

8/31/2025

24/25 ANNUAL REPORT & ACCOUNTS



CHANGE TOMORROW



OUR VISION

The vision of Change Tomorrow is to build a world where everyone can have the opportunity to achieve their God-given potential and live their life in all its fullness.

OUR MISSION

We provide a Christian Classical education through passionate and dedicated staff, developing each child's whole character alongside their academic learning. We equip and empower our communities through education, Bible study, sustainability, training and personal enrichment.

Dear Friends and Supporters,

This year has been a season of growth, hope, and transformation. As we reflect on the journey of Change Tomorrow, we are encouraged by the resilience, curiosity, and determination we witness every day. Our work is not just about programs or projects—it is about the lives that are touched, the potential that is realized, and the futures that are being shaped with care and purpose.

We are inspired by the ways in which communities are coming together, forging stronger connections, and embracing shared responsibility. The engagement of families, the dedication of our staff, and the generosity of our supporters have created an environment where positive change can take root and flourish.

Through every challenge and triumph, we are reminded that sustainable impact comes from partnership, vision, and faith. Each step forward, each life touched, and each story of progress reflects the belief that together, we can create opportunities, instill hope, and empower individuals and communities to thrive.

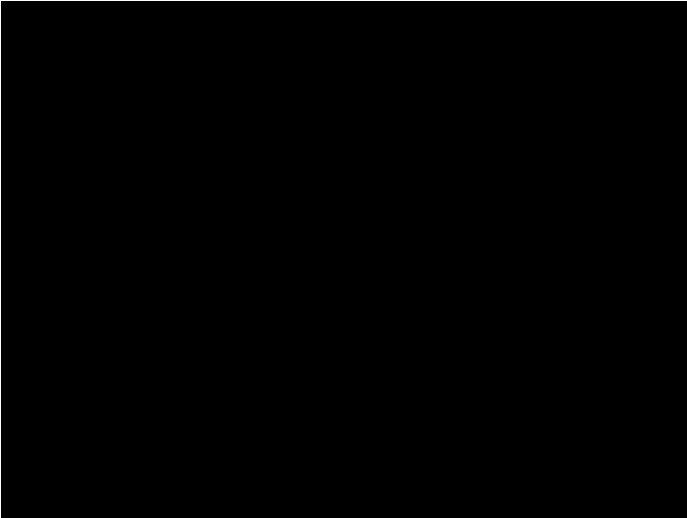
To all our donors and supporters—thank you from the depths of our hearts. Your generosity has not only funded programs but has transformed lives, brought hope to the vulnerable, and strengthened the very fabric of our community. Every contribution has made a tangible difference, and we are deeply grateful for your faith, trust, and partnership in this journey.

Looking ahead, we remain committed to this vision. With continued collaboration, support, and unwavering dedication, we are confident that the coming years will bring even greater transformation. Together, we are shaping a future filled with promise, hope, and opportunity for all those we serve.

With heartfelt gratitude and hope,



Founders, Change Tomorrow



This academic year marks our second full year teaching with the classical Christian curriculum—a milestone that reflects both deepened understanding and growing impact across our school community.

In the first year, our focus was on laying the foundation. Teachers and students alike were adjusting to the new rhythm of learning—embracing memory work, classical languages, biblical integration, and the three stages of learning: grammar, logic, and rhetoric. It was a year of discovery and transition. While the curriculum’s potential was clear, both staff and pupils were still finding their footing with its demands and expectations.

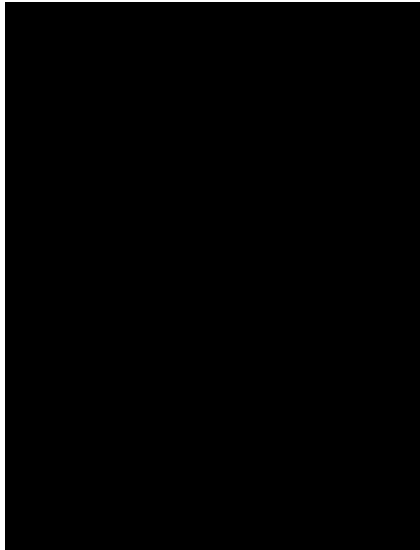
Now, in the second year, the difference is clear and inspiring. Children are more engaged and eager to learn, showing a deeper curiosity and a growing love for wisdom rooted in God’s Word. They are learning how to think—to ask questions, reason carefully, and understand the reasons behind what they believe—rather than simply being told what to think. This shift is encouraging critical thinking grounded in a biblical worldview.

Alongside this intellectual growth, we see children demonstrating increased confidence in expressing their ideas, as well as greater patience, respect, and kindness in their daily interactions. Where once some struggled with focus or discipline, there is now more perseverance and self-control.

Parents have noticed these changes as well. Many share how their children’s attitudes toward school have shifted dramatically—from reluctance or fear to enthusiasm and pride. Families report children coming home excited to share what they have learned and eager to participate in family devotions or Scripture memorization. This has sparked stronger conversations about faith and learning at home, helping parents to become active partners in their children’s spiritual and academic growth.

The curriculum’s emphasis on character formation and biblical worldview has helped children see themselves as part of a larger story—one in which they have purpose and responsibility. This new perspective encourages them to make wise choices and understand that education is not just for personal success but for serving God and others.

Overall, the journey from the first to the second year of the classical Christian curriculum has been one of growing maturity and joy in learning. The positive changes in behaviour and attitudes among children, coupled with increased parental engagement, are powerful signs that this approach is bearing fruit. We give thanks for the transformation God is working in our school community and look forward to nurturing this growth in the years to come.



