

FOUNTAIN OF PEACE CHILDREN'S FOUNDATION UK

England & Wales · Charity number 1117909

Details

Other names	FOUNTAIN OF PEACE CHILDREN'S FOUNDATION, FOUNTAIN OF PEACE CHILDRENS FOUNDATION
Status	Registered
Legal form	Charitable company
Company number	05801510
Registered	2007-02-09
Register	View on the Charity Commission register

Contact

Address	2 Widmore Cottages Asheridge Chesham HP5 2UY
Phone	01494758998
Email	info@fountainofpeace.net
Website	www.fountainofpeace.net

Activities

Objects: 4.1 The Objects of the Charity are: 4.1.1. to advance the Christian Faith; 4.1.2. the relief of poverty and sickness and the distress caused thereby among children in Africa and such parts of the world as the Trustees may from time to time think fit including, but not by way of limitation, through the provision of orphanages and homes for abandoned children and such other charitable activities as the Trustees shall determine from time to time; 4.1.3. to advance education for the benefit of children disadvantaged or marginalised by reason of their economic or geographical circumstances in such parts of the world as the Trustees may from time to time think fit, including, but not by way of limitation, the provision of sponsorship programmes; and 4.1.4. the provision of facilities for the benefit of such local communities in Africa and the world which facilities may without limitation include the provision of child care services and meetings, lectures and classes and other forms of education, recreation and leisure time occupation, without distinction of race, sex, political, religious or other opinion and with the object of improving the conditions of life for the said inhabitants as the Trustees may from time to time in their discretion determine. 4.2 This Article 4 may be amended by special resolution, but only with the prior written consent of the Charity Commission. 4.3 The Statement of Faith may be amended or supplemented by a resolution of the Trustees passed by a majority of at least 75% of them, provided that any such amendments or supplemental statements shall be consistent with the Statement of Faith as at the date of adoption of these Articles.

Activities: Relieve poverty and advance education for children, adults and the community at large in the United Kingdom and around the world. Provide care, relief, protection, housing, medical and educational facilities for people impoverished, disadvantaged or marginalised by reason of their economic or geographical circumstances.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Accommodation/housing
- **Who:** Children/young People, Elderly/old People, People With Disabilities

Geography

- **Area of benefit:** IN AFRICA AND SUCH PARTS OF THE WORLD AS THE TRUSTEES THINK FIT.
- Uganda
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£228,669	£203,377	-	-
2024-05-31	£187,037	£156,262	-	-
2023-05-31	£112,106	£76,587	-	-
2022-05-31	£118,375	£119,948	-	-
2021-05-31	£103,140	£107,645	-	-

Trustees

Name	Role	Appointed
Susan Dodd	Chair	2016-04-22
ANNE BASABE		2013-08-12
Dr Andrew Shepherd		2013-08-01
MARILYN SHEPHERD		2013-08-01
Neil Vincent Cooper		2023-11-17
Rachel Cross		2024-06-22
Sarah McIntyre		2023-12-11
Sarah Williams		2020-11-06
Thomas Euen Lockie		2024-12-11

Accounts

Company registration number: 05801510

Charity registration number: 1117909

Fountain of Peace Children's Foundation UK

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 May 2025

Fountain of Peace Children's Foundation UK

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Fountain of Peace Children's Foundation UK

Reference and Administrative Details

Trustees	Susan Dodd
	Sarah Williams
	Anne Basabe
	Dr Andrew David Shepherd
	Marilyn Shepherd
	Rachel Cross
	Sarah McIntyre
	Neil Vincent Cooper
	Thomas Euen Lockie
Secretary	Marilyn Shepherd
Charity Registration Number	1117909
Company Registration Number	05801510
Registered Office	The charity is incorporated in England and Wales.
	2 Widmore Cottages
	Asheridge
	Chesham
	Bucks
Auditor	HP5 2UY
	Jordan & Company
	Knighton House
	62 Hagley Road
	Stourbridge
	West Midlands
	DY8 1QD

Fountain of Peace Children's Foundation UK

Trustees' Report

Fountain of Peace Children's Foundation UK

Company Limited by Guarantee

Trustees' Annual Report (incorporating the Directors' Report)

Year ended 31 May 2025

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 May 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Governing document

Fountain of Peace Children's Foundation UK (FOP UK), hereafter known as the charity, is a company Limited by Guarantee, governed by its Articles of Association, adopted by Special Resolution on 27th March 2024. It is registered as a charity with the Charity Commission (England and Wales) and in Scotland. Membership of the company is by approval of the trustees. In the event of winding up each member has agreed to contribute £1.

