



TRUSTEES ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDING 31 MARCH 2020

Evergreen Africa

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Registered with
**FUNDRAISING
REGULATOR**

TRUSTEES' ANNUAL REPORT AT 31 MARCH 2020

The trustees of Evergreen Africa present their Report and Accounts as at 31 March 2020.

Address

The principle office of Evergreen Africa is located at:

1 The Tannery
Winslow
Buckinghamshire
MK18 3FL

Trustees

The following Trustees held office through the period:

Miss Connie Smith (Chair)
Miss Susannah Barlow
Mrs Ellen Bunyard
Miss Natalia Constantine
Miss Emma Gordon
Miss Sarah Lodge

Structure

Evergreen Africa is a Charitable Incorporate Organisation (CIO) whose only voting members are its charity trustees. It is governed by a Board of Trustees working to a constitution dated 1 Feb 2015. It is managed on a day-to-day basis by an Executive Officer, working to a Governance Document issued by the Board of Trustees. Volunteers conduct fundraising and administrative support activities.

Trustees are appointed for 4-year terms. Re-appointment or the appointment of a new Trustee requires unanimous agreement of existing Trustees who will consider the candidate's motives, values and knowledge/skills with the goal of increasing the capability of the Trustees collectively.

Public Benefit

The Trustees confirm that throughout the period they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

Risk Statement

The trustees reviewed the possible risks facing the organisation during the year. They determined that the primary risk was misuse of funds granted to enable programmes of work in Uganda, and they directed that the Executive Officer was to make personal visits to the areas of operations at such frequency as he deemed fit in order to establish that funds were being used as intended. The trustees determined that the secondary risk was the inability to raise sufficient funds in one year to allow the continuance of the charity in its current form in the next year, and they established a Reserves Policy to ensure that the necessary funds would be available.

Reserves Policy

The Charity's Reserves Policy is set out at note 10 to the Accounts

Fundraising

The CIO conducts fundraising activities in UK to enable the delivery of development programmes in sub-Saharan Africa. Through the period, the CIO has positioned stalls at community events, held community fundraising activities, has received donations from private individuals, companies and other grant-making organisations, and has received donations following sponsored events. In addition, within Uganda the CIO has benefitted from the Coffee-roasting income-generation programme established in Uganda in a previous year and all funds generated were reinvested in Evergreen's ongoing development programmes. Evergreen Africa is registered with the Fundraising Regulator and works hard to ensure adherence to the Regulator's Code of Fundraising Practice.

Compliance

In addition to its Constitution and Governance documents, the CIO maintains publicly available, written policies for Accountability, Complaints Handling, and Working with Children.

Financial Review

Total income for the year was £65,269 (2019 £22,316) representing a 192% increase on the previous year (2019 7%). 15% was received as funds restricted to particular projects as shown at note 9 to the Accounts (2019 nil). Expenditure amounted to £58,030 (2019 £21,483). Funds carried forward to the following year were £10,014 (2019 £2,775).

Objectives and Activities

The object of the CIO is the prevention or relief of poverty in sub-Saharan Africa by providing or assisting in the provision of education, training, healthcare projects and all the necessary support designed to enable individuals to generate a sustainable income and be self-sufficient.

Throughout the period the CIO has delivered programmes solely in the Wanale Ridge area of Uganda where some 25,000 people live in UN-defined extreme poverty. It works hand-in-glove with locally established NGOs, community leaders and experts and has developed a strategy for development of the area which addresses each of the areas of need, with each substantive initiative backed by an income-generation project which will ultimately allow the community to become self-sustaining. The ultimate aim is a robust infrastructure delivering community-funded support to the population.

Achievements and Performance

Through the year ending 31 March 2020, Evergreen Africa delivered or continued the following programmes:

