

**Registration number NI 30695**

**Fields Of Life Trust  
Company limited by guarantee**

**Directors' report and financial statements**

**for the year ended 31 December 2011**

**Fields Of Life Trust**  
**Company limited by guarantee**

**Company information**

Directors	Mr. Angus Wilson Mr. Thomas M.B. Clarke (Resigned 04/12/2011) Mr. Ian Harvey (Resigned 01/01/2012) Mr. Charles J Henning (Resigned 31/03/2012) Mr. David Charleton Mr. Dolway W. Johnston Mr. John R. Irvine (Junior) (Resigned 31/03/2012) Mr. Raymond Mulligan Rev. Trevor Stevenson Mrs. Diane Keown (Resigned 03/12/2011) Mrs. Gillian Napier (Resigned 19/01/2012) Mr. David Stevenson
Secretary	Mr. Dolway W. Johnston
Company number	NI 30695
Registered Charity No.	XR12878
Registered office & Charity address	25 Carn Road, Carn Industrial Estate Craigavon, Co. Armagh, BT63 5WG
Auditor	Moore & Grimley 26 Carleton Street Portadown Co Armagh BT62 3EP
Bankers	Northern Bank, 39 Market Street, Lurgan, Co. Armagh BT66 6AD  Bank of Ireland 43 High Street Portadown BT62 1HY
Solicitors	Carson McDowell Solicitors 4 Murray Street Belfast County Antrim BT1 6DN

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**Fields Of Life Trust**  
**Company limited by guarantee**

**Directors' report**  
**for the year ended 31 December 2011**

The Directors are pleased to present their report and the financial statements for the year ended 31 December 2011.

**Reference and administrative details**

**Charity Number:** XR 18278

**Company Number:** NI 30695

**Principal Office:** 25 Carn Road, Craigavon, Co. Armagh, BT63 5WG

**Auditor:** Moore & Grimley, 26 Carleton Street, Portadown, Co Armagh, BT62 3EP

**Bankers:** Northern Bank, 39 Market Street, Lurgan, Co. Armagh, BT66 6AD  
Bank of Ireland, 43 High Street, Portadown, Co. Armagh, BT62 1HY

**Directors**

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report are collectively referred to as Trustees.

Mr. Angus Wilson		Mr. Raymond Mulligan	
Mr. Thomas M.B. Clarke	(Resigned 04/12/2011)	Rev. Trevor Stevenson	
Mr. Ian Harvey	(Resigned 01/01/2012)	Mr. David Stevenson	
Mr. Charles J Henning	(Resigned 31/03/2012)	Mrs. Gillian Napier	(Resigned 19/01/2012)
Mr. David Charleton		Mrs. Diane Keown	(Resigned 03/12/2011)
Mr. Dolway W. Johnston			
Mr. John R. Irvine (Junior)	(Resigned 31/03/2012)		

Mr David Charleton, Mr Raymond Mulligan and Mr David Stevenson retire by rotation as required by the Articles of Association, and being eligible, offer themselves for re-election.

**Structure, Governance and Management**

**Governing Document**

Fields of Life Trust is a company limited by guarantee governed by its Memorandum and Articles of Association dated 1 April 1996. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

**Fields Of Life Trust**  
**Company limited by guarantee**

**Directors' report**  
**for the year ended 31 December 2011**

..... continued

**Appointment of Trustees**

As set out in the Articles of Association the chair of the trustees is nominated by Fields of Life Trust. Trustees are elected at the Annual General Meeting and one third or, if their number is not a multiple of three, the number nearest one third must retire by rotation.

Unless otherwise determined by ordinary resolution, the number of trustees shall not be subject to any maximum but shall not be less than two.

**Trustee Induction and Training**

New Trustees are given a briefing on the organisation as a whole. This will include an explanation as to their duties as Directors/Trustees. They are encouraged to understand fully their role as Trustees.

**Organisation**

Following a full legal and governance review Fields of Life is moving towards an international group structure with Fields of Life acting as the strategic driver for the movement worldwide. On that basis the Board of Directors is currently in the process of adding several new Directors from other related parties such as Fields of Life (Dublin) and Fields of Life (Uganda).

The revised Board of Directors now administers the charity with monthly meetings held to discuss ongoing projects. Sub-committees remain in the areas of education and health education to aid effective management, providing specific project expertise and these committees report back to the main Board of Directors via the Chief Executive Officer.

