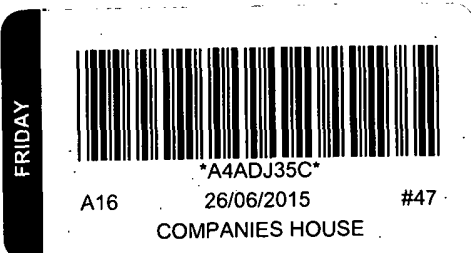


Children First Uganda

(A company limited by guarantee)

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2014



CHILDREN FIRST UGANDA LIMITED

REPORT AND FINANCIAL STATEMENTS

31 DECEMBER 2014

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CHILDREN FIRST UGANDA LIMITED

COMPANY INFORMATION

31 DECEMBER 2014

DIRECTORS & TRUSTEES

Dr Suzanne Duce PhD
Lt Colonel (Retd) Anthony Bateman MBE
Mr Andrew Drakeford FCA
Miss Natalie Moore PhD
Mr Terry Goddard FCA (appointed 21 May 2014)

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 2014

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 (appointed 21 May 2014)

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.

CHILDREN FIRST UGANDA LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2014 (Continued)

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.


Suzanne L Duce

13 JUNE 2015 (Date)

CHILDREN FIRST UGANDA LIMITED

ANNUAL REVIEW OF PROJECTS & ACHIEVEMENTS FOR THE YEAR ENDED 31 DECEMBER 2014

INTRODUCTION

We are pleased to report that we have enjoyed greater success in 2014 as income generation improved and interest in the Charity picked up. That said, it has still been a difficult year for CALM Africa although certain aspects have improved and there is clear evidence of optimism returning. With our help, there has been some significant streamlining to improve the operation in Uganda and our commitment and resolve remains firm, as Trustees have continued to explore other avenues and strategies to generate unrestricted income for non-project commitments.

INCOME GENERATED

In 2014 a total of £26.3k was made available to CALM Africa to meet their needs as defined in the 2014 Priority List. Restricted donations have continued to be received from a wide range of people and bodies. Other generous donations were received from UK donors and were assigned to urgent projects and tasks as agreed by the Trustees. 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 Trustees and volunteers, a further £2,500 was made available from local sources in Uganda.

A snapshot of how some of the monies transferred to CALM was spent, is shown below:

- Bicycles continue to be purchased to facilitate student transportation and bicycle repair courses continue as part of the TDU curriculum. Income is also generated as part of the Entrepreneur Project allowing bikes to be hired out for private use.
- Moore water continues to be one of our greatest achievements and both the School and the local community now have access to safe drinking water. Further improvements and modifications are planned.
- Additions and modifications were made to the water filtration system which was installed in the school and which allows captured rain water to be effectively cleansed by a sophisticated filtration system and dispensed via a local standpipe. This was a gift from a Swedish Charity which enjoys a 'friendship' with CALM Africa.
- The Outreach Programme - 54 families were assessed and 26 were supported with self-sufficiency kits purchased by volunteers from the UK during their emplacement.
- Further improvements to the JMLC Library and classrooms were made possible.

TOY TRUST GRANT

CFU received a grant of £5k from the Toy Trust Charity. This money was transferred to CALM Africa and a report sent back to Toy Trust. A summary of how the money was productively spent is shown below:

- Purchase of self sufficiency kits for vulnerable families in the Ggita and Nabutaka Districts
- Buying food for the same
- Provision of bicycles for the Community Support Staff
- Medial support
- Educational support for 10 children in the JMLC for 1 year

SPONSORSHIP

Sponsorship of children at the Jolly Mercy Learning Centre, St James Senior Secondary School and the Nambogo Memorial Primary School has increased again and a total of 75 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. This is as a direct result of a Sponsorship Brochure produced by one of our members and 'on line' advertising - all this pointing to the increase in the profile of CFU. The Brochure is also advertised on our website.

CHILDREN FIRST UGANDA LIMITED

ANNUAL REVIEW OF PROJECTS & ACHIEVEMENTS FOR THE YEAR ENDED 31 DECEMBER 2014 (Continued)

A LEVEL RESULTS

Results have been good this year and 2 students have now passed sufficiently well to attend University.

TECHNICAL ADVICE

Areas of inefficiency or where there is urgent need for improvement were highlighted and discussed with the Director of CALM Africa. Process were subsequently put in place to improve working practices and improve outputs. Some example are:

- Fostering
- Medical expedience and dispensing of medicines
- School discipline
- Safety of children at school
- Improvement in school management
- Time management
- Stimulation of volunteers during attachment
- Partnerships and cross fertilisation of ideas and working practices
- Counselling
- Improvements to the website
- PR Matters
- Water harvesting
- Auditing of Accounts

CFU WEBSITE

Some radical improvements are being planned to improve the presentation and appeal of the website (some changes already implemented) and it is hoped that, following discussions between the Trustees, the website will be up and running in its new format in 2015.