CHANGE TOMORROW SPONSORSHIP PROGRAM

In Uganda, a nation full of young people and potential, many children face overwhelming barriers. Poverty, early marriage, and preventable illness steal away opportunities and futures. In rural areas, families struggle with food insecurity, limited healthcare, and the inability to keep their children in school. Without intervention, the cycle of hardship continues across generations.

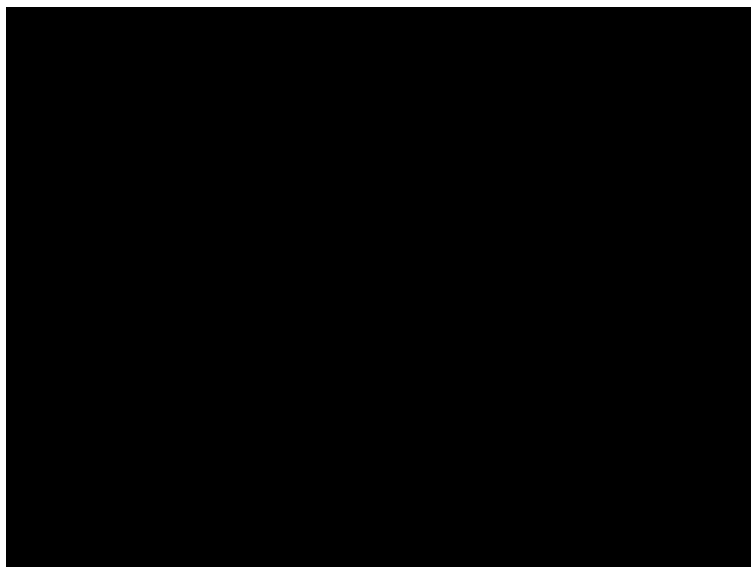
As a Christian organization, we believe that every child has value and purpose, and that God calls us to be part of their restoration. Our scholarship program exists to provide not just education, but hope—supporting the most vulnerable children and their families in practical, personal, and spiritual ways.

This year, 35 children were sponsored through the program. But beyond the numbers, the impact is seen in transformed lives and renewed families. Our dedicated social worker plays a vital role in this process. Through regular home visits, they build relationships with caregivers, check on the emotional and physical wellbeing of children, and offer prayer and guidance to families who are often overwhelmed.

These visits have prevented school dropouts, identified health crises early, and helped children recover from trauma. In many homes, our presence brings peace, encouragement, and a reminder that someone cares—not just from afar, but up close. The trust built through social work has opened doors to deeper conversations, reconciliation within families, and stronger involvement in the children’s education.

In one home, a mother shared that she had felt forgotten by the world until someone came, listened, and prayed with her. In another, a boy who had lost motivation after the death of his father was gently brought back into school life with encouragement and care.

Through these acts of love and service, we reflect Christ’s heart for the vulnerable. This work is not just about changing statistics—it’s about changing stories. We thank each sponsor who made this possible. Your giving has not only helped children learn—it has helped families heal.





This year, our school farm has continued to grow and mature, establishing itself as a vital part of our journey toward self-sustainability. It plays a central role in empowering our community, supporting our educational mission, and generating income that helps sustain and expand our broader programs.

We've made key improvements in efficiency and capacity. Although we initially aimed to increase the number of sows, we sold several that were not birthing well. Still, we're on track to reach our goal of having 9 to 10 sows give birth monthly by mid-2025. Our breeding program is producing piglets consistently, ensuring a reliable cycle of production and reinvestment.

We've also made major strides in building internal capacity. Our team now performs key procedures in-house—including castrations, vaccinations, and preserving milk to feed orphaned piglets. This reduces costs and allows us to care for our animals more effectively. Staff have been trained in breeding efficiency, and our farm operations are now more knowledgeable, confident, and self-reliant.

Our six paddocks continue to serve us well, housing pigs by age group to provide targeted care, improve animal welfare, and support healthy growth. This setup allows for smoother daily management and better outcomes.

Financially, the farm is progressing, but challenges remain. While demand for piglets, pork, and manure continues to grow, the profit margin—especially on meat sales—is lower than we would like. Many local butchers are now sourcing from us, which is encouraging, but factors like breed characteristics and feed costs still affect profitability. We're working on improving this through smarter operations and long-term planning.

One key challenge is our current local pig breed, which tends to produce meat with higher fat content. As customer demand shifts toward leaner pork, we are exploring alternative breeds that offer better meat-to-fat ratios. This transition, if needed, will take careful planning, but we are prepared to adapt for the long-term success of the farm.

Another significant challenge is timing piglet births during seasons when feed prices are low. For nearly half of the year, feed prices double, dramatically increasing our costs. Better aligning our breeding cycles with lower feed-price seasons will be essential to improving efficiency and financial returns moving forward.

Looking ahead, we plan to invest in new paddocks and improved breeding facilities to meet growing demand. The farm continues to prove its value—economically, educationally, and as a tool for community empowerment. We believe that through this work, we are not just raising pigs, but creating opportunities for people to reach their God-given potential.

STAND UP FOR WOMEN

Over the past year, our women's group has continued to strengthen as a vital part of our community's spiritual and practical life. This period has seen exciting developments focused on literacy, spiritual growth, practical training, and personal support.

One important milestone this year has been the creation of a small Luganda library for the women. Every week, women gather to read and practice their reading skills in a supportive environment. While the library itself is simple, the real achievement lies in the progress made—several women have reached the point where they can now read fluently. Through guided lessons, they continue to build vocabulary and develop comprehension skills, learning how to ask thoughtful questions and express their opinions with growing confidence. This progress is helping many women become more articulate and engaged, fostering a deeper sense of empowerment through education.

In parallel, we have an afternoon group for women who cannot write, offering tailored support so no one is left behind. This separation ensures that each woman receives the attention and resources suited to her needs, building foundational literacy skills in a nurturing setting.