Fields of Life Trust have employed a Regional Director in East Africa. Whilst employed through the NI organisation, the Regional Director is based permanently in Kampala, Uganda to manage and direct operations and ensure various project work undertaken by Fields of Life (Uganda) is delivered effectively and efficiently.

The organisation also had 2 placement students from University of Ulster and University of Coventry on part-time (unpaid) basis which increased the capacity of the Northern Ireland office.

**Related Parties**

Fields of Life Trust is closely linked with Fields of Life (Dublin), Fields of Life (Uganda) and Fields of Life (USA). Each of these charities are under different stewardship though work under a collective vision and towards common goals and objectives. All funds from Fields of Life Trust go to Fields of Life (Uganda) for use in their charitable work there and elsewhere in East Africa.

**Risk Management**

The Trustees have an informal risk management strategy, potential risks being considered on a case by case in detail at monthly Board meetings providing robust control mechanisms. The production of a formal risk management strategy is expected to be adopted and implemented in 2012.

Only funds raised, are sent to the Ugandan and other East African projects, therefore the reserves policy leaves no risk of the fund running into deficit.

**Objectives and Activities**

Fields of Life is committed to sharing the Christian faith by collaborating with local communities and churches in East Africa to bring about positive change through the provision of quality education, clean water, health promotion and other community based initiatives.

**Fields Of Life Trust**  
**Company limited by guarantee**

**Directors' report**  
**for the year ended 31 December 2011**

..... continued

The objectives of the charity are to promote predominantly, in the developing world, the following:

- to advance quality education, through building schools and the associated child sponsorship schemes,
- to address health and poverty issues through provision of clean water, basic healthcare provision in schools as well as health education programmes and the promotion of income generating projects
- to promote the Christian faith by running Christian education programmes through the Fields of Life schools network in East Africa.

The strategies employed to achieve the charity's objectives involve projects in the following areas:

- Education - mainly the construction and equipping of faith based primary and secondary schools in Uganda, Kenya, Rwanda, Burundi and Democratic Republic of Congo. There is associated income generation and child sponsorship projects at some of these schools.
- Health - a health education programme has developed during the financial year with implementation pending for 2012 which will provide health education and promotion in a number of schools covering areas such as food & personal hygiene, water and sanitation and sexual health education.
- Provision of Clean Water - in the financial year 60 borehole wells were drilled with the new drilling equipment fulfil the mission of delivering clean, safe drinking water to communities throughout East Africa. A second drilling rig was acquired in December 2011 increasing the operational capacity of well drilling to 10 borehole wells per month which will double capacity in 2012.

**Achievements and Performance**

Since its inception, Fields of Life has made a significant contribution to improving the lives of numerous communities in East Africa. At the end of December 2011, over 100 schools have now been completed as well in addition to 163 borehole wells. Approximately 44,000 children now attend Fields of Life schools. Over 3,500 of these children are sponsored through their education by individuals in Ireland.

In the financial year 1 school project was completed in Uganda.

**Financial Review**

Donations have decreased to £1,348,538 in the 12 months December 2011 compared to £1,709,772 in 2010. £1,164,084 (including purchase of a drilling rig) was transferred to Fields of Life Uganda in the financial year. £121,173 was claimed in gift aid tax from gift aided donations in the 12 months compared to £141,430 in 2010.

**Reserves Policy**

The reserves policy is very simple with only funds having been raised, being sent to Fields of Life Uganda to be utilised in the project areas. There is therefore little risk of the fund running into deficit.

**Plans for Future Periods**

Fields of Life is in the process of finalising an updated strategic plan for 2013-2015 which will be released in June 2012. In the meantime funding and supporting of both new and existing projects will continue in East Africa. During 2012 Fields of Life is exploring the feasibility of expanding education and water projects to South Sudan.

**Fields Of Life Trust**  
**Company limited by guarantee**

**Directors' report**  
**for the year ended 31 December 2011**

..... continued

**Directors' responsibilities**

The directors are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the Trust and of the surplus or deficit of the Trust for that year. In preparing these financial statements the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Trust will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Trust and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors of a Trust must, in determining how amounts are presented within items in the profit and loss account and balance sheet, have regard to the substance of the reported transaction or arrangement, in accordance with generally accepted accounting principles and practice.

In so far as the directors are aware:

- there is no relevant audit information (information needed by the Trust's auditor in connection with preparing their report) of which the Trust's auditor's is unaware, and
- the directors have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the Trust's auditor's is aware of that information.

