

# **Fields of Life Trust**

## **Trustees' Report and Financial Statements**

Year ending 30.06.2019

**Fields of Life Trust**  
**Trustees' Report and Financial Statements**  
**Year ending 30.06.2019**  
**Table of Contents**

	<b>Page</b>
Company Information	2
Report of the Trustees	3
Independent Auditors Report to the members	10
Statement of Financial Activities	13
Balance Sheet	14
Statement of Cash Flows	15
Notes to the Financial Statements	16-24

Company No: NI30695

**COMPANY INFORMATION**

**Charity Number:** 104839

**Trustees**

Rev Trevor Stevenson  
David Stevenson (stepped down in June 2019)  
Dolway Johnston  
Anne Brown  
Maurice Donaldson  
Angus Wilson MBE  
Raymond Mulligan  
Dr John McMullen

**Chair**

Rev Trevor Stevenson

**Secretary**

Dolway Johnston

**Key Management Personnel**

Richard Spratt  
David Hall

**Auditors**

PKF-FPM Accountants Ltd  
Chartered Accountants & Statutory Auditor  
Unit 1, Building 10  
Central Park  
Mallusk  
Co Antrim  
BT36 4FS

**Bankers**

Danske Bank Ltd  
39 Market Street  
Lurgan  
Co Armagh  
BT66 6AB

**Solicitors**

Edwards & Co  
28 Hill Street  
Belfast  
BT1 2LA

**Registered Office**

House of VicRyn  
Rathdown Road  
Lisburn  
BT28 2RE

## Report of the Trustees

For the year ended 30 June 2019

The Trustees presents their annual report together with the financial statement of Fields of Life Trust (known as Fields of Life) for the year ended 30 June 2019.

The Trustees confirm that the Annual report and financial statements of the Trust comply with the requirements of the Trust's governing document, the Companies Act 2006 and have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland effective 1 January 2015 (Charities SORP (FRS 102)).

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

### Objectives and Activities Policies and objectives

Fields of Life Trust's principal activity, as set out in The Memorandum of Association and the public benefit statement is as follows:

The Company's main objectives are to promote, predominately in the developing world the following:-

- (1) To relieve and prevent poverty for people in Africa and elsewhere in the developing world.
- (2) To advance education for people in Africa and elsewhere in the developing world.
- (3) To relieve sickness and promote health for people in Africa and elsewhere in the developing world including providing sources of clean drinking water.
- (4) To advance the Christian Faith through education and training for people in Africa and elsewhere in the developing world.

The Memorandum and Articles of Association was reviewed and updated by the Board of Directors dated 8<sup>th</sup> February 2017.

Our vision is to change lives, transform communities and build hope in East Africa.

It is our passionate desire to see local churches and partners in East Africa strengthened and empowered to be the drivers of change in their own communities, so that children especially are nurtured and developed to realise their potential by bringing hope and future to their nations.

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 projects.

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. We passionately believe that God is at work in the world today and that he is working in and through his people, the local church. We believe the local church is the hope of the world and we want to seek out, support and empower local, selfless African leaders who have a heart and concern for the communities whom they serve. We are committed to sharing and communicating the transforming message of Jesus, through our partners, to those afflicted by extreme poverty and to those people who feel they have no voice or a meaningful contribution to make in the world today

The strategies employed to achieve the charity's aims and objectives are:

## Report of the Trustees

For the year ended 30 June 2019

- to empower, support and build the capacity of our partners to deliver child focused, quality education in East Africa;
- to see children and young people in East Africa nurtured holistically to realise their potential and have the opportunity to develop physically, mentally, spiritually, morally and socially;
- to provide communities where there is no or very limited access, with sustainable, clean water sources;
- to create opportunities specifically for marginalised young people in East Africa through the stimulation of local enterprise, economy and a focus on the development of skills based and vocational education.

### Achievements and performance

#### Review of activities:

##### Raising of Support

Support levels remained strong in a difficult fundraising environment, with overall income dropping only slightly from the previous year.

The details below provide a summary of the work achieved in East Africa during the year due to the support from Fields of Life Trust and other related parties.

##### *Quality Education*

Over 40,000 children continue to attend Fields of Life supported schools in East Africa. A quality education framework consisting of nine 'pillars' (Christian ethos; learning, teaching, & assessment; good governance & accountability; professional development & technology; wellbeing & youth empowerment; early childhood development; community engagement & health; infrastructure & resources; school autonomy and sustainability) guides the support which is given.