BUILDING LEARNING PROJECT

A campaign to improve facilities, equipments and practises in CALM Africa Schools has been introduced. We have referred to this as 'setting the foundations for better education' and indeed this is exactly what we have done as the ground foundations for the new teachers' accommodation close to the JMLC school lines, were laid. This campaign, a multi faceted project, will continue throughout 2015 as we continue to raise money to improve the quality of education we offer CALM Africa .

ROAD SHOWS

One of the 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 other approved projects. A total of 5 presentations were conducted in 2014.

MEDIA MATTERS

The Head of Media has continued to explore and put to good use Social Media outlets. It would be true to say that maximum use is made in this area to promote the work of Children First Uganda and CALM Africa and that we now enjoy a high profile with constant reporting on the activities of the two Charities, both internally and those of our volunteers. The current Newsletter was a great success and well received by all.

CHILDREN FIRST UGANDA LIMITED

ANNUAL REVIEW OF PROJECTS & ACHIEVEMENTS FOR THE YEAR ENDED 31 DECEMBER 2014 (Continued)

CHRISTMAS PARTY

CALM Africa hosted over 300 children, 10 youths and their parents at JMLC for a Children's Christmas Party. This party was sponsored by CFU from donations received from individuals who specifically gave money to make Christmas a happier time for the children. This now much-established event, provides the ideal platform on which to 'show off' the school and engage with other local communities. Without the support of our volunteers and donors this event would not happen. It was attended by one of our Trustees and 4 volunteers. Each child received a Christmas present. The Children's Christmas Party is now an annual event in the Wasiko District and eagerly awaited by the children.

VIRGIN MONEY GIVING

As reported last year, we have signed up to Virgin Money Giving and this is working well. We did this following the collapse of Dove Trust/Charity Giving from which, on 28 November 2014, we received a distribution of £215.19, being 39.43% of the amount that we computed to be due.

CFU DIRECTORS

We welcome Mr Terry Goddard to the Board of Directors and Trustees with the knowledge that his wide and relevant expertise will bring strength to the Charity.

STRATEGIC PRIORITIES

In tandem with CALM Africa our Priorities remain as:

- Maintaining awareness of Children's rights
- Education and Training
- Family Relief Support
- Resource Mobilization and Partnership Building
- Income generating Projects
- Environmental Protection and Food Security
- Encouraging Entrepreneurship.

SUMMARY

The Trustees of Children First Uganda remain committed to supporting the children of Uganda through the work of CALM Africa. Much has been achieved this year in spite of some funding difficulties. We have worked hard at meeting our Mission Statement and our Objectives and we continue to be satisfied with the way CALM Africa conducts its business. We are confident that 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, many wishing to continue their support either financially or by offering practical help.

Lt Colonel (Retd) A L Bateman MBE

Trustee

May 2015

**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 2014 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 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 Mulhall BSc(Hons), FCA, DChA

17/6/2015.....(Date)

CHILDREN FIRST UGANDA LIMITED

INCOME & EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2014

	2014			2013
	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Incoming resources				
Donations	1,199	41,823	43,022	24,952
Interest received	1	-	1	1
	<u>1,200</u>	<u>41,823</u>	<u>43,023</u>	<u>24,953</u>
Resources expended				
Remittances to Children's Rights Advocacy and Lobby Mission	1,100	28,741	29,841	23,214
Administration charges	1	175	176	423
Bank charges	206	-	206	206
Registration fee	35	-	35	35
	<u>1,342</u>	<u>28,916</u>	<u>30,258</u>	<u>23,878</u>
Net expended resources	<u>(142)</u>	<u>12,907</u>	<u>12,765</u>	<u>1,075</u>
Funds as at 31 December 2013	477	1,374	1,851	776
Funds as at 31 December 2014	<u>335</u>	<u>14,281</u>	<u>14,616</u>	<u>1,851</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 2014**

	2014			2013
	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Current assets				
Cash at bank	207	11,402	11,609	467
Debtors - Gift Aid	125	2,730	2,855	1,028
- The Dove Trust	-	-	-	134
- Virgin Money	3	149	152	222
- Other	-	-	-	1,100
Net current assets	<u>335</u>	<u>14,281</u>	<u>14,616</u>	<u>2,951</u>
Current liabilities				
Creditor	-	-	-	1,100
Net current assets	<u>335</u>	<u>14,281</u>	<u>14,616</u>	<u>1,851</u>
Total capital & reserves	<u>335</u>	<u>14,281</u>	<u>14,616</u>	<u>1,851</u>

The Charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2014


The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2014 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)
Suzanne L Duce

 (Director)
Anthony L Bateman

13 JUNE 2015 (Date)