

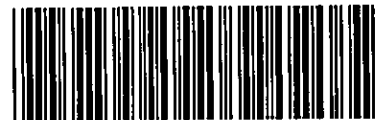
(A company limited by guarantee)

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REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2010

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CHILDREN FIRST UGANDA LIMITED
REPORT AND FINANCIAL STATEMENTS

31 DECEMBER 2010

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CHILDREN FIRST UGANDA LIMITED

COMPANY INFORMATION

31 DECEMBER 2010

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

Marshall's 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 YEAR ENDED 31 DECEMBER 2010

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 Baleman 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 YEAR ENDED 31 DECEMBER 2010 (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

(Date)

CHILDREN FIRST UGANDA LIMITED

ANNUAL REVIEW OF PROJECTS & ACHIEVEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2010

INTRODUCTION

Whilst able to register numerous successes and achievements during this review year, it would be an honest observation that CFU has had to accept its share of difficulties associated with the economic downturn. Having said that, it is equally important to register that the Trustees have doubled their efforts to attract support, both fiscal and practical, in order to manage its affairs and continue the support for CALM Africa, as outlined in the objectives of the Charity. This is the Charity's second year of operation and once again our efforts have concentrated on raising funds for CALM and the provision of technical support and advice in a variety of areas.

INCOME GENERATED

This year a total of £13,593 was made available to CALM Africa to meet their needs as outlined on the 2010 Priority List and in respect of sponsorships (see below). Donations have been received from a wide range of people and bodies. From a £10 donation to several thousand pounds as a result of someone receiving an inheritance, the income generated and transferred to CALM has led significantly to an increase in standards and the business operation of the charity. In addition to this, through the efforts of Trustees and volunteers, a further £9,500 was made available from local sources in Uganda.

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

- A new computer was purchased for the Accounts Section to transfer the CALM accounts from bookkeeping format to computerised. An accounting program was also purchased and installed (Quickbooks) and essential IT account training was given on the new accounting programme - this as a precondition of the CFU Trustees. In line with this, CALM was able to expand the accounts cell with the recruitment of a Cashier to help with the new accounting systems.
- Bicycles were purchased to facilitate student transportation as well as adding bicycle repair courses to the TDU curriculum.
- A water tank was constructed and installed at the JMLC.
- 5 new classrooms were constructed.
- Playground equipment and games equipment were installed at the JMLC.
- A building to accommodate the boy boarders was rented.
- The Outreach Programme - As a result of donations, 38 families were assessed, of which 16 were supported with self sufficiency kits.

SPONSORSHIP

Sponsorship of children at the Jolly Mercy Learning Centre and St James Senior Secondary School has increased again and a total of 18 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. It is our belief that this is as a direct result of a Sponsorship Brochure produced by one of our members and through word and mouth - all this pointing to the increase in profile of CFU. The Brochure is also advertised on our website.

CHILDREN FIRST UGANDA LIMITED

ANNUAL REVIEW OF PROJECTS & ACHIEVEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2010 (Continued)

READ INTERNATIONAL

During the January 2010 meeting of Trustees, we received a presentation from a representative from READ INTERNATIONAL with a view to exploring the possibility of books being made available for the Jolly Mercy Learning Centre and St James Senior Secondary School by including CFU and CALM Africa in the 2011 programme. Impact statements were presented and a strong case was put forward for our inclusion. We are quietly confident that this worthwhile initiative will come to fruition.

HOLIDAY GIFT

Donations do not always come in the form of cash. Through appeal and exploration we were able to secure a gifted holiday for the charity from Seasons Holidays. The holiday was raffled by Queen Mary's School for Girls (a committed supporter of both charities) on our behalf, resulting in a payment to the account of £1,300.

TRAINING AND DEVELOPMENT UNIT

Through direct funding and direction by one of our Trustees, this worthwhile Vocational Wing, which aims to capture the youth who have missed or not completed formal training, has grown from strength to strength and become extremely popular within the District. The enrolled number for this year is 29, all of whom successfully completed courses in one or a number of the following courses:

- tailoring
- catering
- carpentry
- electricity installation and maintenance
- organic farming
- computer and associated IT packages
- hair dressing

TECHNICAL ADVICE

During periodic visits, our Trustees have inspected and discussed processes and procedures with the respective Executives of CALM and have highlighted areas of inefficiency or where there is need for improvement. This has resulted in the rewriting of policies and performance guidelines and re-education of best practice in a number of fields. These include Accountancy, Child Protection, Transport Management, Education/Tuition, Policy and Procedures for volunteers, Health and Safety and Entrepreneurship, to name but a few. Further examples of technical advice afforded are:

- Improvement in school management
- Time management
- Caring for volunteers
- Partnerships
- Counselling
- Improvements to the website
- PR Matters
- Water harvesting

CHILDREN FIRST UGANDA LIMITED

ANNUAL REVIEW OF PROJECTS & ACHIEVEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2010 (Continued)

CFU WEBSITE

Various improvements and amendments were made to the CFU Website to make it more appealing, easier to access and simpler to navigate. One of our Trustees is the Webmaster who closely monitors visits and payments made through our donations page. In line with these changes, and because the CALM Website links to ours, we have guided CALM in the improvements necessary to their site, including that of the JMLC. This was particularly important in the light of changes to policy for volunteers.

