

**‘Learning to live and  
living to learn’**

**TESO EDUCATIONAL  
SUPPORT SERVICES**

**6<sup>th</sup> ANNUAL REVIEW  
AND  
FINANCIAL REPORT  
2015**



Charity Commission Number 1131999

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## 1 Legal and Administrative Information

UK Charity Registration no: 1131999

Registered: 6<sup>th</sup> October 2009

HMRC no: XT21264

Uganda NGO Registration no: S.5914/9270

Registered: 13<sup>th</sup> October 2011

Uganda Taxpayer Identification Number (TIN): 1001176045

Trustees in post at the time of approving this Report (July 2015)

David Sharman (Chair)  
Eric Galvin (Vice-Chair)  
Lydia Balu (Uganda)  
Dr Puveendran Harichandran  
Dr Kay McCarron (USA)  
Michael Ramsay  
Carlos Roque  
Marie-Laurence Six  
Brian Skinner  
Hannah Tella

Founder

Canon Margaret Stevens

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Teso Educational Support Services (TESS)  
6<sup>th</sup> Annual Review and Financial Report

Independent Examiner                      Anthony Ball (AMJ Ball BA FCA FCIE)  
Chartered Accountant  
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PO Box 12757  
67 Morrison Street  
Edinburgh  
EH3 8YJ

Website    [www.tess.uk.net](http://www.tess.uk.net)

The 2015 TESS Annual Report was approved by the Trustees on 23 July 2016

Signed: .....

David Sharman  
Chair of the Trustees of TESS

Date: .....

## 2 Trustees' Report

The Trustees submit their sixth Annual Review and the independently examined financial statements for the year ended 31 December 2015. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in 2005 in preparing the Annual Report and Financial Review of the charity.

TESS was registered as an independent charity on 6<sup>th</sup> October 2009. The activities of TESS started in 2004 as part of Teso Development Trust (TDT, registered charity no: 1005139).

TESS continues to employ both a UK Country Manager and a Uganda Country Manager. In Uganda it employs three additional full time staff (two in the office and a driver) and two part-time staff in gardening, cooking and cleaning roles.

### 2.1 Aims and Organisation

Teso Educational Support Services (TESS) works with the people of Teso in North Eastern Uganda for the public benefit to promote and advance the education of people living or originating from Teso, Uganda and to develop the capacity and skills of people living in or originating from Teso Uganda in such a way that they are better able to identify, and help meet, their needs and to participate more fully in society.

### 2.2 Our Vision

Our vision is for the people of Teso to be empowered with the knowledge, skills and confidence to fulfil their God-given potential and transform their lives and communities through:

- **Education:** To allow students to access education through sponsorship.
- **Best Practice:** To promote educational best practice in partnership with the schools that sponsored students attend.
- **Enterprise:** To foster an enterprise culture leading to the economic regeneration of Teso.
- **Sustainability:** To provide a model for a sustainable sponsorship programme and facilitate sustainable education and development in Teso
- **Opportunity:** To achieve equality of opportunities for the most disadvantaged children, young people and adults in Teso.
- **Equality:** To eliminate discrimination in learning opportunities for girls and women.

TESS continues to follow the updated strategy for the charity that was adopted in 2014, this strategy will continue until 2020 with annual progress reviews.

### 2.3 Our Mission in 2015

To enable people in one of the most disadvantaged areas of Uganda to have greater opportunities for relevant and holistic life-long learning through running a sponsorship scheme and providing other educational support services.

This is illustrated by our motto "Learning to live and living to learn".

## 2.4 Our Statement of Faith

The mission of TESS is all-inclusive in its work of promoting and supporting education for young people in Teso, irrespective of their faiths or beliefs. As a Christian-based organisation, our foundations are built on an ethos of support and respect for all.

## 2.5 Our Objectives in 2015

1. Providing educational opportunities for some of the most disadvantaged in Teso in order to help them lift themselves and their communities out of poverty
2. Developing educational support services in order to help transform the educational system of Teso so that everyone in the region can benefit from high quality learning.

