

**WATERBERRY COMMUNITY PROJECTS LTD**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**TRUSTEES' REPORT AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2020**

**Company No: 11511580 (England and Wales)**

**Charity No: 1186151**

# WATERBERRY COMMUNITY LODGE LTD

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# WATERBERRY COMMUNITY PROJECTS LTD

## LEGAL AND ADMINISTRATIVE INFORMATION

### Constitution

Waterberry Community Projects Ltd is a company limited by guarantee registered in England & Wales and a registered charity governed by its Memorandum and Articles of Association. The charity number is 1186151. The company number is 05211299.

### Directors and Trustees

The board of the charitable company ('the charity') is its Trustees for the purposes of charity law and throughout this report are collectively referred to as the Trustees. The Trustees are elected by the members of the charitable company attending the Annual General meeting and they all serve three year terms that can be renewed.

The directors/trustees serving during the year and since the year end are as follows:

### Directors

Mrs T Prior (Chair)

Mr R Thompson

### Registered Office

Chandos Lodge  
Lambeth Street  
Eye  
Suffolk  
IP23 7AQ

### Reporting Accountants

Taylor Viney & Marlow  
Chartered Accountants  
46-54 High Street  
Ingatestone  
Essex CM4 9DW

# WATERBERRY COMMUNITY PROJECTS LTD

## TRUSTEE'S REPORT

The Trustees present their report and the audited financial statements of the charity for the year ended 31<sup>st</sup> August 2020. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

Legal and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice – Accounting and Reporting by Charities (2005).

### **Object of the Charity**

The Charity's object and its principal activity is: -

Educational support services

### **Working name**

Waterberry Community Projects

### **Organisational Structure**

The Charity is UK based with its office in Eye, Suffolk.

The Charity's governing body is the Board of Trustees, which comprises at least two and not more than ten individuals, all of whom must be members. The Trustees meet regularly to manage its affairs, to oversee the work of the Charity, to consider future projects and are involved in strategic decisions for the organisation.

### **Investment powers**

Under the Memorandum and Articles of Association, the Charity has powers, which may be exercised only in promoting the Objects of the Charity.

### **Public benefit**

The Charities Act 2011 requires all charities to meet the legal requirement that its aims are for the public benefit. The Charities Commission in its Charities and Public Benefit guidance states that there are two key principles to be met in order to show that an organisation's aims are for the public benefit: firstly, there must be an identifiable benefit or benefits and secondly, that the benefit must be to the public or a section of the public. The Trustees consider that they have complied with section 17 of the Charities Act 2011 and the guidance issued by the Charity Commissioners in respect of Public Benefit.

### **Risk Management**

The Trustees have carried out a detailed review of the Charity's activities highlighting the risks the Charity is exposed to and the steps taken to mitigate those risks. As part of this process the Trustees have reviewed the financial procedures in order to ensure that they still meet the needs of the Charity.

### **Objectives and Activities**

The objective of Waterberry Community Projects Ltd (WCPL) is to advance education within the economically and educationally deprived rural communities of Sekute and Mandia Wards, Kazungula District, Southern Province, Zambia (where there is less than 5% employment, subsistence living is the norm, and schools are too far or too difficult for children to reach, or are educationally substandard). WCPL provides funding to Tukongate Community Projects Ltd (TCPL) in order for that company to carry out the charitable work on behalf of WCPL.

## WATERBERRY COMMUNITY PROJECTS LTD

### Objectives and Activities (cont.)

The activities supported to achieve this objective include:

- Building and operating community schools (pre and primary) for children ages 3 to 14
- Providing teachers and educational materials to those schools
- Operating a library for the benefit of the entire community no matter what age
- Running adult educational and skills programmes for the benefit of the entire community no matter what age
- Funding teacher training courses for the improvement of local teachers
- Raising donations to fund the secondary education of academically able pupils ages 15 to 19
- Running an educational programme to help girls avoid missing education during their menstrual cycle
- Working with Tukongote Community Projects to manage all these activities on site in Zambia

### Vision and Mission

Our vision is to ensure that children in our catchment community will have access to a basic education, to ensure that they do not miss out on the increased opportunities available through literacy and numeracy.

