

Children First Uganda

(A company limited by guarantee)

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2017

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CHILDREN FIRST UGANDA LIMITED

REPORT AND FINANCIAL STATEMENTS

31 DECEMBER 2017

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 2017

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 2017

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 2016 (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

27 JULY 2018 (Date)

CHILDREN FIRST UGANDA LIMITED

ANNUAL REVIEW OF PROJECTS & ACHIEVEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017

INTRODUCTION

The Directors of Children First Uganda have continued to manage 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 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, typically the cost of living and governmental charges being levied on events which are likely to attract revenue. This is not an, altogether, satisfactory situation but one which is beyond our control. That said, we are still able to report another successful year in achieving the objectives and mission of both Charities.

INCOME GENERATED

In 2017 a total of £17,088 was made available to CALM Africa to fund various projects, as defined in the 2017 Priority List, along with donations from UK Sponsors for the educational support of some 45 children. Restricted donations have continued to be received from a wide range of people and bodies. Other donations were once more 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 £1,950 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: Though the endeavours of CFU Trustees we have once more been able to meet the allowances of key staff. This has given a boost in the morale of staff while maintaining CALM projects and, as such, has ensured the success of critical projects and other developing initiatives.

Construction of teacher's quarters and subsequent kitchen facility: The construction works at the teachers' quarters, which was completed last year, 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 year's national exam results have yet again shown that this project has paid dividends.

Security of the accommodation is nearly complete and further funds will be sought to finalise this project in 2018.

CHILDREN FIRST UGANDA LIMITED

ANNUAL REVIEW OF PROJECTS & ACHIEVEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017 (Continued)

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 has enabled CALM to realise its goal in ensuring quality education for many vulnerable children and, as a consequence, enabled 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 2017 Outreach programme. These students were also responsible for boosting the School IT centre with a further two new computers to aid the 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 been continually maintained and is now recognised as one of the best clean water outlets in the District. Further to this, the team have been able to realise funding to bring the stand pipe to the school itself, which is an outstanding development as children no longer have to walk some 600 m to where the old standpipe was located.

Christmas package to staff: last year, yet again, CFU was able to provide some money for a Christmas bonus for its staff (a generous donation from one of our Directors), something which did not exist before. This has raised the morale of staff and improved their work output.

Maintenance of the assets in place: Through unrestricted funding, CALM has been able to affect computer maintenance and the maintenance of motor bikes and cycles and 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.

Children's Christmas Party: 2017 has been a special year. CALM Africa worked with JMLC and organized a three-in-one event for the end of the year on 1 December, 2017. At 8:00 am, Children of JMLC marched to the Town Council Headquarters behind a Band. Once there, a speech was given by the Guest of Honour who spoke highly of the school and the achievements of the students. Entertainment was provided by the students to the delight of the parents and guests. Every child in JMLC received a Christmas Gift funded by a Trustee/Director of CFU. The Day was also supported by a Friend of CALM Africa who donated £500 pounds towards the event.

Child protection day and awareness to community: through further allocation of unrestricted funds from CFU, CALM has been able to hold Child Protection Tuition Learning Days. This initiative was introduced to create more awareness to parents and community leaders on the fundamental rights of humans, especially children.

CHILDREN FIRST UGANDA LIMITED


ANNUAL REVIEW OF PROJECTS & ACHIEVEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017

PR - marketing CALM: with support from members of CFU and friends, CALM Africa's capacity to market itself has continued to develop mainly because of timely visits by two Trustees, who spent time with CALM staff to explore marketing possibilities to see how best their activities can be improved and how to prioritise projects.

AGM 2017: An encouraging and productive AGM was held on 10 June 2017 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.

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. 2017, though testing, has been a productive and rewarding year for the Children First Uganda Charity


Lt Colonel (Retd) A L Bateman MBE

Trustee

Children First Uganda

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

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

2 August 2018 (Date)

CHILDREN FIRST UGANDA LIMITED

INCOME & EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2017

	2017			2016
	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Incoming resources				
Donations	1,642	16,222	17,864	25,500
Interest received	2		2	0
	<u>1,644</u>	<u>16,222</u>	<u>17,866</u>	<u>25,500</u>
Resources expended				
Remittances to Children's Rights Advocacy and Lobby Mission	1,400	15,688	17,088	26,047
Administration charges	16	0	16	60
Bank charges	184	0	184	224
Registration fee	35	0	35	35
	<u>1,635</u>	<u>15,688</u>	<u>17,323</u>	<u>26,366</u>
Net expended resources	<u>9</u>	<u>534</u>	<u>543</u>	<u>(866)</u>
Funds as at 31 December 2016	642	1,997	2,639	3,505
Funds as at 31 December 2017	<u>651</u>	<u>2,531</u>	<u>3,182</u>	<u>2,639</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 2017

	2017			2016
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Current assets				
Cash at bank	551	1,883	2,434	1,059
Debtors - Gift Aid	87	648	735	1,568
- Virgin Money	13	0	13	12
Net current assets	<u>651</u>	<u>2,531</u>	<u>3,182</u>	<u>2,639</u>
Total capital & reserves	<u>651</u>	<u>2,531</u>	<u>3,182</u>	<u>2,639</u>

The Charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2017

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2017 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

 (Date)
23 July 2018