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Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2020
for
Rock of Joy Trust

Dufton Kellner Limited
Chartered Accountants
Barnston House
Beacon Lane
Heswall
Wirral
Merseyside
CH60 0EE

Contents of the Financial Statements
for the Year Ended 31 March 2020

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The trustees present their report with the financial statements of the charity for the year ended 31 March 2020. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To advance the education of the pupils attending Rock of Joy Primary Schools in Masaka, Antioch, and associated schools in Uganda by providing and assisting in the provision of facilities and equipment for education at the school.

To preserve and protect the health of the children attending Rock of Joy Primary Schools in Masaka, Antioch, and associated schools in Uganda, by providing and assisting in the provision of facilities, support services and equipment.

The relief of financial hardship either generally or individually of people living in the area surrounding Rock of Joy Primary Schools in Masaka, Antioch, and associated schools in Uganda, by making grants of money or providing or paying for items, services or facilities for the relief of the sick or poor, either generally or individually.

Public benefit

The trustees are meeting their public benefit requirement by advancing the education of the pupils attending Rock of Joy Primary Schools in Masaka, Antioch, and associated schools in Uganda by providing and assisting in the provision of facilities and equipment for education at the schools.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

In July 2019 there was a biennial Youth Fellowship visit to Uganda, combined with a Medical Mission. 33 teenagers who had followed a year's training program and raised funds for their trip were accompanied by leaders to work in our three schools for 3 weeks. The medical team worked for 2 weeks in remote villages treating all who came. We were very warmly welcomed and this as usual is a life transforming experience for all.

The theme was ecology and we rolled out, recycling, awareness of the harms caused by plastics and the benefits of composting waste and not burning vegetable materials and plastics. We demonstrated how to make briquettes out of waste products and then burn these instead of chopping down more trees and creating large amounts of harmful smoke from fresh wood. The team committed to build a new brick kitchen at Lugala including briquette burning stoves.

One of the highlights was seeing the newly installed flushing toilets and septic and at Lugala which increased hygiene and reduces the risk of another outbreak of Cholera. This was funded by a previous youth trip.

We also committed ourselves to establish a 50 acre coffee plantation, this will take 3 years to establish but should provide a long term income stream to enable self sufficiency for the three schools.

A trustees visit in January concentrated on governance and school policies. A new headmistress for Masaka was appointed and the senior leadership of all three schools met with us. We also met the board of governors at Lugala. We were very impressed with their diligence.

Covid led to an early total lockdown with closure of schools, public transport and most employment without any government financial backing. This has caused a major crisis in poor areas, particularly in Kampala where people did not have land to grow their own food. However it is a miracle that Africa by enlarge has not suffered major outbreaks of Covid which would have been devastating in crowded areas with no medical care.

FINANCIAL REVIEW

Principal funding sources

The principal funding sources generated are from voluntary donations, and also from various fundraising events that have taken place throughout the year, a breakdown of which is provided in the detailed Statement of Financial Activities.

Reserves policy

The trustees, at their discretion, may spend all or part of the capital of the Charity in furthering the objects.

Rock of Joy Trust

Report of the Trustees for the Year Ended 31 March 2020

FINANCIAL REVIEW

During the year donations received amounted to £159,602 (2019 £76,146) and Gift Aid was £22,137 (2019 £12,912). The charity donated £146,380 to Rock of Joy Educational Services (2019 £95,549). Other costs amounted to £7,251 (2019 £6,221).

The net surplus was £28,058 (2019 deficit of £12,712) and the total unrestricted reserves held at the year end were £46,526 (2019 £11,468).

FUTURE PLANS

Our aim is to continue providing support to the three schools in Uganda and to further advance self sufficiency.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

There must be at least 3 trustees. Apart from the first trustees, every trustee must be appointed for a term of 5 years by a resolution of the trustees passed at a special meeting called under clause 15 of the deed. In order to be eligible any potential trustee must be over 18 years of age, and never disqualified from office under the provisions of clause 11 of the deed. In selecting individuals for appointment as trustees, the trustees must have regard to the skills, knowledge and experience needed for the effective administration of the charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1121659

Principal address

C/o 66 Thurstaston Road
Heswall
Wirral
CH60 6RX

Trustees

S D Blair MS FRCS
Mrs C M Blair
A D Crammond (resigned 31.12.19)
Mrs S Cambridge
Mrs S Sargent (resigned 31.8.19)
C Penn (appointed 5.10.20)
D Cambridge (appointed 5.10.20)

Independent Examiner

Stuart Kellner FCA
Dufton Kellner Limited
Chartered Accountants
Barnston House
Beacon Lane
Heswall
Wirral
Merseyside
CH60 0EE

Rock of Joy Trust

Report of the Trustees
for the Year Ended 31 March 2020

Approved by order of the board of trustees on 5 January 2021 and signed on its behalf by:

S D Blair MS FRCS - Trustee

Independent examiner's report to the trustees of Rock of Joy Trust

I report to the charity trustees on my examination of the accounts of Rock of Joy Trust (the Trust) for the year ended 31 March 2020.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust'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 Trust 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.