## 2.6 Core activities in 2015:

1. The provision of sponsorship, on the basis of need and ability, for educational and associated costs for those who would otherwise be unable to access post-primary education due to poverty.
2. The provision of additional support to sponsored students to enable them to develop their skills beyond the classroom.
3. The development of a learning centre for all ages and levels.

## 2.7 Teso Background

Since its inception the TESS sponsorship programme has supported nearly 300 students in their education beyond primary school, in partnership with a number of institutions both within and outside the Teso region. This initiative has helped in the restoration of hope and opportunity that those students would otherwise not have had. In Uganda, almost 40% of young people do not access education beyond primary level.

The charity was first set up in 2004, as part of the Teso Development Trust (TDT), at the request of local church leaders to support the education of Orphaned and Vulnerable Children (OVC) in Teso, Uganda. Some of the students we support come from families affected by HIV/AIDS and other serious illnesses and/or have suffered the consequences of broken and displaced relationships or were victims of war in the past. Teso is a region in North East Uganda which in the last 30 years has seen armed raids, insurgency, an LRA invasion and devastating floods. By the early 90's the effect of insurgency had reduced the population from about 1,000,000 to 500,000 many of whom had been forcibly displaced into camps within Teso. Today there are more than 1.25 million residents, half of whom are under 15 years old. Although primary education is free, resources in primary schools are scarce. Most secondary and vocational education has to be paid for but with a third of the population living below the poverty line and the eighth highest HIV/Aids death rate in the world, this is out of reach to many of even the most gifted. Agriculture, largely subsistence farming, provides 80% of the employment in Uganda meaning that qualifications alone are not enough to guarantee an escape from poverty. The people of Teso need something more if they are to change their lives and communities.

Teso Educational Support Services (TESS)  
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TESS is only able to achieve its mission and aims due to the generous sponsorship that we receive. There is a core group of sponsors within the Midlands area and Bournemouth, based on the successful work when the charity was established and the continued work of Stuart Rutter (UK Country Manager) in promoting the charity with the support of other Trustees, staff and friends of TESS. TESS is pleased to have been able to support the restoration of hope to young women and men who once lived in despair; empowering them to live simple but dignified lives that they would probably otherwise not have had without the support provided by TESS. The sponsorship programme has given hundreds of young people in Teso not only the right to quality education but also the opportunity to develop their understanding of their own potential and what they can achieve. TESS is continually grateful for the support it receives from a wide range of supporters.

### 3 Review of Progress and Achievements

2015 was a significant year of consolidation in the practices of TESS. The Trustees appointed a new UK Country Manager in March 2014 and undertook an interview process to appoint a Ugandan Country Manager in October 2014. The candidate selected worked through their probationary period but left office in December 2014 and was replaced by Naphtali Opwata in January 2015.

#### 3.1 Structure, Governance and Management:

- TESS is governed by a Trust Deed which was signed on 9<sup>th</sup> September 2009. There were amendments on 15<sup>th</sup> June 2011 (Change of name of charity from Teso Educational Support Scheme) and 26<sup>th</sup> September 2015 (Change of maximum terms of office for Trustees).
- TESS is managed by a maximum of 12 Trustees who can now serve for a maximum period of five years, this change was made to allow the retirement of Trustees to be phased rather than all Trustees leaving at the end of their third year.
- New Trustees are recruited by advertising and/or by invitation and normally attend one or two meetings before their appointment is confirmed. They are provided with a Trustee Handbook, background material and past minutes and documents.
- Responsibilities are delegated to the Chair, other Trustees and staff as appropriate.
- The full Trustee board met four times in 2015.
- Apart from the Country Manager (Naphtali Opwata), there were five other staff in Uganda; Christine Ariokot (Uganda Sponsorship Manager); Scovia Aliano (Accountant) and Robert Okirir and two part-time domestic/ gardening staff. Both Christine and Scovia are former TESS-sponsored students.
- TESS has a UK Patron (Margaret Sentamu) and a Uganda Patron (Rt Rev Charles Obaikol, retired Anglican Bishop of Soroti).
- The founding president of TESS, Margaret Stevens, retired in March 2015. The Trustees are grateful for her support and wish her well in the future.
- Stuart Rutter continued as the UK Country Manager in 2015.

