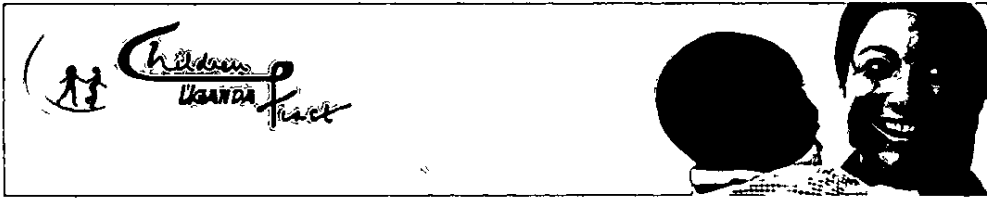


6775383



(A company limited by guarantee)

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2011



CHILDREN FIRST UGANDA LIMITED
REPORT AND FINANCIAL STATEMENTS
31 DECEMBER 2011

CONTENTS

Page

1	Company information
2	Report of the trustees
4	Annual review of projects and achievements
7	Report of the Independent Examiner
8	Income & expenditure account
9	Balance sheet

CHILDREN FIRST UGANDA LIMITED

COMPANY INFORMATION

31 DECEMBER 2011

DIRECTORS & TRUSTEES

Dr Suzanne Duce PhD
Lt Colonel (Retd) Anthony Bateman MBE
Mr Simon Bannister B Sc (Hons)
Mr Andrew Drakeford FCA
Ms Sara Coate LL B (resigned 14 June 2012)
Mr Dan Hope MSW (appointed 6 September 2011)
Miss Natalie Moore (appointed 3 April 2012)
Mr Alistair McIntosh (appointed 6 June 2012)

REGISTERED OFFICE

Tudor John LLP
Nightingale House
46 - 48 East Street
Epsom
Surrey
KT17 1HQ

BANKERS

Natwest Bank Plc
77 High Street
Godalming
GU7 1AR

CHILDREN FIRST UGANDA LIMITED
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2011

Constitution and Organisation

Children First Uganda Limited is a company limited by guarantee registered on 17 December 2008, number 6775383. It is a charity registered with the Charity Commissioners on 21 July 2009, number 1130627.

The charity is administered by directors and trustees as follows

Dr Suzanne Duce PhD
Lt Colonel (Retd) Anthony Bateman MBE
Mr Simon Bannister B Sc (Hons)
Mr Andrew Drakeford FCA
Ms Sara Coate LL B (resigned 14 June 2012)
Mr Dan Hope MSW (appointed 6 September 2011)
Miss Natalie Moore (appointed 3 April 2012)
Mr Alistair McIntosh (appointed 6 June 2012)

The Charity's bankers are Natwest Plc, 77 High Street, Godalming, Surrey, GU7 1AR

Objects of the Charity

The objects of the Charity are to relieve the needs of children, young people and persons who are or who have been affected by HIV/AIDS or who are otherwise in need in such ways as the Trustees shall think fit, in particular by supporting the charitable work of Children's Rights Advocacy and Lobby Mission (CALM Africa) and other organisations working with such children, young people or persons. The trustees have considered the guidance from the Charity Commission in relation to public benefit and are of the view that there is an identifiable benefit arising out of the aims of the charity, namely the relief of the needs of children, young people and persons described in the objects, being a vulnerable and significant section of the public. The trustees are not aware of any detriment or harm which might arise from carrying out the Charity's objects.

Financial Results

The Charity's assets consist entirely of cash generated from the excess income raised from charitable donations over funds released to CALM (Africa). The Trustees' policy is to maximise funds paid to CALM (Africa) and to keep reserves to a minimum accordingly.

CHILDREN FIRST UGANDA LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2011 (Continued)

Risk Management

The Trustees have examined the major business and operational risks which charity faces and confirm that systems have been established to enable regular reports to be produced so that necessary steps can be taken to lessen risks


Trustees' Responsibility In Relation to the Financial Statements

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to

- Select suitable accounting policies and then apply them consistently,
- Make judgements and estimates that are reasonable and prudent,
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements, and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business

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


S Duce


A Bateman

18-8-2012 (Date)

CHILDREN FIRST UGANDA LIMITED

ANNUAL REVIEW OF PROJECTS & ACHIEVEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2011

INTRODUCTION

Surprisingly, in spite of all the concerns over the economic downturn, Children First Uganda has had a busy and demanding year in their efforts to garner support and funding for CALM Africa. That said, it has been a financially turbulent year in Uganda where there has been a huge increase in the cost of living, the most notable being the cost of food and fuel.

INCOME GENERATED

This year a total of £29,997 was transferred to CALM Africa. This was made up by donations from friends of CALM, contributions from Directors, sponsorship payments, project receipts from the Dove Trust, and income generated from Fund raising initiatives by Trustees/Members. In addition to this, an additional £4,015 was gifted to CALM from individual Trustees whilst on attachment/visits to CALM.

