

Fields of Life GB Ltd

Trustees' Report and Financial Statements

Year ended 30 June 2021

Fields of Life GB Ltd
Trustees' Report and Financial Statements,
Year ended 30 June 2021
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Company No: 09642193

COMPANY INFORMATION

Charity Number: 1173249

Trustees

Dolway Johnston
Raymond Mulligan (resigned on 30 June 2021)
Louise Woodward
Sara-Louise Martin

Chair

Raymond Mulligan

Secretary

Dolway Johnston

Key Management Personnel

Richard Spratt (CEO - left employment on 31 August 2020)
Geoff Andrews (CEO from 01 November 2020 to 31 August 2021)
Tony Gaston (CEO from 1 September 2021)

Auditors

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

Bankers

CAF Bank Ltd
25 Kings Hill Avenue
West Malling
Kent
ME19 4JQ

Solicitors

Edwards & Co
28 Hill Street
Belfast
BT1 2LA

Registered Office

1090b Galley Drive
Kent Science Park
Sittingbourne
Kent
England
ME9 8AG

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Report of the Trustees

The Trustees present their annual report together with the financial statement of Fields of Life GB Ltd for the year ended 30 June 2021.

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 GB Ltd'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.

In the past year we have revised our vision and mission statements as follows.

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

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

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- 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 and operations.

This was another very challenging year for FOL GB, with support levels again dropping significantly from the previous year. Work of managing the operations of FOL GB has been carried out by Fields of Life Trust based in Northern Ireland – also in the Fields of Life family of organisations. A number of supporters have continued to donate regularly, but new major donors are now being channelled through Fields of Life Trust in Northern Ireland. The Board is keen to maintain FOL GB as an entity. However, due to the fundraising pressures as a result of the coronavirus pandemic, the Board is considering transferring regular donors to Fields of Life Trust in Northern Ireland, and having the company dormant until further notice.

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 GB Limited and other related parties. The whole year was challenging, with Covid restrictions of varying degree in Uganda and Rwanda meaning schools were shut for much of the year and travel was difficult. Despite this, the trustees are pleased with the outcomes and impact of our work.

Child Sponsorship

During the year schools in Uganda were closed completely for the very young children under P4 and open for only a reduced time for other children. A total of 1628 children were supported with fees and other scholastic materials in over 90 primary and secondary schools in Uganda and Rwanda. 198 of these children were also supported to sit their O-level and A-level exams. An additional 425 tertiary level students were supported with fees and learning materials.

While the schools have been closed, Fields of Life supported schools to enable them to reopen in a Covid-safe manner. We also amended the sponsorship programme to support home-based learning and address other issues caused by the lockdown – see Covid section below for details.

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 pandemic, 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.

This year was difficult due to school closures, but we maintained a focus on child protection and the importance of school governance. We held different sessions in 2 schools where parents, teachers and local leaders discussed and were made aware of issues of school retention, the mandate of school management committee and the parents-teacher association, and also on child protection. We also facilitated 4 radio talk shows to create public awareness on child

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protection and gender based violence. Additionally we supported 10 primary schools with science kits in a bid to improve the teaching and learning outcomes of science subjects.

We supported the training of a number of teachers at different church schools on use of selected Christian materials and incorporating Christian values in teaching, assessment and evaluation. We supported development of a sports curriculum incorporating key aspects of Christian discipleship for different year groups, and as part of implementing it, distributed 2,154 Bibles and 200 copies of Biblica's Reach for Life book to selected partner schools.

School Programmes

90 teachers and learners from 23 partner schools attended training to acquire skills in organic sustainable farming and agribusiness, and one school was supported in purchasing land. We supported 15 partner schools with seeds to grow their own food in a bid to boost the school feeding programme. We also supported a further 4 partner schools to start piggery projects and one school to start poultry farming, in a bid to generate additional income.

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 40 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 girl safety handbooks, magazines and posters to promote such messages. As part of this, 280 people were trained on how to make re-usable menstrual pads and proper menstrual hygiene management for adolescent girls, and 15,000 copies of a magazine with stories and experiences to encourage adolescents, were produced and distributed.