RUN FOR YOUR LIFE CAMPAIGN AND CHILD SACRIFICE

Child sacrifice is the ritualistic killing of children in order to propitiate supernatural beings or spirits to achieve their own selfish and misguided desires. (Source: Wikipedia, the free encyclopaedia). This often manifests itself as a form of human sacrifice. It is now many years since the cult of the 'witchdoctor' gripped Uganda and its African neighbours. There remains however, a potent belief in the efficacy of this practice, so much so that many Ugandans have convinced themselves that child sacrifice is justifiable as a means of achieving power and wealth. In its advocacy of children's rights, CALM Africa organized a 40km run as a strategy to raise more awareness as well as mobilizing resources to further fight and eradicate occurrences of child sacrifice in Uganda. CFU have supported this campaign with funds raised through Charity Giving linked to our website. In addition, one of our Trustees was invited to officially start the Marathon run and help with the organisation and planning of the event. Furthermore, he was invited to attend interviews on National TV and with the press. With the support of the Ugandan Police and the media the profile and public awareness of child sacrifice has been raised. This campaign will run throughout 2011 and will continue to be supported by CFU.

CHILDRENS CHRISTMAS PARTY

CALM Africa hosted over 260 children and 116 youths with 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. It was attended by one of our Trustees. Each child received a Christmas present. This is now an annual event in the Wasiko District and eagerly awaited by the children.

BIDS FOR GRANTS

We submitted two bids for grants in 2010. One was for Comic Relief and the other for the Hilden Trust. Whilst neither bid was successful, it is our considered view that the reasons these bids failed was due to the fact that CFU had only been established for a short time and, as a consequence, unable to show evidence of a completed audit on its business. Notwithstanding this, the Charity remains undaunted and more submissions are planned this year by the Trustee responsible for the submission of Bids.

CHILDREN FIRST UGANDA LIMITED

ANNUAL REVIEW OF PROJECTS & ACHIEVEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2010 (Continued)

FUTURE PROJECTS -

TEACHER TRAINING DEVELOPMENT

This initiative is led by two of our members who plan to conduct Teaching Workshops in Uganda. It is the intention that in 2011 CFU will run a number of workshops for Teachers at the Jolly Mercy Learning Centre, St James Senior Secondary School and the Kiganda school. The aim will be to introduce new teaching techniques and skills. Teaching in Uganda is behind the times and tends to rely on recitation and a one-way delivery of subject matter. The principle behind this new commitment is to place the emphasis on 'More Learning, less teaching'. An update will be given in the 2011 report.

MICRO-CREDIT SCHEME

Plans are in place now to commence meetings in 2011 between CALM and 5 Talents, a UK Charity with offices in the UK and Uganda. The aim of 5 Talents is to help local community by providing small loans to businesses which are already established. In 2011 two of our members will spend time with CALM to begin exploratory meetings looking for common ground and, if there is, investigate the possibility of working as partners. Our 2011 report will provide details of this CFU led initiative.

SUMMARY

The Trustees of Children First Uganda remain committed to supporting the children of Uganda through CALM Africa. Much has been achieved this year and we have seen great improvements in the way in which CALM Africa conducts its business. This is a direct reflection on the influences and time afforded to CALM by the Trustees of CFU. Furthermore, the support we have received from the volunteers who have been on placement with CALM has been significant, many wishing to continue their support either financially or by offering practical help. We are also fortunate enough to have an alliance with 3 UK social workers who have spent time working with CALM and who now visit regularly to offer professional advice in the area of child welfare and who provide important feedback to CFU.

Lt Colonel (Retd) A L Bateman MBE
Trustee
June 2011

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 2010 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 period (under Section 43(2) of the Charity's 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 Charity 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 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

3/8/11

(Date)

CHILDREN FIRST UGANDA LIMITED

INCOME & EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2010

	-----2010-----			2009
	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Incoming resources				
Donations	6,127	7,691	13,818	22,812
Interest received	22	-	22	-
	<u>6,149</u>	<u>7,691</u>	<u>13,840</u>	<u>22,812</u>
Resources expended				
Remittances to Children's Rights Advocacy and Lobby Mission	5,242	8,351	13,593	15,777
Administration charges	107	39	146	-
Bank charges	152	20	172	170
Fund raising promotion	233	-	233	-
Stationery	255	-	255	-
	<u>5,989</u>	<u>8,410</u>	<u>14,399</u>	<u>15,947</u>
Net (expended)/incoming resources	<u>160</u>	<u>-719</u>	<u>-559</u>	<u>6,865</u>
Funds as at 31 December 2009	2,009	4,856	6,865	-
Funds as at 31 December 2010	<u>2,169</u>	<u>4,137</u>	<u>6,306</u>	<u>6,865</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

BALANCE SHEET

31 DECEMBER 2010

	2010			2009
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Current assets				
Cash at bank	1,121	3,243	4,364	3,960
Debtors - Gift Aid	99	510	609	2,905
- The Dove Trust	782	383	1,165	-
- Other	167	-	167	-
Net current assets	<u>2,169</u>	<u>4,136</u>	<u>6,305</u>	<u>6,865</u>
Total capital & reserves	<u>2,169</u>	<u>4,136</u>	<u>6,305</u>	<u>6,865</u>

The Charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2010

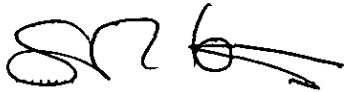
The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31st December 2010 in accordance with Section 476 of the Companies Act 2006


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)
S C Coate

 (Director)
A Bateman

 5th September 2011 (Date)

CHILDREN FIRST UGANDA LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2010

ACCOUNTING POLICIES

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

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