As part of this, 8 workshops were held, to capacity of over 250 teachers from Uganda in science curriculum, 14 teachers in Rwanda were trained on competence based curriculum, and the management/ governance structures were supported in 48 schools (with 507 committee members trained). Additionally, 87 schools were supported with text books.

##### *Child Sponsorship*

During the year there were a total of 2785 supported school children on the sponsorship scheme in over 100 schools in Uganda and Rwanda, plus an additional 272 students supported at tertiary level.

Fields of Life has worked on a review of the sponsorship model, with a view to keeping the objective of ensuring children have resources required to attend school, but also to more formally support the school to ensure it can provide a quality educational experience to the child. The modified model will start being implemented from January 2020.

##### *School Programmes*

During the year 25 schools were supported with agricultural inputs. Additionally 46 teachers in 21 schools were trained in agribusiness schools, and supported to develop agribusiness interventions to increase incomes in school communities.

Many partner schools in Uganda continue to benefit from health and education programmes, a key part of which was Menstrual Hygiene Management (MHM) promotion. 94 school leaders and almost 700 pupils from 22 schools were trained on how to make re-usable menstrual pads, and even more trained in making liquid soap.

## Report of the Trustees

For the year ended 30 June 2019

24 schools were supported to establish children clubs to promote issues related to child protection, child evangelism, WASH and other child related interests with focus on their wellbeing, encouraging pupils to speak to fellow pupils to promote healthily hygienic behaviour and well-being. 20 of these schools were also supported with magazines and posters to promote such messages. Additionally, child protection committees were established in 5 schools, in south western Uganda

Fields of Life Uganda partners with established churches to promote the Christian faith by running Christian education programs in both primary and secondary schools in Uganda and Rwanda. This included support for 15 trainings in servant leadership for 170 teachers and 644 children leaders from different schools in Uganda. Additionally, Fields of Life has obtained approval from the Ugandan National Curriculum Development Centre regarding the roll out of its own Christian Life skills course entitled 'Living Well' to all government schools in the country.

### *School Infrastructural Improvement*

During the year the infrastructure work included completing construction of two new primary school campuses (for nursery and primary pupils) – one in Gulu district the other in Karamoja. Renovation work was also supported at 3 schools, and furniture provided for 4 schools.

As part of our support to water, sanitation and hygiene initiatives, rain water harvesting and handwashing facilities systems were constructed in 23 schools in Uganda, and latrines and washrooms constructed in 17 schools. Three schools were also provided with water filters. Boreholes were constructed at 2 schools, serving both the school and the wider community. Leaders from 4 schools were also trained in operation and maintenance of WASH facilities.

In South Sudan school construction work continued with the building of a new four-class block at Maniakara school in Ibba. Support was also given to 130 teachers in Maridi and Ibba Diocese to enable their retention in schools.

We have continued with plans for a new Vocational Training Institute in Gulu, Northern Uganda. Construction commenced in July 2019.

### *Community WASH (Water, Sanitation and Hygiene) and other interventions*

Fields of Life well-drilling rigs continued to operate, drilling 53 boreholes in 5 districts, providing a clean water supply to a total population of 37,324 people. A further 3,816 people were also served through the construction of 6 new protected springs. Additionally, 3 boreholes were rehabilitated, a total of 12,007 community members attended over 70 community mobilisation meetings, 69 water user committees were trained in day to day operation of water points and basic maintenance, and 30 hand pump mechanics were trained and equipped with necessary toolkits.

Nine Village Savings and Loans Associations were supported, with these community groups generating significant savings that were used to provide loans for members.

42 community awareness sessions on different topics including child protection, gender based violence, WASH and school feeding were held, targeting local communities in 4 districts via local FM Radio Stations, drama shows and community sensitization meetings, reaching a population of 131,110 people

### *Teams*

During the year 9 Short Mission Teams visited different supported schools across Uganda, providing funding for many of the construction projects mentioned above. These teams also provided support in health promotion, teacher training, sports, music, Christian education, painting and light manual work.

## Report of the Trustees

For the year ended 30 June 2019

### Staff and Trustee Changes

David Stevenson stepped down from the Board at end June 2019, having served his maximum allowed 9 year term.

### Financial review

#### Income and expenditure

Income for the year was £2,000,283 compared to 2018 at £2,297,927. Total expenditure decreased to £1,758,809 (2018: £2,161,934) and gross expenditure on Charitable Activities decreased to £1,386,107 (2018: £1,793,164). The amount of money spent on charitable activities represented 79% (2018: 83%) of total expenditure.