Our current mission is to enhance that basic education by offering a range of opportunities that will inevitably be based on ability. Our current plan is to take the Tukongote School project to Grade 7 (average age 13 – 15yo) when pupils will receive education certificates that would allow them to attend LIBES (the technical college in Livingstone) to learn vocational skills. However, if pupils are able to achieve Grade 9 (average age 15 – 17yo) they receive an education diploma which allows them to join LIBES at a higher level and to obtain a more advanced qualification. Our mission is to find extra funding and sponsors to help children achieve the extra two grades so that they can apply to LIBES at the higher diploma status, allowing them to attend courses at LIBES in valuable skills such as plumbing, electricians, etc. We believe, also, that because LIBES education involves living in rented accommodation in Livingstone, children aged over 17 are better adapted for living independently in town. For higher academic achievers our vision is to find sponsors to help them attend Kazungula High School based on qualifying Grade 7 results, taking them to Grade 12 (average age 17 – 19yo) with the possibility of attending university.

Our mission is also to encourage girls to attend school, not to drop out in the early stages, and to understand their own potential to achieve should they remain within the education system.

### Highlights of the Year

September 2019 – Ministry of General Education 2019 Institutional Monitoring Report confirms registration approval for 2020 for PreSchool and Primary School.

September 2019 – Pupils to Kazungula High School for boarding until Christmas

October 2019 – Admin and Computer Rooms, Classrooms Grades 3 and 4, building completed.

January 2020 – School term begins, including first Primary School Grade 4 class

March 2020 – Schools closed due to Covid,

March 2020 – Electricity supply switch on at Tukongote

June 2020 – Start of community farming project (seeds, tools, land, composting)

July 2020 – Commence distribution of soap to the rural community.

July 2020 – Redistribution of Freedom Pads begins

## WATERBERRY COMMUNITY PROJECTS LTD

July 2020 – Donation of emergency food for children at Kazungula High School, plus transport fee for school maize supply for July and August.

July 2020 – Distribution Greenway Eco Stoves

July 2020 – Expansion of Waterberry/Tukongote Agricultural Co-Operative Project

September 2020 – Schools reopen, Kazungula High School reopens

September 2020 – Installation of River Water Pump for irrigation at vegetable garden Kazungula High School

### Developments, Activities and Achievements this Year

The year September 2019 to August 2020 presented unusual challenges.

The first half started as anticipated with children returning to school in September 2019 after their holidays, the new computer lab, admin rooms and classroom buildings being opened, high school boarding children (each supported by an individual sponsor) returning to Kazungula High School and the annual inspection report from the Ministry of Education being handed over with the comment from the Educational Standards Officer General "The file is fully compliant. You are operating the best private school between Kazungula and Mazabuka. Your effort of supporting pupils to Kazungula High is commendable. Buildings, resources and organisation are at the top end" and his opinion of our newly trained Head Teacher Jacob Mweemba "Congratulations to you how you have trained this fine young man. He did an outstanding job facilitating this inspection". On into the New Year, with Grade 4 Primary School open for the first time, increased pupil numbers at Tukongote, impressed international guests staying at Waterberry Lodge being shown around the school project and then, suddenly, all changing because of Covid.

In March 2020 Zambia introduced tight restrictions to help overcome the risk of Covid, including all the normal social distancing, masks, hand washing – plus the closure of certain businesses, bars and schools. International visitors stopped virtually overnight and Waterberry Lodge closed at the end of March.

From March onwards the school and community projects continued with a different dynamic. The school maintenance team, construction workers and teachers remained in place but all children were at home and families received help with home schooling from the teachers. Construction work to complete building projects continued and the electricity supply to the school was finally switched on during March. Teachers received their normal basic pay plus a meal allowance, we participated in the creation of an isolation ward in Livingstone Hospital to cope with the anticipated Covid patients.

