



The Uphill Trust

Supporting Uphill Junior School in western Uganda

Scottish Charity: SC045385

Annual Report and Financial Statement

1 January 2023 to 31 December 2023



Trustees' Annual Report

The Trustees have pleasure in presenting their report and financial statements for the year 1 January to 31 December 2023.

Reference and Administrative Information

Charity Name	The Uphill Trust
Charity Number	SC045385
Charity Status Awarded	29 January 2015
Charitable Purpose	The advancement of education
Registered Address	21 Strachan Crescent, Dollar, FK14 7HL
Trustees	N R L Macdonald (<i>Chairman</i>) B L Macdonald H E S Laird S A Macdonald C J Macdonald
Committee Member	A I Smith

Structure, Governance and Management

The Uphill Trust is a Scottish Charitable Trust and all current trustees were named in the Trust Deed at the outset. Committee members can be elected to serve alongside the trustees, subject to a vote at any formal trust meeting. There is only one formal management role, that of Chairman. The trustees take responsibility for administration and governance according to their areas of expertise: Website, newsletters & social media; preparing promotional videos; minutes & record keeping; accounting & finance; legal advice; health & hygiene; networking & fundraising. The Uphill Trust does not have any employees and the running costs of the charity are paid by the trustees - 100% of trust income is used to support projects in Uganda.

Objectives and Activities

Charitable Purposes

To advance education by securing the establishment and development of Uphill Junior School (UJS) in western Uganda. By providing financial support we are helping the School Management Committee develop a well-respected primary school with kindergarten, for children aged 3-15 years, in Iruhuura - a small trading centre in the rural district of Kabarole.

Uphill Junior School

The school is located in an impoverished rural area and the collected fee income is very low. Many of the families are subsistence farmers with little or no money. Prior to The Uphill Trust's involvement, staff were paid intermittently and school facilities were very poor. At the end of 2014, UJS was teaching 196 children, across 3 kindergarten and 4 primary year groups, in a wooden building with earth floors on rented land.

In 2017, with our help, the school moved to a permanent, secure site and, since the end of 2019, all the primary pupils are taught in purpose-built brick classrooms with good quality latrines. The Uphill Kindergarten moved to a separate fenced-in site in 2021; the classrooms currently have wooden walls, shutters and doors, and stone floors. When money becomes available, permanent brick classrooms will be built.

The school roll in 2023 averaged 330 pupils across all year groups. Eighteen Primary 7 children sat the Uganda Primary Leaving Examinations (PLE) in November 2023, 11 of whom had attended UJS for 10 years (3 years of early years and 7 years of primary teaching).



Primary 7 Leavers, November 2023

Activities

The role of The Uphill Trust is to support UJS - Trustees do not have a role in the management of the school.

The main focus of the charity is to raise money through a variety of fundraising activities. We work closely with the school director to support the development of the school and maintain regular contact via email and digital messaging. Trustees visit to the school in person 1-2 times a year to monitor developments.

The Trust supports the day-to-day running of the school and also provides funds for capital projects. The Pupil Support Fund helps some of the severely disadvantaged children attend school. From time to time, when funding is available, additional support is provided to protect health and enhance the quality of life for pupils, staff and the wider community.

Achievements and Performance

2023: Capital Projects

- Commercial piped water supply installed for school use & in the new staff compound
- Staff house building renovated & electricity installed, providing housing for 7-9 teachers
- Multipurpose hall with kitchen plastered, painted & tiled
- Water harvesting system installed on roof of hall, part funded by grant from Eleanor Rathbone Foundation
- Environmentally friendly eco stoves installed in new school kitchen
- Kitchen sink plumbed into new school kitchen & cooking equipment purchased
- Furniture purchased for the school hall (370 stacking chairs & 2 large wooden tables)
- Terrace of 5 additional units funded in staff compound, part funded by grant from Hazel's Footprints Trust
- Electricity & lightning conductor installed in hall building
- Incinerator built in school grounds to deal with inorganic waste

