

Registered number: NI030695  
Charity number: 104839

**FIELDS OF LIFE TRUST**  
(A company limited by guarantee)

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**FIELDS OF LIFE TRUST**  
**(A company limited by guarantee)**

**CONTENTS**

	Page
<b>Reference and administrative details of the Company, its Trustees and advisers</b>	1
<b>Trustees' report</b>	2 - 8
<b>Independent auditors' report on the financial statements</b>	9 - 12
<b>Statement of financial activities</b>	13
<b>Balance sheet</b>	14
<b>Statement of cash flows</b>	15
<b>Notes to the financial statements</b>	16 - 30

**FIELDS OF LIFE TRUST**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 30 JUNE 2023**

<b>Trustees</b>	Jennie Margaret Burnett Eugene Graham Hohn Dolway William Johnston Godrey Kalibbala Sara-Louise Martin John McMullan Zephryn Natasha Patton Rev Trevor Donald Stevenson David Brian Thompson Louise Emma Woodward Ronald Angus Wilson, MBE, Chair Margaret Anne Brown (resigned 30 June 2023)
<b>Company registered number</b>	NI030695
<b>Charity registered number</b>	104839
<b>Registered office</b>	House of Vic Ryn Rathdown Road Lisburn BT28 2RE
<b>Company secretary</b>	Dolway William Johnston
<b>Chief executive officer</b>	Tony Gaston, MA MBA (CEO) Roisin Scott, BSc MSc FCA ChMC MCI (Financial Controller)
<b>Independent auditors</b>	UHY Hacker Young Fitch Ltd Statutory Auditors and Chartered Accountants 27-29 Gordon Street Belfast Antrim BT1 2LG
<b>Bankers</b>	Danske Bank Ltd 39 Market Street Lurgan Armagh BT66 6AB
<b>Solicitors</b>	Edwards & Co Solicitors 28 Hill Street Belfast BT1 2LA

**FIELDS OF LIFE TRUST**  
(A company limited by guarantee)

**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2023**

The Trustees present their annual report together with the audited financial statements of the Company for the year 1 July 2022 to 30 June 2023. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

**Objectives and activities**

**a. 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.

Our vision is to see educated and skilled young people, inspired by faith, hope and love, transform 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.

**Achievements and performance**

**a. Raising of Support**

As a Board, we were so thankful to all of our supporters who helped us raise all that was needed to carry out the desired projects in East Africa in the last year. Overall income increased by 10% on previous year which is an incredible achievement amidst a 'Cost of Living' crisis. We were delighted to be able to host large fundraising events again such as our Water 4 Life event in Armagh City Hotel and our 30th Anniversary Gala Ball in Titanic Belfast. This year also saw a significant increase in grants from private trusts and foundations. The lease for our office in Lisburn was renewed for another 5 years. Our 2 charity shops in Newtownards and Coleraine were closed at the end of the financial year due to the lease ending on both premises. We are so thankful for the faithful service of all our staff and volunteers in both shops for the last year and all the donations and funds that have been raised over the years towards our work. We now look to the future and are excited as to what the future holds for our new shop which is located in Ballyhackamore in East Belfast, and is due to open late Summer 2023.

**FIELDS OF LIFE TRUST**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**Achievements and performance (continued)**

**b. Review of activities**

The details below provide a summary of the work we do in each of our priority areas in East Africa due to the support from Fields of Life Trust and other related parties. The trustees are delighted with the outcomes and impact of our work. In late 2021 we launched our new 5 year strategic plan which aims to double our impact. In this plan, we have identified 4 key priority areas in which we operate. These are Quality Education, Health and Wellbeing, Resilience and Livelihoods, and Institutional Growth and Development. For more details on all the activities achieved during the year under each key priority area, please see our annual report, which shall be released in Spring 2024.

*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. This priority area focuses on enhancing access to quality and equitable education for 73,816 marginalised and most vulnerable children and youth in East Africa by June 30, 2026. It aims at promoting early childhood development (ECD) and pre-school learning opportunities for 10,290 children at 49 Early Childhood Development Centres (ECDs); enhancing quality education for 63,126 children in 81 primary (53,460 children) and 9 secondary schools (9,666 children) and enhancing access to tertiary education for 400 most vulnerable students by June 2026.

*Health and Wellbeing*

This priority area promotes health and wellbeing of 240,960 marginalised and most vulnerable children/youth in school and other members of community in East Africa by June 30, 2026. It aims at increasing access to safe and clean water for 225,840 marginalised and most vulnerable children/youth in school and other members of community and improving Menstrual Hygiene Management for 12,179 adolescent girls.

*Resilience and Livelihoods*

This priority area focuses on enhancing livelihood resilience for 58,250 marginalised and most vulnerable youth/children and women in East Africa by June 30, 2026. It aims at enhancing access to vocational education/skills for 1,050 vulnerable youth; creating of opportunities for 7,400 marginalised and most vulnerable youth/children and women to engage in gainful and descent employment for economic self-reliance and increasing agricultural production and productivity for 37,800 children in 90 schools and 15,000 people from 3,000 households.

*Institutional Growth and Development*

This priority area focuses on strengthening the institutional capacity of Fields of Life for efficient and effective program operations by June 30, 2026. It aims at strengthening internal processes, systems for efficiency and effectiveness; strengthening partnerships and mutual engagement and strengthening Corporate Governance.

