



A Charitable Incorporated Organisation

Number: 1158935

Trustees Report and
Accounts for the
period from
01/07/2015 to
30/06/2016

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Reference and Administrative Details

Charity Name: Universities Together Empowering Development

Other Names: UniTED, United

UK Charity Number: 1158935

Uganda NGO Number: 11853

Principal Address: 92 Highgate Hill
London
N6 6HE

Other Address: NFT Mawazo Hub
Off Mugazi Awongererwa Rd
Makerere
Kampala
Uganda

Trustees: Patrick Proctor (Chair)
Eria Hisali
Deus Kamanyire
Louis Graham (started 17th September 2015)
Katie Husselby (started 31st January 2016)
Sidney Muhangi (started 31st January 2016)
Marco Mills (started 31st January 2016)
Zoe Cuckow (started 15th April 2016)

Management: Leo Henghes (Executive Director)



Introduction

This trustees' report and accounts for Universities Together Empowering Development (UniTED) is for the financial year starting 1st July 2015 and ending 30th June 2016.

This report is presented 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 for Smaller Entities (the FRSSE)", effective 1st January 2015.

Structure, Governance, and Management

UniTED is a Charitable Incorporated Organisation (CIO) governed according to the Constitution dated 11th October 2014. It was established on 22nd October 2014.

The charity trustees manage the affairs of UniTED. The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of UniTED and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Membership of the CIO is restricted to its trustees. There must be at least three charity trustees, although there is no maximum number of trustees. New trustees must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO. Trustees will induct new trustees with a copy of the constitution and the latest Trustees' Annual Report and Accounts.

Decisions are made by simple majority of votes at a meeting of trustees or by resolution made in writing or in electronic form and agreed by all trustees.

Day to day management of the Charity's affairs is delegated to the Executive Director, Mr Leo Henghes.



Objectives and Activities

The objects of the CIO are:

- 1) to develop the capacity and skills of university students in such a way that they are better able to identify, and help meet, their needs and to participate more fully in society.
- 2) to promote the voluntary sector anywhere in the world for the benefit of the public in particular but not exclusively by:
 - a) promoting the voluntary sector to university students;
 - b) promoting the efficiency and effectiveness of charities and voluntary organisations;
and
 - c) promoting equality and diversity by promoting activities to foster understanding between university students from diverse backgrounds.

"Voluntary sector" is defined as "charities and voluntary organisations". Charities are organisations, which are established for exclusively charitable purposes in accordance with the law of England and Wales.

To achieve these objects, UniTED's work can be split into three categories:

- a) Consulting on Ugandan Students' Social Projects
- b) Connecting International Students to Volunteer on Ugandan Projects
- c) Coordinating Events which Promote Student Charitable Action

Consulting on Ugandan Students' Social Projects

UniTED provides consultation sessions (or 'tutorials') to students who are running their own social action projects in Uganda. These sessions come within UniTED's objectives of both developing the capacity and skills of university students and also promoting the efficiency and effectiveness of charities by helping students to think critically about their activities' impact and sustainability.

Each project signs an agreement with UniTED and can expect 6 sessions, totalling over 20 hours contact time, over the course of the year. These projects must be established for charitable purposes that add value to the community as a whole, or a significant section of the community.

A normal session lasts for about 3 hours and help to guide students through a framework we've designed called the 'Project Narrative'. In total, the Narrative consists of 60 steps



within 6 stages (Idea; Planning; Pilot & Feedback; Regular Activities; Impact & Adaptation; and Sustainable Growth). Each step is linked to a corresponding toolkit to help them students complete the task.

From these sessions, UniTED can help student initiatives to find suitable mentors and partners within wider civil society. They also act as useful ways for UniTED to screen projects which are suitable for international volunteers to work on.

Connection International Students to Volunteer on Ugandan Projects

To fulfil the object of promoting equality and diversity and fostering understanding between university students from diverse backgrounds, UniTED creates global relationships between students. Students outside of Uganda can volunteer on developing a social action project being run by a Ugandan peer to foster values of global citizenship such as equality and mutual understanding.