The higher percentage of these payments was committed (restricted) payments in which the donor's wish or dedication was already registered. Other payments were recorded as unrestricted receipts and it was these receipts which formed the basis of the funding for the topics recorded on the CALM Africa Priority list. Understandably, the list is ever growing whilst the unrestricted income has, on balance, remained static. To try and improve this situation, we requested selected donors to consider agreeing to the Gift Aid slice of their donation being allocated to the unrestricted fund, to help with other recorded priorities. Without exception, all agreed and it will be a strategy we will endeavour to maintain throughout 2012.

A snapshot of how some of the monies transferred to CALM have been spent is shown below.

- The construction of toilets for poorer families identified in the outreach programme
- Further funding for the on-going Child sacrifice campaign – this, to fund presentations to create awareness within the local and far communities
- The creation of a dining hall for the Jolly Mercy Learning Centre. This is now at the final stages of completion and all that remains is the fitting of windows, doors along with external plastering
- Safe walkways have been laid in the playground
- 2 further constructions are nearing completion – both for the nursery wing
- Rental charges for the boys' dormitory
- A generous donation was received from 2 staunch supporters and their family and this money has been ring-fenced for the Outreach programme. The family will work closely with the CALM Executive on how the money is to be spent. This is a policy the Trustees encourage and is predicated on the principle of ownership by the donor
- Playground equipment designed to stimulate the younger children, mentally and physically
- Sports equipment and appliances
- Children's Christmas Party, including gifts for all children
- Repairs to office equipment
- The purchase of a generator to provide power at the JMLC and the CALM offices during periods of power failure
- Self-sufficiency kits for families for the Outreach programme visits
- Sponsorship payments
- Staff Allowances
- Miscellaneous purchases for Tuition improvements
- Counselling Courses
- Minor Medical expedients

CHILDREN FIRST UGANDA LIMITED

ANNUAL REVIEW OF PROJECTS & ACHIEVEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2011 (Continued)

CHILDREN'S CHRISTMAS PARTY

CALM Africa hosted over 300 children and their parents at the 2011 Christmas Party, held at the JMLC. This is a significant affair in the region and apart from the obvious celebration, it provides the platform for the promotion of the school as well as the role of CALM Africa. Again this year a Governmental dignity attended as guest of honour. Whilst we are not able to name the lady, she came as the direct representative from the office of the President of Uganda. Funding for this event came from the 'Friends of CALM' who responded to a CFU appeal on the internet along with personal donations from the Trustees and Members.

CAMPAIGNS

A snap shot of some of the campaigns run by CALM Africa, assisted by the Trustees of Children First Uganda, follows:

- The provision of Toilets – recorded as 'Loogate'
- The provision of generator power – recorded as 'We have the Power'
- Provision of Books – recorded as 'Book Drive'
- Run for your Life (Fight against Child Sacrifice) This, an on-going campaign, now in its second year

In all but one case, these campaigns were project initiatives introduced by volunteers on placement to CALM, who in turn approached CFU Trustees for help with the PR side and for the formal and timely control, and onward transmission, of funding.

TECHNICAL ADVICE AFFORDED BY CFU

During visits to CALM Africa, Trustees and Members afforded Training and Technical Support to CALM. This included the examining of procedures and policies operated by CALM Africa and recommendations made to improve the manner in which CALM and its associated schools, function.

Examples of this type of support are shown below:

- Improvement in school management
- Audits of Accounts – Evidences returned to CFU to support 'Tranches'
- Improvement in Accounting Procedures – rewritten and supervised to provide greater visibility and control
- Courses on Child Protection and Welfare
- A Course on New Teaching Techniques
- A Course on Parenting Skills
- Entrepreneur opportunities
- PR matters
- Strategic Writing and Planning
- Maintenance of and for a volunteer
- Staff recruitment
- Sports and fitness opportunities and training, including organised tournaments
- Dormitory Hygiene

FOLLOW UP AUDITS

Three 'follow up' audits were conducted on the CALM Africa accounting records in 2011 by one of the visiting Trustees and a report completed to that effect for the attention of the CFU Finance Trustee. During these audits a random selection was made of the 'tranches' remitted to CALM Africa and a full audit carried out. In all cases, observations were minor and evidence of expenditure, control and formal accountability were present and documented. CFU is satisfied that, on the evidence of this independent audit, monies transferred are being used for the purposes for which they were intended.

CHILDREN FIRST UGANDA LIMITED

ANNUAL REVIEW OF PROJECTS & ACHIEVEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2011 (Continued)

FOLLOW UP AUDITS (Continued)

CALM Africa is a company limited by guarantee registered in Uganda. Its statutory accounts are subject to audit by Certified Public Accountants. At our insistence, the CALM Africa Accountant and the Cashier/ Bursar have completed a course on financial management run by the International Finance Cooperation in Uganda.