Improvement in School Infrastructure

Despite schools being closed due to Covid related lockdowns, we were able to continue construction work which included 2 ECD (Early Childhood Development) Centres in Rwanda, plus associated office, kitchen and toilet blocks and kitchen blocks in 4 separate schools in Uganda.

As part of our support to water, sanitation and hygiene initiatives, latrine blocks were constructed at 3 schools in Rwanda and 2 schools in Uganda, and a rainwater harvesting system was installed at one other primary school. Under the Irish Aid funded project, an additional 9 schools were supported with VIP latrines, Hand Washing Facilities & Rainwater Harvesting Systems and construction of similar facilities commenced at a further 19 schools. Leaders from all these schools were also trained in operation and maintenance of the WASH facilities.

In South Sudan Fields of Life has partnered with African Revival to complete the construction of a new Primary School at Araka, Maridi.

Construction of the new Vocational Training Institute in Gulu, Northern Uganda continued throughout the year. Progress was severely hampered by Covid lockdown delays but construction is now complete. Teaching equipment for hotel and catering, cosmetology and beautification, tools for building and construction, fashion and design, as well as different ICT equipment was provided. Unfortunately the opening of the college was delayed due to Covid restrictions, but we were delighted to see it open to students in January 2022.

Community interventions – including WASH (Water, Sanitation and Hygiene)

The Fields of Life well-drilling rigs continued to operate, focusing on 2 districts where 30 deep wells were drilled and installed, serving an estimated population of 36,297 people. Water user

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committees in all 30 communities were trained in operation and maintenance, in order to strengthen the community based management and support systems of water sources.

Fields of Life continues to promote Village Savings and Loans Associations (VSLA) and formed and supported 19 Village Savings and Loans Associations and 65 trained Community Based Trainers. Additionally, the "I Am Girl" project works with a number of different community groups, and we gave refresher training to 280 men from 40 different groups who work to advocate for child rights, especially girls, and raise awareness about gender-based violence in their communities.

Covid-19 Emergency Response

Fields of Life ran appeals to raise additional funds to help address issues arising from the Covid-19 pandemic and associated lockdowns in Uganda and Rwanda. The emergency response work included supporting 140 vulnerable households (approximately 700 people) in Uganda with food rations. To support education, 23,434 primary & secondary pupils were provided with home-study materials and we facilitated 191 teachers to help learners use these materials more effectively. 1400 sponsored children were given a solar lamp to aid them to study at home at night, and we organised 13 talk shows on local FM Radio Stations to adequately prepare parents and caregivers on how best to support their children with self-study materials while at home. Additionally, we assisted our partner schools to pay the salary of 468 teachers thus ensuring they were available to work when schools reopened. To help with the economic hardship caused by lockdowns, we supported families of sponsored children with 1,372 piglets and 571 local female goats and conducted a piggery training for selected beneficiaries.

During the most severe lockdown, Fields of Life once again 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 lockdown situation in the local communities in Uganda and to dispense relevant guidance on preventive/sanitation measures.

Teams

We normally have a number of Short Term Mission Teams visiting different supported schools across Uganda each summer. Many of these maintain links with the school and have provided funding for some of the projects mentioned above. Unfortunately, due to the Covid pandemic, no Short Term Mission Teams were able to travel in 2020 or 2021.

Financial review

Income and expenditure

Income for the year was £13,528 compared to the 12 Months previous at £45,968. Total expenditure decreased to £134,222 (previous 12 Months £139,639) and gross expenditure on Charitable Activities increased to £133,206 (previous 12 Months: £113,865). The amount of money spent on charitable activities represented 99% (previous 12 Months: 82%) of total expenditure .

All restricted funds held by Fields of Life GB 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. Gift-in-kind office accommodation and associated costs are provided by the generosity of donors in Sittingbourne, Kent.

Reserves

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

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Restricted funds are funds subject to specific conditions imposed by donors. At the end of the year the total restricted funds were £40,852 (previous 12 Months: £162,646).