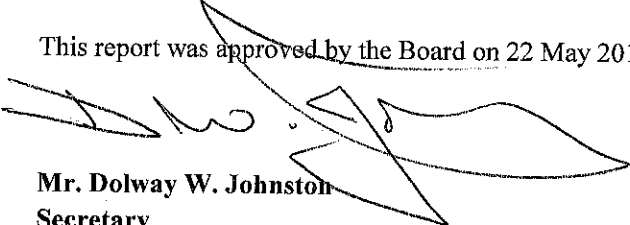
**Auditor**

Moore & Grimley are deemed to be reappointed in accordance with an elective resolution made under Section 386(1) of the Companies Act 1985 which continues in force under the Companies Act 2006.

**Small Companies**

This report is prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

This report was approved by the Board on 22 May 2012 and signed on its behalf by

  
**Mr. Dolway W. Johnston**  
**Secretary**

**Fields Of Life Trust**  
**Company limited by guarantee**

**Independent auditor's report to the members of**  
**Fields Of Life Trust**

We have audited the financial statements of Fields Of Life Trust for the year ended 31 December 2011 which comprise Statement of Financial Accounts, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Respective responsibilities of directors and auditors**

As explained more fully in the Directors' Responsibilities Statement set out on page 1 - 4, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

**Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Directors' report and financial statements to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications of our report.

**Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 December 2011 and of its net movement of funds for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Opinion on other matter prescribed by the Companies Act 2006.**

In our opinion the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.



**Fields Of Life Trust  
Company limited by guarantee**

**Independent auditor's report to the members of  
Fields Of Life Trust**

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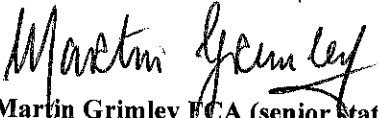
**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the directors' report.

**26 Carleton Street  
Portadown  
Co Armagh  
BT62 3EP**

**22 May 2012**

  
**Martin Grimley FCA (senior statutory auditor)  
For and on behalf of Moore & Grimley  
Chartered Accountants and  
Registered Auditor**

**Fields Of Life Trust**  
**Company limited by guarantee**

**Statement of Financial Activities**  
**for the year ended 31 December 2011**

	Unrestricted Funds	Restricted Funds	2011	2010
Notes	£	£	£	£
<b>Incoming Resources</b>				
Donations and Gifts	2	56,483	1,292,055	1,348,538
Tax reclaimable on gift aid donations		121,173	-	121,173
Donations towards salaries		-	56,687	56,687
Bank interest received		602	-	602
Other interest received		285	-	285
<b>Total resources received</b>		<u>178,543</u>	<u>1,348,742</u>	<u>1,527,285</u>
<b>Resources Expended</b>				
Charitable expenditure:				
Costs of activities in furtherance of the charity's objects:				
Charitable activity	3	93,437	1,188,360	1,281,797
Costs of fundraising		23,128	-	23,128
Governance costs	4	51,298	56,687	107,985
<b>Total resources expended</b>		<u>167,863</u>	<u>1,245,047</u>	<u>1,412,910</u>
<b>Net incoming resources/(resources expended)</b>		<u>10,680</u>	<u>103,695</u>	<u>114,375</u>
<b>Net movement in funds</b>		<u>10,680</u>	<u>103,695</u>	<u>114,375</u>
Fund balances brought forward at 1 January 2011		33,663	404,969	438,632
<b>Transfers between funds</b>		19,902	19,902	-
<b>Fund balances carried forward at 31 December 2011</b>		<u>64,245</u>	<u>488,762</u>	<u>553,007</u>

All the above results are derived from continuing activities. All gains and losses recognised in the year are included above.

The notes on pages 9 to 13 form an integral part of these financial statements.

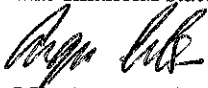
**Fields Of Life Trust**  
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**Balance sheet**  
**as at 31 December 2011**

		2011		2010	
	Notes	£	£	£	£
<b>Current assets</b>					
Debtors	5	91,540		100,412	
Cash at bank and in hand		466,093		342,666	
		<u>557,633</u>		<u>443,078</u>	
<b>Creditors: amounts falling due within one year</b>					
	6	(4,626)		(4,446)	
<b>Net current assets</b>			<u>553,007</u>		<u>438,632</u>
<b>Total assets less current liabilities</b>			<u>553,007</u>		<u>438,632</u>
<b>Net assets</b>			<u><u>553,007</u></u>		<u><u>438,632</u></u>
<b>Funds</b>					
Unrestricted funds	8		64,245		33,663
Restricted funds	8		488,762		404,969
<b>Members' funds</b>			<u>553,007</u>		<u>438,632</u>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board on 22 May 2012 and signed on its behalf by