Objects

The aim of the charity is to make a difference, now and in the future, by generating hope and transformation in the lives of abandoned and/or orphaned babies and children in the Kyenjojo District of Western Uganda, in particular, a Babies' Home to benefit and serve these children has been built with a capacity of 42 infants. We now possess nine family units, each unit accommodating a family of up to eight children, from three years of age onwards, along with a house mother and nanny.

The stated Objects of the charity are:

- to advance the Christian Faith;

- the relief of poverty and sickness and the distress caused thereby among children in Africa and such parts of the world as the Trustees may from time to time think fit including, but not by way of limitation, through the provision of orphanages and homes for abandoned children and such other charitable activities as the Trustees shall determine from time to time;

- to advance education for the benefit of children disadvantaged or marginalised by reason of their economic or geographical circumstances in such parts of the world as the Trustees may from time to time think fit, including, but not by way of limitation, the provision of sponsorship programmes; and

- the provision of facilities for the benefit of such local communities in Africa and the world which facilities may without limitation include the provision of child care services and meetings, lectures and classes and other forms of education, recreation and leisure time occupation, without distinction of race, sex, political, religious or other opinion and with the object of improving the conditions of life for the said inhabitants as the Trustees may from time to time in their discretion determine.

Fountain of Peace Children's Foundation UK

Trustees' Report

Structure, governance and management

Related parties

A similarly-named charitable company Fountain of Peace Children's Foundation UG (FOP UG) is incorporated in Uganda, number 92703, and is Limited by Guarantee. Funds raised in the UK are granted to the Ugandan charity, which in turn oversees the operational aspects of the development, as implementing partner. FOP UK and its related Ugandan partner have discrete Articles of Association though their business plans and strategy are broadly aligned. Likewise, a charitable company, registered with the New Zealand Charities Commission (CC number 48465), with whom FOP UK works closely, provides funds for the same purposes as FOP UK in making grants to FOP UG. A Memorandum of Understanding (MOU), signed by all three parties on 15th July 2014, is in place.

Organisation

The Board of Trustees administers the charity. The Board meets three times per annum. All aspects of the UK charity are considered, principally in line with the operational function of FOP UG, who issue quarterly management and financial reports, in line with their future planning policies.

Recruitment and appointment of new trustees

The Board consists of voluntary trustees who are all practising Christians. Prospective new trustees are invited to join the Board by existing trustees through the recruitment process, which follows Charity Commission guidelines, in making sure there is an appropriate range of skills, knowledge and experience amongst its members. Board members have statutory responsibilities but they receive no remuneration. They also attend briefings and training courses as appropriate. Changes to Board membership over the course of the last 12 months have seen one member depart and two new members added bringing us to our maximum number of nine Trustees.

Existing members approach suitable candidates who are invited to attend a Trustee meeting, initially as an observer, before being formally invited to join the Board following references and other relevant checks including an enhanced child protection police check (DBS).

New trustees are given an induction pack which includes all relevant constitutional documents, a brief history of FOP UK, governance and any other information relevant to the work of the charity. All members receive a regular copy of the "Governance & Leadership" magazine in order to keep them up to date with their role and responsibilities and are also directed to read the Charity Commission's Governance code.

Monitoring & Evaluation (M&E)

Five trustees visited Uganda in January 2025 and undertook an M&E review to ensure mutual agreement with appropriate plans, policies and processes for the benefit of the children, staff and the community around FOP UG, and implement controls to minimise risks. The audit covered the following areas:

Operational: including review of strategy, significant event audits, policies in place, sustainability and maintenance of key assets

Financial: including review of long term financial plan, annual budget, transparency and clarity on expenditure including inspection of UK funded capital projects, robust and safe accounting procedures in place, and prevention of fraud and bribery

Fountain of Peace Children's Foundation UK

Trustees' Report

Safeguarding

As a charity whose primary objective is to fund the provision of care for the most vulnerable children overseas it is incumbent upon the UK trustees to ensure that they, as well as all those who work within or otherwise visit the project, are required to undergo regular safeguarding training, most recently on 12th July 2024.

