FIELDS OF LIFE USA

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2025

Fields of Life USA

EIN: 26-0612207

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Reference and administrative details of the Company, its Trustees and advisers

Trustees	Ian Ronald Taylor (Chair)
	Ronald Angus Wilson (Treasurer)
	Gregory Roland Killian
	John Johnston (resigned March 2025)
	Nigel Robert Good
	Laura Sarah Elizabeth Donnelly
	Susan Mbatudde-Gustafson
	Margaret Kasiko
EIN:	26-0612207
Registered Office:	Suite 2100 203 North La Salle Street Chicago IL – 60601
President:	Tony Gaston, MA MBA (CEO)
Bankers:	Chase Bank
	West Randolph Street
	Chicago
	IL 60607

Fields of Life USA

EIN: 26-0612207

Trustees Report

This report provides information on Fields of Life's activities and financial performance and forms part of a range of public information, including our Annual Report, designed to give an open account of our work.

Objectives and Activities

Fields of Life USA is a USA-registered nonprofit organization.

Our vision is ***to see educated and skilled young people, inspired by faith, hope and love, transform their communities***.

Our mission statement: Inspired by our Christian faith, Fields of Life partners with churches and communities to enable children and young people, especially girls and women, to access quality education and training, empowering them to provide leadership in their communities. For the wellbeing of their communities, we promote access to clean water, good sanitation and improved livelihoods.

Everything that we are and everything that we do is formed and shaped by our Christian identity as we seek to demonstrate God's unconditional love for all. Following the example of Christ, we serve all people regardless of religion, race, ethnicity or gender and at all times are sensitive to the diverse cultural contexts in which we have the awesome privilege of working. Fields of Life exists to be an effective Christian response where there is injustice and suffering in East Africa and beyond.

Achievements and performance – Raising of support

As Trustees, we are so thankful to all supporters who helped raise what was needed to carry out the desired projects in East Africa in the last year. Overall income for Fields of Life USA increased by 31% on previous year which is encouraging.

Achievements and performance – Review of activities

The details below provide a summary of the work in each of our priority areas in East Africa due to the support from Fields of Life USA and other related parties, including Fields of Life Northern Ireland (UK) and Fields of Life Republic of Ireland. The trustees are delighted with the outcomes and impact of our work. In late 2021 we launched our new 5-year strategic plan with an ambitious objective to double our impact. In this plan, we have identified 4 key priority areas in which we operate. These are Quality Education, Health and Wellbeing, Resilience and Livelihoods, and Institutional Growth and Development. For more details on all the activities achieved during the year under each key priority area, please see our annual report, which shall be released in Spring 2026. During the year, the decision was taken to extend the Strategic Plan period 2021-2026 by

2 more years up to June 2028, to allow for sufficient implementation which was interrupted by the COVID-19 lockdown.

Quality Education

Key achievements over the year include:

- 1 Early Childhood Development (ECD) centre was constructed
- The ECD learning framework was rolled out to 16 schools
- 1 new classroom block was constructed
- 9 additional infrastructures were constructed
- 305 primary and secondary teachers were supported to undergo Continuous Professional Development (CPD)
- 56 Students were supported to attend and complete tertiary education.
- 1,686 children were supported through sponsorship to enroll, stay, and complete school.
- 10 Internship Opportunities were created for continuing students and graduates
- Partnering with 80 schools across 27 districts in Uganda, Rwanda and South Sudan to promote school enrolment, retention, completion, and the spiritual development
- We implemented seven key projects.
    - Child Sponsorship
    - I AM Girl Eastern Uganda
    - Thrive East-Central and Western Uganda (TECW)
    - Thrive Northern Uganda Phase 2 (TNUP2)
    - Thrive VTI
    - Thrive South Sudan (TSSD)
    - Thrive Rwanda Program (TRP)

Through these initiatives, we reached a total of 50,299 children and youth under the priority area of quality education — 25,271 females and 25,028 males.

These interventions led to the following results in target partner schools:

- 95% (17,267) learners passed with grade 1 to grade 3 against a target of 85%.
- Learners' regular attendance was at 81% against a target of 80%.
- Teachers using learner-centered and inclusive teaching methods was 98% against a target of 65%
- Ratio of girls to boys enrolled in schools was at 49:51 against a target of 50:50.
- The proportion of children who are satisfied with the teaching quality in schools was 88% against a target of 80%

Health and Wellbeing

Key achievements over the year include:

- Construction of 13 girls' friendly VIP toilet blocks in schools
- 3,791 adolescent girls and boys were trained in making Re-Usable Menstrual Pads (RUMPs) and liquid soap.
- Drilling 40 deep boreholes, serving 20,510 people with clean water.
- Installation of 12 Rainwater Harvesting Tanks at schools

These interventions led to the following results:

- 58% of the population in the 42 communities of Community Let Total Sanitation (CLTS) intervention were using safely managed sanitation facilities, including a hand-washing facility with soap and water. This was achieved in less than 6 months.
- The people whose water hauling time is reduced to 30 minutes both walking and queuing was 51%

Resilience and Livelihoods

Key achievements over the year include:

- Support of 257 youths for vocational skills
- Support of 90 vulnerable youths in entrepreneurial leadership course
- Formation and support of 40 Village Savings and Loans Associations
- 90% of the youths who completed vocational training had got a job or created one regardless of whether using a skill attained or not
- 85% of the supported schools used their own produce to provide a daily meal for all learners.

Institutional Growth and Development

This focuses on strengthening the institutional capacity of Fields of Life for efficient and effective programme operations by June 30, 2026. It aims at strengthening internal processes, systems for efficiency and effectiveness, strengthening partnerships and mutual engagement and strengthening Corporate Governance.

