

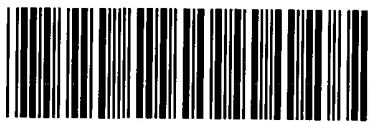
Children First Uganda

(A company limited by guarantee)

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2015

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CHILDREN FIRST UGANDA LIMITED
REPORT AND FINANCIAL STATEMENTS
31 DECEMBER 2015

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CHILDREN FIRST UGANDA LIMITED

COMPANY INFORMATION

31 DECEMBER 2015

DIRECTORS & TRUSTEES

Dr Suzanne Duce PhD
Lt Colonel (Retd) Anthony Bateman MBE
Mr Andrew Drakeford FCA
Miss Natalie Moore PhD
Mr Terry Goddard FCA

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 2015

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 Andrew Drakeford FCA
Miss Natalie Moore PhD
Mr Terry Goddard FCA

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 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.

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. (.....continued)

CHILDREN FIRST UGANDA LIMITED

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2015 (Continued)**

Trustees' Responsibility In Relation to the Financial Statements (Continued)

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.



Suzanne L Duce

13 AUGUST 2016 (Date)

CHILDREN FIRST UGANDA LIMITED

ANNUAL REVIEW OF PROJECTS & ACHIEVEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015

INTRODUCTION

We are delighted to report that Children First Uganda has once more managed to meet all of its objectives in the financial year. The continued support for our sister Charity, CALM Africa, has grown in many areas, most noticeably with the ability to attract more donations to pay allowances to (and therefore retain) key staff, so that the Charity is able to operate effectively in the provision of food security, education and the reintegration of the many disadvantaged children in Uganda in the care of CALM Africa.

A number of new projects were introduced in one of the Schools which we were able to help fund. This will continue in the forthcoming year and we are sure it will establish the Charity as a leading non-governmental organisation in the country.

It is a fair observation that without Children First Uganda and their commitment, CALM Africa would not exist. A pleasing year for us all!

INCOME GENERATED

In 2015 a total of £34,317 was made available to CALM Africa to meet their needs as outlined on the 2014/15 Priority List. Restricted donations have been received from a wide range of people and bodies. A number of generous gifts were received from UK donors and were assigned to urgent projects and tasks. In all cases income received is transferred at the earliest opportunity to CALM Africa's Bank in Kampala. In addition to this, through the efforts of individual Trustees and volunteers, a further £4,600 was made available from local sources in Uganda.

A snap shot of where CFU 2015 donations, amongst other receipts, fit into the CALM Africa annual budget is shown below:

Sources of funds	2015
	UG Shs
<i>Children First Uganda (CFU)</i>	<i>177,057,828</i>
<i>Directors' contribution</i>	<i>3,000,000</i>
<i>Other sources</i>	<i>3,340,000</i>
<i>Volunteers</i>	<i>560,000</i>
<i>INFANCIA</i>	<i>9,391,350</i>
Total funds received	193,349,178

Some examples of how the CFU receipts have been spent are:

- Additional Bicycles were purchased to facilitate student transportation as well as adding bicycle repair courses to the TDU curriculum. Income is also generated as part of the Entrepreneur Project - bikes are hired out for private use.
- Micro finance initiatives have continued.
- Improvements to the toilet facilities at the Jolly Mercy Learning Centre.
- Work commenced on the new Teachers' Living Accommodation.
- Moore Water continues to be a great success and some minor changes were applied to make access and use more convenient.
- A water filtration system, which was installed in the school and allows captured rain water to be effectively cleansed by a sophisticated filtration system and dispensed via a local standpipe, has been updated and consequently is now much more functional and efficient.
- More playground and sports equipment was purchased for the JML.
- The Outreach Programme; as a result of donations, 15 families were assessed, of which 10 received self-sufficiency kits.

CHILDREN FIRST UGANDA LIMITED

ANNUAL REVIEW OF PROJECTS & ACHIEVEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015 (Continued)

SPONSORSHIP

Sponsorship of children at the Jolly Mercy Learning Centre and St James Senior Secondary School has increased again and a total of 32 children are now being sponsored by private individuals or organised church bodies. Fees are paid to CFU and duly transferred to meet the start of each term. Offers of Sponsorship typically come as a result of presentations to various associations by one of our Trustees and more pleasingly by word of mouth by those who are already sponsoring.

TECHNICAL ADVICE

As in previous years, Trustees have visited CALM Africa to offer best advice. Areas of employment were discussed and recommendations made improve outputs and working practises. Some examples are:

- Improvement in the administration and organisation within the Charity to achieve best use of the skills and talent of existing members of staff. In some cases, this necessitated reassigning staff to new appointments.
- Improved efficiency and changes in the Medical station at the JLMC. A qualified Nurse visited the school with one of our Trustees and restocked the First Aid holdings, revised medical practises and re-wrote the procedures and policies document.
- Stimulation of volunteers during attachment
- Partnerships
- Counselling at all levels
- PR Matters
- Auditing of Accounts. One of our Trustees carried out an annual internal audit of the CALM Africa Account. This is linked to all receipts sent to CALM Africa from Children First Uganda.