#### 3.2 Student Sponsorship Programme

- TESS supported 135 students throughout 2015 spread across each level of post-primary education and in a number of establishments throughout Uganda. Fees paid include tuition fees, examination and boarding fees.
- A number of students completed a stage of education in 2015; of which eleven students completed their Uganda Certificate of Education and six completed their Advanced Certificate of Education. Finally, nine students completed their education at degree or diploma level and they now leave the sponsorship programme.
- At Secondary level:
  - Eleven Students completed their Uganda Certificate of Education (UCE); five students will progress to their Advanced UCE whilst five students will progress to certificate based courses that focus on Nursing and Midwifery. One student did

not complete the UCE exams to the required level and will have to resit the year (at their own expenses as TESS does not pay for resits).

- Six students completed their Advanced UCE and will now all apply for funding for further education in 2016.
- Beyond Secondary level:
  - Fourteen students completed a further education qualification.
  - Six students completed a Bachelor's degree in subjects including Information Technology, Business Administration and Science Education.
  - One student completed a Diploma in Clinical Medicine.
  - Two students completed a Certificate Course in Electrical Engineering and in Teaching.

### 3.2.1 Regular school and family visits

To ensure the general wellbeing of students, part of the work of TESS includes providing guidance and counselling to distressed students. TESS conducted visits to schools and to as many families of sponsored students as possible in 2015. Each school was visited at least once as a way of regularly monitoring the performance and progress of our students. Our Sponsorship Manager in Uganda paid special attention to the importance of the family's role in relation to the growth and development of the individual student. Emphasis was also placed on the impact and effects of a student's living environment. From the family visits, we were able to perform continued assessments and analyse situations so as to identify and recommend alternative interventions for a particular students as well as share experiences of caring for orphans and other vulnerable children with the caregivers.

### 3.2.2 Provision for very needy students

A number of our students come from very humble backgrounds, they may be orphans where one or both parents are no longer present; some families may have an elderly relative, an incapacitated caregiver or the child is the head of the family. In order to help the students to be able to study and function, we have provided other needs to those identified for extra support. This has included text books and other study materials helps to improve student performance and also the successful facilitations of learning through internship, research or study tours which they would have not been able to otherwise access. These positive steps have meant that we are able to support the very needy students to help them stay at school.

## 3.3 The Shalom Centre

- In 2015 the Uganda Country Manager oversaw the completion of Eco-San toilets at the Shalom Centre.
- The Board of Trustees also improved capital expenditure to complete the fencing of the Shalom Centre to ensure the investment of the buildings is protected. During the year the Church of Uganda's ownership of Land has been officially registered and now a Memorandum of Understanding between the Church of Uganda and TESS needs to be completed.

- Fundraising for the Shalom Centre continued during 2015 and the Trustees would like to thank the Grapevine Group. Stuart Rutter was able to visit the group in September 2015 and was very pleased to see their enthusiasm for the Shalom Centre and TESS still at a very high level.

### 3.4 Fundraising and Expenditure in 2015

*“To address sustainability issues while ensuring increased support to the intended beneficiaries.”*

2015 was a year of growth as well as a time of consolidation and re-focusing the charity back to its core aims and values.

- The majority of fundraising is through individual donations which totalled just over £60,000. Additionally TESS claimed all available Gift Aid for these donations. TESS also benefited from over £36,000 in a range of individual donations for the central costs of the charity in the UK and Uganda. In addition, TESS is grateful for the continued support from the KWON sale in Nottingham.
- A significant objective for the Trustees was to ensure that TESS was able to take on new students in 2015 and so by the end of 2014, 20 sponsors whose students had finished had been re-recruited along with 8 new sponsors who were attracted to the charity and they began sponsoring either a new student in 2015 or a student already in the programme.