Activities Funded by Unrestricted Monies

- 1) **Goat-farming income-generation programme.** This programme is intended to relieve the plight of widows and orphan-headed families. Participants for the programme are recommended by their communities as being in particular need of help. They are given a pregnant female goat; the first female kid is returned to the programme so that it can be nurtured and given to a new participant. The original female is serviced by one of the programme's rams and the participant keeps the offspring from which an income can be generated. Once there have been 3 successful pregnancies, use of the programme's ram costs the participant a small sum, which pays for the upkeep of the rams and female kids being nurtured, and pays a salary to the goat-keeper. At 31 March 2020 there were 180 participants in the programme, which had by then become self-sustaining
- 2) **Village Savings & Loan Schemes.** This programme is for the empowerment of women. A group of approximately 40 participants is formed and they are trained in how to operate a savings and loan scheme. Participants are able to borrow from the scheme to start or grow a business enterprise. Funds are returned to the scheme with interest. At the end of a 12-month period funds in the scheme are divided amongst the participants according to their input. Funds are most usually then reinvested for the following 12 months. The scheme will also establish a welfare fund which can make grants to participants in need. At 31 March 2020 Evergreen had established 5 such schemes, each of which is self-sustaining.
- 3) **Educational Activities.** Evergreen operates a Nursery School on the Wanale Ridge. During the year ending 31 March 2020 a bespoke building was constructed for the School which had hitherto operated from a cramped and noisy community building. Provision of the bespoke building enabled the school to grow slightly and at the year-end there were 190 children enrolled. Provision of the building also raised the profile of the village and as a consequence, the village has been earmarked by the local authorities for inclusion in their plans for electrification of the area. Evergreen also maintains a relationship with Bukingala Primary School in Budwale, which it has twinned with three educational establishments in UK. The UK establishments raised sufficient funds in the year to provide the final bench/desks for the school so that all classrooms are now fully equipped. Evergreen was also able to fund the provision of mock examination papers for the school in the expectation that this will improve the final examination pass rates for the children. A menstrual health Initiation Programme was also piloted by Evergreen at Bukingala Primary School, as further described under Community Health below.
- 4) **Coffee Roasting.** This is a sustainability project. In recent years, a coffee co-operative has been developed on Wanale Ridge known as Zukuka Bora. The co-operative is purchasing land, training farmers, providing washing and drying facilities, and opening up markets. The one missing link in the co-operative's chain is the ability to roast the coffee once produced. Until recently, Zukuka Bora outsourced the roasting to an enterprise in Kampala - some 6 hours drive away from Mount Elgon. However, Evergreen has developed a roasting facility to which Zukuka Bora now outsources some of its roasting, much more cost-effectively than before. As well as providing a more efficient and integrated part of the overall chain, the roaster also provides employment and returns a profit which in the last 2 years has equalled the cost of the Professional Development training of one of Evergreen's Community Health Promoters groups. Evergreen intends to expand this until the Continuing Professional Development is fully covered by the roasting activities.

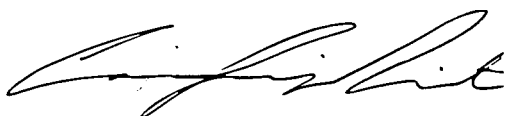
5) **Community Health.** In previous years, Evergreen has progressively trained Level One Community Health Promoters (CHP) in the 3 distinct areas of the Wanale Ridge and, once trained, has given graduates Continuing Professional Development (CPD) courses. A CHP is not considered fully operationally capable until he/she has been trained and conducted a full year of CPD. During the year ending 31 March 2020 the final group of CHPs concluded their first year of CPD and became fully operational. Evergreen now has Level One CHPs covering the full Ridge and looks forward to delivering further CPDs and Level Two training in the years to come.

During the year, Evergreen has also piloted a Menstrual Hygiene programme. Very many schoolgirls in the rural areas of Uganda drop out of schooling because they have poor understanding of why they are menstruating and do not have the facilities or products to manage their periods. The programme provides modules of education for girls, boys, teachers and CHPs and also provides the girls with reusable pads and teaches them how to make their own effectively. The school is provided with purpose-designed toilet facilities and emergency clothing for the girls. The Initiation programme captures all girls and boys aged 10+ in a primary school and is followed by a smaller Annual programme which will capture all children who have reached the age of 10 since the Initiation programme was held. The Initiation programme was successfully piloted at Bukingala Primary School, where the annual programme will be piloted next year, while the Initiation programme is rolled out to the second of the 7 primary schools on the Wanale Ridge.

Activities Funded by Restricted Monies

The only activity funded by Restricted monies during the year ending 31 March 2020 was the Market Garden programme, more fully described at note 9 to the Accounts.

Work has continued on the establishment of a 5-year plan for the delivery of programmes and projects to meet the Development Strategy.



CONNIE SMITH
Chair of Trustees
Evergreen Africa

Date: 24 Aug 2020

INDEPENDENT EXAMINER'S REPORT

Independent examiner's report to the trustees of Evergreen Africa

I report to the charity trustees on my examination of the accounts of Evergreen Africa (the Charity) for the year ended 31 March 2020.

Responsibilities and basis of report

As the charity 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 Act and in carrying out my examination I have followed all 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 material 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; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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.