Financial review

Income and expenditure

Income for the year was $82,143 compared to the 12 Months previous at $62,612. Total expenditure was $80,835 (12 Months $81,193) and gross expenditure on Charitable

Activities was $75,295 (12 Months: $72,434). The amount of money spent on charitable activities represented 93% (12 Months: 89%) of total expenditure.

Detailed day to day management of the charity, as well as support from staff in other international Fields of Life offices, endeavours to keep the costs as low as possible without compromising the output and quality of the activities.

Fundraising Activities

Funds received in support of Fields of Life USA come from grant applications, churches and individual supporters. We are most grateful to God for the generosity of those who support our work. Adherence to good practice relating to how funds are raised is important to us. Any complaints raised are followed up by the Chief Executive and we are pleased to report that we have received no complaints regarding funds received over the past year.

Reserves

The Trustees have agreed that sufficient reserves will be held to ensure the sustainability of the charity's strategy through the general economic cycle.

There are two categories of reserves: restricted and unrestricted funds.

Restricted funds are funds subject to specific conditions imposed by donors. At the end of the year the total restricted funds were $6,555

Unrestricted funds at year end were $49,652

The Board of Trustees reviews the level of reserves on a quarterly basis. Each review considers the current level of income and expenditure and the needs to match variable income with fixed commitments.

Structure, Governance and Management

Governing Document

Fields of Life USA is a USA registered nonprofit organization limited by guarantee, governed by its Bylaws.

Organizational structure and decision making

The company is governed by a Board of Trustees.

The Board meets quarterly to review policy, strategy and when necessary operational matters. Some trustee members visit the work in East Africa during the year to review the work of the mission and provide support and encouragement.

Board members who are non-executive, represent a diverse range of relevant experience including finance, business, legal, education, and religion. All trustees give of their time freely and no trustee received remuneration during the year.

The Board delegates the day-to-day management of the company to the Chief Executive Officer/ President who is supported by a senior leadership team comprising senior staff. Trustees receive a monthly update from the Chief Executive Officer / President on mission operations.

Organizational development

The organization has continued to use the cloud-based donor care system, Salesforce, and the Xero finance software. Fields of Life USA continues to use Microsoft 365 and associated apps, such as Microsoft Teams, SharePoint, and Outlook as its main productivity software.

Related party Relationships

Fields of Life USA is supported with Fields of Life Trust Limited (Northern Ireland), Fields of Life Trust Limited (Republic of Ireland), and Fields of Life East Africa (Uganda).

Fields of Life Trust (Northern Ireland) known by the organization as 'Fields of Life International' has entered into a Memorandum of Understanding with Fields of Life USA, Fields of Life Trust Limited (Republic of Ireland), and Fields of Life East Africa (Uganda). The signatories to the MoU are sovereign legal bodies that are responsible in their own location to support and carry out the activities of Fields of Life. They agree to work together with Fields of Life International according to agreed policies, procedures and standards. Each commits themselves to make every endeavour to adhere to such policies. Either the Chair or a nominated Trustee from each of the related parties is invited to take a seat on the Board of Fields of Life International thus formally incorporating the views from the various related parties and inputting into overall organizational wide vision, ethos and strategy.

The Memorandum of Understanding stipulates that the CEO employed by Fields of Life Trust (Northern Ireland) is deemed the 'International CEO' with formal delegated authority, via the agreement, from the various boards to manage all staff in the related parties.

Plans for Future Periods

Spring 2024 marked the halfway point of the strategic 5-year plan. An external consultancy was appointed to conduct a Mid Term Review, and the findings were reported in Summer 2024. The Senior Leadership Team at head office, along with our Ugandan colleagues and members of the Board then met to review how we were performing against our targets. We were pleased with the outcome and findings of the review, however the decision was taken to extend the Strategic Plan period 2021-2026 by 2 more years up to 2028, to allow for sufficient implementation which was interrupted by the COVID-19 lockdown.

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Financial Statements

Fields of Life USA Income Statement (Profit and Loss) July 2024 – June 2025

Account	2025	2024
Income		
Child Sponsorship	12,033	7,823
Regular Giving	3,303	2,524
Trusts and Foundations	50,000	50,000
General Fundraising	16,806	66
Total Income	**82,143**	**62,612**
Gross Profit	**82,143**	**62,612**
Operating Expenses		
(2543) Flights	0	38
(2545) Staff Expenses	0	801
(2650) Other Activity Costs	1,837	1,963
(2700) Printing Stationery and Postage	0	66
(2720) Bank Charges	1,237	851
(2900) Office rent and running costs	1,780	3,657
(3010) Utilities - Telephone	18	142
(3015) Utilities - Internet/IT	540	464
(3315) Insurance - General	128	776
(5051) Quality Education - Sponsorship	9,210	46,848
(5052) Resilience and Livelihoods	43,750	0
(5053) Health and Wellbeing - Wash	0	25,585
(5054) Teams	8,186	0
(5056) Quality Education	10,799	0
(5061) Health and Wellbeing - IAG	3,349	0
Total Operating Expenses	**80,835**	**81,193**
Operating Income	**1,308**	**(18,581)**
Net Income	**1,308**	**(18,581)**

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Balance Sheet

Fields of Life USA as of June 30, 2025

		Account	Jun 30, 2025
Assets			
	Current Assets		
		Cash and Cash Equivalents	
		Cash at bank in hand	56,207
		Total Cash and Cash Equivalents	**56,207**
	Total Current Assets		**56,207**
Total Assets			**56,207**
Liabilities and Equity			
	Equity		
		Restricted Fund Reserves	6,555
		Unrestricted Fund Reserves	49,651
	Total Equity		**56,207**
Total Liabilities and Equity			**56,207**