Home schooling continued for all pupils until return to school in September 2020. Our teachers were instrumental in home schooling not just our own pre and primary school children at Tukongote, Liyemo and Big Tree, but also the higher grade children attending Kazungula High School and those at other lesser achieving secondary schools in the area (the Kazungula and other secondary children were particularly helped to prepare for their grade 9 – 12 exams in October 2020).

In June the economic impact of the continued absence of overseas visitors to the Livingstone area, where the majority of the population is involved in tourism and its service industries, meant that food hardship was becoming a reality. We started a farming project to grow food for staff and those community members who wished to become involved. Initial work involved clearing the land allocated within the Tukongote curtilage, and starting composting material as a soil improver for this very barren land (using sustainable organic methods taught by a farmer north of Livingstone). Seeds and tools were financed for each participant, and one field per classroom was laid aside for teaching purposes. In July a donation from the Texel Foundation allowed us to bring irrigation to the plots from the Zambezi and to fence the entire area to protect from goats and other small wildlife.

July 2020 was a busy month. With some high school children having been allowed back to Kazungula High to prepare for senior exams the headmistress contacted us to ask for help to feed the pupils in school. We were able to buy and supply emergency supplies for 287 children, and to lay on transport to collect the maize purchased by the school, which they were to mill for basic food – but for which they could not afford the transport. Kazungula High School is extremely well run and managed but during the pandemic it has been challenged by parents' inability to pay fees through being laid off during Covid. We have helped offset future challenges by installing a river pump so that the school can access river water to irrigate their crops grown to supplement the pupils diet (previously they had to access drinking water from the municipal supply which was prohibitively expensive).

## WATERBERRY COMMUNITY PROJECTS LTD

We were able to buy 3 tonnes of soap to continue to help with increased sanitation in the rural area. At the same time we distributed a number of Greenway Stoves, an environmentally enhanced cooking stove which burns wood (not charcoal) and reduces use of wood for cooking by approximately 70%. We started redistribution of the Freedom Pads, returning to places where the pads were handed out during the first distribution.

At the end of September 2020 schools eventually reopened fully for all children, pre- primary- and high school.

### 2019/20 in numbers:

Pre School children attending Tukongote, Big Tree, Liyemo	191
Primary School children attending Tukongote	100
Children with sponsors attending Kazungula High School	54
Senior Grade pupils have extra tuition from nearby schools	30
Adults using literacy programme/taking school exams before lockdown	12
Teachers	21
School staff including librarian	4
Kitchen staff and cooks	6
Kazungula children receiving emergency food supplies in lockdown	287
Greenway Eco Stoves distributed to reduce use of charcoal and wood	365
Households receiving soap supplies to help reduce covid	836
Community members participating in community farming co-operative	48

### Volunteers

We received applications for volunteer placements in mid-2020 for teaching/art/creative projects at Tukongote, but they were cancelled because of Covid.

### External Communications

Awareness building is mostly via guests who visit Waterberry and take the time to visit the community projects, plus promotion from a number of tour operators who consider responsible tourism and 'giving back' to be a fundamental of travel. Guests sign up to receive the regular newsletter by e mail. WCPL is developing a website, and is present on Facebook and Instagram (the latter as Tukongote Community Projects which is the organisation name chosen by the village).

### Partnerships

WCPL is in partnership with Tukongote Community Projects Limited, a company with charitable status registered in Zambia in order to operate the project locally and to comply with both Zambian corporate legislation and the Zambia Department of Education. Tukongote Community Projects Limited is an NGO in Zambia.

### Safeguarding

Safeguarding is a priority for WCPL. Volunteers to the project must present a DBS check from the UK authorities. Tukongote Community Projects Limited has a Child Protection Policy that all staff must read and sign (copy available from WCPL).

