

All Our Children (Reg. Charity No: 1100231)

10 Green Avenue

London W13 9RW

Trustees' Annual Report 2022 (covering our financial year 1.1.22 to 31.12.22)

List of trustees during the period covered by the report

Liz Walton (Chair of Trustees), Tony Ward (Treasurer), Matthew Jenkins, Thomas Kelly, Grigorios Papazafiriou, Suweyda Abdule, Zena Bentley and Richard Vokes.

Grigorios Papazafiriou resigned in July 2022 as he moved to Greece.

Public Benefit Statement

We confirm that as trustees we have had regard to the Charity Commission's general guidance on public benefit and that we ensure the activities undertaken by All Our Children are in line with our charitable objects and aims. There were no serious incidents in 2022.

Objectives and Activities

In 2022 we were able to resume our normal sponsorship activities as Ugandan schools, colleges and universities gradually reopened after the pandemic. During the visit in May 2022 by Liz Walton (chair of trustees) and Zena Bentley (trustee with responsibility for support to Source of Light Primary School), we conducted a thorough monitoring exercise with our partner in Kabale, Tushabomwe Patrick, and contributed to our school partnership programme on teaching, learning and behaviour management. We also visited Source of Light Primary School where we observed lessons and provided guidance on the school's development plan. At this school we do not sponsor students but provide funds for school buildings, teaching resources and contributions to teachers' salaries.

Achievements and Performance of All Our Children in 2022:

Sponsorships

In the academic year 2022 we sponsored 41 students (27 boys and 14 girls): 17 in primary schools, 14 in secondary schools, 5 on vocational courses in colleges and 5 on degree courses at university. For the first time in the history of All Our Children, all but three of the primary and secondary school students were boarders. Most parents prefer their children to board because they receive three meals a day, have supervised study periods early morning and evening, and are not subject to

harassment while walking to school, a particular danger for girls. It is fortunate that we now generate enough income, both through sponsorship of named individuals and through regular general donations, to cover the increased costs for us of boarding. We also send our sponsored children to a limited number of schools in Kabale where we know the senior staff and some of the teachers and feel confident in the quality of the education and welfare provided for the students.

A generous sponsor who runs an IT company in London has donated money to help a young lecturer (a former AOC sponsored student) set up a centre offering access to laptops and IT skills training to college and university students. This is now up and running. During our visit in May, he organised a session to encourage AOC students to use this facility which is free to them.

Another generous sponsor is gradually building up a substantial sum of money with us to pay the university fees for a young student to study medicine over a five year period. During 2022 the student volunteered to offer medical support for any of our sponsored children who became ill and led sessions on dental hygiene and teeth cleaning.

School Partnerships

Despite the very serious consequences of the pandemic for Ugandan schools, including permanent school closures and the loss of many teachers who found other sources of income and did not return, the Community of Practice project in Kabale survived and is flourishing. Liz Walton and Zena Bentley made the usual contribution from All Our Children, observing lessons and running feedback sessions with the aim of helping teachers implement active teaching and learning skills and encouraging behaviour management practices which avoid corporal punishment. (A detailed monitoring of the impact of this project was conducted in 2023 with many positive outcomes identified.)

Financial statement

A separate report from our treasurer is included with this report.

Liz Walton (Chair of Trustees)

8.10.2023

Finance Report for calendar year 2022

	Income	Expenditure	
Bank Balance at start of year	£34,178.42	£497.23	CAF charges
Payroll Giving via CAF	£1,200.00	£196.84	UK Website costs
Donations via CAF	£37,764.00	£17,500.00	To Uganda Jan 22
Gift Aid collected via CAF	£7,235.32	£14,000.00	To Uganda Apr 22
Bequest	£35,000.00	£1,500.00	To Uganda May 22

The above table is a summary of the accounts of the charity for the calendar year 2022, this is a copy of the first sheet of the excel spreadsheet **2022 Accounts**. Further details of this income and expenditure are given on subsequent sheets and I will refer to them in this report.

Total donations for this year were a record (which will probably not be repeated) of £98,514.85 and while spending was also up to £53,694.07 this meant that the balance at the bank increased from £34,178.42 in January to £78,999.20 at the end of December. Obviously our financial position improved but, as I will explain, this will probably not be true of every year. The details of this income and expenditure are on the sheet **Bank Account Records** which records the transactions through our account with the Co-operative Bank.