  
**Mr. Angus Wilson**  
**Director**

**Registration number NI 30695**

**The notes on pages 9 to 13 form an integral part of these financial statements.**

**Fields Of Life Trust**  
**Company limited by guarantee**

**Notes to the financial statements**  
**for the year ended 31 December 2011**

**1. Accounting policies**

**1.1. Accounting convention**

The financial statements are prepared under the historical cost convention and comply with financial reporting standards of the Accounting Standards Board.

The company has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement because it is a small company.

**1.2. Turnover**

Donations represent the total donations received during the year.

**1.3. Fund accounting**

Unrestricted funds are available for use at the discretion of the Directors' in furtherance of the general objectives of the charity and which have not been designated for other purposes.

**1.4. 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.

**1.5. 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.

Management and administration costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

**2. Donations and gifts**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2011</b>	<b>2010</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Donations	56,483	450,447	506,930	471,391
Gifts of Life donations	-	22,200	22,200	25,016
Schools donations	-	344,643	344,643	754,926
Child sponsorship	-	455,250	455,250	449,605
Health Education donations	-	19,515	19,515	8,834
	<u>56,483</u>	<u>1,292,055</u>	<u>1,348,538</u>	<u>1,709,772</u>

**Fields Of Life Trust**  
**Company limited by guarantee**

**Notes to the financial statements**  
**for the year ended 31 December 2011**

..... continued

**3. Donations payable in furtherance of the charity's objectives**

	Unrestricted Funds £	Restricted Funds £	2011 £	2010 £
Child sponsorship	-	445,975	445,975	397,587
Donor projects	330	340	670	7,950
Gifts for life	-	25,479	25,479	12,639
Health Education	-	24,410	24,410	10,125
Wells of life	390	225,621	226,011	228,152
Schools/Team Fund	40,000	386,473	426,473	988,683
Church Planting	-	2,328	2,328	6,218
Discipleship	-	12,738	12,738	7,271
Fundraising Event	-	-	-	1,366
Exceptional Professional Fees	-	-	-	42,672
Project Support Costs	52,717	-	52,717	13,955
Team travel expenses	-	64,996	64,996	41,167
	<u>93,437</u>	<u>1,188,360</u>	<u>1,281,797</u>	<u>1,757,785</u>

**4. Resources expended on managing and administering the charity**

	Unrestricted Funds £	Restricted Funds £	2011 £	2010 £
Salaries	30,024	56,687	86,711	84,397
Printing, postage and stationery	5,443	-	5,443	8,714
Travel expenses	-	-	-	1,669
Bank interest & charges	2,114	-	2,114	1,747
General expenses	5,118	-	5,118	165
Advertising	535	-	535	694
Auditor's fees	2,400	-	2,400	2,400
Insurance	5,356	-	5,356	4,518
Events Cost	-	-	-	2,484
Professional Fees	-	-	-	4,580
Subscriptions	308	-	308	834
Repairs & Maintenance	-	-	-	2,714
	<u>51,298</u>	<u>56,687</u>	<u>107,985</u>	<u>114,916</u>

**Fields Of Life Trust**  
**Company limited by guarantee**

**Notes to the financial statements**  
**for the year ended 31 December 2011**

..... continued

<b>5. Debtors</b>	<b>2011</b>	<b>2010</b>
	<b>£</b>	<b>£</b>
Gift aid tax	91,540	100,412
	<u>91,540</u>	<u>100,412</u>
<b>6. Creditors: amounts falling due within one year</b>	<b>2011</b>	<b>2010</b>
	<b>£</b>	<b>£</b>
Other taxes and social security costs	2,763	2,583
Accruals and deferred income	1,863	1,863
	<u>4,626</u>	<u>4,446</u>
<b>7. Company limited by guarantee</b>		

The charity is a company limited by guarantee, having no share capital. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member.