Continuing education of all UK Trustees is considered mandatory through relevant training courses.

All volunteers who go to the project to assist are required to have an enhanced DBS check to accompany their application to travel. The charity is registered with an approved UK Safeguarding agency to advise on these matters, and also to give ongoing training to the Board.

Risk management

The charity's exposure to risk is constantly kept under review and 'Risk Management' remains a priority that is reflected in the organisation's attitude and practice towards good governance. A written policy for risk management is in place and is reviewed by the Board on an annual basis.

The risk register identifies risks likely to affect the charity's ability to meet its aims and objectives in areas of Governance and Management, Financial and Legal, Operational and any other external factors.

Systems and policies are in place to reduce or mitigate any risk and these are monitored regularly and appropriate actions taken if required.

Other Written Policies

In accord with the charity's approach to good governance there are also written policies in place (see below) which are reviewed on a regular basis as shown.

The charity is registered with the Fundraising Regulator.

Fountain of Peace Children's Foundation UK

Trustees' Report

List of policies:

The review dates for FOP UK policies are either annual or every two or three years. The review dates for the policies which are to be reviewed every three years have been staggered to ensure an even split of the number of policies to be reviewed each year.

Fountain of Peace Children's Foundation UK

Trustees' Report

Policy name	Implementation date	Frequency of review	Last review date	Next review date
Anti-Fraud Policy	20/01/2020	Every 3 years	17/11/2023	November 2026
Code of Conduct for Board Trustees	01/08/2017	Every 3 years	11/11/2022	November 2025
Complaints policy	28/09/2017	Every 3 years	17/11/2023	November 2026
Conflicts of Interest policy	28/09/2017	Every 3 years	11/11/2022	November 2025
Finance Policy	06/11/2020	Annual	12/07/2024	July 2025
Manual Handling policy	January 2019	Every 3 years	17/11/2023	November 2026
Privacy policy	04/07/2018	Every 3 years	12/07/2024	November 2025
Recruitment and Induction of new Trustees	01/08/2017	Every 3 years	22/11/2024	November 2027
Risk Register	28/09/2017	Annual	12/07/2024	July 2025
Safeguarding Children & Young People policy	11/10/2017	Annual	12/07/2024	July 2025
Social Media Policy	17/11/2023	Annual	12/07/2024	July 2025
Succession Policy	06/11/2020	Every 3 years	22/11/2024	November 2027
Training Policy	06/11/2020	Every 3 years	22/11/2024	November 2027
Volunteers policy	28/09/2017	Every 2 years	16/04/2024	July 2026

Fountain of Peace Children's Foundation UK

Trustees' Report

Achievements and performance

As per last year, we can report that we continue to operate from a solid financial base which, along with the loyalty of our donors, has allowed us to fulfil all our obligations without diminishing our ability to make additional funding available for capital expenditure projects etc. In addition, we can report that our regular donor base has increased by approximately 9% in the reporting year.

As always we aim to fund our operating expenses from gift aid reimbursement. The Trustees are particularly pleased to report that gift aid has covered 100% of our total administrative expenditure for this year.

The Trustees are particularly thankful for the increasing general interest in the charity, from both a practical and financial point of view.

The Trustees have jointly determined that, alongside the core purpose of the charity, both the development of our sustainability programme and the building up of the educational facility at the Rwenjaza Hillside School (RHS) (which also serves the local community) should play a significant role in their planning over the next decade. A substantial amount of our Capital Expenditure funding has therefore continued to focus on these aspects of the future of FOP Uganda.

The total funding grants made, for charitable activities, to support the work of FOP UG from 1st June 2024 to 31st May 2025 was £141,622. The breakdown of these funds includes the following:

£2,418 Land purchase

£2,518 St James' Church Windows and Doors

£3,254 Two-stance Pit Latrine for FOP Children's Village

£3,398 Accelerated Christian Education (ACE) learning scheme resources for Rwenjaza Hillside School