*Teams*

It was wonderful to be able to restart Short-Term Mission Teams visiting different supported schools across Uganda this financial year, which had been stopped due to COVID-19 the last 3 years. Several teams travelled out in the Spring of 2023.

**c. Staff and Trustee Changes**

In August 2022, Ross McQueen started in the role as Operations Manager. Ross had previously been employed by FOL in the role of Head of Fundraising and Business Development, based in Kampala. He and his wife returned following the birth of their first child and Ross has brought a wealth of on-the-ground knowledge from his 4 years in Uganda. Nicola Morrison and Suyai Rodriguez-Cameron both started in their roles as Sponsorship Coordinator and Systems Administrator. Regarding Trustee changes, Jennie Burnett took on the role of Vice Chair and Anne Brown resigned on 30 June 2023 and the entire Fields of Life family are so grateful to Anne for her many years of dedicated service.

**FIELDS OF LIFE TRUST**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**Financial review**

**a. Results for the year**

Income for the year was £2,299,624 compared to 2022 at £2,084,683. Total expenditure increased to £2,504,341 (2022: £2,135,425) and gross expenditure on Charitable Activities increased to £2,053,319 (2022: £1,779,669). The amount of money spent on charitable activities represented 82% (2022: 83%) of total expenditure.

The largest single donor was a private charitable trust based in Scotland. We are extremely thankful to this donor for their amazing generosity. This year we were also delighted to receive funding again from Irish Aid (part of the Department for Foreign Affairs and Trade – DFAT), who have supported Fields of Life for a number of years

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.

**b. Reserves policy**

The Trustees have agreed that sufficient reserves will be held to ensure the sustainability of the charity's strategy through the general economic cycle.

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 £692,159 (2022: £1,030,458).

Unrestricted funds at year end were £455,005 (2022: £321,424).

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

**c. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

**Structure, governance and management**

**a. Constitution**

Fields of Life Trust is a charitable company limited by guarantee under company registration number NI030695 and was set up by a Memorandum and Articles of Association, which were updated with some small amendments on 4th March 2021.

Fields of Life Trust is also a registered charity with the Charity Commission for Northern Ireland under registration number 104839.

## **FIELDS OF LIFE TRUST**

(A company limited by guarantee)

### **TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2023**

#### **Structure, governance and management (continued)**

##### **b. Methods of appointment or election of Trustees**

The management of the Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

##### **c. Organisational structure and decision-making policies**

The company is governed by a Board of Trustees. The Board meets quarterly. There is a Finance & Personnel Committee, which is made up of 4 Trustees and also attended by the CEO and Financial Controller. This Committee meets each quarter prior to the Board meeting and to discuss in greater detail, the latest set of management accounts, as well as important finance and personnel matters that require a recommendation to the Board.

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

##### **d. Policies adopted for the induction and training of Trustees**

Through membership of the Board, Trustees have oversight and develop their knowledge of all of Fields of Life Trust's key activities. Trustees also try and meet regularly with Fields of Life staff members and visit the head office. Trustees 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.

##### **e. 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.

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

##### **f. Organisational development**

The organisation has continued to use the cloud-based donor care system, Salesforce, and the Xero finance software. Fields of Life continues to use Microsoft 365 and associated apps, such as Microsoft Teams, Sharepoint, and Outlook as its main productivity software. 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.

##### **g. Pay policy for staff**

The Board of Trustees, 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. Staff salaries are compared with the NICVA (Northern Ireland Community and Voluntary Association) NJC pay scales as well as sectorally benchmarked against similar sized organisations thus ensuring fairness and relevance to this jurisdiction.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**Structure, governance and management (continued)**

**h. 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 Trustees have identified the severity of the risks to which the charity is exposed. They have also considered the likelihood of those risks. The steps taken to mitigate those risks have been assessed in the light of both the severity and the likelihood of each risk.

The specific risks identified as moderate or severe and possible over the next five years are:

- Accident to FOL staff or volunteer while in East Africa;
- Child protection/safeguarding issues in Fields of Life supported projects in East Africa;
- Loss of key personnel;
- Inability to take advantage of a key funding opportunity;
- Unintentional illegal acts relating to data protection, safeguarding, charity and employment law;
- Unexpected failure or breach of IT systems and support services.

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. It was formally reviewed in February 2023 and key mitigation measures in place 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 including 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 and professional legal, HR and accounting advice in place;
- Only funds raised are delivered to East African projects and a reserves policy in place to ensure minimal risk of funds running into deficit.

**i. Related party transactions**

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 Fields of Life East Africa (Uganda). Either the Chair or a nominated Trustee 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.

## **FIELDS OF LIFE TRUST**

(A company limited by guarantee)

### **TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2023**

#### **Plans for future periods**

Spring 2024 will mark the halfway point of the strategic 5-year plan. At this point, the Senior Leadership Team at head office, along with our Ugandan colleagues and members of the Board will meet to review how we are performing against our targets and discuss the need for any adaptations.

#### **Members' liability**

The Members of the Company guarantee to contribute an amount not exceeding £10 to the assets of the Company in the event of winding up.

#### **Statement of Trustees' responsibilities**

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

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **Disclosure of information to auditors**

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

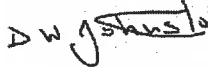
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**Auditors**

The auditors, UHY Hacker Young Fitch Ltd, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees on 9 February 2024 and signed on their behalf by:



.....  
**Dolway William Johnston**  
(Trustee)