Spiritually, the women's group has grown through regular Bible study sessions that strengthen faith and community bonds. These studies encourage women to find hope, purpose, and guidance in Scripture, directly impacting their daily lives and relationships. The social worker plays a key role here, visiting each woman twice a year to discuss personal challenges, offer counsel, and pray with them. These visits foster deep trust and provide essential emotional and spiritual support.

The group has also benefited from several important trainings on topics such as nutrition, hygiene, and parenting—specifically how to build stronger relationships with children through loving discipline. These practical sessions have equipped women to improve health and harmony within their homes, positively affecting entire families.

Another exciting initiative this year was the first eight-week farm training focused on starting small piggery businesses. This program was warmly embraced, and Jonathan has been visiting participants to observe and encourage their progress. While not everyone has started yet, those who have shown strong commitment, applying the lessons learned with enthusiasm and care.

In addition, we conducted a Mama training for many women, including the distribution of safety packs for hospital use. Post-training visits by the social worker help ensure these women receive ongoing support and guidance, encouraging them to join our permanent women's group. We hope this will help them build confidence, access needed resources, and become leaders in their own right.

The impact of the women's group is evident—not only in improved literacy and practical skills but also in strengthened faith, deeper community connections, and increased hope for the future. We give thanks for the dedication of the women, the support of our social worker, and the generosity of donors who make this life-changing work possible.

EXPANSION AND INFRASTRUCTURE DEVELOPMENT

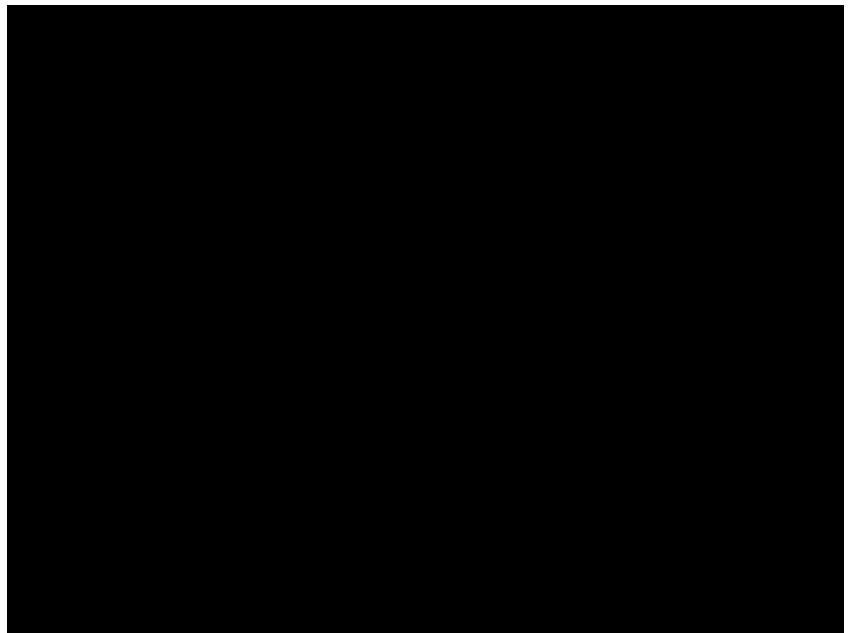
New Nursery building



This year, we reached an important milestone with the completion of a new nursery block, marking a significant step forward for our school and community. Our previous nursery building had many challenges—leaking roofs and no ceiling created an environment that was uncomfortable and unsafe for our youngest learners, especially during the rainy seasons. These conditions limited the children’s

ability to engage fully in early learning and caused worry among parents seeking a nurturing and secure place for their children’s growth.

The new nursery block has transformed this experience. It now provides a safe, inviting space where children can explore, play, and develop in a calm and encouraging atmosphere. This setting fosters not only foundational knowledge but also cultivates curiosity, critical thinking, and confidence from an early age. Parents have expressed renewed trust and enthusiasm as they witness their children thriving in an environment that nurtures both mind and character. The safe and well-equipped facility also allows teachers to guide and inspire each child more effectively, building a strong foundation for lifelong learning and personal growth.



Beyond the physical improvements, this nursery block stands as a symbol of hope and community dedication. It reflects our shared commitment to raising children who are thoughtful, resilient, and rooted in values that guide their lives. We are profoundly grateful to our supporters whose generosity has made this vital project possible. Together, we are nurturing a new generation, equipped with the knowledge and character to shape a brighter future.

Establishing Boundaries for Safety

This year, we began the gradual process of fencing the ten-acre property where Change Tomorrow operates. While not one of our most significant projects, it is an important step in creating a safer and more organized environment for the children, staff, and surrounding community.

With limited resources, we are completing the fence in small sections as funding allows. Though the work is slow, each completed part has already brought practical improvements. It helps to clearly define the school space, prevents animals from entering key areas, and reduces risks for children playing near boundaries.

More than a structural change, this effort reflects our desire to be good stewards of the land entrusted to us. It also sends a quiet but meaningful message to the community: that this is a protected and cared-for space where learning and growth are nurtured. As we continue to build over time, we are encouraged by the support we've received and hopeful for the ongoing development of a safe and welcoming environment for everyone involved.

GOING FORWARD

Finishing Boundaries Around the Property

As we look ahead, one of our important goals is to complete the fencing of our ten-acre property. While progress has been slow due to limited resources, this step is becoming increasingly urgent. This year has been especially difficult, with frequent power cuts leaving us with electricity for only a few hours each day. In the darkness, guarding such a large property without secure boundaries has become more challenging and concerning. Inside the compound are our farm, stores with valuable building materials, housing for our teachers, and our own home. Completing the fence will help ensure the safety of our school community, offer protection, and bring peace of mind to all who live and work here. We remain hopeful that with continued support, we will be able to finish this project in the coming year and provide a safer, more secure environment for all.