### 3.5 Financial Progress in 2015

- The Trustees believe that the charity needs to hold in reserve a term's worth of fees and so aims to hold about £30,000 on reserve in order to compensate for any unexpected drop in income or rise in costs associated with ongoing commitments. During these financially challenging times, this policy will be constantly under review as TESS seeks to maintain its progress.
- The Trustees have identified the major risks to which the charity is exposed and have taken steps to mitigate those risks by establishing a risk register.
- The charity has stabilised its financial position as the increased costs of tuition and other activities in Uganda had put the future of the charity at risk.
- In 2015 TESS was successful in applying for over £55,000 in grant and trust funding from the following; The Sylvia Adams Charitable Trust, The Barbara Ward Children's Foundation, the Woodward Foundation and Access 4 Education.

### 3.6 Planning for the Future

- TESS will work hard in 2016 to continue to attract a diverse range of funds, including a number of grants from a wide range of trust-giving charities. These applications will be designed to cover the administration costs of the charity to ensure that it continues to be financially sound and also that money given for the sponsorship of students is only used for that activity.
- The Trustees have identified the need to cover the costs of administration of the charity. This will be covered by a range of Trust and Grant applications, fundraising and requesting that Gift Aid donations are transferred to cover the administration costs of the charity.

### 3.7 The 2015 Life Skills Conference

At the end of 2015 TESS organised a Life Skills Conference (LSC) for the students currently in the programme. Life Skills Conferences have been an integral part of TESS student sponsorship work for many years. The conferences were originally intended to provide what the schools in Uganda were not providing. They were also a forum for students to come together for fellowship and get to know each other as members of the TESS 'family'. This year's conference was planned with the new TESS strategy in mind especially reflecting TESS values, ambitions and aspirations for the sponsored young people. The conference was organized and run jointly with CHESI, the Child Education Sponsorship Initiative run by Rev Sam Ediau at Soroti diocese.

The theme of this year's LSC was: **"Be extraordinary to do the extraordinary"**. The conference theme was designed to stir up the young people to raise their self-esteem and always aim to perform beyond average in whatever they do. The daily Bible expositions based on ordinary Bible characters who achieved extraordinary things helped to expound the theme and drive the point home for the young people.

The overall objective of the one-week program was to impact the young people with the relevant knowledge, skills and attitudes presented in a suitable mix of work, play, and relaxation.

The conference objectives were:

1. To provide a forum for sponsored students to have fellowship, get to know each other, and share experiences.
2. To contribute to the spiritual nurture and formation of sponsored students.
3. To impart and develop life skills necessary for self-support and livelihood.
4. To provide appropriate guidance and support on adolescent reproductive health and behaviour.
5. To build up self-esteem among the students most of whom have gone through traumatic experiences.
6. To inspire confidence and hope amongst sponsored students towards success and achievement.
7. To encourage creativity in individuals and within teams.
8. To foster the importance of teamwork in creating new ideas.

The LSC conference took place 4<sup>th</sup> – 10<sup>th</sup> December, 2015, at the premises of Bethany Girls Comprehensive Secondary School in Soroti town. Bethany Girls School has been one of TESS partner schools for a long time. Being a boarding school, the organisers had the necessary facilities especially for accommodation. The school is located within Soroti town which is more or less at the centre of Teso hence enabling easy access by students from all corners of Teso.

The conference was attended by a total of 116 young people (TESS 72, and CHESI 44).



A tour was the first activity of the conference which took place on Saturday 5<sup>th</sup> December 2015. The students and some staff had an excursion to 2 places of interest in Teso, i.e. Nyero Rock Art paintings (half way between Ngora and Kumi towns); and Kagwara fishing village on the shores of lake Kyoga. Two buses had been hired for the trip. A service vehicle delivered lunch to the landing site at Kagwara.



*Above: The site manager explains the rules of the group before the tour commences.*

The following topics were covered during the conference. The topics were designed to inspire and impact the young people with the relevant knowledge and attitudes as they journey through life to adulthood.

1. Devotional Talks/ Bible Expositions
2. Productivity & Fruitfulness
3. Self Confidence & Esteem
4. Sexual Purity & Relationships
5. Character & Integrity
6. Dealing with Foundations
7. Motivational Talk
8. Financial Intelligence and saving culture
9. Adolescent Reproductive health
10. Global Trends affecting youth today

The LSC was also attended by Hanna Tella, a Trustee who travelled from the UK purposely to attend the conference and support the staff in running it. Hannah had several opportunities to speak formally to the students and interact informally with both students and staff. Hannah also co-facilitated an interactive Q&A session with one of the speaker Rachael Okuja.