All restricted funds held by Fields of Life Trust are dispersed to projects in East Africa and where the funding is collected over more than one accounting year, it is common for the initial year to have a surplus and the subsequent year to show a deficit. The net position for each specific fund across multiple accounting periods will be zero. (i.e. any deficit is met from accumulated fund balances).

Detailed day to day management of the charity endeavours to keep the costs as low as possible without compromising the output and quality of the activities.

### Reserves

The Board of Trustees reviews the reserves annually. Three to six months operational costs are held in reserves. 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 £1,323,898 (2018: £1,000,890).

*Unrestricted funds* at year end were £56,334 (2018: £137,867).

### Going Concern

The Directors believe there are no material uncertainties that cast significant doubt about the company's ability to continue as a going concern and the financial statements have been prepared on this basis.

### **Trustees**

The Trustees who served during the year and since the year end are listed on page 2.

### **Structure, Governance and Management**

#### Governing Document

Fields of Life Trust is a charitable company limited by guarantee governed by its Memorandum and Articles of Association updated on 8<sup>th</sup> February 2017.

#### Organisational structure and decision making

The company is governed by a Board of Directors. The Board has been meeting at least 6 times a year, but from July 2019 the Board meets at least four times during the financial year with additional meetings called if necessary.

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

## Report of the Trustees

For the year ended 30 June 2019

### Appointment of Trustees

Fields of Life Trust continues to review and expand its Board membership to ensure the necessary professional expertise, requisite skillsets and gender balance is in place. Any prospective candidates sit on the Board on an ex-officio basis or a sub-committee for a period of time. If appointment is subsequently recommended by the existing Trustees, the candidates will be formally invited to join the Board and inducted accordingly.

Clarissa Augustinus has attended Board in an ex-officio basis, bringing significant international development skills and experience to the Board.

### Trustee induction and training

Through membership of the Board, Trustees have oversight and develop their knowledge of all of Fields of Life Trust's key activities. Trustees also meet regularly with Fields of Life staff members and receive appropriate regulatory and governance advice and training.

The Board delegates the day to day management of the company to the Chief Executive Officer who is supported by a senior leadership team comprising senior staff.

### Organisational development

The organisation has continued to develop the cloud-based donor care system, Chariteer, and has adopted new finance software (Xero). A consultant has also been helping develop our digital workplace, including greater use of Office 365 functionality. Regular meetings with staff in other Fields of Life offices ensure Fields of Life NI staff are connected to the wider Fields of Life work.

### Pay policy for staff

The Board of directors, who are the Charity's Trustees, have overall oversight of the activities of the charity. The board have delegated responsibility to a Finance and Personnel sub-committee for considering, and where relevant, approving any pay increases for all staff. All staff salaries are compared with the NICVA (Northern Ireland Community and Voluntary Association) NJC payscales thus ensuring they are sectorally benchmarked and relevant to this jurisdiction.

### Risk Management

The Board of Trustees along with the CEO has overall responsibility for Fields of Life Trust risk management procedures. A formal process is in place which includes the development and annual review of a comprehensive risk register identifying and putting appropriate control measures in place for the management of key organisational risks.

The risks are assessed on the likelihood of occurrence and the subsequent potential impact on the organisation should they occur. The risk register is subject to annual review by the Board of Trustees and more frequently, if required. Key risks identified (with mitigation measures in place) include:

- Accident to overseas volunteer in East Africa
- Child protection/safeguarding issues in Fields of Life supported projects in East Africa.
- Lack of staff capacity at Fields of Life HQ.
- Loss of key personnel.
- Inability to take advantage of a key funding opportunity.

Other key controls used by the charity include:

- Formal agendas for regular Board meetings with minutes recorded and action points noted;
- Strategic planning (movement wide) every 3-5 years from which operational work plans are developed;
- Robust financial management include budgeting and presentation of management accounts to Board meetings scrutinised against agreed budgets;
- Clearly defined organisational structure and lines of reporting;



## Report of the Trustees

For the year ended 30 June 2019

- Requisite policies in place which are reviewed regularly;
- Strong, credible professional legal and accounting advice is in place;
- Only funds raised are delivered to East African projects and with reserves policy in place there is no risk of funds running into deficit;
- Reserves Policy in place.

### **Related party Relationships**

Fields of Life is closely associated with Fields of Life Trust Limited (Republic of Ireland), Fields of Life East Africa (Uganda), Fields of Life GB Limited (Great Britain) and Fields of Life USA.