Volunteering can be done remotely over the internet, or in person through being hosted by UniTED in Uganda. For remote collaborations, UniTED will host an introductory Skype meeting and then expect international volunteers to join consultancy sessions over an internet call, but leave the majority of interactions between the students to manage.

Students being hosted in Uganda generally stay for 3 weeks and pay a fee to cover the costs of hosting them. They stay at Makerere University – there are plans to expand this in the next year – and are given a day’s training in social entrepreneurship and global citizenship before starting work with their Ugandan peers which UniTED continues to oversee.

Currently, these connections are established through campus partnerships. This is based upon the model of our founding partnership between Oxford and Makerere Universities. The rationale for partnering two institutions is that it encourages greater engagement from students who are working with peers at the same university.

In the financial year 2016/17, we plan to open up connections to students around the world. This will mean students can apply to volunteer through our website and then be connected to projects in Uganda to volunteer on, either remotely or in person through an exchange trip to Uganda.

Coordinating Events which Promote Student Charitable Action

UniTED also runs events with the various objectives to promote the voluntary sector to students, build the capacity of students, foster synergies between students, and raise awareness of our work.



Achievements and Performance

The 2015/16 financial year was crucial for UniTED. In December 2015, we were formally registered as an international NGO in Uganda (No. 11853), a big step forward in our growth. The period also marked a change of our direction away from our previous focus on supporting student groups, who then in turn would support student social enterprises – effectively being brokers-of-brokers – towards directly supporting these social enterprises ourselves.

The reasons for this change were two-fold. Firstly, the impact of our old approach was not as large as we hoped. It relied upon students being sufficiently motivated and equipped to empower their peers. However, neither of these assumptions held in most cases. Secondly, the approach was not sustainable. We had hoped that Ugandan corporations would be interested in sponsoring a grassroots network of university students – this was not the case. And, students were unable to finance their own groups. Therefore, the model was reliant on UniTED covering all costs indefinitely.

Instead, we focused on two main programmes: consultancy tutorials and volunteer connections, along with events – especially a 4-day training camp in August 2015 – and fundraising activities.

Consulting on Ugandan Students' Social Projects

We launched our pilot of consultancy tutorials in November 2015. By June 2016, 92 projects had signed agreements to be beneficiaries of the programme and 125 consultancy sessions had been held.

To evaluate the programme's impact, we carried out a survey in May 2016. Of the 20 respondents to the survey, 90% thought that UniTED had importantly affected their knowledge of running a social enterprise, and 95% would recommend UniTED's consultancy to others. When asked how much they would value one session, the average response was UGX 256,750 (£57) – only 4 people gave a response under UGX 100,000 (£22).

Comments included: “the ideas given [in the tutorial] are pivotal in our project[’s] success,” and “I extend my appreciation for the wonderful work you are doing to help students realise their leadership potential.”

These results were especially positive given that most projects had only received one consultancy session and we were still developing the format as this happened – most sessions at the start were under 90 minutes. Following this feedback, we now are making sessions 3 hours each and holding them at least every 2 months.



Connection International Students to Volunteer on Ugandan Projects

In August 2015, we facilitated the visit of 8 students from Oxford University to Uganda for 3 weeks. One outcome of this trip was to understand that it would be better to run these trips, rather than relying on students in Uganda to organise activities.

In February, 4 students from the Makerere travelled to Oxford from the Oxford Forum for International Development (OxFID). These students were selected on the basis of their social projects. UniTED supported their visa application process and gave them some training on what to expect.

By June, we had rewritten the UniTED website to allow students to apply to be hosted in Uganda for 3 or 6 weeks throughout the year.

Coordinating Events which Promote Student Charitable Action

UniTED ran one event in the 2015/16 financial year, a training camp at FOCUS Campsite in Entebbe. Held on the 11-14th August 2015, it brought together 102 participants from 14 universities around Uganda, as well as a group from the University of Oxford.

The purpose of the camp was to train students to empower social enterprises and lead UniTED Groups, as well as develop a consciousness of global citizenship. 95% of participants said the camp was either 'very good' or 'excellent' and 97% said they now cared more about global issues.

