

Fields of Life Trust

Trustees' Report and Financial Statements

Year ending 30.06.2020

Fields of Life Trust
Trustees' Report and Financial Statements
Year ending 30.06.2020
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Company No: NI30695

COMPANY INFORMATION

Charity Number: 104839

Trustees

Rev Trevor Stevenson
Dolway Johnston
Anne Brown
Maurice Donaldson
Angus Wilson MBE
Raymond Mulligan
Dr John McMullen
Dr Jennie Burnett (joined January 2020)
Sarah Louise Martin (joined March 2020)
Louise Woodward (joined March 2020)
Graham Hohn (joined March 2020)
Godfrey Kalibbala (joined March 2020)

Chair

Rev Trevor Stevenson (Angus Wilson since October 2020)

Secretary

Dolway Johnston

Key Management Personnel

Richard Spratt (CEO - left employment on 31 August 2020)
David Hall
Tony Gaston
Geoff Andrews (CEO – started 01 November 2020)

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 2020

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 2020.

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 2019 (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 8th 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 2020

- 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 – Raising of support

Support levels held up well in a difficult fundraising environment, particularly the last quarter of the year with the arrival of the Covid-19 pandemic. Overall income was slightly up from the previous year, due largely to the grant from the Irish government Department of Foreign Affairs and Trade (DFAT) – Irish Aid. We are aware that the fundraising environment for the charitable sector has changed and is under pressure during the pandemic. We will keep monitoring this, taking what mitigating measures we see fit.

Achievements and performance – Review of activities

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. The second half of the year has proved challenging with Covid restrictions in Uganda and Rwanda meaning schools have been shut and transport difficult. Despite this, trustees are pleased with the outcomes of our work.

Quality Education

The quality education program concentrates on improving the quality of education in the schools supported by Fields of Life through continuous professional support to the schools, the children, and communities around the schools. Prior to the recent closure of schools, over 40,000 children were attending 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.

Early Grade Reading Assessment (EGRA) was carried out in 19 selected primary schools in Uganda to ascertain the literacy levels of Primary 1-3 pupils and in particular to assess foundational reading skills, measure learning outcomes of early graders and assess the learning/teaching environment, 24 schools were supported with necessary scholastic materials-school uniform, pupils' exercise books, pens, sets, and 46 schools supported with textbooks, and teacher guides

There is greater focus on child protection and the importance of school governance. 16 child protection committees were formed and trained, together with 3 school management committee trained (attracting 31 committee members). We also facilitated 9 radio talk shows and community dialogue sessions to advocate for quality education and highlight the roles of different stakeholders, with an emphasis on the role parents can play in supporting schools and children.

Child Sponsorship

During the year a total of 2804 children were supported with fees and other scholastic materials in over 90 primary and secondary schools in Uganda and Rwanda. An additional 298 students

Report of the Trustees

For the year ended 30 June 2020

were supported with fees and other scholastic materials at tertiary level including universities and vocational training institutes.

Fields of Life started implementing a slightly modified sponsorship model in January 2020, 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 Covid pandemic meant that schools in Uganda and Rwanda were shut from March 2020 and are not expected to open until sometime 2021. Fields of Life has amended its sponsorship programme to support home-based learning, and since October 2020 have supported schools to enable them to reopen in a Covid-safe manner, as and when government guidelines permit.

School Programmes

61 children and 25 teachers from 23 Fields of Life partner schools were supported to attend an annual farm camp where they learned agribusiness skills and technologies. Additionally, 34 teachers from selected Fields of Life partner schools were supported to attend a 3-day Harvest Money Expo 2020 to further gain skills in agribusiness technologies.

Many partner schools in Uganda continue to benefit from health and education programmes, a key part of which was Menstrual Hygiene Management (MHM) promotion. Work continued under the Irish Aid funded I Am Girl project where we supported 20 schools to establish children clubs to promote issues related to child protection, WASH and other child related interests. We maintained a focus on supporting children's wellbeing, encouraging pupils to speak to fellow pupils to promote healthily hygienic behaviour and well-being. These schools were also supported with magazines and posters to promote such messages. As part of this, 1882 adolescent boys and girls were trained in understanding puberty, personal hygiene and MHM and 20 schools were supported with Girls' Safety Kits.