Mr C J R Chapman, FCCA
McPhersons Walpole Harding
Chartered Certified Accountants
Telecom House
125-135 Preston Road
Brighton
BN1 6AF

Date: 10/09/2020

EVERGREEN AFRICA
(A Charitable Incorporated Organisation)

Statement of Financial Activities
for the year ended 31 March 2020

			2020		2019
	Notes	Unrestricted	Restricted	Total	Total
		Funds	Funds	Funds	Funds
				£	£
Income from:					
Grants & Donations		52,086	10,000	62,086	5,666
Charitable Awareness Activities		468	0	468	742
Fundraising Activities		2,716	0	2,716	15,908
Other Income		0	0	0	0
Total		55,269	10,000	65,269	22,316
Expenditure on					
Raising funds		7,439	0	7,439	7,299
Charitable activities		38,200	9,653	47,853	13,006
Management & Administration		2,738	0	2,738	1,177
Total		48,377	9,653	58,030	21,483
Net (expenditure)/income		6,892	347	7,239	834
Reconciliation of funds:					
Total funds brought forward		2,775	0	2,775	1,941
Transfer between funds		0	0	0	
Total funds carried forward		9,667	347	10,014	2,775

EVERGREEN AFRICA
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Balance Sheet
at 31 March 2020

		2020	2019
	Notes	Total Funds	Total Funds
Fixed Assets		£	£
Tangible Assets		0	0
Intangible Assets		0	0
		<u>0</u>	<u>0</u>
Current Assets			
Debtors	6	692	642
Cash at bank and in hand		10,922	3,133
		<u>11,614</u>	<u>3,775</u>
Creditors			
Amounts falling due within one year	7	(1,600)	(1,000)
Net Current Assets		<u>10,014</u>	<u>2,775</u>
Net Assets		<u>10,014</u>	<u>2,775</u>
Funds	9		
Restricted funds		347	0
Unrestricted funds		9,667	2,775
Total funds		<u>10,014</u>	<u>2,775</u>

Notes to the Financial Statements
for the year ended 31 March 2020

1 ACCOUNTING POLICIES

Basis of Preparing the Financial Statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of Section 3 Financial Statement Presentation paragraph 3.17(d).

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to the expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Going Concern

A principle risk facing the charity is its ability to generate sufficient income to cover expenditure incurred in fulfilling the objectives of the charity. The trustees have reviewed the cash position of the charity and cash forecasts at the date of signing the accounts and are satisfied that the charity will be able to meet all of its financial commitments. As a consequence the trustees believe that the charity is well placed to manage its financial risks successfully despite the current uncertain economic outlook and that the charity has adequate reserves to continue in operational existence for the foreseeable future. Accordingly the trustees continue to adopt the going concern basis in preparing the accounts.

2 NET INCOME(EXPENDITURE)

	2020	2019
Net income/(expenditure) is stated after charging		
	Unrestricted Funds	Total Funds
	£	£
Independent examination	600	0

Overseas Income

In 2017, Evergreen funded a coffee-roasting income-generation programme in Uganda. During the year ended 31 Mar 2020 the programme generated 4,370,000 Ugandan Shillings, approx £930 (2019 UGX 6,580,000 - £1,316). These funds were retained in Uganda and carried forward to be used to part-fund Evergreen's 2020-21 programme. These funds do not form part of the Income represented in these Financial Statements.

Notes to the Financial Statements
for the year ended 31 March 2020

3 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration, expenses or other benefits for the year ended 31 March 2020 (2019 - £nil).

4 STAFF COSTS

Employment

The charity employed no staff during the year ended 31 March 2020 (2019 nil)

5 PREMISES COSTS

The charity did not rent, lease or own premises during the year ended 31 March 2020 (2019 nil)

6 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31 Mar 2020	31 Mar 2019
	£	£
Trade debtors	0	500
Other debtors	500	0
Prepayments and accrued income	192	142
	<u>692</u>	<u>642</u>

7 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31 Mar 2020	31 Mar 2019
	£	£
Trade creditors	0	0
Taxation and social security	0	0
Other creditors	1,000	1,000
Accruals and deferred income	600	0
	<u>1,600</u>	<u>1,000</u>

8 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	2020 Total Funds	2019 Total Funds
	£	£	£	£
Fixed Assets	0	0	0	0
Current Assets	11,267	347	11,614	3,775
Current Liabilities	(1,600)	0	(1,600)	(1,000)
Total	<u>9,667</u>	<u>347</u>	<u>10,014</u>	<u>2,775</u>

