



TRUSTEES ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDING 31 MARCH 2021

Evergreen Africa

1 The Tannery, Winslow, Buckinghamshire, MK18 3FL

E: enquiries@evergreenafrica.org

T: 01296 706 735 M: 07736 413 103



: www.evergreenafrica.org



: @EvrGreenAfrica



: Evergreen Africa



: evergreenafrica



Registered with
**FUNDRAISING
REGULATOR**

TRUSTEES' ANNUAL REPORT AT 31 MARCH 2021

The trustees of Evergreen Africa present their Report and Accounts as at 31 March 2021

Address

The principal 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 (Resigned January 2021)

Structure

Evergreen Africa is a Charitable Incorporated Organisation (CIO) whose only voting members are its charity trustees. It is governed by a Board of Trustees working to a constitution dated 1 February 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 CIO in its current form in the next year, and they reviewed their Reserves Policy to ensure that the necessary funds would be available.

Reserves Policy

The CIO'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 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 a previous year and all funds generated were reinvested in the CIO'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 £51,477 (2020: £65,269) representing a 21% decrease on the previous year (2020: 192% increase). 24.5% was received as funds restricted to particular projects as shown at note 9 to the accounts (2020: 15%). Expenditure amounted to £39,928 (2020: £58,030). Funds carried forward to the following year were £21,563 (2020: £10,014).

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 in time 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 2021, Evergreen Africa delivered or continued the following programmes:

Activities Funded Wholly 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 three 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 2021 there were 180 participants in the programme, which continues to be self-sustaining.

2) **Community Health.** In previous years, Evergreen has progressively trained Level One Community Health Promoters (CHP) in the three 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 2019 the final group of CHPs concluded their first year of CPD and became fully operational, meaning Evergreen then had Level One CHPs covering the full Ridge. In 2020 that capability was maintained with CPD courses in all areas, and a Level 2 training course was held with participants from all areas.

3) **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.

Activities Funded by Restricted Monies

The majority of Evergreen's projects in 2020 were funded, or part funded, by Restricted monies. These are more fully described in 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:

26 Aug 2021

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 CIO) for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity trustees of the CIO 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 CIO'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 CIO 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: 31 August 2021

EVERGREEN AFRICA

(A Charitable Incorporated Organisation)

**Statement of Financial Activities
for the year ended 31 March 2021**

		Unrestricted	2021	Total	2020
Income from:	Notes	Funds	Restricted	Funds	Total
			Funds	Funds	Funds
				£	£
Grants & Donations		35,356	12,588	47,944	62,086
Charitable Awareness Activities		0	0	0	468
Fundraising Activities		3,233	0	3,233	2,716
Other Income		300	0	300	0
Total		38,889	12,588	51,477	65,269
Expenditure on					
Raising funds		2,054	0	2,054	7,439
Charitable activities		23,330	10,847	34,177	47,853
Management & Administration		3,698	0	3,698	2,738
Total		29,081	10,847	39,928	58,030
Net (expenditure)/income		9,808	1,741	11,549	7,239
Reconciliation of funds:					
Total funds brought forward		9,667	347	10,014	2,775
Transfer between funds		0	0	0	
Total funds carried forward		19,475	2,088	21,563	10,014

EVERGREEN AFRICA

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**Balance Sheet
at 31 March 2021**

	Notes	2021 Total Funds	2020 Total Funds
		£	£
Fixed Assets			
Tangible Assets		0	0
Intangible Assets		0	0
		<u>0</u>	<u>0</u>
Current Assets			
Debtors	6	724	692
Cash at bank and in hand		21,499	10,922
		<u>22,223</u>	<u>11,614</u>
Creditors			
Amounts falling due within one year	7	(661)	(1,600)
Net Current Assets		<u>21,563</u>	<u>10,014</u>
Net Assets		<u>21,563</u>	<u>10,014</u>
Funds	9		
Restricted funds		2,088	347
Unrestricted funds		19,475	9,667
Total funds		<u>21,563</u>	<u>10,014</u>

**Notes to the Financial Statements
for the year ended 31 March 2021**

1 ACCOUNTING POLICIES

Basis of Preparing the Financial Statements

The financial statements of the CIO, 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 CIO 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).