Unrestricted funds at year end were £6,691 (previous 12 Months: £5,591).

The Board of Trustees reviews the reserves at every meeting. 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.

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 2020, 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 2.

Structure, Governance and Management

Governing Document

Fields of Life GB Limited is a charitable company limited by guarantee governed by its Memorandum and Articles of Association dated 16th June 2015.

Organisational structure and decision making

The company is governed by a Board of Directors. The Board meets quarterly with additional meetings called if necessary. Owing to the significant drop in income at the end of FY 19-20, and the difficulties posed by the Coronavirus pandemic, the Board decided to align with the Fields of Life Trust company in Northern Ireland. Throughout the 2020-21 year, Board meeting have been held jointly with that of the Fields of Life Trust company in Northern Ireland.

Board members who are non-executive, represent a diverse range of relevant experience including finance, business, public relations. 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.

Staff and Trustee Changes

Raymond Mulligan resigned June 2021

Richard Spratt (CEO) left Fields of Life at the end of August 2020.

Geoff Andrews joined as new CEO at start of November 2020. After a number of months in the role, the trustees and Geoff mutually agreed for Geoff to step down at the end of August 2021.

Tony Gaston, Director of Fundraising and Development, was appointed CEO in September 2021.

Trustee induction and training

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

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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, and work has been ongoing to transfer data to Salesforce and to train staff in its use. Salesforce has now become our main donor care system. Fields of Life continues to use Microsoft 365 and associated apps as its main productivity software.

Pay policy for staff

Fields of Life GB has had no directly employed staff this reporting year, with all work being managed by staff of Fields of Life Trust (Northern Ireland).

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. Consideration has also been given to cost of living differential for Fields of Life GB employees.

Risk Management

The Board of Directors along with the CEO have overall responsibility for Fields of Life GB 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;
- 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 GB is closely associated with Fields of Life Trust (Northern Ireland), Fields of Life East Africa (Uganda), Fields of Life Trust Limited (Republic of Ireland), 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).

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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

A new 5 year strategic plan was worked on and drafted, which was due to start from July 2021. However, due to the change in the CEO, the trustees decided not to formally launch a new strategic plan now, but rather wait until a new CEO is in place. Some of the work done in developing the new strategy plan – such as the amended vision and mission statements stated above – are now in place, but we continue to operate in line with the existing strategic plan launched in April 2017, focusing around 4 priority areas of:

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

Trustees' responsibilities in relation to the financial statements

The Charity Trustees (who are also the directors of Fields of Life GB Limited 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).

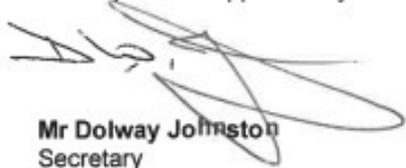
Company and charity law requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the Charity and of its financial position at the end of that period. In preparing these financial statements, the Trustees are required to:

- (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.

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.

Approval

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


Mr Dolway Johnston
Secretary

Date 15/3/22.

Fields of Life GB Ltd
Company Limited by Guarantee
INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF FIELDS OF LIFE GB LTD
Year Ended 30 June 2021

I report on the financial statements of the charity for the year ended 30 June 2021, which are set out on pages 11 to 20.

Respective responsibilities of trustee and examiner

The charity's trustee, who are also the directors of Fields of Life GB Limited for the purposes of company law, are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the financial statements under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - (ii) to prepare financial statements which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

JL Grant *21/3/2022*

Lowry Grant FCCA
For, and on behalf of,
PKF-FPM Accountants Limited
Unit 1, Building 10
Central Park
Mallusk
Co Antrim
BT36 4FS
Dated:

Fields of Life GB Ltd
Company Limited by Guarantee
Statement of Financial Activities
(incorporating an income and expenditure account)
Year Ended 30 June 2021