During the year the work in these 20 schools came to an end, and a new but similar project, again with support from Irish Aid, started in 40 schools in a different area of Uganda (Luwero and Nakasongola districts).

Child protection committees were established and trained in 10 schools in West and south west Uganda.

Fields of Life East Africa partners with established churches to promote the Christian faith by running Christian education programs in both primary and secondary schools in Uganda and Rwanda. Fields of Life has continued to roll out of its own Christian Life skills course entitled 'Living Well' to schools in the country, and translated this into Kinryarwanda for use in Rwanda. Fields of Life has also partnered with Biblica International to distribute 8,000 treasure hunt bibles for children's ministry.

School Infrastructural Improvement

During the year the infrastructure work included completing construction of a classroom block at Komoret primary school, Karamoja; a new dormitory and associated slope stability work at Kigina Dignity primary school-Rukungiri and a fence around another school. Additionally, construction commenced of a classroom block at a school in Rwanda and associated VIP latrines.

As part of our support to water, sanitation and hygiene initiatives, 16 schools in Uganda were supported with VIP latrines, Hand Washing Facilities & Rainwater Harvesting Systems, while construction of similar facilities commenced at a further 10 schools. Leaders from these schools were also trained in operation and maintenance of the WASH facilities

Report of the Trustees

For the year ended 30 June 2020

In South Sudan Fields of Life has partnered with African Revival to complete the construction of a new four-class block at Maniakara Primary school in Ibba and start construction of a new Primary School at Araka, Maridi,

Construction of a new Vocational Training Institute in Gulu, Northern Uganda commenced in July 2019. The supervising architects are very happy with the quality of work to date on this project. While the construction has been delayed due to Covid restrictions in Uganda, it is planned to open to students for a number of courses in 2021.

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

Fields of Life well-drilling rigs continued to operate, focusing on 2 districts where 36 deep wells were drilled and installed, serving an estimated population of 36,297 people. 38 water user committees were formed and trained in O&M for more robust sustainability of established water sources.

Fields of Life continues to promote Village Savings and Loans Associations (VSLA) and established and/or trained 84 VSLA groups in 21 selected school populations in Uganda for improved livelihoods of teachers & parents.

Covid-19 Emergency Response

Fields of Life had a successful emergency appeal raising funds to address issues arising from the Covid-19 pandemic and associated lockdowns in Uganda and Rwanda. The emergency response work included supporting: 56 health centres in different districts in Uganda with Personal Protective Equipment (PPE); 3,687 households (18,535 people) in Uganda and Rwanda with food rations; and providing handwashing facilities in 345 local communities. Additionally, an estimated population of 27.6 million people were reached via local radio with Covid-19 safety messages.

In partnership with Arup, an International Engineering Company, Fields of Life set up a Call Centre in the Kampala office to be able to call different local partners. This allowed staff to better understand the Covid-19 situation in the local communities in Uganda and to dispense relevant guidance on preventive/sanitation measures.

Teams

In July to October 2019, a total of 10 Short Term 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.

Unfortunately, due to the Covid pandemic, all Short Term Mission Teams for 2020 had to be cancelled.

Staff and Trustee Changes

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

Jennie Burnett joined the Board in January 2020.

Sarah Louise Martin and Louise Woodward were co-opted onto the Board as existing FOL GB board members in March 2020.

Graham Hohn was co-opted onto the Board as chair of FOL ROI in March 2020

Godfrey Kalibbala was co-opted onto the Board as chair of FOL East Africa in March 2020

Report of the Trustees

For the year ended 30 June 2020

Richard Spratt (CEO) gave notice to resign in January 2020. The board was grateful that he delayed his departure to see the organisation through the first phase of Covid restrictions and our immediate Covid response, and he left Fields of Life at the end of August 2020.