Sustainable Farming – A Vision Delayed, Not Forgotten

One of our long-term goals at Change Tomorrow remains the expansion of our piggery, a vital part of our efforts toward self-sustainability. While this past year did not bring the progress we had hoped for—mainly due to the absence of dedicated funding—we continue to hold firmly to the vision. The piggery has the potential to generate consistent income that would directly support our educational and community initiatives.

Although we've faced delays, our commitment to this project is unwavering. We are still actively seeking donors who are passionate about sustainability and who want to be part of building a farm that not only feeds but also funds hope. With the right partners, we believe this dream can become a reality and help secure a stronger, more independent future for Change Tomorrow.

Growing Together Through Servant Leadership

This year marked the beginning of a new and important journey for our team—the launch of our leadership training program. Rooted in the values of servant leadership, this initiative has been a strong and promising step toward building a culture of thoughtful, compassionate, and responsible leadership within the organisation.

The training is designed for staff members who hold key responsibilities, such as department heads and team leaders. We meet weekly throughout the year to explore real-life scenarios and leadership topics, always returning to the core principle that true leadership begins with service. These sessions have become a valuable space for reflection, growth, and unity, helping each participant to lead with humility, wisdom, and purpose.

As founders, we are equally committed to this journey. We actively participate in annual development opportunities through organisations that mentor and support leaders like us. These experiences have been a tremendous encouragement, offering practical tools, fresh perspective, and spiritual encouragement that continues to shape how we lead and support those entrusted to our care.

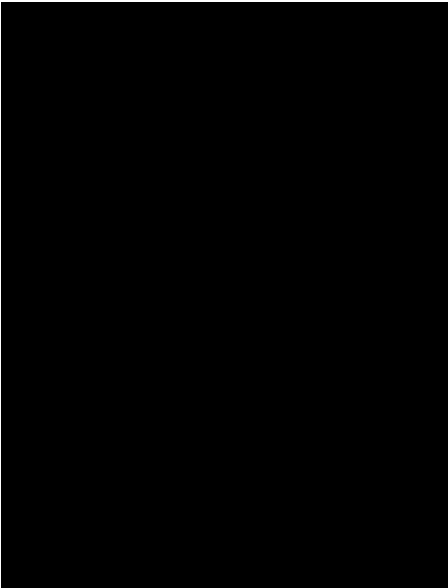
This training has laid the foundation for stronger internal communication, healthier team dynamics, and a shared vision for leading others with grace and integrity. It is our hope that this model of servant leadership will continue to grow—not only within our team, but also in the lives of the children and families we serve.

Deepening Community Relationships and Shared Responsibility

Over the past year, we have continued to build on our foundation of community and relationship, with a focus on deepening trust, collaboration, and shared responsibility. While the heart of our work has always been relational, this season marked a significant step forward in how we engage with families, leaders, and the wider community.

One of the most meaningful developments has been the introduction of quarterly meetings with community leaders. These gatherings have created an honest and proactive space to discuss the challenges our communities face—and more importantly, how we can work together to overcome them. Through these conversations, we have begun to see a growing sense of shared responsibility and unity among local leaders, each stepping up to play a role in shaping a safer and healthier environment for children and families.

This year, we also introduced biannual parent conferences, which have become a powerful tool for connection and growth. These gatherings offer parents not only insight into their children's education and well-being but also provide opportunities to learn from trusted voices in the community. Speakers have addressed topics such as positive




parenting, child development, and building healthy relationships within the home. Many parents shared that these conferences gave them the confidence to engage more meaningfully with their children and to work more closely with teachers and staff.

Looking ahead, our next parent conference will focus on one of the most pressing concerns in our communities: the abuse of children and women. This upcoming gathering will aim to equip families with the knowledge and courage to recognize abuse, respond to it wisely, and follow proper legal channels. Our hope is to build a network of responsible and caring adults who are committed to protecting the vulnerable and creating a culture of safety and accountability.

As these initiatives grow, so does the spirit of unity and responsibility among our families and leaders. It is a slow and steady transformation—but one that is beginning to shape a stronger, more connected community for generations to come.

Fostering Spiritual Growth Through Daily Practice

Over the past year, we have witnessed a meaningful deepening of spiritual life across the Change Tomorrow community. While our educational and developmental programs remain vital, it is the daily commitment to spiritual growth that continues to bring lasting transformation to our team, families, and the children we serve.

Each morning at 7:15, our entire team gathers for devotion before beginning the day. This time is not rushed or seen as an obligation—it is the foundation of everything we do. Teachers are led in these sessions by , while our national staff, including farm workers, guards, and kitchen team, are guided by one of our local leaders who teaches and prays in Luganda. Together, we open the Bible and study it book by book, allowing God’s Word to speak into our daily lives with clarity and depth.

This structured, consistent approach to Scripture has brought a visible shift in how our team approaches both their work and their relationships. Staff who were once hesitant to engage with the Bible now contribute with eagerness, asking questions, sharing insights, and praying boldly for one another. It has helped many grow in confidence and in understanding, and strengthened their ability to lead with humility and grace.

The influence of these devotions goes beyond our staff. The spiritual atmosphere created each morning overflows into how we serve the children and interact with families. It affects how we discipline—with patience and love—and how we build relationships marked by forgiveness, honesty, and mutual respect. Families in the wider community often comment on the spirit of peace and compassion they feel whenever they visit.

Studying the Bible together has anchored our mission in truth and reminded us daily that we are not working in our own strength. As we continue walking book by book through God’s Word, we see how He is shaping us into a team that leads with wisdom, serves with humility, and lives with purpose. This is the heart of our work and the greatest impact we could ever hope to have.