2023: Development & Maintenance Activities

- Staff salaries (12 full-time teachers, 1 headteacher, 1 director,) paid monthly
- Salary, rent & clinic costs for school nurse, funded by grant from Souter Charitable Trust
- 27 children attended school with help from Pupil Support Fund
- Uphill porridge club funded for another year - a hot meal every in school for all pupils
- Funding provided to support daily toothbrushing in school
- IT lessons for staff & upper primary pupils using donated laptops

The Uphill Trust: Annual Report 2023

- Vocational skills training programme for older pupils, followed by sale of products locally & in the UK
- Teacher training workshop funded
- Training provided for school finance team
- Age appropriate tables & chairs purchased for Kindergarten Baby Class in time for new school year
- Donated CCTV system installed at UJS
- School licensing costs funded
- Contribution to funeral expenses for long standing Uphill Head Builder
- Reading glasses donated for community elders
- Ugandan curriculum resources funded by grant from St James Place Charitable Foundation
- Curriculum & extracurricular resources donated by trustees & supporters
- Interactive science resources donated by Dollar Academy in use in Uphill classrooms
- School vegetable growing club now fully funded by UJS

2023: Fundraising & Governance

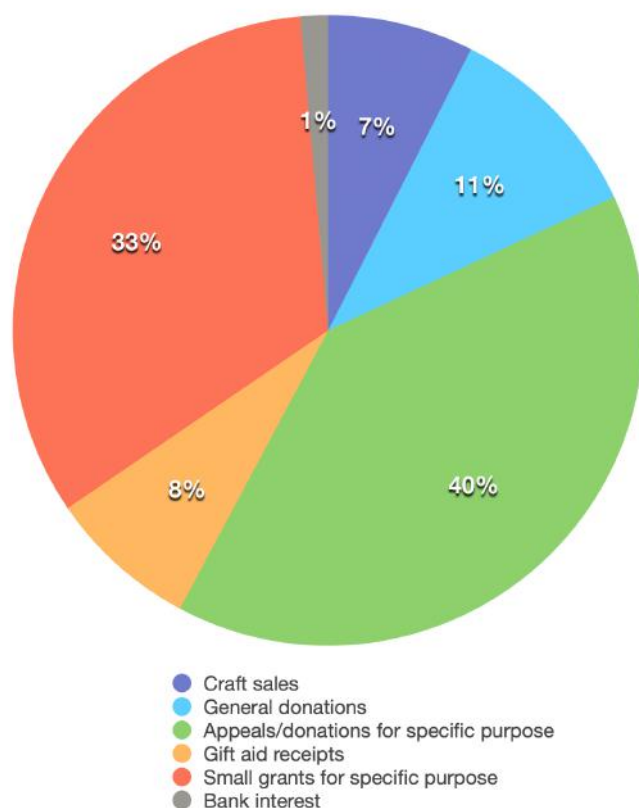
- 2023 Annual Report prepared & uploaded onto website
- Annual charity submission to OSCR
- Gift Aid claimed for online and direct-to-bank giving
- Online giving platforms used in 2023: Total Giving, GiveAsYouLive Donate, PayPal Giving Fund, Don't Send Me a Card
- Donate-for-free online shopping sites: GiveAsYouLive, e-Bay for Charity, Save & Fundraise
- Christmas Appeal raised £1,040 to fund a compost toilet project at UJS
- Walkers took part in the Dundee Kiltwalk, raising £1,084
- Partner schools raised £6,814 through sponsored events
- Business networking raised £1,674
- Charity of the month event raised £1,243
- Grant received from Eleanor Rathbone Foundation (£1,000)
- Grant received from North Fife Rotary Club (£2,500)
- Grant received from Hazel's Footprints Trust (£15,000)
- Digital newsletters x 6 plus regular social media posts on Facebook, X, Instagram and LinkedIn
- Website blog posts x 11
- Uphill Trust policies reviewed & revised as necessary: Financial Support for UJS, Anti-Bribery Policy, Trustee Expenses Policy, Communications Policy, Financial Reserves Policy (*revised*), Privacy Policy, Notifiable Events Policy, Safeguarding Children Policy, Fundraising Standards Policy, Cookie Policy
- Trustees visited UJS twice in 2022 to monitor project development