Critical accounting judgements and key sources of estimation uncertainty

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. In the view of the Trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

Income

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

Donations are recognised in full in the Statement of Financial Activities when entitled, receipt is probable and when the amount can be quantified with reasonable accuracy. Gift aid receivable is included when claimable.

Grant income is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless the grant relates to a future period, in which case it is deferred.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the CIO 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.

Indirect costs, including governance costs, which cannot be directly attributed to activities, are allocated directly to charitable activities as any fundraising costs are immaterial. A breakdown of these expenses is outlined in Note 3 of the financial statements.

Taxation

The CIO 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 CIO. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. The costs of raising and administering such funds are charged against the specific fund. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Cash at bank and in hand

Cash at bank and in hand includes cash in hand, deposits with banks and funds that are readily convertible into cash at, or close to, their carrying values, but are not held for investment purposes.

EVERGREEN AFRICA

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**Notes to the Financial Statements
for the year ended 31 March 2021****1 ACCOUNTING POLICIES (continued)****Going Concern**

A principle risk facing the CIO is its ability to generate sufficient income to cover the expenditure incurred in fulfilling the objectives of the CIO. The trustees have reviewed the cash position of the CIO and cash forecasts at the date of signing the accounts and are satisfied that the CIO will be able to meet all of its financial commitments. As a consequence the trustees believe that the CIO is well placed to manage its financial risks successfully despite the current uncertain economic outlook and that the CIO 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.

Debtors and prepayments

Trade and other debtors are recognised at the settlement amount after any trade discount is applied. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors and accruals

Creditors are recognised where the CIO has a present obligation resulting from a past event that is likely to result in the transfer of funds to a third party, and the amount due to settle the obligation can be measured or estimated reliably.

2 NET INCOME(EXPENDITURE)

	2021	2020
Net income/(expenditure) is stated after charging		
	Unrestricted Funds	Total Funds
	£	£
Independent examination	<u>600</u>	<u>600</u>
		<i>Total Funds</i>
		£
		<u>0</u>

Overseas Income

In 2017, Evergreen funded a coffee-roasting income-generation programme in Uganda. During the year ended 31 March 2021 the programme generated 1,645,000 Ugandan Shillings, approx £365 (2020: UGX 4,370,000 - £930). These funds were retained in Uganda and carried forward to be used to part-fund Evergreen's 2021-22 programme. These funds do not form part of the Income represented in these Financial Statements.

3 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration, expenses or other benefits for the year ended 31 March 2021 (2020: £nil).

4 STAFF COSTS**Employment**

The CIO employed no staff during the year ended 31 March 2021 (2020: nil).

5 PREMISES COSTS

The CIO did not rent, lease or own premises during the year ended 31 March 2021 (2020: £nil).

6 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade debtors	0	0
Other debtors	500	500
Prepayments and accrued income	224	192
	<u>724</u>	<u>692</u>

EVERGREEN AFRICA

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**Notes to the Financial Statements
for the year ended 31 March 2021****7 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Trade creditors	61	0
Taxation and social security	0	0
Other creditors	0	1,000
Accruals and deferred income	600	600
	<u>661</u>	<u>1,600</u>

8 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
Fixed Assets	0	0	0	0
Current Assets	20,135	2,088	22,223	11,614
Current Liabilities	(661)		(661)	(1,600)
Total	<u>19,475</u>	<u>2,088</u>	<u>21,563</u>	<u>10,014</u>

9 MOVEMENT IN FUNDS

	At 1/4/20 £	Income £	Expenditure £	Transfer £	At 31/3/21 £
Restricted Funds:					
Restricted Charitable Programme Activities	347	12,588	(10,847)	0	2,088
Unrestricted Funds:					
Unrestricted Charitable Programme Activities	4,344	2,088	(23,330)	30,794	13,896
Awareness Activities	489	0	0	(250)	239
Schools Liaison	0	0	0	0	0
Charity Management & Administration	1,334	300	(3,748)	3,954	1,840
General Fund	0	36,501	(2,004)	(34,497)	0
Reserve	3,500	0	0	0	3,500
Total funds	<u>10,014</u>	<u>51,477</u>	<u>(39,928)</u>	<u>0</u>	<u>21,563</u>

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 a transfer is made to the Charity Management and Administration Fund, representing 8% of all funds raised (restricted or unrestricted) less the cost of raising the funds. The balance on the General Fund is then transferred to the Unrestricted Charitable Purpose Fund. During the year to 31 March 2021 a total of £30,544 (2020: £14,843) was transferred from the General Fund to the Unrestricted Charitable Purpose Fund, and a further £3,954 (2020: £1,187) was transferred to the Charity Management and Administration Fund. A further £250 (2020: £nil) was transferred from the unrestricted Awareness Fund to the unrestricted Charitable Purpose 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.