Geoff Andrews joined as new CEO at start of November 2020

Financial review

Income and expenditure

Income for the year was £2,426,376 compared to the 12 Months previous at £2,000,283. Total expenditure increased to £1,824,792 (12 Months £1,758,808) and gross expenditure on Charitable Activities increased to £1,480,089 (12 Months: £1,386,108). The amount of money spent on charitable activities represented 81% (12 Months: 79%) of total expenditure.

Fields of Life has received support from Irish Aid (part of the Department for Foreign Affairs and Trade – DFAT) for a number of years, managed from the office in Northern Ireland. In 2019 Irish Aid/DFAT stipulated that their funding be channelled through Fields of Life Trust (Northern Ireland).

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.

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

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 £1,816,045 (12 Months: £1,323,898).

Unrestricted funds at year end were £165,771 (12 Months: £56,334).

The Board of Trustees reviews the level of reserves on a quarterly basis. The policy is for three to twelve months of operational costs to be held in total across funds restricted for operational cost and unrestricted funds, and this was achieved throughout the year.

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. The Trustees have considered this in the knowledge that on the 30th January, the World Health Organisation (WHO) announced Coronavirus as a global health emergency and on the 11th March 2020, it announced that Coronavirus was a global pandemic.

Trustees

The Trustees who served during the year and since the year end are listed on page 1.

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 8th February 2017.

Report of the Trustees

For the year ended 30 June 2020

Organisational structure and decision making

The company is governed by a Board of Directors. The Board usually meets quarterly, but from March 2020 monthly meetings were held. This ensured appropriate governance and oversight during the departure of the outgoing CEO, recruitment of his successor and also allowed greater oversight and understanding of the implications of the Covid pandemic on the organisation.

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.

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.

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 use the cloud-based donor care system, Chariteer, and the Xero finance software). A decision was taken to replace Chariteer with Salesforce CRM which will be implemented in 2021. Towards the end of 2019 we finished development of our digital workplace, making much greater use of Office 365 functionality. This proved to be very beneficial as it allowed staff to continue working remotely during the times of Covid-19 lockdown. Regular (often virtual) 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.

Report of the Trustees

For the year ended 30 June 2020

- Loss of key personnel.
- Inability to take advantage of a key funding opportunity.
- A significant fall in income due to the impact of the COVID-19 pandemic

Other key controls used by the charity include:

- Formal agendas for regular Board meetings with minutes recorded and action points noted;
- Strategic planning (FOL 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;
- Requisite policies and procedures 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 minimal 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 a new 5 year strategic plan from July 2021 will be developed. Until then 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).

Report of the Trustees

For the year ended 30 June 2020

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.

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 2020

Opinion

We have audited the financial statements of Fields of Life Trust for the year ended 30 June 2020 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 2020 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 2020

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 2020

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

JL Grant (Senior Statutory Auditor)

Date *25/2/2021*

for and on behalf of

PKF-FPM ACCOUNTANTS LTD

Chartered Accountants &

Statutory Auditor

Unit 1, Building 10

Central Park

Mallusk

Co Antrim

BT36 4FS

Fields of Life Trust
Company Limited by Guarantee
Statement of Financial Activities
(incorporating an income and expenditure account)
Year Ended 30 June 2020

	Notes	Unrestricted £	Restricted £	Total Funds 2020 £	Total Funds 2019 £
Income and endowments from:					
Donations and legacies	2	507,031	1,838,642	2,345,673	1,836,131
Other trading activities	3	62,400	11,234	73,634	155,322
Investments	4	7,069	-	7,069	8,830
Total Income and endowments		576,500	1,849,876	2,426,376	2,000,283
Expenditure on:					
Charitable Activities	5	(256,746)	(1,223,343)	(1,480,089)	(1,386,108)
Raising Funds	6	(322,236)	(17,438)	(339,674)	(368,633)
Other Resources Expended		(5,029)	-	(5,029)	(4,067)
Total Expenditure		(584,011)	(1,240,781)	(1,824,792)	(1,758,808)
Net income / (expenditure) for the year before transfers		(7,511)	609,095	601,584	241,475
Transfers between funds		116,948	(116,948)	-	-
Net movement in funds		109,437	492,147	601,584	241,475
Reconciliation of funds:					
Total funds brought forward		56,334	1,323,898	1,380,232	1,138,757
Total Funds Carried Forward		165,771	1,816,045	1,981,816	1,380,232

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

The notes on pages 17 to 25 form part of these financial statements.

