTs operations.

So we move on, trusting for a better year for all and determined to stand with our Teso friends however we can.

Thank you for your continuing support

Dave Watts

Chairman

## Achievements and Performance

The aim of the Trust is to change lives and communities for the better in Teso in partnership with Churches in the area. We describe here the work our partners have undertaken through the aid the Trust has provided.

### Relief Work

Between April 2020 and January 2021 TDT sent £17,160 out to our Teso partners to support families struggling as a result of the coronavirus pandemic. Long lockdowns where families were unable to cultivate their fields and markets were closed caused a massive spike in food prices as well as a lack of availability. To ensure a better second harvest a variety of crop seeds including; maize, beans, soya beans, sesame and sorghum were distributed by our partners in Kumi, Soroti and Amuria, and in some communities food supplies such as posho flour, soap and salt. The most vulnerable households in communities were prioritised. Working with the local council representatives and the local church made it easier to identify these families as they know the communities best.



*Above left and below right : some of the 1,050 beneficiaries selected from the 7 archdeaconries of Usuk in Katakwi, Amuria, Kapelebyong, Kalaki, Kaberamaido, Kasilo and Serere.*

*Above right: 15 year and 16 year old girls who are both pregnant take their posho flour and beans home.*



## Education

Schools in Uganda have been closed for much of 2020, opening only for a period of time for exam classes. TDT has however been able to send funds out to Uganda for construction work and at both Aminit High School and Osanyuk Primary School both of which are new projects in the district of Kumi. Classroom construction at Aminit is continuing. At Osanyuk the latrine block has now been completed (photos below) so attention will be turned to the provision of water with the aim of assisting the school to meet the necessary requirements to be able to register with the government and therefore receive government support in terms of teaching staff and books.



Funds were also sent to Soroti Diocese to support them in the construction of a secondary school in Kagwara. St Josephs, Kagwara, is the only secondary school in the local area and had 265 pupils enrolled at the end of 2019. The school was started in 2017 borrowing buildings from the Church of Uganda and Kagwara Primary School. TDT is supported the construction of a classroom block. Local parents are also raising funds to support the construction of a second classroom

block and the church plans to provide assistance in the form of text books and furniture. The overall aim is to improve access to secondary education in the local area. Photos show the different stages of construction, now all that remains to complete are the windows, doors and furniture.



## Creating jobs and Income

### Food Security

Supported by TDT PAG Kido have been working in 4 villages in the Amuria District offering agricultural and livestock management training, including the input of livestock and improved seed varieties and establishing VSLAs (Village Savings and Loans Associations) since 2018. A total of 6 VSLA groups have been formed since the start of the project. Monitoring shows that training participants are sharing the knowledge they have learnt with others in the community who were unable to attend.

20 farmers were able to participate in learn gin visits to Jinja and Katine, designed to give them the opportunity to learn from successful farmers outside the local area equipping them with new skills to improve their livelihoods. Many of these farmers are successful replicating what they saw and following the farming as a family business training there is an increased number of families looking to farming not only as a source of food but as a business for generating income.

51 farmers were trained in bee keeping (photo right shows one of the farmers checking his bee hives). They are still learning how to successfully manage the process but so far 28kg of honest has been harvested from the 50 hives provided and this provides another valuable source of income for families. PAG KIDO are working to establish a network with regional businesses to open up the market where the honey can be sold.



Communities were also trained in Disaster Risk Reduction including themes such as energy saving stoves, agroforestry, mulching (covering the soil with material such as straw to help it retain moisture and improve fertility) and off-season production. Communities are encouraged to plant as many different species of trees as possible including fruit seedlings like mangoes, guavas, orange etc and they drew up their own action plans after the training outlining how they planned to implement DRR, many of these included developing a community tree nursery as shown in the photo below.



A key element of the project has been the selection and training of 12 Community Resource Persons (trained on the topics covered over the project life span) the idea being that these people will remain in the community and be able to offer encouragement and support to them to continue putting into practice what they have learnt.