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**Notes to the Financial Statements
for the year ended 31 March 2021****9 MOVEMENT IN FUNDS (continued)****Restricted Funds (continued)**

During the year ended 31 March 2021, Restricted Funds income and expenditure was as follows:

Restricted Grants	At 1/4/19	Income	Expenditure	Transfer	At 31/3/20
The Waterloo Foundation (Market Garden)	347	0	(347)	0	0
Bartlett Foundation (Nursery School)	0	1,000	(1,000)	0	0
Casey Trust (Menstrual Health Programme)	0	1,500	(1,500)	0	0
Coles-Medlock Foundation (VS&LS)	0	2,000	(2,000)	0	0
Green Hall Foundation (Menstrual Health)	0	1,000	(1,000)	0	0
MJB Charitable Trust (Agriculture Vocational Training)	0	5,000	(5,000)	0	0
Open Gate (Advanced payment for 2021-22 Menstrual Health)	0	2,088	0	0	2,088
Total	347	12,588	(10,847)	0	2,088

Programmes Funded by Restricted Funds

Market Garden. 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.

Nursery School. Evergreen operates a Nursery School on the Wanale Ridge. During the year ending 31 March 2021 190 children were enrolled in the School. However, the Covid-19 Pandemic resulted in the school being closed for almost all the year. Nevertheless, all staff continued to be paid and were able to conduct a degree of teaching in the children's homes where social distancing requirements allowed.

Menstrual Health. 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 Community Health Promoters 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.

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 2021 Evergreen had established 5 such schemes, each of which is self-sustaining. During the calendar year 2021 the programme is expanding by the addition of a further 8 schemes.

**Notes to the Financial Statements
for the year ended 31 March 2021**

9 MOVEMENT IN FUNDS (continued)

Programmes Funded by Restricted Funds (continued)

Agricultural Vocational Training. The Wanale Ridge is one of the highest foothills of Mt. Elgon. It is a volcanic mountain receiving rain most of the year; its soils are very fertile meaning that, at one time, almost any crop could be grown. Arabica coffee grew particularly well in this area and in the 1970s and 1980s it was one of Uganda's main Arabica coffee producing areas. But the local farmers were not operating in the international market, which left them exposed to 'middle men' who were only interested in big profits for themselves resulting in minimal benefit to the farmers. In frustration the farmers cut down coffee trees and replaced them with tomatoes and other quick gain crops, which have not provided any significant income. One of them was Eucalyptus trees that, with their rapid growth and shallow roots, allowed a quick - although minimal - profit. Unfortunately the lack of deep roots and the constant felling of the Eucalyptus has resulted in serious soil erosion, such that virtually no useful crops can now take hold and grow on the majority of the Ridge. Moreover, the current generation of farmers have not been handed down the skills to make sensible use of the land. The concept of the Vocational Training is to introduce the new generation of farmers to the efficient farming of profitable crops while protecting the land from the hazards of soil-erosion, managing organic soil fertility and maximising productivity through careful planning of crop varieties. The intent and expected outcome is an increase in productivity, marketability and thus income for the farmers.

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 CIO in its current form will be available for the calendar year commencing 1 January of the year following that currently being reported. In general, the CIO 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 for which £3,200 has been reserved as buffer against the possibility of being unable to raise sufficient funds one year to allow its operation the following year. For the same reason, Administrative funds of £300 have been Reserved to ensure that Insurance costs and the Fundraising Regulator's fees can be met. The Reserve was maintained at £3,500 for 2021-22 but the Trustees will continue to review the need and will adjust the figure as necessary.

11 RELATED PARTIES

Controlling entity

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

Related party transactions

There were no related party transactions during the year ended 31 March 2021, save for personal donations received from trustees and the Executive Officer totalling £640 (2020: £1,140).

12 MEMBERS' LIABILITY

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