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The climax of the whole conference was the prize giving ceremony where lots of prizes were given to various best-performing individuals and groups of students. The idea was initiated, funded, and facilitated by Hannah Tella with the help of Rachael Okuja. In the end every student received a small gift.

The LSC was a big success considering most of the organisers were doing it for the first time. One TESS student confessed to the Country Manager, “This is the best LSC I have ever attended”. The conference also saw many students commit their lives to Christ for the first time. Many others felt renewed, inspired, and empowered. Many who came with gloomy faces went away with radiant smiles.

## 4 2015 Financial Accounts

### 4.1 Independent Examiner's Report to the Trustees of Teso Educational Support Services

I report on the accounts of the charity for the year ended 31 December 2014 which are set out on pages 15 to 22.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

#### **Basis of independent examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

#### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**AMJ Ball**  
**Chartered Accountant**

75, Banner Cross Road  
Sheffield  
S11 9HQ

**Date**                      **23 July 2016**

## STATEMENT OF FINANCIAL ACTIVITIES

For the Year ended 31 December 2015

	Note	Restricted £	Unrestricted £	2015 Total funds £	2014 Total funds £
<b>Income and endowments from</b>					
Donations and legacies	2	93,523	21,188	114,711	112,987
Charitable activities - fundraising		-	8,842	8,842	-
Investment income - bank interest		-	65	65	84
Opening balances in Uganda	1(k)	-	6,785	6,785	-
<b>Total income and endowments</b>		<b>93,523</b>	<b>36,880</b>	<b>130,403</b>	<b>113,071</b>
<b>Expenditure on</b>					
Charitable activities	3	59,144	6,393	65,537	93,796
Support costs	4	1,249	57,438	58,687	-
Governance costs	5	-	1,837	1,837	1,583
<b>Total expenditure</b>		<b>60,393</b>	<b>65,668</b>	<b>126,061</b>	<b>95,379</b>
<b>Net income</b>		33,130	(28,788)	4,342	17,692
<b>Reconciliation of funds</b>					
Total funds brought forward		58,147	8,367	66,514	48,822
<b>Total funds carried forward</b>		<b>91,277</b>	<b>(20,421)</b>	<b>70,856</b>	<b>66,514</b>

## BALANCE SHEET

**At 31 December 2015**

	note	2015 £	2014 £
<b>Tangible fixed assets</b>	8	266	532
<b>Current assets</b>			
Debtors	9	420	3,772
Cash at bank and in hand		<u>70,670</u>	<u>62,710</u>
		<u>71,090</u>	<u>66,482</u>
<b>Creditors: amounts falling due</b>			
within one year	10	<u>(500)</u>	<u>(500)</u>
<b>Net current assets</b>		70,590	65,982
<b>Total net assets</b>		<u><u>70,856</u></u>	<u><u>66,514</u></u>
<b>The funds of the charity</b>			
Unrestricted income funds		(20,421)	8,367
Restricted funds	11	91,277	58,147
<b>Total charity funds</b>		<u><u>70,856</u></u>	<u><u>66,514</u></u>

The financial statements were approved by the Trustees on 23 July 2016  
and are signed on their behalf by:

**David Sharman** - Chair of Trustees

## 4.2 NOTES TO THE FINANCIAL STATEMENTS

For the Year ended 31 December 2015

### 1 ACCOUNTING POLICIES

#### (a) Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice for Charities (SoRP 2015) and applicable accounting standards.

#### (b) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

#### (c) Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Grants receivable in the period have been recognised within income for the particular purpose for which it was given. None of the grants received have been for the purpose of purchasing fixed assets.