HOW WE DO IT – CORPORATE SOCIAL RESPONSIBILITY

At Change Tomorrow, our commitment to Corporate Social Responsibility is grounded in our mission to uplift our community through education, sustainable development, and social empowerment. Our programs are designed to meet the needs of vulnerable children, women, and families in a holistic and sustainable way, emphasizing the importance of Christian values, inclusivity, and respect for each individual.

Educational Empowerment and Accessibility

Our primary CSR focus is providing accessible education to children from preschool to primary levels. We ensure that every child has the resources they need, from school supplies and uniforms to nutritious meals. By fostering a nurturing, faith-centered environment, we help children reach their full potential and encourage them to contribute positively to their community.

Sustainable Farming and Economic Development

Our self-sustaining farming initiatives are pivotal to our CSR efforts. Through our expanded piggery and agricultural training programs, we are cultivating sustainable practices that enhance food security and economic growth for the community. We train local farmers in best practices, equipping them to generate stable income while promoting sustainable agriculture.

Women’s Empowerment and Social Support

Women’s empowerment is a cornerstone of our CSR strategy. Our Stand Up for Women program provides essential skills training in financial literacy, small business management, and practical crafts, allowing women to create additional income for their families. Our Mamma Group extends specialized support for young and expectant mothers, equipping them for motherhood and ensuring safer births through maternity packs and health education. By uplifting women, we create empowered role models who drive positive change and resilience within their families and communities.

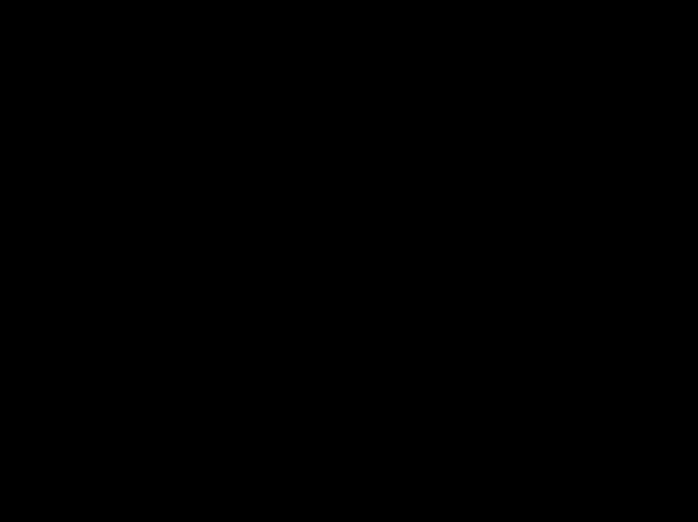
Community Integration and Local Partnerships

Change Tomorrow actively collaborates with community leaders and local organizations to address broader social challenges. By sharing resources and knowledge, we strengthen the community’s capacity to support its own members. The presence of our mission house enables us to further integrate into the local culture, offering a space for inter-organizational collaboration and mutual support.

Our CSR initiatives demonstrate our unwavering commitment to sustainable, positive change, fostering an environment where individuals, families, and the broader community can thrive together. We are deeply grateful to our donors and partners for their continued support in making this impact possible, despite the growing challenges posed by the rising cost of living. Together, we are building a future where everyone has the opportunity to live life in its fullness and achieve their God-given potential.

THE EVERYDAY IMPACT OF OUR MISSION

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██████████, our head of science and a teacher, carries a remarkable story of strength, faith, and perseverance. Growing up in a family where her father struggled with alcoholism and her mother was unable to care for her, Winnie had to raise herself. As a child, she began collecting banana peels from garbage sites around town and selling them to farmers for pig feed. With that small income, she paid her way through both primary and secondary school.

Her journey was not easy, but ██████████ held on to hope—and to her faith in God. That faith gave her strength to keep going when life was hardest, and it continues to guide her today. Now, she not only leads the science

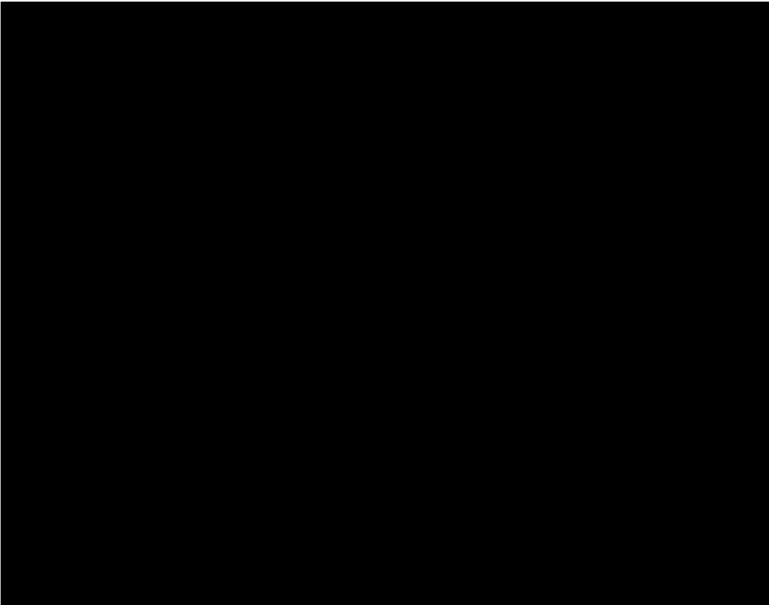
department at our school but also supports her younger sister’s education, cares for her sick mother, and is pursuing further studies herself.

To ██████████, her job is far more than employment—it is a place of purpose, restoration, and calling. She often says that her work here is proof that God can redeem even the most difficult beginnings. Her life is a living testimony that when people are given the opportunity to grow, they don’t just change their own lives—they lift others with them.