*Above right; members of Emonoto Ekeunos VSLA receiving plates as results of their savings and left: Apachito savings group conduct one of their regular savings meetings.*

## Impact Story

### “From frustration to hope; the story of David and Mary from Aguyaguya”

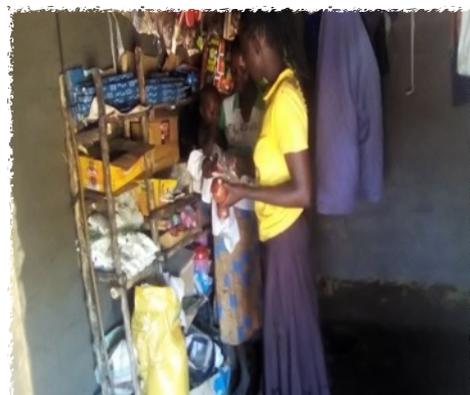
David and Mary have one son who is 26 years old. David left school after finishing secondary 4 and got married. As he describes it this is when life became very hard and having a family seemed more of a curse than a blessing. They lived in town and due to a lack of sustainable livelihood options David was unable to provide for his family’s basic needs such as medication, food and housing. He moved from one work place to another but the pay was always very low and living in town is more expensive than living in the village. He was plagued with thoughts of fleeing from home and abandoning his family, terminating the marriage or relocating back to the village. Eventually he resolved that he should go back to the village and begin

farming, even though his wife was strongly against it. Little did they both know that this would be the turning point in their family's welfare.

Initially life in the village seemed hard due to the scarcity of many items the family required however with the support of well-wishers things began to develop positively and David received many recommendations on what he could do to improve the family's fortunes. Then one day a local leader was recruiting participants for a training conducted by PAG KIDO on Village Savings and Loans Associations, putting a lot of emphasis on local financial resource mobilisation to support lending for entrepreneurship, food production and household welfare. Through the training David says he came to realise his potential, abilities and the opportunities available to him. The training was priceless. David was part of the group who founded the savings group Epecitoi which now has a membership of 14 men and 16 women and everyone has benefitted greatly, being able to borrow money for inputs for their farms, housing and for hiring labour, among other things. It has paved the way for transformation for the community.

Last year David borrowed 500,000 UGX (approximately £111) to set up a small shop selling soap, water, sugar, cooking oil and other basic items for the household. Any profits he makes he re-invests in agricultural activities, putting to use the skills he has learnt on conservation agriculture, farming as a family business and vegetable growing and other skills that he has learnt from the trainings organised by PAG KIDO. David was pleased to have earned 230,000 UGX (£51.11) even amidst the poor harvests that many family's had in 2020 which he used to purchase livestock and to initiate the process of building a structure of his own to use for the shop.

Compared to life in the city David and his family are now fairly food secure and the family have a hope and a plan for the future that they can work towards. David is very grateful to PAG KIDO and TDT who have walked with the community of Aguyyugya through this journey of transformation.



*Above left; Mary tethering her goats and right serving a customer in the shop*

## Self Help Groups

In early 2021 PAG Soroti started up a pilot project aimed at raising the general income levels of households in the communities that had benefitted from water point construction and supporting the Water User Committees to ensure the sustainability of the wells they had been given. Initially the project has been conducted in 5 communities. The set up is very similar to

Village Savings and Loans Associations with members saving into and borrowing money from the groups savings box, however Self Help Groups operate on a longer cycle of 5- 20 years (VSLA's share savings annually back to £0 and then start afresh each year) with a percentage of the amount saved each year being retained. After 6 months two members of the group are selected to form part of a Cluster. Clusters are responsible for forming new SHGs within their area, links to NGOs, Government, and any other interested stake holders that may be able to help the development of their SHGs in any way. Clusters also finally form a federation which is the last and highest level of the SHG. These additional structures are aimed at promoting the long term sustainability of the groups.

Groups are trained in running meetings, conflict resolution and saving but can also chose from other subjects to be trained in such as business skills, literacy, agricultural skills such as composting and terracing, water source management, hygiene and sanitation. The idea is also that through these groups families will be able to generate more income as they are able to borrow funds to invest in livelihoods activities and therefore feel able to make their monthly contributions to the Water User Committees for the maintenance of the well. Collecting these contributions is a frequent challenge faced by the Water User Committee. Groups also work as a way of bringing communities together providing a space where members can discuss both challenges and problems and the challenges of the community at large.

