

# Children First Uganda

(A company limited by guarantee)

## REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2018



**CHILDREN FIRST UGANDA**

**REPORT AND FINANCIAL STATEMENTS**

**31 DECEMBER 2018**

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## **CHILDREN FIRST UGANDA**

### **COMPANY INFORMATION**

**31 DECEMBER 2018**

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#### **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 Limited  
Nightingale House  
46 - 48 East Street  
Epsom  
Surrey  
KT17 1HQ

#### **BANKERS**

Natwest Bank Plc  
77 High Street  
Godalming  
GU7 1AR

# **CHILDREN FIRST UGANDA**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2018**

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### **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

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2018 (Continued)

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#### 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

6/9/2019.....(Date)

## **CHILDREN FIRST UGANDA**

### **ANNUAL REVIEW OF PROJECTS & ACHIEVEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018**

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#### **INTRODUCTION**

The Directors of Children First Uganda have continued to deliver financial support and direction, as well as practical help, to the Team working at CALM Africa.

Trustees have at various times of the year visited CALM Africa to ensure that, in accordance with the Charity's mandate, procedures and practises remain in place and are being followed responsibly to ensure that our sister Charity operates to optimum efficiency, in spite of difficult times. Once again, the cost of living in Uganda places a considerable strain on their operation.

Governmental charges, which are levied on events in order to raise revenue, continue to have a huge impact. This is not a satisfactory situation but one which is beyond our control. That said, we are still able to report another successful year in meeting the objectives and mission of both Charities.

#### **INCOME GENERATED**

In 2018 a total of £15,162 was made available to CALM Africa to fund various projects, as defined in the 2018 Priority List, along with donations from UK Sponsors for the educational support of some 37 children. Restricted donations have continued to be received from a wide range of people and bodies. Other donations were received from UK donors and were assigned to a selected number of staff for the work they do in maintaining the schools and the Charity in general, this agreed by the CFU Trustees. It is our practice to ensure that 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 £3,000 was made available from local sources and initiatives undertaken in the local area. In accordance with our mandate, we operate with full transparency. Audit reports are made available to all interested and authorised parties.

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

**Staff allowances support:** Through the endeavours and generosity of CFU Trustees, we have once more been able to meet the allowances of key staff. This continues to maintain the morale of staff whilst delivering CALM projects and has, as a consequence, ensured the success of critical projects and other developing initiatives.

**Construction of teacher's quarters:** The construction works at the teachers' quarters, which is now complete (less some final work required for the security fence) now boasts the addition of an improved communal kitchen for the teachers to use. This has enabled the school in Kampala to have the capacity to house teachers close to the school and improve not only the security of the children but also to extend learning time with children. This has had a positive effect on the 2018 Governmental Educational Results.

In 2018, through private donations received, the teachers' accommodation now has modern flushing water cisterns.

## **CHILDREN FIRST UGANDA**

### **ANNUAL REVIEW OF PROJECTS & ACHIEVEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018**

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**Classrooms and Dormitory facilities for kindergarten children (Early Childhood Development Centre):** Again through private funding, a new 'Nursery' complex is nearing completion in the area close to the teachers' quarters. This was necessary to comply with Governmental legislation, which required such pre-school facilities to be located away from the main school, both Primary and Secondary. Security of the teachers' accommodation is nearing completion but work is still undergoing for the pre-school complex. It is hoped that, with further funding, this will be achieved in 2019.

**Sponsorship support to children:** The sponsorship of vulnerable children has continued with CFU working hard to find committed sponsors to support children through primary and secondary education. This allows CALM to pursue its goal in ensuring quality education for many vulnerable children and, as a consequence, enables children to realise not only their full potential but also their right to education (the main mission of CALM Africa).

