

FIELDS OF LIFE TRUST

(A company limited by guarantee)

TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2024

The Trustees present their annual report together with the audited financial statements of the Company for the 1 July 2023 to 30 June 2024. 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 is a charitable company limited by guarantee. Its principal activity, as a missionary organisation, are as set out in The Memorandum of Association and the public benefit statement 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.

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**TRUSTEES' REPORT (CONTINUED)
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Objectives and activities (continued)

b. Public Benefit

The Trustees have complied with the Charities Act to give due regard to the public benefit. They have reviewed the guidance set out by the Charity Commission and believe that Fields of Life meets its obligations in this respect through the achievements and performance which are described in the following paragraphs.

The Trustees will continue to review the activities of Fields of Life to ensure that these are consistent with the legal objectives set out in its constitution.

Achievements and performance

a. Raising of Support

As Trustees, we are so thankful to all supporters who helped raise what was needed to carry out the desired projects in East Africa in the last year. Overall income increased by 2.9% on previous year which is an incredible achievement amidst a 'Cost of Living' crisis, which meant we were able to send more funds to East Africa. We opened our new charity shop in September 2023, which is in Ballyhackamore in East Belfast, and are so appreciative of our staff and volunteers who run it and to all the donors who help to stock it.

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

Achievements and performance (continued)

b. Review of activities

The details below provide a summary of the work 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 with an ambitious objective 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 2025.

Quality Education

Fields of Life's focus on quality education concentrates on improving the quality of education and life skills for 73,816 marginalised and most vulnerable children and youth in East Africa by June 30, 2026, enabling every child to say, "I am fed, I am educated, I am safe, and I am loved." 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.

Key achievements over the year include:

- Construction of 2 Early Childhood Centres (ECD's)
- Rolling out ECD learning framework in 10 ECDS
- Support of 5 schools with additional infrastructures including a girl's dormitory, staff accommodation, a classroom block, 2 security fences, and 2 school kitchens
- Support of 358 teachers to undergo Continuous Professional Development (CPD)
- Support of 373 Learners and 26 teachers from two secondary schools to receive guidance from the National Curriculum Development Centre and Uganda National Examination Board
- Training of 52 secondary school teachers from 14 schools, who convened for a two-day teacher's conference,
- Promotion of digital literacy in 5 schools, including purchasing computers
- Equipping of 10 schools with science kits to promote teaching and learning of science
- Equipping teachers in all partner schools use learner centred, inclusive methods
- Support of 2,368 children through sponsorship to enrol, stay and complete school
- Support of 78 students for tertiary education
- Provision 7 internship opportunities

These interventions led to the following results in target partner schools:

- 94% of learners passed with grade 1 to grade 3 against a target of 80%
- Learners' regular attendance was at 80% against a target of 70%
- Results of sample of schools assessed for children below year 5 reported that 89% were on track against a target of 70%
- 73% of 180 supported students at both tertiary and vocational level completed tertiary education, against a target of 60%

Health and Wellbeing

We aim to promote 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. This aims to increase 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.

Key achievements over the year include:

- Construction of 27 girls' friendly VIP toilet blocks in schools
- Rolling out of our 'I AM GIRL' project to 32 partner schools in Eastern Uganda, empowering more than

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

Achievements and performance (continued)

- 22,565 children to participate and complete education
- Drilling 45 deep boreholes, serving 20,833 people with clean water.
- Installation of 16 Rainwater Harvesting Tanks at schools

These interventions led to the following results:

- Prevalence of water borne diseases (dysentery, diarrhoea, etc) greatly reduced to 20%
- Water hauling time (included walking time plus waiting time) was reduced to a median of 25 minutes, reduced in some instances from a maximum of 240 minutes
- Per capita volume of water per person per day in a household increased to a median of 13.3 litres per day (recommended is 20 litres per day)
- 17% increase in enrolment in I AM GIRL partner schools, meaning 3,445 more children are now in school who were not before
- 94 teenage mothers returned to school after giving birth

Resilience and Livelihoods

We focus on enhancing livelihood resilience for 58,250 marginalised and most vulnerable youth/children and women in East Africa by June 30, 2026. The aim is to enhance 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 decent 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.

Key achievements over the year include:

- Support of 414 youths for vocational skills
- Support of 25 vulnerable youths in entrepreneurial leadership course
- Start-up kits given to 47 young people to being an enterprise
- Training and equipping 32 schools in sustainable agriculture
- Training and equipping of 532 most vulnerable families in sustainable agriculture
- Formation and support of 45 Village Savings and Loans Associations
- The VTI held its first graduation ceremony for over 400 graduates. 78 of these were National certificate students and 25 scored first class in different trades.