**Fields of Life Trust
Company Limited by Guarantee
Balance Sheet
Year Ended 30 June 2020**

	Note	2020 £	2019 £
Fixed Assets			
Tangible assets		-	-
Current Assets			
Debtors	10	89,293	247,681
Cash at bank and in hand		<u>1,952,759</u>	<u>1,203,254</u>
		2,042,052	1,450,935
Creditors: amounts falling due within one year	11	(15,236)	(30,703)
NET CURRENT ASSETS		2,026,816	1,420,232
Creditors: amounts falling due after more than one year	12	(45,000)	(40,000)
NET ASSETS		<u>1,981,816</u>	<u>1,380,232</u>
Creditors: amounts falling due within one year			
Represented by:			
Unrestricted Funds	13	165,771	56,334
Restricted Funds	14	1,816,045	1,323,898
		<u>1,981,816</u>	<u>1,380,232</u>

These financial statements were approved by the members of the committee and authorised for issue on the 10/2/21 and are signed on their behalf by:



 Mr Maurice Donaldson
 Director

Company Registration Number NI30695

The notes on pages 17 to 25 form part of these financial statements.

**Fields of Life Trust
Company Limited by Guarantee
Statement of Cashflow
Year Ended 30 June 2020**

	Note	2020 £	2019 £
<i>Cash (used) received in operating activities</i>	17	742,436	157,717
<i>Cash flows from investing activities</i>			
Payments to acquire fixed assets		<u>7,069</u>	<u>8,830</u>
<i>Net cash flow from investing activities</i>		7,069	8,830
Increase (decrease) in cash and cash equivalents in the year		<u>749,505</u>	<u>166,547</u>
Cash and cash equivalents at beginning of period		1,203,254	1,036,707
<i>Cash and cash equivalents at end of period</i>		<u>1,952,759</u>	<u>1,203,254</u>

The notes on pages 17 to 25 form part of these financial statements.

Fields of Life Trust
Company Limited by Guarantee
Notes to the Financial Statements
Year Ended 30 June 2020

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 2019) - (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 2020

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.

The Trustees have considered this in the knowledge that on the 30th January, the World Health Organisation (WHO) announced Coronavirus as a global health emergency and on the 11th March 2020, it announced that Coronavirus was a global pandemic.

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:

Asset Category:	Annual Rate
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.

Fields of Life Trust
Company Limited by Guarantee
Notes to the Financial Statements
Year Ended 30 June 2020

1 ACCOUNTING POLICIES (continued)

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.

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 2020

2 Income from donations and legacies			Total Funds	Total Funds
	Unrestricted	Restricted	2020	2019
	£	£	£	£
Child Sponsorship	-	525,689	525,689	489,097
Teams	-	22,406	22,406	134,851
Regular Giving	5,956	26,734	32,690	27,294
Trusts & Grants - Health & Wash	-	43,993	43,993	57,838
Department of Foreign Affairs and Trade*	-	209,800	209,800	-
Trusts & Grants - Education	-	5,937	5,937	31,110
Trusts & Grants - Enterprise	-	382,841	382,841	1,500
General Fundraising	22,026	105,872	127,898	145,608
Just Giving	10,070	58,951	69,021	14,660
Online one-off donations	12,399	76,109	88,508	26,477
Major donor	120,000	272,150	392,150	605,838
Church/Team Projects	-	108,160	108,160	116,783
Gift Aid / Tax	145,857	-	145,857	124,682
Income for Admin	190,723	-	190,723	60,393
	<u>507,031</u>	<u>1,838,642</u>	<u>2,345,673</u>	<u>1,836,131</u>