**Networking with LUFBRA and York University:** CFU, through maintaining solid links with Loughborough and York Universities, has enabled CALM to receive volunteers on placement who have funded and executed a variety of projects to a successful conclusion, such as building facilities to improve learning and education in general. Volunteers have also played a constructive and rewarding part in the 2018 Outreach programme. These University students have once more boosted the School IT centre with a further three new computers to aid teachers and children in their IT skills development.

**The Moore water project:** This project was set up to provide water to the Jolly Mercy Learning Centre so that both children and the local community have access to clean drinking water. Through financial support from CFU, the maintenance of this water source has continued and is now recognised as one of the best clean water outlets in the District. Also the team have been able to find funding to bring the stand pipe to the school itself, which is an outstanding development as children no longer have to walk some 600 metres to where the old standpipe was located. Furthermore, it now provides running water to the toilets at the teachers' accommodation.

**Maintenance of the assets in place:** Through unrestricted funding, CALM has been able to affect computer maintenance and the ongoing repair of motor bikes and cycles. This has led to their depreciation being dramatically reduced. CALM has also been able to conduct audit exercises at the end of the year as one of the requirements for all NGOs. CFU conduct their own private audits on the monies transferred to CALM Africa. Once more this identified that the accounts are being run efficiently and that monies transferred are being spent in accordance with the relevant criteria.

**Children's Christmas Party:** The 2018 Children's Christmas Party was a much quieter affair due to limited funds. The day was funded by a Friend of CALM Africa who donated £500 towards the event.

## **CHILDREN FIRST UGANDA**

### **ANNUAL REVIEW OF PROJECTS & ACHIEVEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018 (Continued)**

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#### **SUMMARY**

The Trustees of Children First Uganda remain committed to supporting the people of Uganda to improve the lives of vulnerable children. We remain pleased with the way CALM Africa conducts its business and interacts with CFU. 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. Though testing, 2018 has been a productive and rewarding year for Children First Uganda.



Lt Colonel (Retd) A L Bateman MBE

Trustee



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

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**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

The charity's trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the applicable Directions given by the Charity Commission (under section 145(5)(b) of the Act, and
- to state whether particular matters have come to my attention

**Basis of independent examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any 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 statement below.

**Independent examiner's statement**

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Hazel Day BSc(Hons), FCA, DChA

12/01/2019.....(Date)

**CHILDREN FIRST UGANDA**

**INCOME & EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 31 DECEMBER 2018**

	-----2018-----			2017
	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Incoming resources</b>				
Donations	754	12,823	13,577	17,864
Interest received	1		1	2
	<u>755</u>	<u>12,823</u>	<u>13,578</u>	<u>17,866</u>
<b>Resources expended</b>				
Remittances to Children's Rights Advocacy and Lobby Mission	900	14,262	15,162	17,088
Administration charges	6	0	6	16
Bank charges	162	0	162	184
Registration fee	35	0	35	35
	<u>1,103</u>	<u>14,262</u>	<u>15,365</u>	<u>17,323</u>
<b>Net expended resources</b>	<u>(348)</u>	<u>(1,439)</u>	<u>(1,787)</u>	<u>543</u>
<b>Funds as at 31 December 2017</b>	651	2,531	3,182	2,639
<b>Funds as at 31 December 2018</b>	<u>303</u>	<u>1,092</u>	<u>1,395</u>	<u>3,182</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**

Registered number 6775383

**BALANCE SHEET****31 DECEMBER 2018**

	2018			2017
	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Current assets</b>				
Cash at bank	298	764	1,062	2,434
Debtors - Gift Aid	0	328	328	735
- Virgin Money	5	0	5	13
<b>Net current assets</b>	<u>303</u>	<u>1,092</u>	<u>1,395</u>	<u>3,182</u>
 <b>Total capital &amp; reserves</b>	 <u>303</u>	 <u>1,092</u>	 <u>1,395</u>	 <u>3,182</u>

The Charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2018


The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2018 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.

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

 (Director)  
Suzanne L Duce

 (Director)  
Anthony L Bateman

6/9/2019 (Date)