Acknowledgement from the Director of CALM Africa:

"We appreciate all those who have contributed to the success of CALM Africa. It is because of our partners and in particular Children First Uganda, that we have been able to continue meeting our mandate to ensure that vulnerable children are supported. You have helped CALM Africa to stay steadfast and plan for sustainability. We appreciate the tremendous work and input of our sister Charity. Your passion, hard work experiences, stories, ingenuity, commitment and reputation have been crucial in sustaining and making CA relevant and impactful. We are confident that our continued collaboration will build on the recorded success to attain even greater heights in our quest for improving child protection and making children's rights a reality. We are sure CA will always remain a family of extraordinary beauty, amazing progressive people and staggering potential".

AGM 2015

An encouraging AGM was held on 13 June 2015, during which new ideas, successes and finances were discussed. All Trustees agreed that the Charity was moving in the right direction and that we were fully compliant with our mandate.

CFU LEGAL ADVICE

Since the loss of two Trustees, who provided the conduit for best advice on Legal matters, we have been conscious that there is a need to have an arrangement with an official body whereby we are not left exposed should we act in ignorance on matters which have legal implications. We are currently investigating such cover and are committed to having this in place in 2016.

CFU WEBSITE AND MEDIA

We have been updating content of the website but, more significantly, discussions took place between Trustees at the AGM and all agreed that we need to establish legal support to identify if we are compliant on the site and what we should be doing/including or indeed if there is anything we are missing.

CHILDREN FIRST UGANDA LIMITED

ANNUAL REVIEW OF PROJECTS & ACHIEVEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015 (Continued)

ROADSHOWS

Two CFU Trustees conducted a programme of road shows to various bodies promoting Children First Uganda and the work we do in unison with CALM Africa. Fees paid and donations received were made available to CALM Africa to meet the cost of Staff Allowances and promoted projects. A total of 6 presentations were conducted in 2015.

CHILDRENS' CHRISTMAS PARTY

CALM Africa successfully organized this year's Children's Christmas Party at JMLC on 5th December, 2015. JMLC children entertained parents and guests, with songs and playlets. There were speeches on Child Protection, Education and the importance of the family. Over 800 people were in attendance. All children from JMLC received a gift donated by the Directors of CFU and other friends of CALM Africa. Food was served for all who attended. The event was attended by one of our Directors who spoke of our commitment to the sister charity and the continued support to the vulnerable children in the care of CALM Africa.

The cost of this party was met through a generous personal donation from two of our Members. A big thank you to them from not only the other Trustees, but also all at CALM Africa and the Jolly Mercy Learning Centre.

BIDS FOR GRANTS

A series of meetings (which included pp presentations) were held with the Erach and Roshan Sadri Foundation Trust with a view to applying for a Grant to help finance one of our major projects. An application will be submitted by one of our Trustees early in 2016. We await the outcome.

VIRGIN MONEY GIVING

We continue to work successfully with Virgin Money Giving following the collapse of Charity Giving. This is working well and we are pleased with the current agreement.

PLACEMENTS

CFU has been fortunate enough to attract volunteers to work with CALM Africa on placement from Loughborough University, Derby University, York University, Real Gap and local Universities in the Kampala region.

SUMMARY

The Trustees of Children First Uganda remain committed to supporting the children of Uganda through CALM Africa. Much has been achieved this year in the funding of major projects to improve the lives of vulnerable children. We continue to be pleased with the way CALM Africa conducts its business. This is a direct reflection on the influences and time afforded to CALM by the Trustees of CFU, both during visits and through written communications. The contribution of volunteers, who have been on placement with CALM, has also been significant, with many wishing to continue their support either financially or by offering practical help.

Lt Colonel (Retd) A L Bateman MBE

Trustee

Children First Uganda

June 2016

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 2015 which are set out on pages 8 and 9.

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 3 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 Day BSc(Hons), FCA, DChA

...23/9/16.....(Date)

CHILDREN FIRST UGANDA LIMITED

INCOME & EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2015

	-----2015-----			2014
	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Incoming resources				
Donations	1,430	22,025	23,455	43,022
Interest received	1		1	1
	<u>1,431</u>	<u>22,025</u>	<u>23,456</u>	<u>43,023</u>
Resources expended				
Remittances to Children's Rights Advocacy and Lobby Mission	393	34,024	34,417	29,841
Administration charges	7	63	70	176
Bank charges	45	0	45	206
Registration fee	35	0	35	35
	<u>480</u>	<u>34,087</u>	<u>34,567</u>	<u>30,258</u>
Net expended resources	<u>951</u>	<u>-12,062</u>	<u>-11,111</u>	<u>12,765</u>
Funds as at 31 December 2014	335	14,281	14,616	1,851
Funds as at 31 December 2015	<u>1,286</u>	<u>2,219</u>	<u>3,505</u>	<u>14,616</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 2015**

	2015			2014
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Current assets				
Cash at bank	1,285	2,181	3,466	11,609
Debtors - Gift Aid	0	8	8	2,855
- Virgin Money	1	30	31	152
Net current assets	<u>1,286</u>	<u>2,219</u>	<u>3,505</u>	<u>14,616</u>
Current liabilities				
Creditor	-	-	-	-
Net current assets	<u>1,286</u>	<u>2,219</u>	<u>3,505</u>	<u>14,616</u>
Total capital & reserves	<u>1,286</u>	<u>2,219</u>	<u>3,505</u>	<u>14,616</u>

The Charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2015

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2015 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 January 2015).

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

 (Director)
Suzanne L Duce

 (Director)
Anthony L Bateman

13 AUGUST 2016 (Date)