	Notes	Unrestricted £	Restricted £	Total Funds 2021 £	Total Funds 2020 £
Income and endowments from:					
Donations and legacies	2	847	12,681	13,528	45,968
Other trading activities		-	-	-	-
Total Income and endowments		847	12,681	13,528	45,968
Expenditure on:					
Charitable Activities	3	-	(133,206)	(133,206)	(113,865)
Raising Funds	4	(838)	-	(838)	(25,448)
Other		(178)	-	(178)	(326)
Total Expenditure		(1,016)	(133,206)	(134,222)	(139,639)
Net income / (expenditure) for the year before transfers		(169)	(120,525)	(120,694)	(93,671)
Transfers between funds		1,269	(1,269)	-	-
Net movement in funds		1,100	(121,794)	(120,694)	(93,671)
Reconciliation of funds:					
Total funds brought forward		5,591	162,646	168,237	261,908
Total Funds Carried Forward	10	6,691	40,852	47,543	168,237

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

The notes on pages 14 to 20 form part of these financial statements.

Fields of Life GB Ltd
Company Limited by Guarantee
Balance Sheet
Year Ended 30 June 2021

	Note	2021 £	2020 £
Fixed Assets			
Tangible assets		-	-
Current Assets			
Debtors		-	-
Cash at bank and in hand		47,543	211,909
		<u>47,543</u>	<u>211,909</u>
Creditors: amounts falling due within one year	7	-	(43,672)
NET CURRENT ASSETS		47,543	168,237
NET ASSETS		<u>47,543</u>	<u>168,237</u>
Represented by:			
Unrestricted Funds	8	6,691	5,591
Restricted Funds	9	40,852	162,646
		<u>47,543</u>	<u>168,237</u>

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit for its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to the companies subject to the small companies' regime.

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



 Louise Woodward
 Director

Company Registration Number 09642193

The notes on pages 14 to 20 form part of these financial statements.

Fields of Life GB Ltd
Company Limited by Guarantee
Statement of Cashflow
Year Ended 30 June 2021

	Note	2021 £	2020 £
<i>Cash (used) received in operating activities</i>	12	(164,366)	(52,656)
<i>Cash flows from investing activities</i>			
Bank Interest		<u>-</u>	<u>-</u>
<i>Net cash flow from investing activities</i>		-	-
Increase (decrease) in cash and cash equivalents in the year		<u>(164,366)</u>	<u>(52,656)</u>
Cash and cash equivalents at beginning of period		211,909	264,565
<i>Cash and cash equivalents at end of period</i>		<u>47,543</u>	<u>211,909</u>

The notes on pages 14 to 20 form part of these financial statements.

Fields of Life GB Ltd
Company Limited by Guarantee
Notes to the Financial Statements
Year Ended 30 June 2021

1 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation of 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.

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 the 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

f) 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 GB Ltd
Company Limited by Guarantee
Notes to the Financial Statements
Year Ended 30 June 2021

1 ACCOUNTING POLICIES (continued)

g) 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 2020, 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.

h) 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.

i) 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

j) 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.

k) 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.

l) Financial instruments

The Company 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.

m) 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.

n) 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.

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Year Ended 30 June 2021

2 Income from donations and legacies

	Unrestricted	Restricted	Total Funds 2021	Total Funds 2020
	£	£	£	£
Child Sponsorship	-	4,586	4,586	3,661
Regular Giving	695	955	1,650	1,673
General Fundraising	152	2,140	2,292	17,134
Major donor	-	5,000	5,000	23,500
	<u>847</u>	<u>12,681</u>	<u>13,528</u>	<u>45,968</u>

Of the £45,968 received in the 12 months ending 30 June 2020, £2,797 was unrestricted funds and £43,171 was restricted funds.

3 Analysis of expenditure on charitable activities:

	Unrestricted	Restricted	Total Funds 2021	Total Funds 2020
	£	£	£	£
Child Sponsorship	-	121,334	121,334	84,590
Wells	-	11,872	11,872	6,300
Teams	-	-	-	924
School Infrastructure	-	-	-	3,848
Fundraising	-	-	-	4,500
Direct Costs (see Note 6)	-	-	-	11,745
Governance Costs (see Note 6)	-	-	-	1,958
	<u>-</u>	<u>133,206</u>	<u>133,206</u>	<u>113,865</u>

Of the £113,865 spent in the 12 months ending 30 June 2020, £13,703 was unrestricted funds and £100,162 was restricted funds.