The training and set up of the initial 5 groups has proved very successful and going forward PAG Soroti hope to continue to set up more SHGs in the communities that have benefitted from water provision as well as provide ongoing monitoring and support for already established groups.



*Above: SHG Project boxes to be delivered to the five pilot communities.*



*Above: Conducting community meetings in the selected areas to facilitate formation of the SHGs. Select SHG Members of same geographical area/ environment grouped themselves together based on their level of poverty, needs, location, having the same language and background including levels of their interest*



*Right: Omongolem group holding a savings meeting.*

## Improving life in the villages by provision of clean water and better sanitation and hygiene

Despite the Covid restrictions our partners have together achieved the best year yet for water provision.

A total of 22 projects were completed in the period April 2020 to March 2021. 14 hand dug wells, 5 Spring protections and 3 boreholes were done. £38,300 was spent benefitting 10,800 people (1800 households).

In particular, water projects were done on the fringe of Lake Kyoga in Bugondo, Pingire and Olio. Also the water stressed area of Kateta was targeted. A borehole at Okweta in Katine was particularly beneficial as it benefitted a large school as well as the community and came from the direct approach of the Church pastor supported on assessment by the PAG development team.

We are especially grateful to charities who have supported us, notably the Alan and Nesta Ferguson Trust with £11,000 , the Drinking Fountain Association with £1500, Wilmslow Wells for Africa with £6000 and Friends of Teso with £1500 .

A grant from UKAID will provide 4 boreholes, latrines and sanitation and hygiene training in the Kalaki District over the next 18 months.

Recently released figures from a detailed survey of water stress in Uganda shows that 25% of the Teso regions rural areas still lack accessible clean water so the need for continued investment is vital.

The efforts to prevent Covid by improved community hygiene also makes this work of heightened importance.

The current programme assembled from partners bids totals 50 projects to achieve over the next 2 years.



*Photos here show the stages of the Amusia borehole construction. Front page photos are of the completed borehole in use and being cleaned by the community.*

## Supporting Healthcare

### Kumi Compassionate Fund

The Compassionate fund set up at Kumi hospital to help the most vulnerable access medical care, by helping those who otherwise couldn't afford treatment to pay their medical bills continues to run and is currently supported by a quarterly grant of £1500.

## Ngora Freda Carr

Following an appeal for funds for mattresses and beddings for Ngora Freda Carr TDT was able to send enough money to purchase 45 mattresses, 80 bed sheets, 50 blankets and a washing machine for the hospital which currently has a bed capacity of 100 beds.

In December 2020 £5000 was sent for the improvement of water provision (the wards had no running water) which will involve the installation of a new 10,000L water tank, an electric pump and the necessary associated plumbing and electrical works to support the current tank and solar powered pump.



*Photos show the delivery of the blankets and mattresses and the progression of the tank installations and set up of wiring to provide an electricity supply for the pump.*

## RTM

In March 2021 TDT sent funds to Revival Time Ministries for the stocking of the pharmacy at the new health clinic they are setting up. Some support will also be sent for the purchase of equipment. The doctor at the clinic will be one of the graduates who was sponsored through university by TDT supporters.



## Nottingham Health Group

TDT are pleased to work with a group of supporters who are assisting the Ngora District health centres. There are 9 health centres across Ngora District carrying out maternity work, vaccinations and other medical work. In 2017 solar power and batteries were installed at Ngora HCIII to power lighting, vaccine refrigeration and various pieces of relatively large medical equipment. A number of water tanks and other equipment relating to sanitation were also installed. After this the attention was turned to the other 8 Health Centres in Ngora District, focussing on solar power which was the number one priority at all of the centres. In the last 3 years the group have surveyed, installed, increased or repaired to an operational state, solar installations at 8 Health Centres. Having got the 8 Health Centres to an operational state the plan is to now establish stable, ongoing operation and maintenance. The batteries have a limited life of between 2-5 years depending on use so it is expected there will be an ongoing charge for these as well as unplanned

outage costs. A technical survey is being completed by the local supplier - Village Energy, to identify actions and costs. PAG Kumi are managing the work well locally and acting as interface between the local Health Centres and the suppliers.