* A grant received through Irish Aid for the "I am Girl" project

Of the £1,836,131 received in the 12 months ending 30 June 2019, £271,114 was unrestricted funds and £1,565,017 was restricted funds

3 Income from Trading Activities			Total Funds	Total Funds
	Unrestricted	Restricted	2020	2019
	£	£	£	£
Events	-	11,234	11,234	69,708
Charity Shop income	62,400	-	62,400	85,614
	<u>62,400</u>	<u>11,234</u>	<u>73,634</u>	<u>155,322</u>

Of the £155,322 received in the 12 months ending 30 June 2019, £85,614 was unrestricted funds and £69,708 was restricted funds

4 Other incoming resources			Total Funds	Total Funds
	Unrestricted	Restricted	2020	2019
	£	£	£	£
Bank Interest Receivable	7,069	-	7,069	8,830
	<u>7,069</u>	<u>-</u>	<u>7,069</u>	<u>8,830</u>

The 2019 total of £8,830 was all unrestricted.

Fields of Life Trust
Company Limited by Guarantee
Notes to the Financial Statements (cont)
Year Ended 30 June 2020

5 Analysis of expenditure on charitable activities:

	Unrestricted	Restricted	Total Funds 2020	Total Funds 2019
	£	£	£	£
Child Sponsorship	-	351,829	351,829	432,013
Schools Agriculture	-	2,013	2,013	26,250
Wells	-	328,868	328,868	201,594
Teams	223	56,775	56,998	72,664
Team Travel	-	-	-	38,913
Other Activity costs	16,473	-	16,473	43,146
School Infrastructure	26,090	150,157	176,247	255,546
Quality Education	-	12,070	12,070	33,877
School Running	3,041	42,804	45,845	57,606
Health Education	-	206,972	206,972	19,015
General	17,259	-	17,259	780
Christian Education	-	3,649	3,649	12,631
Emergency Appeal	-	68,206	68,206	-
Direct Costs (see Note 7)	175,216	-	175,216	173,779
Governance Costs (see Note 7)	18,444	-	18,444	18,294
	<u>256,746</u>	<u>1,223,343</u>	<u>1,480,089</u>	<u>1,386,108</u>

Of the £1,386,108 spent in the 12 months ending 30 June 2019, £260,411 was unrestricted funds and £1,125,697 was restricted funds

6 Analysis of expenditure on raising funds

	Unrestricted	Restricted	Total Funds 2020	Total Funds 2019
	£	£	£	£
Fundraising costs	-	17,438	17,438	30,856
Charity Shop costs	54,801	-	54,801	72,538
Direct Costs (see Note 7)	267,435	-	267,435	265,239
	<u>322,236</u>	<u>17,438</u>	<u>339,674</u>	<u>368,633</u>

Of the £368,633 spent in the 12 months ending 30 June 2019, £337,777 was unrestricted funds and £30,856 was restricted funds

Fields of Life Trust
Company Limited by Guarantee
Notes to the Financial Statements (cont)
Year Ended 30 June 2020

7 Analysis of direct costs:

	Raising Funds	Charitable Activity	Governance Costs	Total 2020	Total 2019
	£	£	£	£	£
Staff costs	186,804	122,389	12,883	322,075	327,816
Other Staff Costs	21,983	14,403	1,516	37,902	27,877
Printing Stationery and Postage	5,250	3,440	362	9,052	15,588
Office Rent	12,097	7,926	834	20,857	18,649
Utilities - Electricity	829	543	57	1,429	1,062
Utilities - Telephone	2,450	1,605	169	4,225	3,313
Utilities - Internet/IT	8,617	5,645	594	14,856	13,921
Equipment	4,587	3,005	316	7,908	8,425
Utilities - Vehicles	3,686	2,415	254	6,356	5,182
Insurance - Property	-	-	-	-	186
Insurance - Vehicles	-	-	-	-	938
Insurance - Other	15,870	10,398	1,094	27,362	26,040
Other Professional Fees	5,261	3,447	363	9,071	8,315
	267,435	175,216	18,444	461,094	457,312