£5,141 Farmhouse yard development

£16,992 Vehicle for FOP UG Childcare Department

£43,795 Staff Accommodation

£56,172 was paid by way of our regular commitment to the FOP project in Kyenjojo

Fountain of Peace Children's Foundation UK

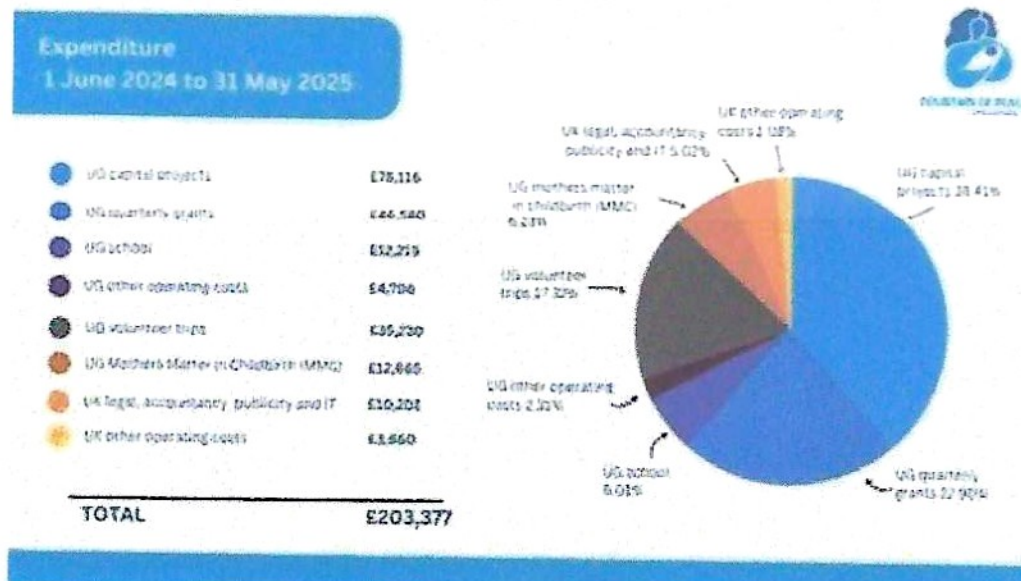
Trustees' Report

The income for the Years 2019/20 to 2024/25 is shown below:



It will be noted that there is a significant increase in income for the Financial Years 2023/24 and 2024/25. This is explained by increased volunteer trip income and also grants made to the "Mothers Matter in Childbirth" project which has been working in partnership with Fountain of Peace since its launch on 1st October 2023.

The expenditure for the for the year 2024/25 is shown below:



Fountain of Peace Children's Foundation UK

Trustees' Report

Rwenjaza Hillside Nursery and Primary School

In line with the purposes of Fountain of Peace the ongoing development of Rwenjaza Hillside School (RHS) is of paramount importance. Approximately 355 children are currently registered with the school providing education to FOP children and those of the local community. The longer term provision of secondary and vocational education is being actively pursued.

The charity continues to take responsibility for covering teachers holiday pay.

Sustainability

The Trustees, along with our FOP partners, continue to actively develop a medium-long term sustainability strategy in line with our overall policy of self-sufficiency at the earliest date possible. We have continued to improve the farmhouse in order to assist FOP UG in their aim to become self-sufficient in food production. The children still participate in the farm and in the family homes they grow their own vegetables and rear free-range chickens.

Acquisition of new sewing machines has allowed for special training to enhance skills. The new sewing centre will provide vocational training for the older children and can be used by the staff to produce uniforms and bedding.



Fountain of Peace Children's Foundation UK

Trustees' Report

Mothers Matter in Childbirth



The "Mothers Matter in Childbirth" (MMC) project, in partnership with Fountain of Peace, was launched in October 2023 with the explicit aim of reducing maternal and neonatal mortality rates in the remote villages of Kyenjojo District, Western Uganda. It has seen over 850 women going through the project thus far with a 100% safety record, reflecting an estimated saving of 70-80 lives. As of January 2025 extra funding has also allowed the launch of a full mobile antenatal programme in these distant villages. The challenge ahead is to ensure long-term sustainability of this project, though funding already achieved safeguards its existence through to the end of 2027.

Volunteers and supporters

The Trustees of the charity and our implementing partner FOP UG, owe a massive debt of gratitude to our volunteers and supporters. Their dedication and commitment provides both organisations with a solid foundation that enables our UK fundraising events and activities to be undertaken and the implementation of the projects to be achieved. To ensure that our volunteers are supported and recognised we will continue to refine our 'Volunteer Policy,' in the UK.

Reserves policy

The charity regularly reviews its 'Reserves policy' which currently guarantees a sum of £30,000 equating approximately to 6 months operating costs (including teachers holiday pay for Uganda). This sum may vary from time to time.