Right: Installation of new inverter at Omiito HC II which converts the DC solar power supply into AC supply for the clinic.

## Ministry

The Soroti Lay Readers Centre has been closed most of the past year because of the situation with coronavirus however some funds were sent at the end of 2020 for the installation of showers, a new kitchen and water butts for the collection of rain water which have now been completed and will be ready for use when the students return.

## Future Plans

The objectives for 2021/22 arise from the need to complete current commitments and respond to the issues and project ideas presented by the partners for review by the committee. These are:

To provide Relief Support

- The impact of COVID continues to hit Uganda hard and the aim would be to provide an appropriate relief response to the needs arising based on

information provided by our partner organisations and within the scope of TDT.

### **To support Education**

- The focus will continue to be Aमित High School and Osanyuk Primary School, now that that the work with Kagwara is mostly complete.
- Work with the Soroti Diocese Mother's Union, which has been minimal over the last year due to the pandemic will hopefully pick up again as it becomes possible.

### **To encourage the creation of Jobs and Income**

- To support enterprise and livelihoods projects promoted by partners
- To support the development of village savings and loan associations

### **To enable the provision of clean water in the rural area**

50 projects have been identified by our partners to be covered over the next two years. Funding is allocated as part of an ongoing process.

### **To help develop Food Security**

- To help farming communities improve agricultural techniques and diversify production to cope with the uncertain climate patterns.

### **To improve Health care**

To support improvements to staff training, premises and equipment in Ngora and Kumi Hospitals.

- To continue the support of the Compassionate Fund assisting vulnerable people access medical care.
- To continue to help Ngora Freda Carr to set itself up to be a fully functioning hospital again.
- To continue to help the Nottingham Health Group to support the District Maternity Unit.

### **To support Christian Ministry**

- As it becomes possible again for larger groups of people to meet and schools are able to remain open TDT will encourage the training and development of clergy and pastors in partner Churches through personal support and funding for training programmes .
- To resource the development of lay leaders in partner Churches

## Financial Review

### Income

The Trust income in 2020/21 was £142,951 compared to £106,224 in 2019/20

Donations came from

- 4 Charitable Trusts, giving a total of £19,500
- 12 Churches, giving a total of £10,595
- £23,389.44 from the FCDO Small Charities Challenge Fund.
- £14,990.25 reclaimed from the Inland Revenue under the Gift Aid scheme and distributed to the purpose for which they were related
- Donations from supporters
- Fund raising efforts by supporters
- Regular Subscriptions from members

### The Churches giving support have been

Romsey Methodist Church

Chawn Hill Church, Stourbridge

St Andrew's Church of England, Sidcup

St Andrew's, Ilford

Bournemouth Deanery

St Michael and All Angels, Bournemouth

St Peter's Church of England, Ruddington

St John's Church, Ashton under Hayes

St John's Church, Holdenhurst

St Martin's Ryarsh PCC, West Malling

St Michael and All Angels, Billington

St Saviour's, Iford

Uganda Church Association

### Trusts making grants were

Ferguson Trust	£11,000
Friends of Teso	£2000
Drinking Fountain Association	£1500
Herbert Trust	£1000

## Expenditure

The money spent totalled £131,636 compared to £120,687 in 2019/20. Details are set out in table below

	Unrestricted Funds	Restricted Funds	Total 2020/21	Prior Year
	£	£	£	£
<b>Administration Costs</b>				
Salaries and PAYE	£9,622		£9,622	£6,240
Travel Costs (including annual visit)	£854		£854	£1,665
Office and IT Costs	£169		£169	£433
Postage Costs	£394		£394	£327
Printing and Stationery	£324		£324	£352
Publicity Costs	£285		£285	£0
Trustees Meeting	£0		£0	£272
Audit and Accountancy	£770		£770	£144
Bank Charges	£1,003		£1,003	£216
Fundraising Charges			£0	£0
<b>Total Administration</b>	<b>£13,421</b>	<b>£0</b>	<b>£13,421</b>	<b>£9,649</b>
<b>Project Expenditure</b>				
Community Finance Projects	£2,500	£2,180	£4,680	£0
Food Security	£1,500	£1,500	£3,000	£5,000
Christian Ministry Training & Support	£779	£12,940	£13,719	£23,649
Development	£0	£6,457	£6,457	£1,850
Health	£12,080	£12,736	£24,816	£24,070
Relief	£0	£17,160	£17,160	£7,505
Education	£6,000	£7,234	£13,234	£13,160
Child Sponsorship		£5,464	£5,464	£3,200
Water	£1,500	£36,800	£38,300	£28,750
Channelling		£4,807	£4,807	£3,854
Other Projects		£0	£0	£0
<b>Total Projects</b>	<b>£24,359</b>	<b>£103,597</b>	<b>£131,636</b>	<b>£111,038</b>
<b>Grand Total</b>			<b>£145,057</b>	<b>£120,687</b>