Fields of Life GB Ltd
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Notes to the Financial Statements (cont)
Year Ended 30 June 2021

4 Analysis of expenditure on raising funds

	Unrestricted	Restricted	Total Funds 2021	Total Funds 2020
	£	£	£	£
Direct Costs (see Note 6)	838	-	838	25,448
	<u>838</u>	<u>-</u>	<u>838</u>	<u>25,448</u>

Of the £25,448 spent in the 12 months ending 30 June 2020, all was unrestricted funds

5 Analysis of direct costs:

	Raising Funds	Charitable Activity	Governance Costs	Total 2021	Total 2020
	£	£	£	£	£
Staff cost	-	-	-	-	32,998
Other Staff Costs	-	-	-	-	567
Other Activity costs	356	-	-	356	780
Utilities - Telephone	194	-	-	194	196
Utilities - Internet/IT	-	-	-	-	249
Insurance - Other	288	-	-	288	537
Other Professional Fees	-	-	-	-	3,824
	<u>838</u>	<u>-</u>	<u>-</u>	<u>838</u>	<u>39,151</u>

6 Analysis of staff costs:

	2021	2020
	£	£
Salaries and Wages	-	22,323
Employers National Insurance	-	8,344
Other Pension Costs	-	2,331
	<u>-</u>	<u>32,998</u>

The average monthly number of employees was nil (2020: 1) and the average monthly number of employees during the year expressed as full time equivalents was as follows (including casual and part time staff):

	2021	2,020
	Number	Number
Average monthly number of full time equivalents employed by the company during the year	-	1

No employees have emoluments in excess of £60,000.

Remuneration received in the year by the Charity's key management totalled nil (2020: £32,998).

The Charity Trustees were not paid or received any other benefits from employment with the Charity in the year (2020: £nil). Expenses reimbursed during the year totalled nil. (2020: nil). No

Charity Trustee received payment for professional or other services supplied to the charity (2020: £nil).

Fields of Life GB Ltd
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Notes to the Financial Statements (cont)
Year Ended 30 June 2021

7 Creditors; amounts falling due within one year

	2021	2020
	£	£
Other creditors	-	43,672
	-	43,672

8 Analysis of Movements in

	Opening Balance	Income	Expenditure	Transfers	Transfers
	£	£	£	£	£
Unrestricted funds	5,591	847	(1,016)	1,269	6,691
Restricted funds					
Restricted funds - all funds	162,646	12,681	(133,206)	(1,269)	40,852
Total	168,237	13,528	(134,222)	-	47,543

9 Analysis of Movements in Restricted Funds

	Opening Balance	Income	Expenditure	Transfers	Transfers
	£	£	£	£	£
Child Sponsorship	120,958	4,586	(121,334)	(459)	3,751
School/Team Fund	(1,790)	5,000	-	(500)	2,710
Water	27,907	2,837	(11,872)	(284)	18,588
Fundraising	-	-	-	-	-
Health	15,571	258	-	(26)	15,803
	162,646	12,681	(133,206)	(1,269)	40,852

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

Child Sponsorship: The child sponsorship fund represents donations received to help support children through primary and secondary education and in some cases tertiary level education. This funding specifically references the Peter Vardy Foundation 'One Child' Campaign.

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Notes to the Financial Statements (cont)
Year Ended 30 June 2021

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.

Health Education: The schools' health programme had a 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.

10 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Current assets	6,691	40,852	47,543	168,237
	<u>6,691</u>	<u>40,852</u>	<u>47,543</u>	<u>168,237</u>

Fields of Life GB Ltd
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11 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 GB was £133,206 (2020: £ 95,162).

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

	2021	2020
	£	£
Net movement in funds	(120,694)	(93,671)
Increase (decrease) in creditors	(43,672)	41,015
	<u>(164,366)</u>	<u>(52,656)</u>
Net cash (used) received in operating activities	<u>(164,366)</u>	<u>(52,656)</u>