Fields of Life Trust (Northern Ireland) known by the organisation as 'Fields of Life International' has entered into a Memorandum of Understanding with Fields of Life GB Limited, Fields of Life Trust Limited (Republic of Ireland), Fields of Life USA and h Fields of Life East Africa (Uganda). Either the Chair or a nominated Director 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 organisational 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**

The 5 year strategic plan launched in April 2017 continues to inform activities and operations, focused around 4 priority areas of:

- Investing in Young People
- Promoting Health & Well Being
- Creating Opportunities
- Growing the Family

In the coming year this will be reviewed and planning for a new strategic plan will start. We continue to operate in line with the existing strategic plan.

### **Trustees' responsibilities in relation to the financial statements**

The charity Trustees (who are also the directors of Fields of Life Trust for the purposes of company law) are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company and charity law requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of its financial position at the end of that period. In preparing these financial statements, the Trustees are required to:

- (1) select suitable accounting policies and apply them consistently;
- (2) make judgments and estimates that are reasonable and prudent;
- (3) state whether applicable accounting standards have been followed subject to any departures disclosed and explained in the financial statements; and
- (4) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

## Report of the Trustees

For the year ended 30 June 2019

The Trustees have overall responsibility for ensuring that the charity has an appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Statement as to disclosure to our auditors

In so far as the Trustees are aware at the time of approving our Trustees' Annual Report:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the organisation's auditor is unaware, and
- the Trustees, having made enquiries of fellow directors and the organisation's auditor that they ought to have individually made, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

### Auditors

PKF FPM Accountants Limited have expressed their willingness to continue in office as auditors.

### Approval

This report was approved by the Trustees, and signed on its behalf.



**Mr Dolway Johnston**  
Secretary



Date

**Fields of Life Trust**  
**Company Limited by Guarantee**  
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF FIELDS OF LIFE TRUST  
Year Ended 30 June 2019

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**Opinion**

We have audited the financial statements of Fields of Life Trust for the year ended 30 June 2019 which comprises the Statement of Financial Activities, the Balance Sheet, the cash flow statement and the notes to the accounts, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102. The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the accounts:

- give a true and fair view of the state of the charitable company's affairs as at year ended 30 June 2019 and of its incoming resources and application of resources, including its income and expenditure, 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.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the accounts section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees use of the going concern basis of accounting in the preparation of the accounts is not appropriate; or
- the Trustees have not disclosed in the accounts any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the accounts are authorised for issue.

**Other information**

The other information comprises the information included in the annual report, other than the accounts and our auditor's report thereon. The Trustees are responsible for the other information. Our opinion on the accounts does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

**Fields of Life Trust**  
**Company Limited by Guarantee**  
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF FIELDS OF LIFE TRUST  
Year Ended 30 June 2019

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**Other Information (continued)**

In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the accounts or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

**Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees Report for the financial year for which the accounts are prepared is consistent with the accounts; and
- the Trustees Report has been prepared in accordance with applicable legal requirements.

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

In the light of the knowledge and understanding of the Trustees and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees Report.

We have nothing to report in respect of the following matters in relation to which 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 accounts are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of Trustees**

As explained more fully in the Statement of Trustees Responsibilities, the Trustees are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis accounting unless the Trustees either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

**Fields of Life Trust**  
**Company Limited by Guarantee**  
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF FIELDS OF LIFE TRUST  
Year Ended 30 June 2019

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**Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these accounts.

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>.

This description forms part of our auditor's report.

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and regulations made under that Act. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' 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 charitable company and its members as a body, for our audit work, for this report, or for the opinions we have formed.



**JL Grant (Senior Statutory Auditor)**  
for and on behalf of  
**PKF-FPM ACCOUNTANTS LTD**  
**Chartered Accountants &**  
**Statutory Auditor**  
**Unit 1, Building 10**  
**Central Park**  
**Mallusk**  
**Co Antrim**  
**BT36 4FS**

**Date** 19.3.20

**Fields of Life Trust**  
**Company Limited by Guarantee**  
**Statement of Financial Activities**  
**(incorporating an income and expenditure account)**  
**Year Ended 30 June 2019**

