

(A company limited by guarantee)

Company number 6775383 (England & Wales) - Incorporated 17 December 2008
Charity number 1130627 - status granted 21 July 2009

REPORT AND FINANCIAL STATEMENTS

PERIOD ENDED 31 DECEMBER 2009

TUESDAY



AA2JZNE5

A44

14/09/2010

COMPANIES HOUSE

391

CHILDREN FIRST UGANDA LIMITED

REPORT AND FINANCIAL STATEMENTS

31 DECEMBER 2009

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
10	Accounting policies
11	Notes to the financial statements

CHILDREN FIRST UGANDA LIMITED

COMPANY INFORMATION

31 DECEMBER 2009

DIRECTORS & TRUSTEES

Ms Sara Coate LL B
Lt Colonel (Retd) Anthony Bateman MBE
Mr Simon Bannister B Sc (Hons)
Dr Suzanne Duce PhD
Mr Andrew Drakeford FCA

REGISTERED OFFICE & SOLICITORS

Marshalls Solicitors
102 High Street
Godalming
Surrey
GU7 1DS

BANKERS

Natwest Bank Plc
77 High Street
Godalming
GU7 1AR

CHILDREN FIRST UGANDA LIMITED
REPORT OF THE TRUSTEES
FOR THE PERIOD ENDED 31 DECEMBER 2009

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.

Ms Sara Coate LL B

Lt Colonel (Retd) Anthony Bateman MBE

Mr Simon Bannister B Sc (Hons)

Dr Suzanne Duce PhD

Mr Andrew J Drakeford FCA

The solicitors to the Charity are Messrs Marshalls of 102 High Street, Godalming, Surrey, GU7 1DS

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 PERIOD ENDED 31 DECEMBER 2009 (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 1993. 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 C Coate


A Bateman

20th August 2010 (Date)

CHILDREN FIRST UGANDA LIMITED

ANNUAL REVIEW OF PROJECTS & ACHIEVEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2009

INTRODUCTION

Since its inception approximately two years ago, CFU has grown steadily and enjoyed some successes in helping the children of Africa, as well as establishing itself as a small, but with the potential to grow, UK Charity whose modus operandi is to influence and improve the plight of disadvantaged and vulnerable children. This it achieves by providing not only funds for its sister Charity, CALM Africa, but also by providing advice and technical support to the CALM Africa Executive and its team.

INCOME GENERATED

A total of £15,777 was made available for CALM Africa to assist it to meet the many and ever growing projects declared on the Priority List. This money has come from direct donations from the Directors of CFU, from friends and family of the Directors, the many 'Friends of CALM Africa' and through a whole variety of fund raising activities and initiatives from both within and without CFU.

It should be noted that CFU acts from completely within its own resources and no Director or team worker receives any income from the work that they do. In due course it may be a logical and inevitable step to allow for the provision of some financial support for selected projects. This concept will be reviewed periodically but for the immediate future we do not perceive any change, ergo all income received is spent on the children but with a small slice ring fenced for the maintenance of CFU's accounts. Through direct funding we have been able to achieve the following:

- 1 The completion of the Jolly Mercy Learning Centre, which has since established itself as a popular and leading Primary School in the Kyebando District on the outskirts of Kampala.
- 2 Provision of IT equipment, miscellaneous office equipment, recreational equipments, bicycles, sewing machines and scholastic materials.
- 3 Financial support for the CFU Outreach Programme in two districts.
- 4 Provision of school clothing for poorer students – mainly through dedicated donations from the public.

But it is not just in the provision of funding for CALM Projects that CFU can boast results, input, direction and physical involvement by Directors whilst in Theatre, have shown measurable achievements. Below is a list of such achievements which are on-going, regularly monitored and developed as change or needs must occur:

- 1 The introduction, establishing of a Training and Development Enterprise Unit for those older children/youth who have either left school or were unable to access education. Courses include, cooking, electricity, agriculture, machine operating, IT studies and dance.