## Balances

£9978 in unrestricted funds was brought forward from 2019/2020. At 1<sup>st</sup> April 2020 the Trust's surplus was £47,784 with £15,269.94 as an investment reserve to fund contingencies. This represents 40% of last year's expenditure. The majority of the cash surplus was committed funding for projects to be undertaken the following financial year. The Trust's investments are with the Bath Building society and Kingdom Bank.

## ADMINISTRATION, COMMUNICATIONS AND PUBLICITY

The Teso Development Trust newsletter, leaflets and website are the principal means of communicating with our constituency. Some supporters promote the work of the Trust in their churches. The administrator and Management Committee members make presentations at Church services or meetings. The main newsletter has a print run normally of 500 copies.

Supporters undertake a range of fund raising ventures ranging from sponsored cycle rides to concerts and the Trust resources these with literature, its website information and Just Giving facility whereby increasing numbers of people have been donating online.

### Administration Analysis

Income		145,057
Salaries	<b>£9,622</b>	6.73%
Travel Costs	<b>£854</b>	0.59%
Office Costs	<b>£169</b>	0.11%
Postage Costs	<b>£394</b>	0.28%
Publicity and Printing Costs	<b>£609</b>	0.43%
Trustees Meeting Costs	<b>£0</b>	0%
Bank Charges	<b>£1,003</b>	0.7%
Audit & Accountancy	<b>£770</b>	0.54%
	<b><u>£13,060</u></b>	

## **RISK ASSESSMENT**

The Trust is aware of the risks entailed in its relationship with the Ugandan Churches and other partners who may misuse funds. The risks are low because funds are transferred through ongoing liaison with Trust partners, a requirement to acknowledge funding transfers, regular feedback reports, the provision of receipts, a checking of expenditure during the annual visit and the requirement those partners have their own independent auditing regimes.

Another risk is that involved in the transfer of funds through the banking system to Uganda. This is low through the Trust's use of transfer facilities of an international money transfer agency which is a major international operator in transfer of funds and which has an insurance scheme that compensates any loss of funds that may be its responsibility.

The risks concerning people visiting Teso are low because visitors are housed in known accommodation and hosted from their arrival in Uganda until their departure by known local leaders who are very experienced in welcoming and looking after Western Guests. All visitors are also briefed by the UK Trust team about risks and health issues before they travel.

The Trust keeps a risk register and has other important policies in place to ensure an effective operational system.

In particular a Safeguarding Policy in January 2009. All personnel employed by the Trust or under its aegis as volunteers likely to work with children or vulnerable adults are required to have a DBS check.

The Trust is a member of Global Connections - an evangelical umbrella group for Christian organizations engaged in mission and development .This provides helpful management advice and input through its staff, information bulletins, conferences and workshops.

## **Reserves Policy**

The Trustees have agreed to hold a permanent reserve of £5000 which is deemed sufficient to cover the winding up of TDT administration should that course of action be agreed upon at any time. In addition a sum of £5000 is held as a flexible reserve to meet urgent aid needs or to provide resources for prompt matched funding requirements. Any withdrawals from these flexible reserves will be made up from general funds within 12 months of the date of withdrawal.

The Trustees hold most of the charity's resources in interest bearing accounts with balances in the charity's non-interest bearing current account being maintained at a level not exceeding that sufficient to facilitate transactions. The Trustees have taken the view that as at any time the charity hold funds from donors who have designated the gift and that otherwise apart from reserves funds move quickly through the TDT accounts, funds will not be held in investments which place the principal of the investment at risk. The Trustees will take professional advice on investments which give a good rate of interest while maintaining necessary liquidity of funds.