	Notes	Unrestricted £	Restricted £	Total Funds 2019 £	Total Funds 2018 £
<b>Income and endowments from:</b>					
Donations and legacies	2	271,114	1,565,017	1,836,131	2,003,287
Other trading activities	3	85,614	69,708	155,322	292,838
Investments	4	8,830	-	8,830	1,802
<b>Total Income and endowments</b>		<b>365,558</b>	<b>1,634,725</b>	<b>2,000,283</b>	<b>2,297,927</b>
<b>Expenditure on:</b>					
Charitable Activities	5	(260,411)	(1,125,697)	(1,386,108)	(1,793,163)
Raising Funds	6	(337,777)	(30,856)	(368,633)	(364,760)
Other Resources Expended		(4,067)	-	(4,067)	(4,011)
<b>Total Expenditure</b>		<b>(602,255)</b>	<b>(1,156,553)</b>	<b>(1,758,808)</b>	<b>(2,161,934)</b>
<b>Net income / (expenditure) for the year before transfers</b>		<b>(236,697)</b>	<b>478,172</b>	<b>241,475</b>	135,993
Transfers between funds		155,164	(155,164)	-	-
<b>Net movement in funds</b>		<b>(81,533)</b>	<b>323,008</b>	<b>241,475</b>	135,992
<b>Reconciliation of funds:</b>					
Total funds brought forward		137,867	1,000,890	1,138,757	1,002,765
<b>Total Funds Carried Forward</b>		<b>56,334</b>	<b>1,323,898</b>	<b>1,380,232</b>	<b>1,138,757</b>

All income derives from continuing activities, therefore no statement of recognised gains or losses is given.

The notes on pages 16 to 24 form part of these financial statements.

**Fields of Life Trust**  
**Company Limited by Guarantee**  
**Balance Sheet**  
**Year Ended 30 June 2019**

	Note	2019 £	2018 £
<b>Fixed Assets</b>			
Tangible assets		-	-
<b>Current Assets</b>			
Debtors	10	247,681	125,106
Cash at bank and in hand		<u>1,203,254</u>	<u>1,036,707</u>
		1,450,935	1,161,813
<b>Creditors:</b> amounts falling due within one year	11	(30,703)	(23,056)
<b>NET CURRENT ASSETS</b>		1,420,232	1,138,757
<b>Creditors:</b> amounts falling due after more than one year	12	(40,000)	-
<b>NET ASSETS</b>		<u><u>1,380,232</u></u>	<u><u>1,138,757</u></u>
<b>Creditors:</b> amounts falling due within one year			
Represented by:			
<b>Unrestricted Funds</b>	13	56,334	137,867
<b>Restricted Funds</b>	14	1,323,898	1,000,890
		<u><u>1,380,232</u></u>	<u><u>1,138,757</u></u>

These financial statements were approved by the members of the committee and authorised for issue on the 11/3/20 and are signed on their behalf by:



Mr Maurice Donaldson  
 Director

Company Registration Number NI30695

The notes on pages 16 to 24 form part of these financial statements.

**Fields of Life Trust**  
**Company Limited by Guarantee**  
**Statement of Cashflow**  
**Year Ended 30 June 2019**

	Note	2019 £	2018 £
<b><i>Cash (used) received in operating activities</i></b>	<b>17</b>	157,717	157,309
<b><i>Cash flows from investing activities</i></b>			
Payments to acquire fixed assets		<u>8,830</u>	<u>1,802</u>
<b><i>Net cash flow from investing activities</i></b>		8,830	1,802
Increase (decrease) in cash and cash equivalents in the year		<u>166,547</u>	<u>159,111</u>
Cash and cash equivalents at beginning of period		1,036,707	877,596
<b><i>Cash and cash equivalents at end of period</i></b>		<u>1,203,254</u>	<u>1,036,707</u>

The notes on pages 16 to 24 form part of these financial statements.



**Fields of Life Trust**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements**  
Year Ended 30 June 2019

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## **1 ACCOUNTING POLICIES**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

### **a) Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

### **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.

General funds may be transferred to designated funds where Trustees wish to use these funds for a specific purpose. Such funds may be transferred back to general funds once the criteria for the designation have been met or are no longer applicable.

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 restricted funds is set out in the notes to the financial statements. Restricted funds may only be transferred to general or designated funds once the criteria for restriction have been discharged or no longer apply.

### **c) Income Recognition Policies**

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the item of income has been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

### **d) Donated services and facilities**

In accordance with the Charities SORP (FRS 102), the general volunteer time of supporters is not recognised.