Stuart Kellner FCA
Dufton Kellner Limited
Chartered Accountants
Barnston House
Beacon Lane
Heswall
Wirral
CH60 0EE

5 January 2021

Rock of Joy Trust

Statement of Financial Activities
for the Year Ended 31 March 2020

	Notes	31.3.20 Unrestricted fund £	31.3.19 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		181,739	89,058
EXPENDITURE ON			
Charitable activities			
Rock of Joy Educational Services		146,380	95,549
Other		7,301	6,221
Total		153,681	101,770
NET INCOME/(EXPENDITURE)		28,058	(12,712)
RECONCILIATION OF FUNDS			
Total funds brought forward		11,468	24,180
TOTAL FUNDS CARRIED FORWARD		39,526	11,468

The notes form part of these financial statements

Rock of Joy Trust

Balance Sheet

31 March 2020

		31.3.20 Unrestricted fund £	31.3.19 Total funds £
CURRENT ASSETS	Notes		
Debtors	5	47,976	8,339
Prepayments and accrued income		33,400	-
Cash at bank		8,150	8,129
		<u>89,526</u>	<u>16,468</u>
CREDITORS			
Amounts falling due within one year	6	-	(5,000)
		<u>89,526</u>	<u>11,468</u>
NET CURRENT ASSETS			
		<u>89,526</u>	<u>11,468</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		89,526	11,468
CREDITORS			
Amounts falling due after more than one year	7	(50,000)	-
		<u>39,526</u>	<u>11,468</u>
NET ASSETS			
		<u>39,526</u>	<u>11,468</u>
FUNDS	9		
Unrestricted funds		39,526	11,468
TOTAL FUNDS		<u>39,526</u>	<u>11,468</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 5 January 2021 and were signed on its behalf by:

S D Blair MS FRCS - Trustee

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.

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 that 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 cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds 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.

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

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2020 nor for the year ended 31 March 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2020 nor for the year ended 31 March 2019.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	89,058
EXPENDITURE ON	
Charitable activities	
Rock of Joy Educational Services	95,549
Other	6,221
Total	101,770

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continuedUnrestricted
fund
£**NET INCOME/(EXPENDITURE)**

(12,712)

RECONCILIATION OF FUNDS**Total funds brought forward**

24,180

TOTAL FUNDS CARRIED FORWARD

11,468

4. INDEPENDENT EXAMINER

There was no independent examiner's remuneration for the year ended 31 March 2020 nor for the year ended 31 March 2019.

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.20	31.3.19
	£	£
Other loans	35,000	5,000
Gift aid	12,976	3,339
	<u>47,976</u>	<u>8,339</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.20	31.3.19
	£	£
Other creditors	-	5,000
	<u>-</u>	<u>5,000</u>

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.3.20	31.3.19
	£	£
Other creditors	50,000	-
	<u>50,000</u>	<u>-</u>

8. LOANS

An analysis of the maturity of loans is given below:

	31.3.20	31.3.19
	£	£
Amounts falling due within one year on demand:		
Other loans	-	5,000
	<u>-</u>	<u>5,000</u>
Amounts falling due between two and five years:		
Other loans - 2-5 years	50,000	-
	<u>50,000</u>	<u>-</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2020

9. MOVEMENT IN FUNDS

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	11,468	28,058	39,526
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>11,468</u>	<u>28,058</u>	<u>39,526</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	181,739	(153,681)	28,058
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>181,739</u>	<u>(153,681)</u>	<u>28,058</u>

Comparatives for movement in funds

	At 1.4.18 £	Net movement in funds £	At 31.3.19 £
Unrestricted funds			
General fund	24,180	(12,712)	11,468
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>24,180</u>	<u>(12,712)</u>	<u>11,468</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	89,058	(101,770)	(12,712)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>89,058</u>	<u>(101,770)</u>	<u>(12,712)</u>

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.18 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	24,180	15,346	39,526
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>24,180</u>	<u>15,346</u>	<u>39,526</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	270,797	(255,451)	15,346
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>270,797</u>	<u>(255,451)</u>	<u>15,346</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2020.

Rock of Joy Trust

Detailed Statement of Financial Activities
for the Year Ended 31 March 2020

	31.3.20 £	31.3.19 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	159,602	76,146
Gift aid	22,137	12,912
	<hr/>	<hr/>
	181,739	89,058
Total incoming resources	<hr/>	<hr/>
	181,739	89,058
EXPENDITURE		
Charitable activities		
Rock of Joy Educational Services	146,380	95,549
Other		
Travel	6,066	5,757
Resources	1,185	464
	<hr/>	<hr/>
	7,251	6,221
Support costs		
Finance		
Bank charges	50	-
	<hr/>	<hr/>
Total resources expended	153,681	101,770
	<hr/>	<hr/>
Net income/(expenditure)	<hr/>	<hr/>
	28,058	(12,712)
	<hr/>	<hr/>