#### (d) Resources expended

All 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 use of the resources.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Management and administration costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

## NOTES TO THE FINANCIAL STATEMENTS

For the Year ended 31 December 2015

### 1 ACCOUNTING POLICIES (continued)

#### (e) Tangible fixed assets and depreciation

Tangible fixed assets costing more than £100 are capitalized and included at cost including any incidental expenses of acquisition.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Computer equipment - over 3 year

#### (f) Stock

Stock consists of purchased goods for resale. Stocks are valued at the lower of cost and net realisable value. Items donated for resale or distribution are not included in the financial statements until they are sold or distributed.

Stock consists of mugs, bags etc which are sold in the UK. Proceeds from their sale is included within 'activities for generating funds.'

#### (g) Gifts in kind

Gifts in kind are valued at the market value for such items. Where the gifts are capital assets for charity's own use, the assets are capitalized at market valuation, and income recognized in the SoFA.

#### (h) Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities are retranslated at the rate of exchange ruling at the balance sheet date. All differences are taken to the SoFA.

#### (i) Funds structure

Sponsorship income received for the main purpose of paying school fees is treated as restricted income. Most other income and expenditure is through designated funds from which money is earmarked for a particular purpose. Restricted and designated income is insufficient in many cases to cover the level of charitable expenditure required and future periods are expected to continue in this respect. For this reason, general unrestricted funds are transferred to the funds showing a shortfall in order to prevent the funds from falling into deficit.

#### (j) Irrecoverable VAT

Since the charity is not registered, all costs included are inclusive of irrecoverable VAT.

#### (k) Transactions in Uganda

The trustees have integrated the figures received from Uganda for the year to give a better understanding of the work of the charity. In order to balance the accounts, opening bank accounts in Uganda have been brought in as income on the SoFA. Comparatives have not been restated. (see note 13)

## NOTES TO THE FINANCIAL STATEMENTS

For the Year ended 31 December 2015

### 2. DONATIONS AND LEGACIES

	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
Individuals inc gift aid	80,747	105,103
Charitable foundations	29,670	7,884
Others	1,249	-
Donations in Uganda (note 13)	3,045	-
	<u><b>114,711</b></u>	<u><b>112,987</b></u>

### 3. CHARITABLE ACTIVITIES

	<b>Restricted</b>	<b>Unrestricted</b>	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
School fees payable (note 13)	42,469	-	42,469	69,483
Student support costs (note 13)	5,075	2,123	7,198	-
School payroll in Uganda (note 13)	11,600	4,270	15,870	-
UK administration costs (2014)	-	-	-	24,313
	<u><b>59,144</b></u>	<u><b>6,393</b></u>	<u><b>65,537</b></u>	<u><b>93,796</b></u>

### 4. SUPPORT COSTS

UK	-	31,234	31,234
Uganda (note 13)	1,249	26,204	27,453
	<u><b>1,249</b></u>	<u><b>57,438</b></u>	<u><b>58,687</b></u>

Administration costs consist of the UK payroll, as disclosed in note 7, travel for trustees and staff, insurance, printing, postage and incidental support costs.

Costs in Uganda also include maintenance to the school buildings, meetings and support of families, and a conference.

### 5. GOVERNANCE COSTS

	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
Independent examiner UK	500	500
Audit in Uganda (note 13)	319	-
Trustees' insurance	169	387
Trustee meetings / other expenses	849	696
	<u><b>1,837</b></u>	<u><b>1,583</b></u>

### 6. TRUSTEES' REMUNERATION

The trustees neither received nor waived any emoluments during the year.

Out of pocket expenses were reimbursed to 2 trustees for £225 (2014: 3 trustees £1,004).

**NOTES TO THE FINANCIAL STATEMENTS**

**For the Year ended 31 December 2015**

**7. STAFF COSTS**

	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
Wages and salaries UK	26,418	19,610
Social security costs UK	-	449
Staff costs Uganda (note13)	<u>15,870</u>	<u>-</u>
	<b><u>42,288</u></b>	<b><u>20,059</u></b>

The average number of employees on a full time equivalent basis were:

Management and administration UK	<u>1</u>	<u>1</u>
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No employees earned over £60,000.