# Accruals Accounts 2020/21

**Charity no. 1005139  
Teso Development Trust**

**Printed: 12/07/2021**

	Total funds	Prior year funds
<b>Fixed assets</b>		
Intangible assets	0	0
Tangible assets	0	0
Heritage assets	0	0
Investments	0	0
<i>Total fixed assets</i>	<b>0</b>	<b>0</b>
<b>Current assets</b>		
Stocks	0	0
Debtors	824	3,608
Investments	0	0
Cash at bank and in hand	27,138	44,177
<i>Total current assets</i>	<b>27,962</b>	<b>47,784</b>
Creditors: amounts falling due within one year	0	0
<i>Net current assets/(liabilities)</i>	27,962	47,784
<i>Total assets less current liabilities</i>	<b>27,962</b>	<b>47,784</b>
Creditors: amounts falling due after more than one year	0	0
Provisions for liabilities	0	0
<b>Total net assets or liabilities</b>	<b>27,962</b>	<b>47,784</b>
<b>Funds of the charity:</b>		
Endowment funds	0	0
Restricted income funds	0	0
Unrestricted funds	1,579	9,978
Revaluation reserve	10,779	4,715
<b>Total charity funds</b>	<b>12,358</b>	<b>14,692</b>

Signed by one or two trustees  
on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy

Charity no. 1005139

Teso Development Trust

Printed: 12/07/2021

	Unrestricted funds	Restricted Income funds	Endowment funds	Total funds	Prior year funds
	£	£	£	£	£
<b>Income and endowments from:</b>					
Donations and legacies	35,996	106,955	0	142,951	106,224
Charitable activities	0	0	0	0	0
Other trading activities	0	0	0	0	0
Investments	0	36	0	36	139
Separate material item of income	0	0	0	0	0
Other	0	0	0	0	0
<b>Total</b>	<b>35,996</b>	<b>106,990</b>	<b>0</b>	<b>142,986</b>	<b>106,363</b>
<b>Expenditure on:</b>					
Raising funds	0	0	0	0	0
Charitable activities	39,849	122,960	0	162,809	120,700
Separate material item of expense	0	0	0	0	0
Other	0	0	0	0	0
<b>Total</b>	<b>39,849</b>	<b>122,960</b>	<b>0</b>	<b>162,809</b>	<b>120,700</b>
<b>Net income/(expenditure) before investment gains/(losses)</b>	<b>-3,854</b>	<b>-15,969</b>	<b>0</b>	<b>-19,823</b>	<b>-14,337</b>
Net gains/(losses) on investments	0	0	0	0	0
<b>Net income/(expenditure)</b>	<b>-3,854</b>	<b>-15,969</b>	<b>0</b>	<b>-19,823</b>	<b>-14,337</b>
Extraordinary items	0	0	0	0	0
Transfers between funds	-4,545	4,545	0	0	0
<b>Net Movement in Funds</b>	<b>-8,399</b>	<b>-11,424</b>	<b>0</b>	<b>-19,823</b>	<b>-14,337</b>
<b>Reconciliation of Funds</b>					
Total funds brought forward	9,978	37,807	0	47,784	
<b>Total funds carried forward</b>	<b>1,579</b>	<b>26,383</b>	<b>0</b>	<b>27,962</b>	

# Independent Examiners Report

## Independent Examiners Report

### Report to the Trustees of Teso Development Trust on the accounts for the year ended 31<sup>st</sup> March 2021

Charity Number 1005139

#### Responsibilities of Trustees

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 needed.

#### Responsibility of Independent Examiner

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 statement

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 the 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 statement 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 comply with the accounting requirements of the 2011 Acthave 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: \_\_\_\_\_



Date: \_\_\_\_\_

9<sup>th</sup> October 2021

Laurence Fearon

LEF Consulting, 107 Beeches Road, Rowley Regis, West Midlands B65 0BB

## Declaration

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

Signed on behalf of the charity's trustees:

Signature(s)

Name(s)

Position (e.g. chair,  
treasurer, etc.)

DR Watts	
DAVID	WATTS
Chair	

Date:

16/11/21