9 MOVEMENT IN FUNDS

	At 1/4/19	Income	Expenditure	Transfer	At 31/3/20
	£	£	£	£	£
Restricted Funds:					
Restricted Charitable Programme Activities	0	10,000	(9,653)	0	347
Unrestricted Funds:					
Unrestricted Charitable Programme Activities	2,073	0	(37,766)	40,037	4,344
Awareness Activities	206	748	(465)	0	489
Schools Liaison	434	0	(434)	0	0
Charity Management & Administration	63	600	(2,788)	3,460	1,334
General Fund	0	53,921	(6,925)	(46,997)	0
Reserve	0	0	0	3,500	3,500
Total funds	<u>2,775</u>	<u>65,269</u>	<u>(58,030)</u>	<u>0</u>	<u>10,014</u>

Notes to the Financial Statements
for the year ended 31 March 2020

9 MOVEMENT IN FUNDS (continued)

Fund Transfers

During the year, all Unrestricted monies received are recorded as Income in the General Fund and the cost of raising funds is recorded as Expenditure from the General Fund. At the end of each calendar month the balance in the General Fund is transferred in the proportions shown to the Unrestricted Charitable Purpose Fund (92%) and the Charity Management and Administration Fund (8%). During the year to 31 March 2020 a total of £46,997 (2019 £14,843) was transferred from the General Fund, being £43,237 (2019 £13,656) to the Unrestricted Charitable Purpose Fund and £3,760 (2019 £1,187) to the Charity Management and Administration Fund. On the adoption of a Reserve Policy at 31 March 2020 (note 10) Fund Transfers were additionally made to the Reserve Fund, being £3,200 (2019 £nil) from the Unrestricted Charitable Purpose Fund and £300 (2019 £nil) from the Charity Management and Administration Fund.

There is one exception to the policy defined above. In respect of monies raised by schoolchildren for School Liaison activities, such monies are recorded separately and used in whole for support of school(s) in Uganda; no diversion is made to the Charity Management and Administration Fund.

Restricted Funds

Where a donor restricts use of funds granted to a specific purpose they are treated as Restricted Funds as defined in the Statement of Recommended Practice. Except where a donor specifically allows it, no diversion of Restricted Funds is made to Management and Administration. Expenditure incurred from the Restricted Funds is separately recorded against the corresponding income. During the year ended 31 March 2020, Restricted Funds income and usage was as follows:

Restricted Grants	At 1/4/19	Income	Expenditure	Transfer	At 31/3/20
The Waterloo Foundation	0	10,000	(9,653)	0	347
Total	0	10,000	(9,653)	0	347

Programmes Funded by Restricted Funds

The only programme funded by Restricted Funds in the year ended 31 March 2020 was the Market Garden programme. This is established as a sustainability programme, which will provide an income for those engaged on it, but which will also return a profit sufficient to enable the continued operation of the Evergreen Nursery School. The Waterloo Foundation provided funds to acquire, fence and clear land, erect accommodation for the caretaker and his family, construct pens for the animals, purchase tools, establish a water source, buy crop seedlings and fertilizer, and weed & plant the land. It is planned that the Market Garden will be self-sustaining by the end of 2021 and will generate sufficient income to support the Nursery School from 2023 onwards.

10 RESERVE POLICY

At 31 March 2020, the trustees established an Unrestricted Reserve at £3,500. The purpose of the Reserve is to ensure that operational and administrative expenditure considered essential to the continuance of the charity in its current form will be available for the calendar year commencing 1 Jan of the year following that currently being reported. In general, the charity does not embark on programmes until full funds have been received to enable them, and they generally do not require ongoing funding beyond completion of the programme. The one exception is the continuation of the Evergreen Nursery School in Uganda which will require £3,200 to operate through the calendar year 2021. Administrative funds of £300 have been Reserved to ensure that Insurance costs and the Fundraising Regulator's fees can be met in 2021.

11 RELATED PARTIES

Controlling entity

The charity is governed by a Board of trustees who are its only voting members and who are appointed in accordance with the Constitution of the charity approved by the Charity Commission in February 2015.

Related party transactions

There were no related party transactions during the year ended 31 March 2020, save for personal donations received from trustees and the Executive Officer totalling £1,140 (2019 £500).

EVERGREEN AFRICA

(A Charitable Incorporated Organisation)

Notes to the Financial Statements for the year ended 31 March 2020

12 MEMBERS' LIABILITY

The members of the charity are its trustees. The members are not liable to contribute any amount towards the assets of the charity in the event of liquidation.