Meet Joshiah

Joshiah is a Primary Three student whose life illustrates the tangible, long-term impact of our mission. Abandoned by his mother at birth and left in the care of a father struggling with alcoholism, Joshiah grew up with little stability. He often waited alone after school — no one came to pick him up.

A critical turning point came when Joshiah experienced a life-threatening medical emergency involving his bladder. With no immediate family support, his life was at risk. Through the rapid mobilization of local partnerships, a donor was identified who funded the urgent operation that ultimately saved his life.



Following his recovery, Josiah was placed in a safe and nurturing environment with a trusted family near the school. He now receives consistent emotional and academic support from our dedicated social worker and teacher, who meet with him weekly.

Today, [REDACTED] is thriving both personally and academically. His grades are strong, and he has developed a positive outlook, engaging fully in school life and daily routines. His progress is a direct result of targeted, donor-supported interventions and ongoing holistic care.

[REDACTED] journey reflects the core of our mission — that sustainable, individualized support systems

lead to measurable change. Your financial support enables us to reach children like [REDACTED] with timely medical aid, safe housing, educational guidance, and relational care.

[REDACTED] – Finding Refuge and Restoring Dignity

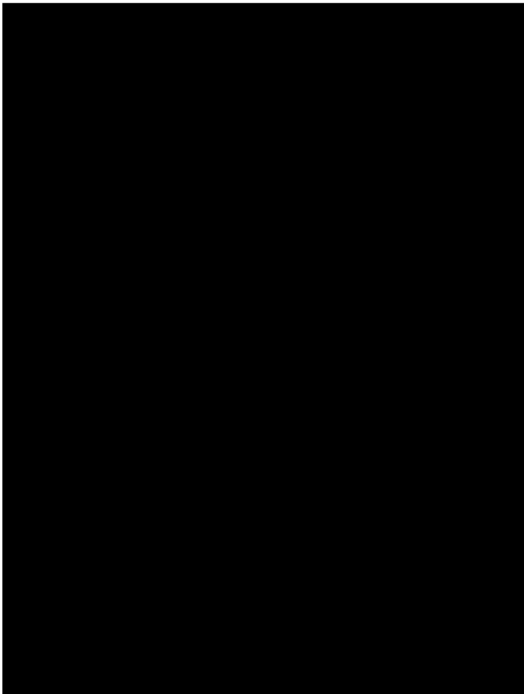
[REDACTED] is a mother of nine children who, for much of her life, has lived in the shadow of violence, poverty, and despair. With no access to education, she was unable to secure formal employment. The small income she earned from digging gardens was never enough to provide food, let alone support school fees for her children.

Trapped in an abusive marriage, [REDACTED] has survived multiple life-threatening assaults and has endured unimaginable trauma. For years, she carried the weight of these burdens in silence.

Today, [REDACTED] is part of our women’s empowerment group and has become a vital part of our daily operations. She comes to our site four days a week to care for the coffee trees — nurturing, harvesting, and helping process the beans. She also supports our community garden and helps maintain a clean and welcoming environment for others.

Through this consistent work, [REDACTED] now earns a small but stable income. More importantly, she has found something she had long been denied: safety and belonging. She participates in daily devotionals with staff members and often shares how this time has become a place of refuge — emotionally, spiritually, and physically.

[REDACTED] story represents the intersection of compassion, opportunity, and healing.



Your support makes it possible to offer women like [REDACTED] a pathway out of cycles of abuse and poverty — toward stability, dignity, and hope.

Economic Impact – [REDACTED]

[REDACTED] operates a small snack business in the Lusanja community, producing items such as samosas, mandazi, chapati rolls, and fried peanuts. Since the establishment of Change Tomorrow in the area, she has gained consistent access to a reliable customer base, including both students and staff at our school. This daily engagement has significantly increased her sales and provided her with a stable and predictable source of income.

The additional income has allowed [REDACTED] to support her family more effectively, including paying school fees for her children and covering other household expenses. Her experience demonstrates the broader economic and social benefits generated by Change Tomorrow’s presence in the community, highlighting the organization’s role in promoting local entrepreneurship, sustainable livelihoods, and community development.

Community Engagement and Health Initiatives – Annual Camps

In addition to supporting local entrepreneurs, Change Tomorrow organizes annual community-focused camps to strengthen relationships and promote well-being across the broader community. These camps provide a safe and welcoming space where community members can openly discuss health and social issues, receive guidance, and access essential services.

A key component of these initiatives has been our HIV Awareness and Testing Camps, where participants can obtain free testing, learn about prevention, and receive confidential counseling with the support of our trained social worker. All leaders of the community are actively involved, and we engage directly with individuals throughout the community, encouraging open dialogue and participation. Additionally, all of our teachers volunteer at these events, providing support, guidance, and assistance to community members.

By partnering with local authorities and health professionals, we ensure that these camps are culturally sensitive, widely accessible, and trusted by the community. These annual camps contribute to healthier communities, provide a safe space for discussion and support, increase awareness of critical health issues, and strengthen social cohesion within the community.

RISK MANAGEMENT

Change Tomorrow is dedicated to delivering transformative education, empowerment, and community development guided by Christian values. Operating within rural Ugandan communities presents unique challenges that necessitate a comprehensive risk management strategy. This framework outlines our systematic approach to managing potential risks, safeguarding our mission, and ensuring sustainable impact for the communities we serve.

Identified risk

Management and mitigation

Safety and Security

Threats from regional instability, political tension, or natural hazards impacting the safety of staff and beneficiaries.

- Conduct regular security assessments and maintain partnerships with local authorities to stay informed of potential risks.
- Provide staff with safety training and secure housing facilities to mitigate exposure to hazards.
- Implement comprehensive emergency protocols, including evacuation procedures, to ensure rapid response to crises.

Safeguarding

Possible risks to children and vulnerable adults without robust safeguarding protocols.