SPONSORSHIP

There are now some 30 Children who are being sponsored by UK residents through the Children First Uganda and CALM Africa link. This is nearly double that reported last year. Some of these commitments have come following the promotion of both Charities during various presentations given to bodies and clubs by our Trustees or in response to our website appeal. More pleasingly, a good number have also come through 'word and mouth' as existing sponsors spread the word.

THE CFU BOARD OF DIRECTORS

The Trustees agreed the proposal of a new Director/ Trustee to the team. Mr Dan Hope was elected toward the end of the year and given the exclusive portfolio of FUNDRAISING. He joins the team with a history of Charity experience and has been a prolific fundraiser with other charitable associations in the past. We are confident that his experience and links will do the same for CFU. Welcome aboard, Dan Hope. We await his presentation to the Trustees on Fundraising Plans for 2012.

It is the intention of the Board to recruit 3 further Members in 2012 with specific responsibilities for media, PR and Fundraising. Details of these additions will appear in the next report.

SUMMARY

The mission of Children First Uganda remains unchanged. Equally, our resolve and commitment to support CALM Africa in its role remains undaunted and we continue to face challenges head on. There can be little doubt that under the stewardship and association of Children First Uganda, CALM Africa has grown in stature and is now a highly regarded and respected NGO in the Wakiso District - and beyond. We have every expectation that 2012 will be another productive year and that many more children will be rescued from poverty and neglect through the association of Children First Uganda and CALM Africa.



Lt Colonel (Retd) A L Bateman MBE
Trustee

June 2012

CHILDREN FIRST UGANDA LIMITED

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CHILDREN FIRST UGANDA LIMITED

I report on the accounts of the Trust for the year ended 31 December 2011 which are set out on pages 9 to 11

Respective responsibilities of trustees and examiner

The charity's trustees (who are also directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charity's Act 2011 (the 2011 Act)) and that an independent examination is required.

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

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act), and
- to state whether particular matters have come to my attention

Basis of Independent Examiner's Report

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

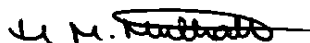
Independent Examiner's Statement

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

- (1) which gives me reasonable cause to believe that, in any material respect the requirements
 - to keep accounting records in accordance with Sections 386 and 387 of the Companies Act 2006, and
 - to prepare accounts which accord with the accounting records, comply with accounting requirements of Sections 394 and 395 of the Companies Act 2006 and the methods and the principles of the Statement of Recommended Practice Accounting and Reporting by Charities

have not been met, or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached



Hazel Mulhall BSc(Hons), FCA, DChA

10/1/2012 . (Date)

CHILDREN FIRST UGANDA LIMITED

INCOME & EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2011

	2011			2010
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Incoming resources				
Donations	5,986	23,204	29,190	13,818
Interest received	13	-	13	22
	<u>5,999</u>	<u>23,204</u>	<u>29,203</u>	<u>13,840</u>
Resources expended				
Remittances to Children's Rights Advocacy and Lobby Mission	6,882	23,115	29,997	13,593
Administration charges	47	182	229	146
Bank charges	220	20	240	172
Fund raising promotion	-	-	-	233
Stationery	-	-	-	255
	<u>7,149</u>	<u>23,317</u>	<u>30,466</u>	<u>14,399</u>
Net expended resources	<u>-1,150</u>	<u>-113</u>	<u>-1,263</u>	<u>-559</u>
Funds as at 31 December 2010	2,169	4,136	6,305	6,864
Funds as at 31 December 2011	<u>1,019</u>	<u>4,023</u>	<u>5,042</u>	<u>6,305</u>

The statement of financial resources includes all gains and losses in the year
All incoming resources and resources expended derive from continuing activities

CHILDREN FIRST UGANDA LIMITED

Registered number 6775383

BALANCE SHEET**31 DECEMBER 2011**

	2011			2010
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Current assets				
Cash at bank	853	2,681	3,534	4,364
Debtors - Gift Aid	25	3	28	609
- The Dove Trust	141	1,340	1,481	1,165
- Other	-	-	-	167
Net current assets	<u>1,019</u>	<u>4,024</u>	<u>5,043</u>	<u>6,305</u>
Total capital & reserves	<u>1,019</u>	<u>4,024</u>	<u>5,043</u>	<u>6,305</u>

The Charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2011

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31st December 2011 in accordance with Section 476 of the Companies Act 2006

The Trustees acknowledge their responsibilities for

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Act
 - preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its surplus or deficit for the financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006, so far as applicable to the charitable company

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008)

The financial statements were approved by the directors and signed on their behalf



(Director)

S Duce



(Director)

A Bateman

18-8-2012

(Date)