However, the actions of students after the camp were disappointing, and led us to change focus away from student groups towards support student social projects in October/November 2015.

We also partnered with Leo Africa Forum to organise a Global Students' Dialogue at Makerere University on 4th July 2015. We gave Leo Africa access to our network of students to invite them to the event, and a UniTED representative chaired one session.

Raising Funds

Crowdfunding campaigns over Christmas and then from April and May together raised £3,050.

We also began focusing on raising funds through our charitable activities. Students who are hosted in Uganda will raise money for UniTED to cover the cost of their trip.

We have established relationships with many offices, both of grant-making agencies and businesses, in Kampala which may bring future funds. However, we need to significantly improve our fundraising capacity for the future.



Financial Review

The results for the year and financial position are set out in the Statement of Financial Activities on page 10 and the Balance Sheet on page 11. Total incoming resources were £25,245; resources expended were £26,367. The deficit for the year was £1,122.

The primary reason for the large increase in income and expenditure from the 2014/15 period is the decision to acknowledge the value of Leo Henghes as a professional worker, rather than a general volunteer. We have valued his work at 21,600 p.a. tax inclusive, however only £2,378 was actually paid during the period. Therefore, we have valued the donation of his time at £19,222.

UniTED's dependency on this gift of services is not sustainable. We need to open up new sources of income and enhance our ability to raise funds. The increase in income from charitable activities is a positive step for the financial year as we begin to charge students for being hosted in Uganda. We will need to greatly increase the number of students we host in Uganda in 2016/17.

It is discouraging that we have raised less money through crowdfunding in 2015/16 than in 2014/15. This may be a result of donor fatigue amongst our mailing list. We need to do better at reaching out to new potential donors for new campaigns in 2016/17.

On 30th June 2016, UniTED's net assets were £1,975. The restricted fund stood at £770. This is money from student volunteers of Oxford University who have contributed to the cost of the travel of a Makerere student to Oxford in November 2016.

The trustees have decided that currently the holding of reserves is unnecessary as the charity is still starting-up, and so both still finding it difficult to raise capital beyond immediate expenses, and also has no beneficiaries who are depended on the charity's services.



Future Plans

In 2016/17, we will continue the iterative development of our Project Narrative framework to improve the quality of our consultancy to student projects. This will also then be integrated into a blueprint to be given to international volunteers to improve the experience of remote volunteering.

Depending on the funding we can secure, we would like to expand our support to 120 projects around Uganda, recruiting 2 members of staff in Uganda to hold 840 consultancy tutorials over the next academic year. This work will create a multiplier effect with the successful student social enterprises impacting tens-of-thousands of people more impactfully and sustainably because of our efforts. This work will continue to be monitored with surveys in December and May.

We will organise more connections between international students and Ugandan student entrepreneurs. In 2016/17, we are targeting at least 20 remote collaborations being established. We will also expand our programme of hosting students in Uganda. We are aiming to have at least 10 people travel to Uganda with us in the next year by finding us through our website. This will require a new marketing effort, but create income through charitable activities for us.

We will also hold more frequent events in Uganda, with more media presence, to both help engage more students in our activities and raise awareness of UniTED to help us raise more funds.

In the longer term, we will look to test whether we can deliver our consultancy over the internet through Skype calls and emails. This would allow us to scale our activities around the world.

We could also look to revive the groups in the future by creating more incentives for students to lead groups, such as creating a social action certificate.



Patrick Proctor
Chair of Trustees
August 2016



Statement of Financial Activities

1st July 2015 – 30th June 2016

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds	2014/15 Total £	Notes
	£	£	£	£	£	
INCOMING RESOURCES						
Donations and Legacies	22,766	0	0	22,766	8,430	1
Charitable Activities	800	1,678	0	2,479	478	2
TOTAL INCOMING RESOURCES	23,566	1,678	0	25,245	8,908	
RESOURCES EXPENDED						
Raising Fund Charitable Activities	2,222	0	0	2,222	456	3,7
Other	19,219	2,036	0	21,255	3,513	5,6,7
	2,889	0	0	2,890	1,842	4,7
TOTAL RESOURCES EXPENDED	24,330	2,036	0	26,367	5,811	
NET INCOME/ EXPENDITURE	(764)	(358)	0	(1,122)	3,097	
TRANSFERS	0	0	0	0	0	
FUNDS BROUGHT FORWARD 1st JULY 2015	1,969	1,128	0	3,097	-	
TOTAL FUNDS CARRIED FORWARD 30th JUNE 2016	1,205	770	0	1,975	3,097	