Vocational skills workshop, January 2023

Financial Review

Where our funds came from in 2023



In 2023, the cost of living crisis in the UK continued to affect fundraising income and this situation is likely to continue in 2024.

Fundraising activities and online appeals generated 40% of our income this year, and a further 7% was raised from sales of Ugandan crafts at talks and craft fairs. General donations accounted for 11% of our income.

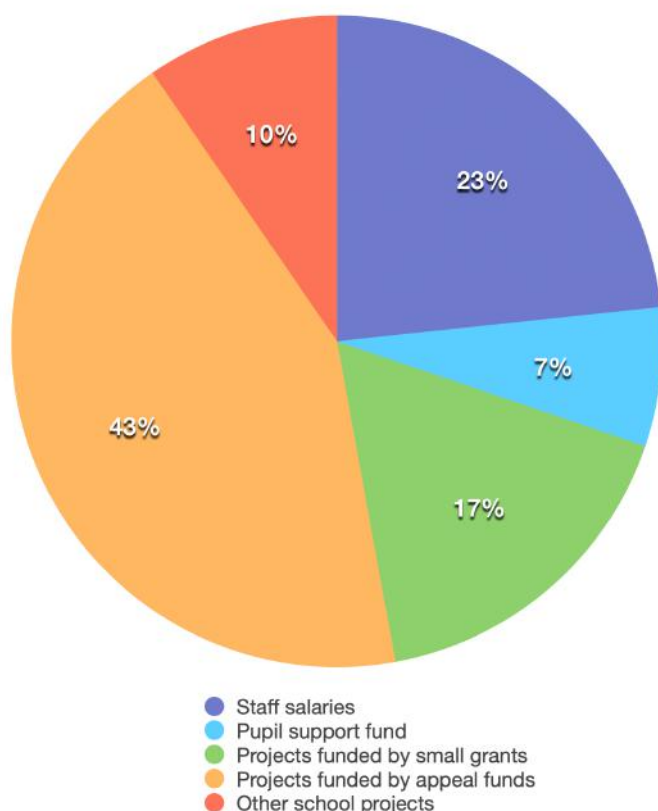
We were awarded three grants for infrastructure projects which generated 33% of our income and allowed us to make good progress. The remaining 8% of income came from Gift Aid claims.

This year we continued to contribute to running costs for UJS: Staff salaries, pupil support funding and the school meals service. The majority of this funding is covered by regular donations.

As in previous years, our fundraising income came from a mix of regular donations, *ad hoc* donations and online appeals dedicated to specific projects.

We continue to seek additional regular donors to provide security for our core support costs for the school, and to replace donors who choose to stop their regular payments.

How funds were spent in 2023



We continued to fund two large infrastructure projects in 2023, along with the school meals project. This accounted for 70% of our expenditure.

Staff salaries made up 23% of our expenditure. Teacher salaries were raised in 2023 to help offset the marked cost of living increase in Uganda following the COVID-19 pandemic and the war in Ukraine.

Helping some of the most disadvantaged children to attend UJS accounted for the final 7% of our spending.

All our capital projects have detailed budgets and expenditure is confirmed by receipts and photographs of purchases, giving our charity a high level of accountability.

The Uphill Trust is a zero overheads charity.

Administration and marketing expenses for the charity, plus trustee visits to Uganda, are fully covered by the trustees' own funds.