CHILDREN FIRST UGANDA LIMITED

ANNUAL REVIEW OF PROJECTS & ACHIEVEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2009 (Continued)

- 2 Planning, writing, and providing instructional direction for workshops on a variety of subjects Staging and taking the lead on such workshops during programmed visits by Directors and Members
- 3 On behalf of CALM, the preparation, briefing and introduction of volunteers joining CALM on attachment, these being volunteers who choose to visit and work with CALM independently through the non-commercial route
- 4 Maintaining links with these and other volunteers in an effort to solicit on-going interest and support from them either during or post attachment
- 5 Providing Technical Support in the areas of Strategic Writing (establishing Essential Policies, Work Processes, Job Descriptions, Business Plans etc) Setting and demanding standards which will satisfy the Objectives of CFU This refers to the requirement for audit trails and sound accounting procedures and practices, streamlining of the CALM Executive, encouraging worthwhile Partnerships with other child oriented bodies and engaging in entrepreneurial initiatives to improve income and establish mutual support networks within the local vicinity and beyond
- 6 Sponsorship, Providing the conduit for on-going sponsorship for scholars at 2 of the CALM Africa schools To date, sponsorship has been provided for 1 University place, 2 Secondary School places, and 3 Primary School places We are pleased to report in all cases the students concerned are doing well and can now look forward to a bright future which otherwise would have been denied them
- 7 Introducing and coordinating the attachment to CALM of external bodies/personalities who possess skills and qualifications in the social and welfare field So far we have successfully brought together a representative from Leeds Social Services who specialises in Child Prostitution This month a representative from Harvard University will join CALM to share ideas on the study of Child Headed Households in the Rakai District
- 8 Finally through best advice and 'hands on' involvement, we have been able to transform CALM Africa into a more professional and credible Non Governmental Organisation which stands out amongst other organisations In short, since the involvement of this Charity, CALM Africa has become a highly regarded and well known charity in the Wasiko and Rakai Districts of Uganda

THE CHILDREN FIRST WEBSITE

The CFU website was successfully introduced almost as soon as we became registered and has now placed the Charity in the public domain There are plans to develop the donations page to attract more visitors to engage in the sponsorship of a child at one of the CALM Africa schools

To visit the Children First Uganda website, please go to

www.childrenfirstuganda.org.uk

To visit the CALM Africa website please go to www.calmafrica.org

CHILDREN FIRST UGANDA LIMITED

ANNUAL REVIEW OF PROJECTS & ACHIEVEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2009 (Continued)

FUTURE PROJECTS

1 Marathons We have sponsorship marathons in the pipeline for next month and already money is starting to be donated through Charity Giving. Monies raised will be on behalf of CALM Africa and African Hope for Single Mothers (AHSM), a partner of CALM.

A former CALM volunteer who is the daughter of one of the Trustees and her friend ran the Leeds Half Marathon in May. One of our Members has entered the Leeds Marathon, a Devotee of CALM has also entered the same marathon and the family of one of the Directors has completed London to Brighton Bike ride.

2 Queen Mary's School Raffle The ladies of QMS are holding a raffle in which the first prize is a holiday for 6 with a leading Holiday Company at any of their resorts in the UK. The draw will take place on 11 Jul 2010 by when it is hoped a respectable sum of money will be raised.

3 Training Support Two members of the Executive are working hard at putting together a package designed to influence and improve the teaching techniques of the teachers at CALM Africa schools. At the moment the initiative is taking the form of a feasibility study which will be implemented on the ground once strategies and processes have been agreed.

THE CHILDREN FIRST UGANDA TEAM

The Executive, which comprises 4 Director/Members, 1 Director and 2 Members, is a rich mix of personalities with varying talents and experiences. They came together because of a common wish to support CALM Africa. Whilst the formalising of the Charity has not been without its share of frustrations and delays, it has been well worth the wait as our common goal and vision is finally realised. It is worth noting that none of this would have been possible without the endeavour and single mindedness of the Chair.