Income

The core of our income has always been donations collected by the Charities Aid Foundation (CAF) either payroll giving or donations which accrue gift aid, so the first three items in the Income column above totalling £46,199.32. (The details of our donations and the range of donors can be seen on the sheet **CAF Donations**.) This figure is in line with our usual expectations – the year before we had just over £41,000 from these sources. We also had just over £3000 from other donations given directly rather than through CAF and again this is in line with our usual expectations.

The real increase in our income this year, up from around £52,000 in 2021 to over £98,000 in 2022, is accounted for by the other two items above. Donations of £14,000 from a company Incendiary Blue, which is owned by Mark Edgington the husband of one of our original sponsors. Mark hopes to continue this generosity but it is dependent on the position of the business, it is an IT company. Mark has also advised us how best to help students in Uganda with IT. The other item is a bequest of £35,000 which came to us this year and obviously this is a one off which will probably not be repeated.

So, to sum up, our income this year has gone up greatly but we can expect it to revert in future years to around £50,000.

Expenditure

Our total expenditure is £53,694.07 and almost all of this is sent to Uganda. Indeed, apart from the fees paid to CAF for collecting the Gift Aid and costs associated with running our website everything is transferred to Uganda, nearly £53,000 in 2022. This year was when Uganda, like most places, was starting to come out of covid restrictions and so it is probably not useful to consider the increase in expenditure over the previous years. If you took out the ‘extra’ income I commented on above our income and expenditure would be about equal. I will look at the expenditure in Uganda separately below.

Spending in Uganda

The sheet **Spending in Uganda** gives an overview of where our money goes to in Uganda.

The **Ug Balance** column gives the balance at any one time in the bank account in Kampala – we keep a small amount here should emergencies arise. We transfer money from the UK to this account using the money transfer company TorFX , from there the money is distributed to a variety of projects. Central to the distribution of this money is Gertrude Atukunda who has been working with the charity since its inception however all substantial spending is negotiated and approved by the trustees of the charity in the UK.

The exchange rate varies but on average during this year £1 = 4,600 Ugandan shillings (UGx) so that the tranches of pounds sent over become alarmingly large numbers in UGx. The overall total for 2022 was over 240 million UGx distributed among four spending streams and I will comment on these.

NGO Costs 1,519,718 UGx About £330

We had to help Gertrude to set up an NGO in Uganda so that we could have a dedicated bank there. We now have an account which is administered by this NGO. We expect this cost to be less in the future as the NGO is now set up.

Gertrude Spending 18,309,624 UGx, 7.5% of total spending about £3980.

Gertrude pays partial fees for thirteen students (see the list in the sheet **Ugandan Students**) and we also pay her expenses for administrative purposes and when she travels to Kabale to help review the help given to the students there.

Kabale 142,859,700 UGx, 59% of total spending about £31,056.

Kabale, a town in Western Uganda, is where we first began sponsoring students' and where our heaviest spending occurs. We help a range of students with school fees and expenses associated with their education and welfare, as well as some smaller projects. The **Ugandan Students** sheet gives a breakdown of the spending in the first term, there are similar spreadsheets for the other terms. The money is transferred to The Shepherd Centre, a charity set up to help street children and they supervise the paying of fees or buying of items for the students. We pay the Shepherd Centre 2,600,000 UGx (about £560) a term for this service. The spending of this money is monitored carefully primarily by our Chair Liz Walton who goes to Kabale with Gertrude every year around Easter time and interviews all the students. We are satisfied that the money is correctly distributed.

Source of Light SoL 80,000,000 UGx, 33% of total spending about £17,391

This is a project to build a school in a very poor part of Uganda. One of our trustees, Zena Bentley, oversees this, agrees and monitors the spending.

Tony Ward

Treasurer All Our Children

6/9/23

Finance:

Cottage Lane Mission 2023 Financial Statements 1

Financial Report 2022

The Income & Expenditure Account shows a breakdown of our sources of unrestricted income and the analysis of our areas of expenditure, both compared with the budget for 2022. The actual figures for 2021 are also presented.

