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## Signature Details

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Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2018  
for  
Rock of Joy Trust

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

Rock of Joy Trust

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for the Year Ended 31 March 2018

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The trustees present their report with the financial statements of the charity for the year ended 31 March 2018. 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 2015).

## **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**

This has been a very busy year with highlights being a Youth Trip in July 2017 and an adult trip in March 2018. We were pleased to receive a donation from the UN for £8,539 for new Classrooms at Lady Grace School which was matched by the donations raised by the youth team. One other donation of £10,000 was specifically for farming to increase self-sufficiency. Poor quality cattle were bought when there was a drought, and these are being fattened up ready for sale. We anticipate about a 30% increase in value.

The big challenge has been the fall in the value of the pound from 5,500 shillings to a low of 3,800 shillings. This has now recovered to 4,800 shillings per pound. However, we never to cease to be amazed at people's generosity. As a result, we have completed a new classroom block at Lady Grace School, another block at Antioch, improved toilets at Masaka and a new dormitory block at Masaka for vulnerable children and orphans.

The two visits made during the year have generated significantly more funds than required simply for the participants costs and also results in more regular donors which has kept income at a good level. The YF trip worked on malaria prevention by putting up mosquito nets in people's homes as well as giving lessons. The medical team have two dentists who took out over 1,000 teeth in 2 weeks which is an indicator of how bad dental hygiene is. Therefore, a lot of teaching about this has happened in the schools and communities. The project to make re-useable sanitary pads continued but it is very time consuming for school girls to sew their pads. As a result, the adult team bought two sewing machines for each school and trained girls who had not made it through secondary school how to use a sewing machine. This work is continuing. The boys have been taught basic carpentry so that they can make and repair simple furniture.

Looking forwards, we have now got all teachers to pay their taxes and there are also employer's contributions to be made to pensions etc. This has increased the monthly pay bill by £1,000 per month which illustrates why we need to put effort into making them self-sufficient. There will be another youth trip in July 2019 and funds have been raised for water reclamation and new toilets in Antioch School. Ecology will be their theme next time.

As with all organisations we have had to address GDPR and all previous donors were contacted prior to the deadline to see if they wanted further communication.

Our Director at Antioch has moved on and we have got a new director and a new school governing body. At the same time we have changed the name to Rock of Joy Lugala after the slum rather than a church which was the old site of the school. Educational standards continue to rise and the downside of this is that often students who have passed their entry exams to secondary school cannot afford to go and we do not have the funds to pay their fees.

## **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.

During the year donations received amounted to £122,606 (2017 £100,014) and Gift Aid was £17,069 (2017 £17,782). The charity donated £126,610 to Rock of Joy Educational Services (2017 £131,782). Other costs amounted to £498 (2017 £161).

The net surplus was £12,567 (2017 deficit of £14,147) and the total unrestricted reserves held at the year end were £24,180 (2017 £11,613).

## **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  
Mrs S Cambridge  
Mrs S Sargent

### **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 2018

Approved by order of the board of trustees on 14 January 2019 and signed on its behalf by:

S D Blair MS FRCS - Trustee

Independent Examiner's Report to the Trustees of  
Rock of Joy Trust

**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 the Rock of Joy Trust (the Trust) for the year ended 31 March 2018.

**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 confirm that there are no other matters to which your attention should be drawn 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

Date: .....

Rock of Joy Trust

Statement of Financial Activities  
for the Year Ended 31 March 2018

	Notes	Year Ended 31.3.18 Unrestricted fund £	Period 1.4.15 to 31.3.17 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		139,675	117,796
<b>Total</b>		139,675	117,796
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Rock of Joy Educational Services		126,610	131,782
Other		498	161
<b>Total</b>		127,108	131,943
<b>NET INCOME/(EXPENDITURE)</b>		12,567	(14,147)
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		11,613	25,760
<b>TOTAL FUNDS CARRIED FORWARD</b>		24,180	11,613

The notes form part of these financial statements



Rock of Joy Trust

Balance Sheet

At 31 March 2018

	Notes	31.3.18 Unrestricted fund £	31.3.17 Total funds £
<b>CURRENT ASSETS</b>			
Debtors	4	9,840	7,827
Cash at bank		19,340	8,786
		<u>29,180</u>	<u>16,613</u>
<b>CREDITORS</b>			
Amounts falling due within one year	5	(5,000)	(5,000)
		<u>24,180</u>	<u>11,613</u>
<b>NET CURRENT ASSETS</b>			
		<u>24,180</u>	<u>11,613</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		24,180	11,613
<b>NET ASSETS</b>		<u>24,180</u>	<u>11,613</u>
<b>FUNDS</b>	7		
Unrestricted funds		24,180	11,613
<b>TOTAL FUNDS</b>		<u>24,180</u>	<u>11,613</u>

The financial statements were approved by the Board of Trustees on 14 January 2019 and were signed on its behalf by:

S D Blair MS FRCS-Trustee

The notes form part of these financial statements

## 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 2015)', 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 2018 nor for the period ended 31 March 2017 .

### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2018 nor for the period ended 31 March 2017 .

## 3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	117,796
<b>Total</b>	<b>117,796</b>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Rock of Joy Educational Services	131,782
Other	161

**3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £
<b>Total</b>	131,943
<b>NET INCOME/(EXPENDITURE)</b>	(14,147)
<b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	25,760
<b>TOTAL FUNDS CARRIED FORWARD</b>	11,613

**4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.18	31.3.17
	£	£
Other debtors	9,840	7,827

**5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.18	31.3.17
	£	£
Other creditors	5,000	5,000

**6. LOANS**

An analysis of the maturity of loans is given below:

	31.3.18	31.3.17
	£	£
Amounts falling due within one year on demand:		
Other loans	5,000	5,000

**7. MOVEMENT IN FUNDS**

	At 1.4.17 £	Net movement in funds £	At 31.3.18 £
<b>Unrestricted funds</b>			
General fund	11,613	12,567	24,180
<b>TOTAL FUNDS</b>	11,613	12,567	24,180

**7. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	139,675	(127,108)	12,567
<b>TOTAL FUNDS</b>	<u>139,675</u>	<u>(127,108)</u>	<u>12,567</u>

**Comparatives for movement in funds**

	At 1.4.15 £	Net movement in funds £	At 31.3.17 £
<b>Unrestricted Funds</b>			
General fund	25,760	(14,147)	11,613
<b>TOTAL FUNDS</b>	<u>25,760</u>	<u>(14,147)</u>	<u>11,613</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	117,796	(131,943)	(14,147)
<b>TOTAL FUNDS</b>	<u>117,796</u>	<u>(131,943)</u>	<u>(14,147)</u>

**8. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2018.

**9. INDEPENDENT EXAMINER**

There was no independent examiner's remuneration for the year ended 31 March 2018 nor for the year ended 31 March 2017.

Rock of Joy Trust

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2018

	Year Ended 31.3.18 £	Period 1.4.15 to 31.3.17 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	122,606	100,014
Gift aid	17,069	17,782
	<hr/>	<hr/>
	139,675	117,796
	<hr/>	<hr/>
<b>Total incoming resources</b>	139,675	117,796
 <b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Rock of Joy Educational Services	126,610	131,782
 <b>Support costs</b>		
<b>Management</b>		
Sundry expenses	105	-
<b>Finance</b>		
Bank charges	373	161
<b>Other</b>		
Computer costs	20	-
	<hr/>	<hr/>
<b>Total resources expended</b>	127,108	131,943
	<hr/>	<hr/>
<b>Net income/(expenditure)</b>	<u>12,567</u>	<u>(14,147)</u>