Plans for 2024

The trust will continue to pay salaries and fund both staff training and vocational skills workshops for the pupils. The majority of Uphill children are unable to afford secondary schooling, so an introduction to vocational skills and budgeting are important adjuncts to their education. In 2023, income generated from the sale of items made in the workshop was used to buy a mathematical set for every child who took part.

We have funding to support 24 children when the school re-opens in February 2024. The Pupil Support Fund provides uniform, clothing and shoes, school supplies and other personal items, along with paying the school fees, for some of the most disadvantaged pupils at UJS. It also funds projects that benefit a large number of children, such as the vocational skills workshops held in the school holidays. One-off medical expenses and other essential financial assistance for any child in the school, are considered on a case-by-case basis.

The Uphill Porridge Club, introduced in May 2022, continues to feed all the pupils every day in school. This is a very popular project with both pupils and parents and is one of the reasons that parents choose to send their children to the school. Food prices increased in 2022, but appear to have stabilised and we have sufficient ring-fenced funds to cover project costs for 2024. Additional fundraising will be required this year to build funds for 2025.

The staff compound, begun in 2022, is comprised of a large plot of land with fully renovated house, along with a terrace of 5 additional units. We have funding in place to build a sanitation block with washing facilities. Work should begin on this project after the trustee visit in February 2024. The accommodation compound has proved very popular with the teachers and will continue to save on rent to local landlords. This project forms part of the long term financial sustainability plans for the school.

The 2023 Christmas Appeal raised a £1,000 starter fund for a new project at UJS. We plan to convert the existing shallow drop staff latrine into a compost toilet facility. In time, we plan to build a bespoke compost toilet facility for staff and visitors, once a suitable location has been identified on the school site. Following on from the installation of environmentally friendly eco stoves in the new school kitchen, the compost toilet project aims to improve the long term handling of human waste on the school site and in the staff compound. The project will generate locally produced organic material that can be used to enhance the fertility of the school vegetable gardens, removing the need to buy chemical fertilisers. We hope that both these projects will function as examples of good practice for other schools in the area, and for the wider community.

The school vegetable garden, started in 2019, is now run and funded entirely by the school. Vegetables grown by the pupils are used in school meals and donated to families who are known to have restricted and/or inadequate diets. This important co-curricular project provides valuable life skills for UJS pupils, many of whom will rely on home-grown produce to feed themselves and their families in future.

Fundraising in 2024 will continue to target capital projects, along with increasing the number of regular donors for core funding - especially for teacher salaries and pupil support. The UJS staff receive a smaller stipend than recommended for teachers at government and private schools, however this is mitigated by several factors: Provision of housing and meals (paid for by the school using fee income); an inclusive management structure which involves the staff in decision making; an equal pay policy; and regular and reliable salary payment dates. It is not uncommon for teachers in Uganda to receive no pay for months on end in other educational establishments.

The school development programme will continue to reflect the needs of the school and the recommendations of the school inspectors.

One of the main areas for development in 2024 is to begin to research and plan for a portfolio of income-generating projects for the school. These are likely to be agricultural-based projects which will enhance the skills of the pupils whilst also bringing in much needed additional income. It is our goal to gradually withdraw salary support so that, in the long term, the school become fully self-sustaining.

As in past years, the trust remains receptive to new projects and opportunities that may arise at UJS during the year. Three trustees will travel to Uganda at the end of February to review ongoing projects and discuss future developments for 2024 and beyond.

Gallery: Some of The Uphill Trust's Achievements at Uphill Junior School in 2023

Under the leadership of school director, Muhimbise Elius, and with the support of The Uphill Trust, UJS continues to be regarded as one of the top primary schools in Kabarole District. The whole school community regularly express their gratitude to the Uphill donors who have helped to make this possible.