**8. TANGIBLE FIXED ASSETS**

	<b>Computer Equipment £</b>
<b>Cost</b>	
At 1 January 2015	2,159
Additions	-
At 31 December 2015	<u>2,159</u>
<b>Depreciation</b>	
At 1 January 2015	1,627
Charge for the year	266
At 31 December 2015	<u>1,893</u>
<b>Net book value</b>	
At 31 December 2015	<u>266</u>
At 31 December 2014	<u>532</u>

**9. DEBTORS**

	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
Accrued income	140	2,868
Prepayments	<u>280</u>	<u>904</u>
	<b><u>420</u></b>	<b><u>3,772</u></b>

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2015

### 10. CREDITORS - amounts falling due within one year

	2015	2014
	£	£
Accruals and deferred income	500	500
	<u>500</u>	<u>500</u>

### 11. STATEMENT OF RESTRICTED FUNDS

	at 1/1/15	Income	Expenditure	at 31/12/15
		£	£	£
Student sponsorship fund	46,003	67,818	(42,469)	71,352
Shalom fund	12,144	1,036	-	13,180
Barbara Ward Children's Trust	-	11,600	(11,600)	-
Sylvia Adams Trust	-	8,700	(1,955)	6,745
Others less than £1,500	-	4,369	(4,369)	-
<b>Total restricted funds</b>	<u>58,147</u>	<u>93,523</u>	<u>(60,393)</u>	<u>91,277</u>

The Student sponsorship fund is used to pay for the cost of tuition for students. TESS has the support of about 200 sponsors who pay monies into the charity at regular intervals for the sole purpose of providing education for Ugandan students. The amount received from sponsors is not sufficient to cover the total cost of education and general funds are used to fund the shortfall.

The Shalom fund is being used to build a training centre in Uganda for which building work commenced in 2012.

Barbara Ward Children's Trust contributed towards staff wages in Uganda.

Sylvia Adams Trust contributed towards student medical costs, starter kits and uniforms.

Others supported starter kits, help towards fees and a conference.

### 12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted	Unrestricted	Total 2015	Total 2014
	£	£	£	£
Tangible fixed assets	-	266	266	532
Current assets	91,277	(20,187)	71,090	66,482
Current liabilities	-	(500)	(500)	(500)
	<u>91,277</u>	<u>(20,421)</u>	<u>70,856</u>	<u>66,514</u>

## **NOTES TO THE FINANCIAL STATEMENTS**

**For the year ended 31 December 2015**

### **13. INCLUSION OF FIGURES FROM UGANDA**

Up to and including 2014, the amounts transferred from the UK to Uganda have been shown as single amounts under charitable activities. From 2015, with improved reporting from Uganda, it has been possible to allocate those figures between payroll and support costs, and also to gross up for the small amount of donation income received directly in Uganda. It has not been practical to restate the comparatives.

## 5 Appendix

### 5.1 Student Good News Stories

The sponsorship programme and the impact it has on the students who benefit is the key charitable purpose of TESS. Nothing is as rewarding as the fruits of a generous donation, the following is one of our success stories that TESS is very proud to share and it is hoped will inspire current students in their studies and attract new supporters and sponsors to the work of TESS:

#### **Once in despair, now hopeful! – Adongo Jane**



My journey with TESS has been a blessing of great joy and prosperity!

Life before TESS was so hard, being a girl among 6 boys living in a camp with our mother with no hope for the future but I am glad TESS found me and has given me the future I hold today!

While at school, I did not allow my background to pull me down but worked hard to achieve my present career as a Clinical Officer. I am proud to be a Clinical Officer and a product of TESS as I am now able to contribute to the community in several ways! I help contribute fees for my young brothers and also support my mother financially.

My special thanks go to Mr & Mrs Noreen Perry, Mr Chris, Rev Samuel Ediau and the entire TESS family. Thank you for all that you offered to make me what I am today. I will always remember you because you made me a responsible person better placed to support myself, family and the community around me. My special gratitude also goes to the late Rev Jeremiah for the wonderful encouragement and wise counsel in which I learnt a lot – may his soul rest in eternal peace!

With special regards and a grateful heart.

***Adongo Jane holds a Diploma in Clinical Medicine & Community Health and is currently working as a Clinical Officer at Samaritans Drug shop in Kangole, Karamoja***