8 Analysis of governance costs

	Charitable Activities	Total 2020	Total 2019
	£	£	£
Auditors' remuneration	3,840	3,840	3,840
	3,840	3,840	3,840

9 Analysis of staff costs:

	2020	2019
	£	£
Salaries and Wages	217,605	212,879
Charity shops	34,077	37,286
Pensions	31,450	22,045
Social Security Costs	71,861	92,891
	354,994	365,101

The average monthly number of employees was 13 (2019: 13) and the average monthly number of employees during the year expressed as full time equivalents was as follows (including casual and part time staff):

2020	2019
Number	Number
13	13

One employee has emoluments in excess of £60,000. (2019: One)
Remuneration received by the Charity's key management amounted to £161,472 (2019: £120,165)
The charity Trustees were not paid or received any other benefits from employment with the charity in the year (2019: £nil) neither were they reimbursed expenses during the year (2019: £nil). No charity Trustee received payment for professional or other services supplied to the charity (2019: £nil).

Fields of Life Trust
Company Limited by Guarantee
Notes to the Financial Statements (cont)
Year Ended 30 June 2020

10 Debtors

	2020	2019
	£	£
Other Debtors and Accrued income	89,293	247,681
	89,293	247,681

11 Creditors; amounts falling due within one year

	2020	2019
	£	£
Other creditors	15,236	20,703
Loan	-	10,000
	15,236	30,703

12 Creditors; amounts due falling more than one year

	2020	2019
	£	£
Loan	45,000	40,000
	45,000	40,000

13 Analysis of Movements in Funds

	Opening Balance	Income	Expenditure	Transfers	As at 30 June 2020
	£	£	£	£	£
Unrestricted funds					
Charity shop	10,704	62,400	(54,801)	(11,340)	6,963
General funds - all funds	45,630	514,100	(529,210)	128,288	158,808
	56,334	576,500	(584,011)	116,948	165,771
Restricted funds					
Restricted funds - all funds	1,323,898	1,849,876	(1,240,781)	(116,948)	1,816,045
	-	-			
Total	1,380,232	2,426,376	(1,824,792)	-	1,981,816

14 Analysis of Movements in Restricted Funds

	Opening Balance	Income	Expenditure	Transfers	As at 30 June 2020
	£	£	£	£	£
Child Sponsorship	297,313	525,689	(351,829)	(41,229)	429,944
School Agriculture	11,108	9,093	(2,013)	2,979	21,167
School/Team Fund	849,439	671,346	(261,806)	(82,427)	1,176,552
Christian Education	1,646	9,840	(3,649)	(984)	6,853
Water	23,213	185,866	(328,868)	213,509	93,720
Fundraising	112,324	140,708	(85,644)	(115,787)	51,601
Health	28,855	307,334	(206,972)	(93,009)	36,208
Total	1,323,898	1,849,876	(1,240,781)	(116,948)	1,816,045

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 2020

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

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Tangible fixed assets	-	-	-	-
Current assets	165,771	1,856,045	2,021,816	1,420,232
Creditors due one year	-	(40,000)	(40,000)	(40,000)
	<u>165,771</u>	<u>1,816,045</u>	<u>1,981,816</u>	<u>1,380,232</u>

Fields of Life Trust
Company Limited by Guarantee
Notes to the Financial Statements (cont)
Year Ended 30 June 2020

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 Fields of Life Uganda from NI was £1,176,387. 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

	2020	2019
	£	£
Net movement in funds	601,584	241,475
Depreciation charge	-	-
Interest Income	(7,069)	(8,830)
Decrease (increase) in debtors	163,387	(122,575)
Increase (decrease) in creditors	(15,467)	47,647
	<u>742,436</u>	<u>157,717</u>
Net cash (used) received in operating activities	<u>742,436</u>	<u>157,717</u>