### **e) Interest Receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank

### **g) Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of implementing our work and activities undertaken to further the purposes of the charity and their associated support costs
- Cost of Raising Funds
- Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**Fields of Life Trust**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements**  
Year Ended 30 June 2019

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**1 ACCOUNTING POLICIES (continued)**

h) Preparation of the accounts on a going concern basis

At the time of approving the accounts, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

i) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities.

j) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening the deposit or similar account.

k) Tangible Fixed Assets

Individual fixed assets are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

<b>Asset Category:</b>	<b>Annual Rate</b>
Website	25% Straight Line
Fixtures, fittings and equipment	20% Reducing balance
Office equipment	33.3% Straight Line

The carrying values of tangible fixed assets are reviewed for impairment when events or circumstances indicate the carrying value may not be recoverable

l) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discount due.

m) Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

n) Financial instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at the carrying value plus accrued interest less repayments. The financing charge to expenditure is at a constant rate calculated using the effective interest method.

o) Pensions

The company operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

**Fields of Life Trust**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements**  
Year Ended 30 June 2019

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**1 ACCOUNTING POLICIES (continued)**

p) Taxation

The company is a registered charity and the charitable tax exemptions are therefore being claimed to the extent that income and/or gains are applicable and applied to charitable purposes only. These exemptions will remain in place as long as income and expenditure is applied to charitable purposes only.

Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**Fields of Life Trust**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements**  
**Year Ended 30 June 2019**

2 Income from donations and legacies	Unrestricted	Restricted	Total Funds	Total Funds
	£	£	2019 £	2018 £
Child Sponsorship	-	489,097	489,097	520,842
Teams	1,325	133,526	134,851	71,104
Regular Giving	7,113	20,181	27,294	13,750
Trusts & Grants - Health & Wash	-	57,838	57,838	55,295
Trusts & Grants - Education	-	31,110	31,110	5,331
Trusts & Grants - Enterprise	-	1,500	1,500	-
General Fundraising	32,438	113,170	145,608	94,456
Just Giving	1	14,659	14,660	36,295
Online one-off donations	9,162	17,315	26,477	23,727
Major donor	36,000	569,838	605,838	655,537
Church/Team Projects	-	116,783	116,783	329,793
Gift Aid / Tax	124,682	-	124,682	127,958
Income for Admin	60,393	-	60,393	57,824
Benefit in kind	-	-	-	11,375
	<u>271,114</u>	<u>1,565,017</u>	<u>1,836,131</u>	<u>2,003,287</u>

Of the £2,003,287 received in the 12 months ending 30 June 2018, £258,461 was unrestricted funds and £1,744,826 was restricted funds

3 Income from Trading Activities	Unrestricted	Restricted	Total Funds	Total Funds
	£	£	2019 £	2018 £
Events	-	69,708	69,708	192,078
Charity Shop income	85,614	-	85,614	100,760
	<u>85,614</u>	<u>69,708</u>	<u>155,322</u>	<u>292,838</u>

Of the £292,838 received in the 12 months ending 30 June 2018, £100,790 was unrestricted funds and £192,048 was restricted funds

4 Other incoming resources	Unrestricted	Restricted	Total Funds	Total Funds
	£	£	2019 £	2018 £
Bank Interest Receivable	8,830	-	8,830	1,802
	<u>8,830</u>	<u>-</u>	<u>8,830</u>	<u>1,802</u>

The 2018 total of £1,802 was all unrestricted.

**Fields of Life Trust**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements (cont)**  
**Year Ended 30 June 2019**

**5 Analysis of expenditure on charitable activities:**

	Unrestricted	Restricted	Total Funds 2019	Total Funds 2018
	£	£	£	
Child Sponsorship	-	432,013	432,013	480,255
Schools Agriculture	-	26,250	26,250	9,732
Wells	-	201,594	201,594	146,689
Teams	2,354	70,310	72,664	102,974
Team Travel	-	38,913	38,913	18,057
Other Activity costs	43,146	-	43,146	92,154
School Infrastructure	8,500	247,046	255,546	632,221
Quality Education	3,558	30,319	33,877	-
School Running	-	57,606	57,606	55,590
Health Education	-	19,015	19,015	36,350
General	780	-	780	-
Christian Education	10,000	2,631	12,631	9,000
Emergency Appeal	-	-	-	32,278
Direct Costs (see Note 7)	173,779	-	173,779	160,291
Governance Costs (see Note 7)	18,294	-	18,294	17,572
	<u>260,411</u>	<u>1,125,697</u>	<u>1,386,108</u>	<u>1,793,163</u>