Balance Sheet for 30th June 2016

	TOTAL 2015/16 £	TOTAL 2014/15 £	Notes
FIXED ASSETS			
Tangible Assets	134	200	8
TOTAL FIXED ASSETS	134	200	
CURRENT ASSETS			
Debtors	1,000	1,586	9
Cash at bank and in hand	841	1,311	
TOTAL CURRENT ASSETS	1,841	2,897	
LIABILITIES			
Creditors: Amount falling due within one year	0	0	
NET CURRENT ASSETS	1,975	3,097	
TOTAL NET ASSETS	1,975	3,097	
CHARITY FUNDS			
Endowment Funds	0	0	
Restricted Income Funds	770	1,128	
Unrestricted Funds	1,205	1,969	
TOTAL CHARITY FUNDS	1,975	3,097	

Accounts approved by the trustee body



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Patrick Proctor - Chair

Date: 1st August 2016



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Louis Graham - Treasurer

Date: 1st August 2016





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11th November, 2016

**The Independent Reviewer's Report on the Financial Statements to UniTED's Trustees.
Report on Financial Statements**

We have reviewed UniTED's Financial Statements for the year ended 30th June 2016 which comprised of the statement of Financial Activities, Balance Sheet, a summary of significant accounting policies and other explanatory notes from page 10 to 14.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- 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
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

Our 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 accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, 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 accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, UniTED kept accounting records in accordance with section 130 of the 2011 Act, accounts were prepared in accordance with the accounting records and complied with the accounting requirements of the 2011 Act.

Conclusion

We wish to thank the Executive Director for the co-operation accorded to us in undertaking the review. It's further our wish that the same mutual relationship shall continue to prevail beyond the horizons of all our future work.

Yours faithfully,


CPA SARAH SARAH
AUDIT MANAGER.

Notes to the Accounts

The accounts were prepared in accordance with:

- the Accounting and Reporting by Charities: Statement of Recommended Practice (SORP 2015);
- the Financial Reporting Standard for Smaller Entities (the FRSSE); and
- the Charities Act 2011

These accounts were prepared on the accruals basis of accounting. Hence, all income and charges relating to the financial period are brought into the accounts without regard to the date of payment or receipt.

The period for the 2014/15 accounts was under a year because the period started with the incorporation of the charity, rather than with the end of the previous financial year. Therefore, extra care should be taken when comparing the two financial years.

A large part of UniTED's expenditure was in Ugandan Shillings (UGX). When calculating these costs in British Pounds, we used an exchange rate based upon the rate at our most recent cash withdrawal.

Disclosure of Trustees' Remuneration, Benefits, and Expenses

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity. No trustee expenses have been incurred.

Disclosure of Related Party Transactions and General Volunteers

Leo Henghes, as a Co-founder and the Executive Director of UniTED, is a related party. In March 2016, he signed a contract with UniTED for the role of Executive Director, being paid UGX 30,000 (£5.73) per hour. Prior to that, he had received expenses totalling £1,099 for the financial year.

Sidney Muhangi, as a Co-founder of UniTED, is a related party. Over this period, the trustees resolved to pay him UGX 750,000 (£143) per month as an allowance to cover costs such as food and transport. This allowed him to work as a full-time general volunteer on organising the training camp and consultancy sessions. The last payment was in November 2015, after which Sidney travelled to South Africa for further studies and became a trustee.

Disclosure of Staff Costs and Emoluments

Leo Henghes is UniTED's only member of staff. He is paid UGX 30,000 (£5.73) per hour. Since signing his contract in March 2016, he has earned £1,279, of which £287 was paid in tax to the Uganda Revenue Authority. UniTED provides no other employee benefits.