Multipurpose Hall and Kitchen



Development of Staff Accommodation Compound



Vegetable Club - Celebrating Produce



Vegetable Club - Preparing the Ground for Seeds



The Dedicated UJS Teachers



Piped Drinking Water in School



Kindergarten Children Enjoy Donated Toys



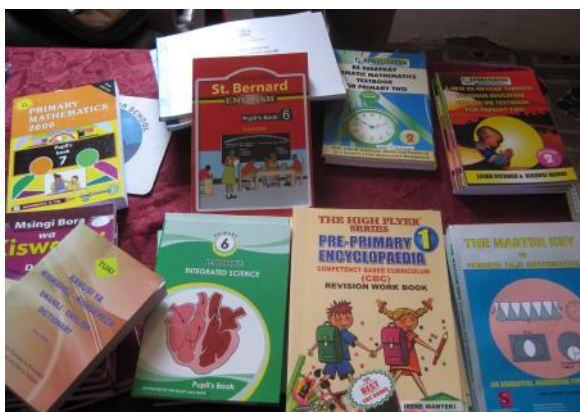
Baby Class with New Tables and Chairs



Pupils Lining Up for Daily Porridge



Training the UJS Finance Team



New Curriculum Books



Upper School IT Lesson



Supervised Daily Toothbrushing



Some of the Pupils we Supported in 2023

Summary of Accounts for the Year Ending 31 December 2023

	Unrestricted Funds	Restricted Funds	Total funds current period
Receipts			
Fundraising Donations	953	8,829	9,782
Fundraising Sales	4,898		4,898
Other Donations	5,972	17,216	23,188
Bank Interest	932		932
Donated Trustee Expenses	2,928		2,928
Gift Aid Receipts	5,023		5,023
Grants		21,699	21,699
Total Receipts	20,706	26,045	68,450
Payments			
Money sent to Uphill Junior School	5,256	49,545	54,801
Trustee expenses	2,928		2,928
Bank charges	66	0	66
Total payments	8,250	49,545	57,795
Surplus/deficit for the year	12,456	-23,500	10,655

Statement of Balances on 31 December 2023

Opening balance in bank accounts (1 January 2023)	45,605
Closing balance in bank accounts (31 December 2023)	<u>56,261</u>
Surplus/deficit	<u>10,655</u>

Notes to the Accounts - for the Year Ending 31 December 2023

1. Basis of Accounting

These accounts have been prepared on a Receipts & Payments basis in accordance with the *Charities & Trustee Investment (Scotland) Act 2005* and the *Charities Accounts (Scotland) Regulations 2006*.

2. Nature and Purpose of Funds

Unrestricted Funds are those that may be used at the discretion of the trustees to further the objects of the charity.

Restricted Funds may only be used for specific purposes. Restrictions arise when specified by the donor or grant funder. Restricted and Unrestricted Fund monies are held together in the charity bank accounts but logged separately in the accounts.

During the accounting period 1 January to 31 December 2023, Restricted Funds included balances raised for school infrastructure projects, the school meals service, teacher salaries, the school nurse projects and support for the neediest pupils.

The balance of funds and grant money raised in 2023 will be used to finance planned projects in 2024 and beyond.

3. Reserves Policy

The unrestricted financial reserve during 2023 was £3,000 (based on the *Financial Reserves Policy: The Uphill Trust 2023*). Dedicated restricted fund balances are also held to cover salary and pupil support payments for 1 term, along with money being held for planned infrastructure and other projects.

4. Expenses

In line with the *Trustees Expenses Policy: The Uphill Trust (2015)*, trustees do not claim expenses for day-to-day administrative activities or for attending trust meetings/training courses. The trustees may claim expenses for return air fares to Uganda and for Ugandan entry visa fees. In 2023, as in previous years, trustees paid the claimed travel expenses back into the charity as donations with gift aid.

5. How Money is Held

All money is held in our bank accounts - there is no cash-in-hand balance.

Declaration

The Trustees declare that they have approved the Trustee's report above.

Signed on behalf of the charity's trustees:



N R L Macdonald
Chairman



B L Macdonald
Trustee

Date: 22 January 2024

Date: 22 January 2024