Future Plans

In planning for the future the trustees are actively seeking to add further new partnerships with Churches and Schools, in particular, in order to develop fresh funding opportunities.

A period of financial consolidation will be required in 2025/26 to review our requirements for further planned expenditure in the Fountain of Peace village in Kyenjojo.

Fountain of Peace Children's Foundation UK

Trustees' Report

We seek, at all times, to cooperate closely with our Ugandan colleagues in planning and executing the development of new build structures in the Fountain of Peace village. The past months have seen, in particular, an accommodation development adjacent to the Fountain of Peace site to house staff. This will avoid long walks for them before and after work in all weathers, and is increasingly necessary for staff retention purposes.

The initial phase featuring a nannies block is near completion and two further staff accommodation blocks are planned to be built immediately adjacent following the completion of Phase 1, in order to accommodate staff with families.



St James' Church



St James' Church has been the local Christian place of worship since 1982. With the growth of Fountain of Peace, the ever expanding Rwenjaza Hillside School, the existence of a Compassion UG project in the village, and a new shared chaplaincy in the community, gradual expansion of the church premises has been continuing over recent years as funds allowed. It has now reached the roof stage and, with the partnership of FOP, a church in the UK has raised a Harvest Appeal for funding purposes. Windows and doors are now in situ and, during the next financial year, it is anticipated the project will see completion, allowing for a far greater missional work in the whole community.

Fountain of Peace Children's Foundation UK

Trustees' Report

Public Benefit statement

As a Board of Trustees we are cognizant of the Charity Commission's guidelines on public benefit and we confirm that we have given due regard to this guidance within our report. We have shown in this report that we continually seek to fulfil the core objectives of the charity in the Articles of Association, in addition to improving relationships between UK and Uganda in moving forward with care and education for severely disadvantaged Ugandan children. This has been facilitated by partnerships with a number of UK based schools in an educational role, as well as increasing involvement of church and other communities, so enhancing the support received from different types of organisations.

Charity Governance Code

The Board of Trustees places particular emphasis on maintaining high standards of governance. We are fully committed to fulfilling the Charity Governance Code and the Fundraising Regulator's Code of Practice applicable to FOP.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The Trustees (who are also the Directors of Fountain of Peace Children's Foundation UK for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy, at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Insofar as the Trustees are aware:

- 1) there is no relevant audit information of which the company's auditors are unaware; and
- 2) the Trustees have taken all steps incumbent upon them to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Financial review

Restricted funds £48,119. This is for the Mothers Matter in Childbirth project.

Restricted funds are funds received from grants, stakeholders or donors for future expenditure associated with specific projects or purposes.

Unrestricted Funds: The current level of unrestricted funds is £84,730.

Fountain of Peace Children's Foundation UK

Trustees' Report

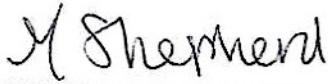
Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

The annual report was approved by the trustees of the charity on 11 July 2025 and signed on its behalf by:



.....
Susan Dodd
Trustee



.....
Marilyn Shepherd
Company secretary and trustee

Fountain of Peace Children's Foundation UK

Independent Examiner's Report to the trustees of Fountain of Peace Children's Foundation UK ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Fountain of Peace Children's Foundation UK as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.


Mark A Jordan FCA

Knighton House
62 Hagley Road
Stourbridge
West Midlands
DY8 1QD

11 July 2025

Fountain of Peace Children's Foundation UK

Statement of Financial Activities for the Year Ended 31 May 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Income and Endowments from:					
Donations and legacies	3	182,155	45,392	227,547	186,408
Investment income	4	<u>1,122</u>	<u>-</u>	<u>1,122</u>	<u>629</u>
Total income		<u>183,277</u>	<u>45,392</u>	<u>228,669</u>	<u>187,037</u>
Expenditure on:					
Charitable activities	5	<u>(190,712)</u>	<u>(12,665)</u>	<u>(203,377)</u>	<u>(156,262)</u>
Total expenditure		<u>(190,712)</u>	<u>(12,665)</u>	<u>(203,377)</u>	<u>(156,262)</u>
Net (expenditure)/income		(7,435)	32,727	25,292	30,775
Transfers between funds		<u>(15,392)</u>	<u>15,392</u>	<u>-</u>	<u>-</u>
Net movement in funds		(22,827)	48,119	25,292	30,775
Reconciliation of funds					
Total funds brought forward		<u>107,557</u>	<u>-</u>	<u>107,557</u>	<u>76,782</u>
Total funds carried forward	10	<u>84,730</u>	<u>48,119</u>	<u>132,849</u>	<u>107,557</u>

All of the charity's activities derive from continuing operations during the above two periods.