1. Income from Donations and Legacies

	Unrestricted 2015/6	Restricted 2015/6	Unrestricted 2014/5	Restricted 2014/15
	£	£	£	£
Crowdfunding	3,050	0	3,949	0
Grants	0	0	0	1,586
In-kind Volunteering	19,222*	0	0	0
Other Donations	494	0	2,895	0
TOTAL	22,766	0	6,844	1,586

*We have valued the work of Leo Henghes at £21,600 p.a.. Of this, Leo was actually paid £2,378 over the period. Therefore, we recognise his volunteering of worth of £19,222 to the Charity in 2015/16.

2. Income from Charitable Activities

	Unrestricted 2015/16	Restricted 2015/16	Unrestricted 2014/5	Restricted 2014/5
	£	£	£	£
Events in Uganda	0	314	0	0
From the Oxford UniTED Group	0	595	0	478
Students Travelling to Uganda	800	770	0	0
TOTAL	800	1,679	0	478

3. Expenditure on Raising Funds (All Unrestricted)

	Activities undertaken directly 2015/16	Support Costs 2015/16	Total 2015/16	Total 2014/15
	£	£	£	£
Information Technology	0	3	3	198
Promotional Materials	0	0	0	65
Other	0	3	3	0
Rent	0	56	54	0
Volunteer Expenses	0	2,160	2,160	193
TOTAL	0	2,222	2,222	456



4. Expenditure on Other Costs (All Unrestricted)

	Activities undertaken directly	Support Costs	Total 2015/16	Total 2014/15
	£	£	£	£
Rent	0	56	56	1,184
Banking Costs	139	0	139	127
Information Technology	0	3	3	40
Asset Depreciation	66	0	66	100
Human Resources	363	2,160	2,523	385
Equipment & Stationary	24	0	24	0
Legal Fees	75	0	75	0
Other	1	2	3	6
TOTAL	668	2,221	2,889	1,842

5. Expenditure on Charitable Activities – Restricted/Unrestricted Costs

	Unrestricted 2015/16	Restricted 2015/16	Unrestricted 2014/15	Restricted 2014/15
	£	£	£	£
Supporting UniTED Groups	106	14	2,158	460
Consultancy Programme	12,416	139	224	0
Connecting Volunteers Programme	4,444	657	193	478
Events	2,253	1,226	0	0
TOTAL	19,219	2,036	2,575	938



6. Expenditure on Charitable Activities – Direct and Support Costs

	Activities undertaken directly 2015/16 £	Support Costs 2015/16 £	Total 2015/16 £	Total 2014/15 £
Supporting UniTED Groups	120	0	120	2,618
Consultancy Programme	1,456	11,109	12,555	224
Connecting Volunteers Programme	658	4,443	5,101	671
Events	1,257	2,222	3,479	0
TOTAL	3,481	17,774	21,255	3,513

7. Analysis of Support Costs (All Unrestricted)

	Raising Funds £	Consultancy Programme £	Connecting Volunteers Programme £	Events £	Other £	Total £	Basis of allocation
Information Technology	3	15	6	3	3	30	(a)
Rent	56	281	112	56	56	561	(a)
Airtime	3	12	5	3	3	26	(a)
Human Resources	2,160	10,800	4,320	2,160	2,160	21,600	(a)
TOTAL	2,222	11,108	4,443	2,222	2,222	22,217	

- (a) All support costs have been split between all activities with the ratio based upon approximate time spent on each one: 10% for raising funds; 50% consultancy programme; 20% connecting linking to international volunteers; 10% for events; and 10% for other administrative duties.



8. Fixed Assets and Depreciation

Tangible fixed assets are capitalised if they can be used for more than one year, and cost at least £100.

Laptops have been depreciated by 33% of written down value.

	Written Down Value on 1 st June 2015 £	Depreciation £	Written Down Value on 30 th June 2016
Laptops	200	66	134
TOTAL	200	66	134

9. Debtors

£1,000 is owed by 4 students who have signed up to be hosted by UniTED in Uganda in August 2016. Of this money, £200 is restricted for use by their Oxford student group, and £800 is in unrestricted funds.