Income for the year at £77K was £10K better than budget. Your giving to CLM was £56K, an increase over 2021 and the budget for 2022 of £6K, better than 10%. Rent was £4K better than budget.

Total expenditure in 2022 was £75K, £18K less than budget, the main reason being the postponement of several initiatives which were included in the budget:

1. The recruitment of an associate was deferred and will be a year after the budget assumption at the earliest. This saved £6K in 2022.
2. The appointment of a youth worker occurred in the fourth quarter compared with the budgeted first quarter, saving £3K
3. The budget provided £11K for a reinvigoration of community initiatives. £2K was spent.

Other savings across the expenditure profile offset the higher than budgeted maintenance spend, of which the largest item was the replacement of the gutters, costing £3250.

Overall, in 2022, income exceeded expenditure by £2K compared with a budget overspend of £26K. Our funds total £72K, compared with a budget of £44K.

I make no apology for repeating my pleas of previous years for folk to consider legacies to CLM in their wills. If you do decide to leave CLM a legacy, it is important that you let me know. Legacies to CLM are something we should prayerfully consider; they make a real difference as we have seen in the past. Of course, anyone can leave a legacy to CLM.

Cottage Lane Mission 2023 Financial Statements 2

Financial Report Budget 2023

The budget schedule compares our 2022 budget with our actual income & expenditure for 2021.

Total income is budgeted at £72.7K.

1. General giving is predicted to total £52K.
2. Rental income is budgeted at £3 plus £7K from Community Lives Matter.
3. Gift Aid is expected to generate £10.5K.
4. Total Expenditure is budgeted at £76K, in line with the actual for 2022.
5. Maintenance budget at £10K provides for routine maintenance and £500 for new blinds.
6. Photocopying costs are under pressure. Both lease rentals and print charges are rising. With that in mind, we have leased a new machine, thereby fixing our lease costs for 3 years.
7. The budget provides for guest speakers.
8. The budget assumes the appointment of an associate leader from 1 April.
9. A youth/ children's worker is included for the whole of 2023.
10. The budget assumes our continued participation in Maximise.
11. Sundry includes £1500 for recruitment advertising.
12. Missions giving at £15K on target of £25% of general giving plus gift aid. It includes our continuing support of Lynn.

The total deficit assumed in the 2023 budget of £18.7K, although significant, is sustainable in the context of our surplus of £16.2K in 2020, £2.2K in 2021 and £1.6K in 2022. The budget does have implications for 2024 and 2025. Recruitment of a pastoral assistant this year would impact our finances during the overlap with our leader, such that other areas of expenditure may have to be curtailed, unless income increased. Rest assured that both income and expenditure will be closely monitored in order to ensure that our planned expenditure remains affordable and that our funds continue to sustain our viability.

G E Maitland, Treasurer.

Cottage Lane Mission 2022 Income & Expenditure 14 May 23	Financial Statements 1			
	Full Year Actual 2021	Full Year Budget 2022	Full Year Actual 2022	Actual B/(W) than Budget
Admin/ Audit	1,466	500	1,755	-1,255
Audiovisual	0	5,000	4,667	333
Catering	259		-214	214
Family Care Fund	0	1,000	0	1,000
Insurance	1,963	2,200	2,105	95
Maintenance	9,726	13,000	18,790	-5,790
Ministry Resources	1,017	500	902	-402
Photocopier/ Printing	1,352	1,500	1,485	15
Stationery	513	200	583	-383
Salaries	21,029	17,000	15,001	1,000
Training	0	500	0	500
Utilities	2,581	5,000	3,920	1,080
Visitors' expenses	0	200	380	-180
Youth Work	75	5,000	1,741	3,259
Family Worker	4,368		0	0
MCYC Child Sponsorship	0	200	330	-130
Messy Church	174	500	78	422
Pastoral Assistant	0	6,000	0	6,000
Contact with community events	1,658	11,000	2,047	8,953
Weekend	0		0	0
Junior Church	0	400	0	400
Purchase of Property	5,000	5,000	5,000	0
Maximise	4,000	2,600	2,600	0
Bank Charges	0		103	-103
Sundry	349	1,750	-389	2,139
General Expenditure	55,530	79,050	60,885	18,165
Missions	17,029	15,000	14,843	157
	72,559	94,050	75,727	18,323
Income Full Year				
General (incl. Leadership)	50,658	50,000	56,463	6,463
Legacies				0
Donations				0
Community Lives Matter	9,940	5,000	6,597	1,597
Rent excl Co Lives Matter	1,216	1,500	3,896	2,396
Advertising				0
Coffee Machine	-95		-158	-158
Gift Aid received	10,058	11,000	10,482	-518
Interest	4	3	51	48
Grants incl CJRS	3,012		0	0
Total	74,793	67,503	77,331	9,827
Excess income over expenditure	2,234		1,603	28,150
Excess expenditure over income		26,547		
Closing Funds £K	71	44	72	28