**Fields Of Life Trust**  
**Company limited by guarantee**

**Notes to the financial statements**  
**for the year ended 31 December 2011**

..... continued

**8. Statement of funds**

	At 1 January 2011	Income	Expenditure	Transfers	At 31 Dec 2011
	£	£	£	£	£
<b>Unrestricted funds</b>					
i) General donations	33,663	155,103	(144,735)	19,902	63,933
Fundraising Donations	-	23,440	(23,128)		312
<b>Total unrestricted funds</b>	<u>33,663</u>	<u>178,543</u>	<u>(167,863)</u>	<u>19,902</u>	<u>64,245</u>
<b>Restricted funds</b>					
i) General donations	20,156	-	-	(20,156)	-
ii) Child sponsorship	198,865	455,250	(445,975)	-	208,140
iii) Donor projects	88,279	594	(340)	(50,917)	37,616
iv) Gifts of Life	13,236	22,200	(25,479)	-	9,957
v) Health Education	-	19,515	(24,410)	10,608	5,713
vi) Wells of Life	19,147	359,289	(225,621)	-	152,815
vii) Schools/Team fund	31,474	367,738	(386,473)	50,917	63,656
viii) Church planting	3,394	3,075	(2,328)	-	4,141
ix) Discipleship		2,903	(12,738)	16,559	6,724
x) Donations towards wages	-	56,687	(56,687)	-	-
xi) Fundraising Event	7,358	-	-	(7,358)	-
xii) Team Travel	23,060	61,491	(64,996)	(19,555)	-
<b>Total restricted funds</b>	<u>404,969</u>	<u>1,348,742</u>	<u>(1,245,047)</u>	<u>19,902</u>	<u>488,762</u>
<b>Total funds</b>	<u>438,632</u>	<u>1,527,285</u>	<u>(1,412,910)</u>	<u>-</u>	<u>553,007</u>

- i) The unrestricted donations represents the free funds of the charity which are not designated for a specific purpose. This includes general donations from individuals or organisations. The Directors' decide which charitable activities the money should be allocated to.
- ii) The Child sponsorship fund represents donations received to help support children through primary and secondary education.
- iii) The Donor projects fund consists of money contributed by donors for specific projects. The money is then restricted for use in completing these projects.

**Fields Of Life Trust**  
**Company limited by guarantee**

**Notes to the financial statements**  
**for the year ended 31 December 2011**

..... continued

- iv) The Gifts of Life fund consists of money donated by individuals or companies which the charity uses to provide families with a gift that will help them live and provide for themselves. Usually donors donate money for Fields of Life to buy animals, usually goats, seeds or sewing machines for families. The gifts enable families to set themselves up in a business situation to provide a source of income and food for themselves.
- v) Fields of Life run a health education programme which strives to educate and raise awareness amongst the children in our schools before ill health has a chance to take hold on their lives. Health promotion programmes and initiatives cover personal and food hygiene, water sanitation and sexual health education.
- vi) The Wells for Life fund consists of donations from private individuals, churches, youth organisations and companies to support the provision of clean, safe drinking water for communities in East Africa. The Water for Life Team, a group of 9 local business men have been fundraising throughout 2011 enabling Fields of Life to purchase a second drilling rig. Our aim is to drill 1,000 wells in the next 10 years to bring clean fresh water to one million people.
- vii) The Schools/Team fund represents donations received to help build, complete or support running costs of schools. This money is raised either by teams or individuals and used to carry out specific projects. Fields of Life specify the projects ie school builds, teacher accommodation, kitchens or painting of a school. This fund also consists of money raised by the teams to cover any expenses incurred during their stay at their chosen project including accommodation, food, travel to and from the project.
- viii) Church Planting - Fields of Life is involved in the ongoing financing of new church plants in Uganda. This involves financial support for a group of pastors from established church networks in Uganda to initiate new churches in various parts of the country.
- ix) Discipleship - Fields of Life is now involved in discipleship programme delivery through its secondary school network in Uganda. The programme consists of 'Christianity Explored' studies as well as developing and training small group leaders to work with their peers.
- x) Donations are also received from Wilsons Country Ltd, the Cyril Johnston Trust and Walter Watson, JCP Trust, Ardbarron Trust, Lynas Foods and others. These donations are restricted in order to contribute towards salaries for key workers.  
Wilsons Country Ltd provide office facilities free of charge.
- xi) Fundraising - Fields of Life now employ a Fundraising and Volunteer Co-ordinator part of whose remit it is to organise fundraising events and initiates in support of the various aspects of project work.
- xii) Team Travel - Each year Fields of Life commissions and send several teams to travel to east Africa to work on various projects. The related travel expenses are paid directly by respective teams and administered through the NI office.