Institutional Growth and Development

This focuses on strengthening the institutional capacity of Fields of Life for efficient and effective programme 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 see short term mission teams return to pre-covid levels. 9 teams travelled out to East Africa during the course of the year.

c. Staff and Trustee Changes

Andrew Clenaghan joined the Board as a Trustee in May 2024. Andrew currently works for a large charity based in Belfast and has extensive experience in institutional donor funding and reporting in international development, including working with Irish Aid.

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

Achievements and performance (continued)

d. Fundraising Activities

It is not the current policy of the Trustees to employ or contract third part fundraisers. Funds received in support of Fields of Life come from grant aid applications, churches and individual supporters. We are most grateful to God for the generosity of those who support our work. Adherence to good practice relating to how funds are raised is important to us. Any complaints raised are followed up by the Chief Executive and we are pleased to report that we have received no complaints regarding funds received over the past year.

Financial review

a. Results for the year

Income for the year was £2,366,514 (2023: £2,299,624). Total expenditure decreased to £2,410,883 (2023: £2,504,341) and gross expenditure on Charitable Activities decreased to £2,064,687 (2023: £2,122,089). The amount of money spent on charitable activities represented 86% (2023: 85%) of total expenditure.

The largest single donor was again 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 £802,301 (2023: £692,159).

Unrestricted funds at year end were £300,494 (2023: £455,005).

The Board of Trustees reviews the level of reserves on a quarterly basis. Each review considers the current level of income and expenditure and the needs to match variable income with fixed commitments. 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. The policy takes into account the Trustees reliance upon God to supply the needs of the mission as He has done in past years.

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.

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

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.

b. Organisational structure and decision-making policies

The company is governed by a Board of Trustees. The Board meets quarterly and in person at least twice a year to review policy, strategy and when necessary operational matters. Some trustee members visit the work in East Africa during the year to review the work of the mission and provide support and encouragement.

The Finance & Personnel Committee is made up of 4 Trustees and also attended by the CEO and Financial Controller. This Committee has a specific terms of reference to meet each quarter prior to each Board meeting and to review the latest set of management accounts, as well as important finance and personnel matters that require a recommendation to the Board. This year we also set up a Safeguarding committee, represented by staff and trustees, to oversee our safeguarding policy, handle any safeguarding cases that may arise, and champion best practice in child protection and safeguarding.

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.

c. 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. Trustees receive a monthly update from the Chief Executive Officer on mission operations.

d. 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.

e. 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.

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

Structure, governance and management (continued)

f. Pay policy for staff

The Trustees have delegated responsibility to the Finance & 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 thus ensuring they are sectorally benchmarked and relevant to this jurisdiction.

g. 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 visiting 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;
- Fluctuations in currency exchange rates;
- 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, as required. It was formally reviewed in February 2024 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;
- A safeguarding policy is in place with regular training for all Trustees and staff and procedures covering all individuals visiting East Africa;
- Strong, credible and professional legal, HR and accounting advice in place;
- Use of forward foreign exchange contracts to ease currency fluctuations;
- Only funds raised are delivered to East African projects and a reserves policy in place to ensure minimal risk of funds running into deficit.

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

Structure, governance and management (continued)

h. Related party transactions

Fields of Life is supported 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). The signatories to the MoU are sovereign legal bodies that are responsible in their own location to support and carry out the activities of Fields of Life. They agree to work together with Fields of Life International according to agreed policies, procedures and standards. Each commits themselves to make every endeavour to adhere to such policies. 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.

The decision was made to voluntarily wind-up Fields of Life GB Limited by the end of the financial year. The application to strike off was submitted prior to 30th June 2024. All liabilities were settled and any remaining assets (cash only) were transferred to Fields of Life East Africa prior to strike off. Fields of Life GB Limited had originally been created so as to avail of grant applications which required a registered office in England. That has not been the case now for many years, and having a registered office in Northern Ireland is deemed adequate. It was therefore no longer commercially viable to continue the governance costs of a GB registered entity, when all activities can be done within the Northern Irish entity.

Plans for future periods

Spring 2024 marked the halfway point of the strategic 5-year plan. An external consultancy was appointed to conduct a Mid Term Review and the findings will be reported in Summer 2024. The Senior Leadership Team at head office, along with our Ugandan colleagues and members of the Board will then 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.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2024

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 . 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.

Auditors

The auditors, UHY Hacker Young Fitch Limited, Statutory Auditors, 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 5 March 2025 and signed on their behalf by:



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Dolway William Johnston
(Trustee)