Of the £1,793,163 spent in the 12 months ending 30 June 2018, £270,060 was unrestricted funds and £1,523,103 was restricted funds

**6 Analysis of expenditure on raising funds**

	Unrestricted	Restricted	Total Funds 2019	Total Funds 2018
	£	£	£	
Fundraising costs	-	30,856	30,856	54,808
Charity Shop costs	72,538	-	72,538	68,475
Direct Costs (see Note 7)	265,239	-	265,239	241,477
	<u>337,777</u>	<u>30,856</u>	<u>368,633</u>	<u>364,760</u>

Of the £364,760 spent in the 12 months ending 30 June 2018, £309,952 was unrestricted funds and £54,808 was restricted funds

**Fields of Life Trust**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements (cont)**  
**Year Ended 30 June 2019**

**7 Analysis of direct costs:**

	<b>Raising Funds</b>	<b>Charitable Activity</b>	<b>Governance Costs</b>	<b>Total 2019</b>	<b>Total Funds 2018</b>
	£	£	£	£	£
Staff costs	190,133	124,570	13,113	327,816	285,940
Other Staff Costs	16,169	10,593	1,115	27,877	52,933
Printing Stationery and Postage	9,041	5,923	624	15,588	19,236
Office Rent	10,817	7,086	746	18,649	6,536
Utilities - Electricity	616	404	42	1,062	-
Utilities - Telephone	1,921	1,259	133	3,313	3,458
Utilities - Internet/IT	8,074	5,290	557	13,921	9,845
Equipment	4,886	3,202	337	8,425	2,447
Utilities - Vehicles	3,006	1,969	207	5,182	5,031
Insurance - Property	108	71	7	186	-
Insurance - Vehicles	543	357	38	938	-
Insurance - Other	15,103	9,895	1,042	26,040	24,881
Other Professional Fees	4,822	3,160	333	8,315	6,034
	<b>265,239</b>	<b>173,779</b>	<b>18,294</b>	<b>457,312</b>	<b>416,341</b>

**8 Analysis of governance costs**

	<b>Charitable Activities</b>	<b>Total 2019</b>	<b>Total Funds 2018</b>
	£	£	£
Auditors' remuneration	3,840	3,840	3,000
	<b>3,840</b>	<b>3,840</b>	<b>3,000</b>

**9 Analysis of staff costs:**

	<b>2019</b>	<b>2018</b>
	£	£
Salaries and Wages	212,879	189,238
Charity shops	37,286	35,417
Pensions	22,045	17,175
Social Security Costs	92,891	79,527
	<b>365,101</b>	<b>321,357</b>

The average monthly number of employees was 11 (2018: 8) and the average monthly number of employees during the year expressed as full time equivalents was as follows (including casual and part time staff):

<b>2019</b>	<b>2018</b>
<b>Number</b>	<b>Number</b>
13	14

One employee has emoluments in excess of £60,000. (2018: One)  
Remuneration received by the Charity's key management amounted to £120,165 (2018: £105,150)  
The charity Trustees were not paid or received any other benefits from employment with the charity in the year (2018: £nil) neither were they reimbursed expenses during the year (2018: £nil). No charity Trustee received payment for professional or other services supplied to the charity (2018: £nil).

**Fields of Life Trust**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements (cont)**  
**Year Ended 30 June 2019**

**10 Debtors**

	2019	2018
	£	£
Other Debtors and Accrued income	247,681	125,106
	<b>247,681</b>	<b>125,106</b>

**11 Creditors; amounts falling due within one year**

	2019	2018
	£	£
Other creditors	20,703	23,056
Loan	10,000	-
	<b>30,703</b>	<b>23,056</b>

**12 Creditors; amounts due falling more than one year**

	2019	2018
	£	£
Loan	40,000	-
	<b>40,000</b>	-

**13 Analysis of Movements in Funds**

	Opening Balance	Income	Expenditure	Transfers	As at 30 June 2019
	£	£	£	£	£
<b>Unrestricted funds</b>					
Charity shop	5,936	85,614	(72,538)	(8,308)	10,704
General funds - all funds	131,931	279,944	(529,717)	163,472	45,630
	137,867	365,558	(602,255)	155,164	56,334
<b>Restricted funds</b>					
Restricted funds - all funds	1,000,890	1,634,725	(1,156,553)	(155,164)	1,323,898
<b>Total</b>	<b>1,138,757</b>	<b>2,000,283</b>	<b>( 1,758,808)</b>	<b>-</b>	<b>1,380,232</b>