Cottage Lane Mission 2022 Income & Expenditure 14 May 23	Financial Statements 2		
	Full Year Actual 2022	Full Year Budget 2023	Budget B/(W) than Actual 2022
Admin/ Audit	1,755	500	1,255
Audiovisual	4,667		4,667
Catering	-214		-214
Family Care Fund	0	500	-500
Insurance	2,105	2,800	-695
Maintenance	18,790	10,000	8,790
Ministry Resources	902	500	402
Photocopier/ Printing	1,485	2,000	-515
Stationery	583	200	383
Salaries	15,001	18,000	-2,999
Training	0	500	-500
Utilities	3,920	5,000	-1,080
Visitors' expenses	380	600	-220
Youth Work	1,741	5,000	-3,259
Family Worker	0		0
MCYC Child Sponsorship	330	200	130
Messy Church	78		78
Pastoral Assistant	0	18,000	-18,000
Contact with community events	2,047	2,000	47
Weekend	0	500	-500
Junior Church	0	400	-400
Purchase of Property	5,000	5,000	0
Maximise	2,600	3,000	-400
Bank Charges	103		103
Sundry	-389	1,750	-2,139
General Expenditure	60,885	76,450	-15,565
Missions	14,843	15,000	-157
	75,728	91,450	-15,722
Income Full Year			
General (incl. Leadership)	56,463	52,000	-4,463
Legacies			0
Donations			0
Community Lives Matter	6,597	7,000	403
Rent excl Co Lives Matter	3,896	3,000	-896
Advertising			0
Coffee Machine	-158	200	358
Gift Aid received	10,482	10,500	18
Interest	51	15	-36
Grants incl CJRS			0
Total	77,331	72,715	-4,616
Excess income over expenditure	1,603		
Excess expenditure over income		18,735	-20,338
Closing Funds £K	72	53	-19

Registered Charity Number: 1100231

All our Children
Trustee Report and Financial Statements for year ended
31st December 2022

**Independent Examiner's Report
Report to the Trustess of All our Children
Registered Charity Number: 1100231**

Respective responsibilities of the 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 examiners 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 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.



10th September 2023

Elaine Ward

13 Howard Road, Westbury Park, Bristol BS6 7US

All our Children**Statement of Financial Activities for the year ended****31st December 2022**

	Notes	Unrestricted	Restricted	Total
Income				
Voluntary Income	1	£ 98,515	£ -	£ 98,515
Total Income		£ 98,515	£ -	£ 98,515
Expenditure on:				
Charitable activities		£ 53,694	£ -	£ 53,694
Total Expenditure		£ 53,694	£ -	£ 53,694
Net income / (expenditure)		£ 44,821	£ -	£ 44,821
Total funds brought forward		£ 34,178	£ -	£ 34,178
Total funds carried forward		£ 78,999	£ -	£ 78,999

**All our Children
Balance Sheet as at
31st December 2022**

	2022	2021
Current Assets		
Cash at bank	£ 78,999	£ 34,178
Net Assets	£ 78,999	£ 34,178
Funds		
Unrestricted funds	£ 78,999	£ 34,178
Total charity funds	£ 78,999	£ 34,178

All our Children

Notes to the Financial Statements for year ended 31st December 2022

1 Voluntary income received during the year is made up of:

Donations	£	56,280
Gift aid on donations	£	7,235
Legacies	£	<u>35,000</u>
Total Voluntary Income	£	<u><u>98,515</u></u>