The notes on pages 18 to 23 form an integral part of these financial statements.

Fountain of Peace Children's Foundation UK

(Registration number: 05801510)
Balance Sheet as at 31 May 2025

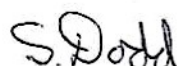
	Note	2025 £	2024 £
Current assets			
Cash at bank and in hand	8	134,602	108,860
Creditors: Amounts falling due within one year	9	<u>(1,753)</u>	<u>(1,303)</u>
Net assets		<u>132,849</u>	<u>107,557</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		48,119	-
Unrestricted income funds			
Unrestricted funds		<u>84,730</u>	<u>107,557</u>
Total funds	10	<u>132,849</u>	<u>107,557</u>

For the financial year ending 31 May 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 15 to 23 were approved by the trustees, and authorised for issue on 11 July 2025 and signed on their behalf by:



.....
Susan Dodd
Trustee

The notes on pages 18 to 23 form an integral part of these financial statements.

Fountain of Peace Children's Foundation UK

Statement of Cash Flows for the Year Ended 31 May 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash income		25,292	30,775
Adjustments to cash flows from non-cash items			
Investment income	4	<u>(1,122)</u>	<u>(629)</u>
		24,170	30,146
Working capital adjustments			
Increase in creditors	9	<u>450</u>	<u>39</u>
Net cash flows from operating activities		24,620	30,185
Cash flows from investing activities			
Interest receivable and similar income	4	<u>1,122</u>	<u>629</u>
Net increase in cash and cash equivalents		25,742	30,814
Cash and cash equivalents at 1 June		<u>108,860</u>	<u>78,046</u>
Cash and cash equivalents at 31 May		<u>134,602</u>	<u>108,860</u>

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 18 to 23 form an integral part of these financial statements.

Fountain of Peace Children's Foundation UK

Notes to the Financial Statements for the Year Ended 31 May 2025

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

2 Widmore Cottages

Asheridge

Chesham

Bucks

HP5 2UY

These financial statements were authorised for issue by the trustees on 11 July 2025.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Fountain of Peace Children's Foundation UK meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Fountain of Peace Children's Foundation UK

Notes to the Financial Statements for the Year Ended 31 May 2025

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Fountain of Peace Children's Foundation UK

Notes to the Financial Statements for the Year Ended 31 May 2025

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2025 £
Donations and legacies;			
Gift aid reclaimed	13,957	-	13,957
Regular giving and capital donations	168,198	45,392	213,590
	<u>182,155</u>	<u>45,392</u>	<u>227,547</u>
		Unrestricted funds General £	Total 2024 £
Donations and legacies;			
Gift aid reclaimed		13,258	13,258
Regular giving and capital donations		173,150	173,150
		<u>186,408</u>	<u>186,408</u>

4 Investment income

	Unrestricted funds General £	Total 2025 £
Interest receivable and similar income;		
Interest receivable on bank deposits	1,122	1,122
	<u>1,122</u>	<u>1,122</u>
	Unrestricted funds General £	Total 2024 £
Interest receivable and similar income;		
Interest receivable on bank deposits	629	629
	<u>629</u>	<u>629</u>

Fountain of Peace Children's Foundation UK

Notes to the Financial Statements for the Year Ended 31 May 2025

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2025 £
Charitable activities		189,091	12,665	201,756
Allocated support costs		1,621	-	1,621
		<u>190,712</u>	<u>12,665</u>	<u>203,377</u>
	Note	Unrestricted funds General £		Total 2024 £
Charitable activities		150,737		150,737
Allocated support costs		5,525		5,525
		<u>156,262</u>		<u>156,262</u>
		Activity undertaken directly £	Activity support costs £	2025 £
Charitable activities		201,756	-	201,756
Governance costs		-	1,621	1,621
		<u>201,756</u>	<u>1,621</u>	<u>203,377</u>
		Activity undertaken directly £	Activity support costs £	2024 £
Charitable activities		150,737	-	150,737
Governance costs		-	5,525	5,525
		<u>150,737</u>	<u>5,525</u>	<u>156,262</u>