**14 Analysis of Movements in Restricted Funds**

	Opening Balance	Income	Expenditure	Transfers	As at 30 June 2019
	£	£	£	£	£
Child Sponsorship	280,831	489,097	(432,013)	( 40,602)	297,313
School Agriculture	24,929	13,810	(26,250)	( 1,381)	11,108
School/Team Fund	479,976	904,063	(444,194)	( 90,406)	849,439
Christian Education	3,276	1,112	(2,631)	( 111)	1,646
Water	18,180	135,141	(116,594)	( 13,514)	23,213
Fundraising	165,443	69,708	(115,856)	( 6,971)	112,324
Health	28,255	21,794	(19,015)	( 2,179)	28,855
<b>Total</b>	<b>1,000,890</b>	<b>1,634,725</b>	<b>( 1,156,553)</b>	<b>( 155,164)</b>	<b>1,323,898</b>

All restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of the appeal.

**Fields of Life Trust**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements (cont)**  
**Year Ended 30 June 2019**

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**Child Sponsorship:** The child sponsorship fund represents donations received to help support children through primary and secondary education and in some case tertiary level education.

**School Agriculture:** This fund represents money donated which the charity uses to support agricultural and enterprise initiatives at certain supported school projects in addition to providing schools with gifts such as bicycles, bibles and educational materials.

**Schools Infrastructure/Programme and Team Fund:** The schools/team fund represents donations received to help build, complete or support running costs of schools. This money is raised either by a team or individuals and used to carry out specific projects. Fields of Life specify the projects i.e. school builds, teacher accommodation, kitchens or painting of a school. This fund also consists of money raised by teams to cover any expenses incurred during their stay at their chosen project including accommodation, food and travel to and from the project.

**Water:** The water fund supports mainly borehole drilling projects and rehabilitations as well as other initiatives such as rain water harvesting systems. The programme also includes a community health focus whereby water and sanitation committees (WSC'S) are set up to ensure that the boreholes are managed and maintained by local community representatives who are briefed and trained on community and public health awareness to prevent and reduce the incidence of disease.

**Christian Education:** Given Fields of Life supports church partners in delivering quality education through school infrastructure and programming, there is some resource and support provided to the school and church leaders to enable them to develop their Christian Education programmes with provision of training and materials. A Christian life skills course entitled 'Living Well' has been developed for use by partners in seeking to encourage building resilience and critical thinking in African young people as well as practically applying faith within their context.

**Health Education:** A schools' health programme focus on personal & food hygiene, menstrual management, sexual health and sanitation and hygiene. The programme is a preventative programme aiming to promote better health through education. Importantly, a child protection training programme has now been rolled out to improve awareness and reduce children being at risk from abuse.

**15 Analysis of net assets between funds**

	<b>Unrestricted funds 2019 £</b>	<b>Restricted funds 2019 £</b>	<b>Total funds 2019 £</b>	<b>Total funds 2018 £</b>
Tangible fixed assets	-	-	-	-
Current assets	56,334	1,363,898	1,420,232	1,138,757
Creditors due one year	-	(40,000)	(40,000)	-
	<u>56,334</u>	<u>1,323,898</u>	<u>1,380,232</u>	<u>1,138,757</u>



**Fields of Life Trust**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements (cont)**  
**Year Ended 30 June 2019**

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**16 Related party transactions**

None of the Trustees receive remuneration or other benefit from their work with the charity. Any connection between a Trustee or Senior Management of the charity with organisations the charity works with must be disclosed to the full Board of Trustees in the same way as any other contractual relationship with the related party.

A separate Company exists in Uganda - Fields of Life Uganda. The company is registered in Uganda as a Company limited by guarantee not having a share capital. The Board consists of local professionals and 2 international Directors.

Fields of Life Uganda receives funds from Fields of Life NI, Fields of Life ROI and Fields of Life GB. Total funding transferred to Uganda from NI was £1,014,755. Fields of Life also support a number of other partners in South Sudan.

**17 Reconciliation of net cash movement in funds to net cash flow from operating activities**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Net movement in funds	241,475	135,992
Depreciation charge	-	-
Interest Income	(8,830)	(1,802)
Decrease (increase) in debtors	(122,575)	19,711
Increase (decrease) in creditors	47,647	3,409
	<u>157,717</u>	<u>157,309</u>
Net cash (used) received in operating activities	<u>157,717</u>	<u>157,309</u>