## **WATERBERRY COMMUNITY PROJECTS LTD**

### **Fundraising**

The majority of fundraising is generated on site at Waterberry Lodge in Zambia where guests frequently sign up to receive the regular newsletter and donate either as a one off payment, or through regular monthly or occasional donations. Some of these donations are for general administrative structure of the school project, others are specifically dedicated to, for instance, fees and subsistence for pupils attending Kazungula Secondary School, the menstrual pads project, or one off projects such as the installation of internet, borehole excavation/the provision of water, supplies for the community farming project. Major donations throughout the year have been received from the owners of Waterberry Lodge (for the construction of classrooms/staff rooms), a donor granting funds for a science laboratory, a corporate donor granting for the provision of a satellite pre-school west of Tukongote.

Some independent fundraisers have generated donations through handmade cake and greeting cards sales, a sponsored bike ride, personal donations in memoriam.

### **Reserves Policy**

In line with the recommendations of the Charity Commission, the Trustees have formally adopted a reserves policy. This recognises that the income of the Company does not arise evenly year on year and so to enable the Company to plan its activities it is prudent to hold reserves equal to six – nine months running costs.

Based on the 2020 accounts, annual income totalled £144,306 (2019: £-) and annual expenditure totalled £144,213 (2019: £-). This resulted in a surplus for the year of £93 (2019: £-) with overall surplus reserves at 31 August 2020 of £93 (2019: £-).

### **Risk Management**

The major risks to which the Company is exposed, as identified by the Trustees, are and will continue to be regularly reviewed, and systems have been and will be established, and where appropriate, professional advisors have been or will be appointed to mitigate those risks.



## WATERBERRY COMMUNITY PROJECTS LTD

### Trustees' responsibilities in relation to the financial statements

The trustees (who are also directors of Waterberry Community projects Ltd for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 / (FRS 102)
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

### Approval

This Report was approved by the Trustees/Directors on 25 May 2021 and signed on its behalf by:



**Mrs T Prior**  
Chair of Trustees

# WATERBERRY COMMUNITY PROJECTS LTD

## INDEPENDENT EXAMINERS REPORT ON THE UNAUDITED ACCOUNTS TO THE TRUSTEES OF WATERBERRY COMMUNITY PROJECTS LTD

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 August 2020 which are set out on pages 9 to 15.

### Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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:



Neil A. Chambers  
Institute of Chartered Accountants in England and Wales  
Taylor, Viney & Marlow  
Chartered Accountants  
46-54 High Street  
Ingatestone  
Essex  
CM4 9DW

Date: 25 May 2021

**WATERBERRY COMMUNITY PROJECTS LTD**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 AUGUST 2020**

	Notes	2020 Designated	2020 Unrestricted	2020 Total	2019 Designated	2019 Unrestricted	2019 Total
<b>Incoming resources</b>							
Donations	3	-	144,306	144,306	-	-	-
<b>Total incoming resources</b>		<u>-</u>	<u>144,306</u>	<u>144,306</u>	<u>-</u>	<u>-</u>	<u>-</u>
		=====	=====	=====	=====	=====	=====
<b>Resources expended</b>							
<b>Charitable expenditure</b>							
Donations to Zambia		-	143,013	143,013	-	-	-
Accountancy		-	1,200	1,200	-	-	-
Management & Administration	4	-	-	-	-	-	-
<b>Total resources expended</b>		<u>-</u>	<u>144,213</u>	<u>144,213</u>	<u>-</u>	<u>-</u>	<u>-</u>
		=====	=====	=====	=====	=====	=====
Funds brought forward		-	-	-	-	-	-
Net movement in funds		-	93	93	-	-	-
Transfer between funds		-	-	-	-	-	-
<b>Total funds carried forward</b>	6	<u>-</u>	<u>93</u>	<u>93</u>	<u>-</u>	<u>-</u>	<u>-</u>
		=====	=====	=====	=====	=====	=====

The statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

**WATERBERRY COMMUNITY PROJECTS LTD**

**BALANCE SHEET AS AT 31 AUGUST 2020**


	Notes	£	2020 £	£	2019 £
<b>Current Assets</b>					
Debtors		-	-	-	-
Cash and bank		1,293	-	-	-
		<hr/>	1,293	<hr/>	-
<b>Creditors</b>					
Amounts falling due within one year	5	1,200	-	-	-
		<hr/>	(1,200)	<hr/>	-
<b>Net current assets</b>			93		-
<b>Net assets</b>			<hr/> 93	<hr/>	<hr/>
			=====		=====
<b>Charity Funds</b>					
Unrestricted funds	6	-	-	-	-
Designated funds	6	-	93	-	-
<b>Members funds</b>	6	-	<hr/> 93	<hr/>	<hr/>
			=====		=====

In preparing these financial statements

- a) The Trustees are of the opinion that the company is entitled to the exemption from audit conferred by Section 477 of the Companies Act 2006
- b) No notice has been deposited under Section 476 of the Companies Act 2006 and
- c) The Trustees acknowledge their responsibilities for
  - i) ensuring that the company keeps accounting records which comply with Section 386 of the Companies Act 2006
  - ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with Sections 394 and 395 and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the Trustees/Directors on 25 May 2021.



**Mrs T Prior**  
Director

**Company Registration No. 11511580**

# WATERBERRY COMMUNITY PROJECTS LTD

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020

### 1. Accounting Policies

#### 1.1 General information and basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

#### 1.2 Income

- a) Income is recognised in the year to which it relates. Income is deferred only when the Trust has to fulfil conditions before becoming entitled to it or when the donor has specified that the income is to be expended in a future period
- b) Voluntary income is received by way of donations and gifts and is included in the Statement of Financial Activities when receivable. The income from fundraising ventures is shown gross, with the associated costs included in fundraising costs.

#### 1.3 Fundraising costs

Fundraising expenditure comprises costs incurred in the staging of general fundraising events.

#### 1.4 Costs of managing and administering the Charity

Administration expenditure includes all expenditure not directly related to the charitable activity of fundraising ventures.

## WATERBERRY COMMUNITY PROJECTS LTD

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020

#### 1.5 Funds accounting

Funds held by the Trust are:

Unrestricted general funds – these are funds that can be used in accordance with the charitable objects at the discretion of the Trustees.

Designated funds – the Trustees may at their discretion, set aside unrestricted funds for specific purposes. Refer to note 6.

2. Surplus for the year	2020 £	2019 £
Surplus for the year is stated after charging: -	93	-
Depreciation of tangible assets	-	-
	=====	=====
3. Donations, legacies and similar incoming resources		
Donations from individuals and trusts	144,306	-
	=====	=====
4. Charitable expenditure		
Donations to Zambia	143,013	-
Accountancy	1,200	-
	144,213	-
	=====	=====
5. Creditors: amounts falling due within one year		
Accruals	1,200	-
	1,200	-
	=====	=====

## WATERBERRY COMMUNITY PROJECTS LTD

### 6. Funds

	Unrestricted Funds £	Designated Funds £	Total Funds £
Brought forward at 1 September 2019	-	-	-
Surplus for the year	93	-	-
Transfer between funds	-	-	-
Total funds at 31 August 2020	93	-	-

#### Designated funds

Designated funds represents funds received specifically for aiding individuals to take vocational training or start their own businesses.

### 7. Liability of Members

The liabilities of members are limited. The Company is limited by guarantee without any share capital. Every member will pay, if the Company is dissolved while he or she remains a member or within 12 months afterwards, up to the sum of £10 towards the costs of dissolution and liabilities incurred by the Company while he or she was a member.

### 8. Employees

The average number of employees during the year was as follows: -

	2020	2019
Administration	2	2
	2	2

No trustees received any remuneration in the year