The team are committed, imaginative and scrupulous in their respective roles and willingly surrender their spare time in the cause of the charity. Their mission quite simply is foremost ***Supporting the Rights of African Children***.

Lt Colonel (Retd) Anthony Bateman MBE
June 2010

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 period ended 31 December 2009 which are set out on pages 8 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 period (under Section 43(2) of the Charities Act 1993 (the 1993 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 43 of the 1993 Act
- to follow the procedures laid down in the General Directions given by the Charities Commission (under Section 43(7)(b) of the 1993 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 Charities 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 386 and 387 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), ACA, DChA

13/9/10 (Date)

CHILDREN FIRST UGANDA LIMITED

INCOME & EXPENDITURE ACCOUNT

FOR THE PERIOD ENDED 31 DECEMBER 2009

(Date of incorporation - 17 December 2008, date of granting of Chanty status - 21 July 2009)

	Note	2009 Unrestncted funds £	2009 Restncted funds £	2009 Total funds £
Incoming resources				
Donations		6,164	16,648	22,812
Resources expended				
	1			
Remittances to Children's Rights Advocacy and Lobby Mission		3,985	11,792	15,777
Bank charges		170	-	170
		4,155	11,792	15,947
Net incoming resources		2,009	4,856	6,865
Funds as at 31 December 2009		2,009	4,856	6,865

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

BALANCE SHEET

31 DECEMBER 2009

	2009 Restricted funds £	2009 Unrestricted funds £	2009 Total funds £
Current assets			
Cash at bank	2,628	1,332	3,960
Debtor - Gift Aid	2,228	677	2,905
Net current assets	<u>4,856</u>	<u>2,009</u>	<u>6,865</u>
Total capital & reserves	<u>4,856</u>	<u>2,009</u>	<u>6,865</u>

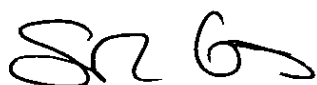
No notice has been deposited under section 249B(2) of the Act in relation to the accounts for the financial year

The Trustees acknowledge their responsibilities for

- ensuring that the company keeps accounting records which comply with section 221 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 section 226 of the Companies Act 1985, and which otherwise comply with the requirement of that Act relating to accounts, so far as applicable to the company.

The accounts are prepared in accordance with the special provisions of part VII of the Companies Act 1985 relating to small companies. The directors have taken advantage of the Companies Act 1985 in not having these accounts audited under Section 249A(1) (total exemption)

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



(Director)

S C Coate



(Director)

A Bateman

20th August 2010

(Date)

CHILDREN FIRST UGANDA LIMITED

ACCOUNTING POLICIES FOR THE PERIOD ENDED 31 DECEMBER 2009

ACCOUNTING POLICIES

The principal accounting policies are summarised below and have been applied consistently throughout the accounting period

BASIS OF ACCOUNTING

The financial statements have been prepared in accordance with Statement of Recommended practice, Accounting and Reporting by Charities issued in March 2005, applicable accounting standards and the Companies Act 1985. The particular accounting policies are described below

ACCOUNTING CONVENTION

The accounts are prepared under the historical cost convention

INCOMING RESOURCES

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy

RESOURCES EXPENDED

Expenditure is accounted for on remittance to agencies. Funds not immediately expended by agencies are held for appropriate disbursement and are not recorded in these accounts

FUND ACCOUNTING

Funds held by the Charity are either

Unrestricted general funds which can be used in accordance with the charitable objects at the discretion of the trustees, or

Restricted funds which can only be used for particular restricted purposes within the objects of the charity as specified by the donor

CHILDREN FIRST UGANDA LIMITED

NOTES TO THE FINANCIAL STATEMENTS

31 DECEMBER 2009

1 ANALYSIS OF RESOURCES EXPENDED

	£
Education costs	3,077
Electrical goods	2,056
Equipment	3,315
Staff allowances	2,500
Outreach	1,177
Administration	1,128
Other	2,694
	<u>15,947</u>