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Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2019
for
Rock of Joy Trust

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

Rock of Joy Trust

Contents of the Financial Statements
for the Year Ended 31 March 2019

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 9
Detailed Statement of Financial Activities	10

The trustees present their report with the financial statements of the charity for the year ended 31 March 2019. 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 challenging year but has really been turned around for the current year. After a very good Adult Team Trip at the end of the previous financial year, which was based on vocational training, things appeared fairly sorted. The new Ugandan pension scheme and income taxes has come into effect. We did not feel we could allow this to cause a drop in income to our hard working teachers so this has become an extra cost to us which is £1,000 per month but without a significant increase in regular giving. Despite this, one off payments made up the difference from various sources. Grant applications were not fruitful. The hopes we had for self sufficiency through raising chickens were disappointing. Fertile eggs were difficult to buy in large enough numbers. When we did get day old chicks, they grew well but selling the fully grown chickens in large numbers was difficult and then they got diseased. Similarly, 5 cows died at Masaka.

In December 2018, the BBC contacted us about a fraudulent use of our name and we ended up as the subject of a File on 4 program. However, although this was very painful to go through it had no detrimental effect on donations. A visit was made to Uganda in early January to reassure the team. However, by this stage several of the Ugandan partners suffered ill health, from which they have since made a full recovery, but this concentrated our minds about expanding the leadership in Uganda, which resulted in the appointment of two new additional directors whom we have known for years and whom we trust, one is a young accountant and the other a business woman and active Rotarian. This has had the desired positive effect on the running of the schools and the stability of the organisation.

We have taken time to look at alternative self sufficiency ideas and the clear winner looked to be having a coffee plantation. We therefore started due diligence to assess its potential. Following that things really settled down and we started our preparations for a Youth trip to Uganda in July 2019. This included a major fund raising effort for them to go and also to get the final funds for the New toilet block at Lugala with flushing toilets. In addition, the schools have flourished. With numbers rising and the best lot of results yet for all three schools. The staff and pupils are happy and we are meeting our aims of developing the sites physically as well as improving health, education and the well being of the communities round the schools.

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 2019

FINANCIAL REVIEW

During the year donations received amounted to £76,146 (2018 £122,606) and Gift Aid was £12,912 (2018 £17,069). The charity donated £95,549 to Rock of Joy Educational Services (2018 £126,610). Other costs amounted to £6,221 (2018 £498).

The net deficit was £12,712 (2018 surplus of £12,567) and the total unrestricted reserves held at the year end were £11,468 (2018 £24,180).

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

Approved by order of the board of trustees on 16 December 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 2019.

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

Date:

Rock of Joy Trust

Statement of Financial Activities
for the Year Ended 31 March 2019

	Notes	31.3.19 Unrestricted fund £	31.3.18 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		89,058	139,675
Total		89,058	139,675
 EXPENDITURE ON			
Charitable activities			
Rock of Joy Educational Services		95,549	126,610
Other		6,221	498
Total		101,770	127,108
 NET INCOME/(EXPENDITURE)		(12,712)	12,567
 RECONCILIATION OF FUNDS			
Total funds brought forward		24,180	11,613
 TOTAL FUNDS CARRIED FORWARD		11,468	24,180

The notes form part of these financial statements

Rock of Joy Trust

Balance Sheet

At 31 March 2019

	Notes	31.3.19 Unrestricted fund £	31.3.18 Total funds £
CURRENT ASSETS			
Debtors	5	8,339	9,840
Cash at bank		8,129	19,340
		<hr/> 16,468	<hr/> 29,180
CREDITORS			
Amounts falling due within one year	6	(5,000)	(5,000)
		<hr/>	<hr/>
NET CURRENT ASSETS		<hr/> 11,468	<hr/> 24,180
TOTAL ASSETS LESS CURRENT LIABILITIES		<hr/> 11,468	<hr/> 24,180
NET ASSETS		<hr/> <hr/> 11,468	<hr/> <hr/> 24,180
FUNDS	8		
Unrestricted funds		<hr/> 11,468	<hr/> 24,180
TOTAL FUNDS		<hr/> <hr/> 11,468	<hr/> <hr/> 24,180

The financial statements were approved by the Board of Trustees on 16 December 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 2019 nor for the year ended 31 March 2018.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2019 nor for the year ended 31 March 2018.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	139,675
Total	139,675
 EXPENDITURE ON	
Charitable activities	
Rock of Joy Educational Services	126,610
Other	498
Total	127,108

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

12,567

RECONCILIATION OF FUNDS**Total funds brought forward**

11,613

TOTAL FUNDS CARRIED FORWARD

24,180

4. INDEPENDENT EXAMINER

There was no independent examiner's remuneration for the year ended 31 March 2019 nor for the year ended 31 March 2018.

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.19 £	31.3.18 £
Other debtors	8,339	9,840

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.19 £	31.3.18 £
Other creditors	5,000	5,000

7. LOANS

An analysis of the maturity of loans is given below:

	31.3.19 £	31.3.18 £
Amounts falling due within one year on demand:		
Other loans	5,000	5,000

8. 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
TOTAL FUNDS	24,180	(12,712)	11,468

8. MOVEMENT IN FUNDS - continued

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)
TOTAL FUNDS	<u>89,058</u>	<u>(101,770)</u>	<u>(12,712)</u>

Comparatives for movement in funds

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

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

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

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

	At 1.4.17 £	Net movement in funds £	At 31.3.19 £
Unrestricted funds			
General fund	11,613	(145)	11,468
TOTAL FUNDS	<u>11,613</u>	<u>(145)</u>	<u>11,468</u>

8. MOVEMENT IN FUNDS - continued

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	228,733	(228,878)	(145)
TOTAL FUNDS	<u>228,733</u>	<u>(228,878)</u>	<u>(145)</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2019.

Rock of Joy Trust

Detailed Statement of Financial Activities
for the Year Ended 31 March 2019

	31.3.19 £	31.3.18 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	76,146	122,606
Gift aid	12,912	17,069
	<hr/>	<hr/>
	89,058	139,675
Total incoming resources	<hr/>	<hr/>
	89,058	139,675
EXPENDITURE		
Charitable activities		
Rock of Joy Educational Services	95,549	126,610
Other		
Travel	5,757	-
Resources	464	-
	<hr/>	<hr/>
	6,221	-
Support costs		
Management		
Sundry expenses	-	105
Finance		
Bank charges	-	373
Other		
Computer costs	-	20
	<hr/>	<hr/>
Total resources expended	101,770	127,108
	<hr/>	<hr/>
Net (expenditure)/income	(12,712)	12,567
	<hr/>	<hr/>