- Enforce strict safeguarding policies and procedures.
 - Conduct mandatory background checks for all staff and deliver training on best practices in safeguarding.
 - Establish clear reporting channels for any safeguarding concerns, ensuring a prompt and confidential response to issues.
-

Compliance with Sanctions and Anti-Terrorism Regulations

Potential exposure to entities or individuals associated with sanctions or terrorism.

- Conduct thorough screening of all partners, donors, and suppliers against global sanctions and compliance lists.
 - Enforce a rigorous due diligence process for partnerships and maintain open communication with authorities.
 - Train staff on compliance standards to mitigate the risk of inadvertent associations.
-

Financial Wrongdoing

Fraud, bribery, corruption or conflict of interest involving our staff or partners

- Ensure transparent tracking of all expenses.
 - Deliver training on financial accountability to promote responsible stewardship of resources.
 - Policies on Fraud, Bribery, Corruption and Conflicts of Interest
-

Christian Distinctiveness

Potential misunderstandings or misinterpretations of our faith-based approach within a diverse cultural context.

- Emphasize and communicate our Christian mission and values transparently across all programs.
 - Equip staff with training to engage sensitively and inclusively with all community members, fostering respect and understanding.
 - Hold regular community discussions to build mutual respect and model Christ-centred principles of love and inclusion.
-

Data Privacy and Security Risks

Mismanagement of sensitive data (e.g., donor information, beneficiaries' personal details) could lead to data breaches or misuse.

- Implement robust data protection policies that comply with both local and international data privacy regulations (e.g., GDPR, Uganda Data Protection Act). Provide staff training on secure data handling, access controls, and data breach response procedures.
-

Human Resources & Staff Wellbeing

High stress, burnout, or turnover among staff may reduce program effectiveness.

- Provide access to counselling, mentorship, and rest opportunities.
 - Promote a positive organizational culture rooted in Christian values.
 - Review staff workloads and ensure fair compensation.
-

Program Quality & Impact Risk

Programs may not achieve intended outcomes due to poor design, weak monitoring, or changing community needs.

- Establish strong monitoring & evaluation (M&E) systems.
 - Conduct regular community feedback sessions to ensure relevance.
 - Use data to adapt and improve programs continuously.
-

Cultural & Community Relations Risk

Misunderstanding cultural dynamics or local leadership structures can lead to resistance or tension.

- Foster open dialogue to strengthen community trust.
 - Train staff in cultural sensitivity and conflict resolution.
 - Engage community leaders early in projects.
-

Volunteer & Visitor Risk

Foreign volunteers or visitors may unintentionally cause harm, misrepresent the organization, or breach safeguarding policies.

- Enforce strict visitor/volunteer policies, including safeguarding and cultural training.
- Supervise all interactions with children.

CONCLUSION

As we close this financial year, we celebrate the progress, resilience, and growth we have witnessed across our programs, communities, and partnerships. Every milestone achieved, every life touched, and every story of transformation reflects the shared vision, dedication, and generosity of everyone involved in Change Tomorrow.

The challenges we faced this year only strengthen our commitment to creating lasting impact, fostering hope, and empowering communities to thrive. With continued support, collaboration, and faith, we are confident that the coming financial year will bring even greater opportunities for growth, learning, and transformation.

We extend our deepest gratitude to our donors, partners, staff, and community members. Your belief in this mission fuels our work and brings life-changing opportunities to children, families, and communities across Uganda. Together, we are building a future filled with hope, promise, and possibility for generations to come.

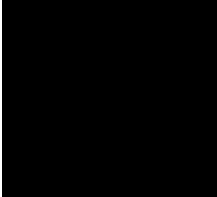
With deepest appreciation,

A solid black rectangular box used to redact the signature of the sender.

Founders, Change Tomorrow

AUDITOR'S STATEMENT

Our Trustees:



For more information about what we do or how you can get involved, please contact us.

Visit our website: www.changetomorrow.co.uk



Or connect with us on social media on Facebook and Instagram

CHANGE TOMORROW

Financial Statements
For the year ended 31 March 2025

Registered Charity Number SC047696

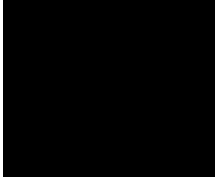
**CHANGE TOMORROW
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

CONTENTS

Pages	2	Trustees and Professional Advisers
	3	Report of the Independent Examiner
	4 - 5	Statement of Financial Activities
	6	Balance Sheet
	7 - 8	Notes to the Accounts

**CHANGE TOMORROW
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

TRUSTEES



REGISTERED OFFICE

8 Benview Road
Clarkston, Glasgow
G76 7PP

REGISTERED CHARITY NUMBER

SC047969

BANKERS

Barclays Bank

INDEPENDENT EXAMINER



Certified Public Accountant
The Accounting Crew (Scotland) Limited
8 Benview Road
Clarkston, Glasgow
G76 7PP

INDEPENDENT EXAMINERS REPORT
to the TRUSTEES OF CHANGE TOMORROW
FOR THE YEAR ENDED 31 MARCH 2025

I report on the accounts of the charity for the year ended 31 March 2025 which are set out on pages 4 - 5 and the accounting policies set out on pages 6 - 7.

Respective Responsibilities of Trustees and Independent Examiner

The charity's directors are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity directors consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.


Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts kept with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In the course of 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 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - ii. to prepare accounts which accord with the accounting records, comply with Regulation 8 of the 2006 Accounts Regulationshave not been met, or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


Certified Public Accountant
The Accounting Crew (Scotland) Limited
8 Benview Road
Clarkston, Glasgow
G76 7PP

CHANGE TOMORROW
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2025

	Unrestricted Fund	Restricted Fund	2025 Total	2024 Total
	£	£	£	£
INCOME				
Gifts under Gift Aid scheme	3,451	-	3,451	10,026
Sales	874	-	874	-
School Fees	10,645	-	10,645	9,087
Monthly Donations	3,740	-	3,740	5,424
Sponsorships	19,872	-	19,872	22,808
One Time Donations	102,382	-	102,382	60,691
Other School Income	247	-	247	1,442
Piggery Income	24,874	-	24,874	16,424
Bee Keeping Income	-	-	-	40
Restaurant Income	-	-	-	10,550
TOTAL INCOME	166,085	-	166,085	136,492
EXPENDITURE				
Direct Charitable Expenditure				
School Supplies	9,760	-	9,760	9,722
Farm	26,053	-	26,053	20,997
Volunteer Accommodation	61	-	61	455
Accountancy & Audit Fees	-	-	-	1,112
Depreciation of Assets	20,635	-	20,635	11,283
Restaurant	-	-	-	4,820
Professional Fees	36	-	36	8,088
Sponsorship Costs – Children	3,435	-	3,435	5,085
Travel and Subsistence	20,252	-	20,252	13,957
Wages and Salaries	25,893	-	25,893	13,807
Rates	1,216	-	1,216	1,369
Repairs and Maintenance	180	-	180	1,060
Other premises costs	370	-	370	774
Vehicle running costs	593	-	593	596
Vehicle insurance costs	20	-	20	22
Repairs, renewals and maintenance	2,381	-	2,381	2,251
Printing, Postage and Stationery	37	-	37	5
Advertising and Marketing costs	522	-	522	182
Training Seminars and workshops	-	-	-	607
Telecommunications and data costs	1,340	-	1,340	1,238
Website Costs	-	-	-	193
Royalties and licence fees payable	244	-	244	334
Charitable donations	-	-	-	150
Entertaining	56	-	56	37
Subscriptions	48	-	48	-
Sundry expenses	-	-	-	49
Foreign Exchange Deficit	(425)	-	(425)	9,440
Foreign tax	1,652	-	1,652	1,024
Temporary Staff	70	-	70	-
Hotel Expenses	558	-	558	-
Use of Private Residence	3,313	-	3,313	-
Bank Charges	1,176	-	1,176	297
TOTAL EXPENDITURE	119,476	-	119,476	108,954

CHANGE TOMORROW
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2025

	Unrestricted Fund	Restricted Fund	2025 Total	2024 Total
	£	£	£	£
Net surplus / (deficit) for the period	46,609	-	46,609	27,538
Total funds brought forward	267,586	-	267,586	240,048
Total funds carried forward	314,195	-	314,195	267,586

There were no recognised gains or losses other than those shown in the Statement of Financial Activities.

**CHANGE TOMORROW
BALANCE SHEET
YEAR ENDED 31 MARCH 2025**

	<i>Notes</i>	£	2025 £	£	2024 £
FIXED ASSETS	<i>3</i>		350,540		224,376
CURRENT ASSETS					
Debtors	<i>4</i>	1,770		16,296	
Cash at bank and in hand		-		51,914	
		<u>1,770</u>		<u>68,210</u>	
CURRENT LIABILITIES					
Creditors		<u>(38,115)</u>		<u>(25,000)</u>	
NET CURRENT ASSETS			<u>(36,345)</u>		<u>43,210</u>
NET ASSETS			<u>314,195</u>		<u>267,586</u>
FUNDS OF THE CHARITY					
Restricted			-		-
Unrestricted			314,195		267,586
TOTAL FUNDS			<u>314,195</u>		<u>267,586</u>

These accounts were approved by the Board of Trustees on the 09/09/2025.


Trustee

The notes on pages 12 to 13 form part of these financial statements.

CHANGE TOMORROW
NOTES TO THE ACCOUNTS
YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES

Basis of preparation of financial statements

The financial statements are prepared under the historical cost convention, and in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice (FRS102) as amended by Update Bulletin 1, applicable UK Accounting Standards and the Charities Accounts (Scotland) Regulations 2006.

2. VOLUNTARY INCOME

Income from voluntary donations is accounted for on a receipts basis.

3. TANGIBLE FIXED ASSETS

Tangible assets are included at cost less depreciation at the following rates in order to write off the assets over their estimated useful lives:

Fixtures and Fittings (School):	20% reducing balance
Equipment (School):	20% reducing balance
Plant & Machinery (Farm):	20% reducing balance
Motor Vehicle (School):	25% reducing balance

	Land and Buildings	Plant & Machinery	Vehicles	Fixtures & Fittings	Equipment	Total
Cost	£	£	£	£	£	£
At 1 April 2024	203,844	8,585	38,786	8,377	675	260,267
Additions in year	109,486	36,826	-	144	344	146,800
At 31 March 2025	313,330	45,411	38,786	8,521	1,019	407,067

Depreciation

At 1 April 2024	-	4,887	24,726	6,008	270	35,891
For the year	-	10,934	7,757	1,717	228	20,636
At 31 March 2025	-	15,821	32,483	7,725	498	56,527

Net Book

Amounts

At 31 March 2025	313,330	29,590	6,303	796	521	350,540
At 1 st April 2024	203,844	3,698	14,060	2,369	405	224,376

CHANGE TOMORROW
NOTES TO THE ACCOUNTS
YEAR ENDED 31 MARCH 2025

4. DEBTORS

	2025	2024
	£	£
Tax recoverable	-	16,296
Micro Loans recoverable	1,484	1,484
Director's Loan account	286	286
	<u>1,770</u>	<u>16,296</u>

5. CREDITORS:

	2025	2024
	£	£
Trade Creditors	(1)	-
Bank Loans and Overdrafts	13,116	-
Other Creditors	25,000	25,000
	<u>38,115</u>	<u>25,000</u>