Fountain of Peace Children's Foundation UK

Notes to the Financial Statements for the Year Ended 31 May 2025

6 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

8 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	<u>134,602</u>	<u>108,860</u>

9 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals	<u>1,753</u>	<u>1,303</u>

10 Funds

	Balance at 1 June 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 May 2025 £
Unrestricted funds					
General	107,557	183,277	(190,712)	(15,392)	84,730
Restricted funds	<u>-</u>	<u>45,392</u>	<u>(12,665)</u>	<u>15,392</u>	<u>48,119</u>
Total funds	<u>107,557</u>	<u>228,669</u>	<u>(203,377)</u>	<u>-</u>	<u>132,849</u>
	Balance at 1 June 2023 £	Incoming resources £	Resources expended £		Balance at 31 May 2024 £
Unrestricted funds					
General	<u>76,782</u>	<u>187,037</u>	<u>(156,262)</u>		<u>107,557</u>

Fountain of Peace Children's Foundation UK

Notes to the Financial Statements for the Year Ended 31 May 2025

11 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 May 2025 £
Current assets	86,483	48,119	134,602
Current liabilities	(1,753)	-	(1,753)
Total net assets	<u>84,730</u>	<u>48,119</u>	<u>132,849</u>
		Unrestricted funds General £	Total funds at 31 May 2024 £
Current assets		108,860	108,860
Current liabilities		(1,303)	(1,303)
Total net assets		<u>107,557</u>	<u>107,557</u>

Fountain of Peace Children's Foundation UK

Statement of Financial Activities by fund for the Year Ended 31 May 2025

Restricted Funds

	Total Restricted Funds 2025 £	Total Restricted Funds 2024 £
Income and Endowments from:		
Donations and legacies	45,392	-
Total income	45,392	-
Expenditure on:		
Charitable activities	(12,665)	-
Total expenditure	(12,665)	-
Net income	32,727	-
Transfers between funds	15,392	-
Reconciliation of funds		
Total funds carried forward	48,119	-

Fountain of Peace Children's Foundation UK

Detailed Statement of Financial Activities for the Year Ended 31 May 2025

	Total 2025 £	Total 2024 £
Income and Endowments from:		
Donations and legacies (analysed below)	227,547	186,408
Investment income (analysed below)	<u>1,122</u>	<u>629</u>
Total income	<u>228,669</u>	<u>187,037</u>
Expenditure on:		
Charitable activities (analysed below)	<u>(203,377)</u>	<u>(156,262)</u>
Total expenditure	<u>(203,377)</u>	<u>(156,262)</u>
Net income	<u>25,292</u>	<u>30,775</u>
Net movement in funds	25,292	30,775
Reconciliation of funds		
Total funds brought forward	<u>107,557</u>	<u>76,782</u>
Total funds carried forward	<u>132,849</u>	<u>107,557</u>

Fountain of Peace Children's Foundation UK

Detailed Statement of Financial Activities for the Year Ended 31 May 2025

	Total 2025 £	Total 2024 £
<i>Donations and legacies</i>		
Donations restricted	45,392	-
Donations	168,198	173,150
Gift Aid tax reclaimed	13,957	13,258
	<u>227,547</u>	<u>186,408</u>
<i>Investment income</i>		
Bank interest receivable	1,122	629
	<u>1,122</u>	<u>629</u>
<i>Charitable activities</i>		
Insurance	(549)	(528)
Office expenses	(6,888)	(4,083)
Travel and subsistence	(35,940)	(36,429)
Saving mothers giving life restricted	(12,665)	-
Saving mothers giving life	-	(13,177)
Compassion UK sponsor a child	(449)	(515)
Donations to FoP Uganda	(141,622)	(91,622)
Advertising	(3,643)	(4,383)
Accountancy fees	(1,199)	(1,200)
Professional fees	(360)	(4,138)
Trustee transition training	(62)	(187)
	<u>(203,377)</u>	<u>(156,262)</u>

Accounts

Company registration number: 05801510

Charity registration number: 1117909

Fountain of Peace Children's Foundation UK

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 May 2024

Fountain of Peace Children's Foundation UK

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Fountain of Peace Children's Foundation UK

Trustees' Report

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 May 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Reference and administrative details

Registered charity name

Fountain of Peace Children's Foundation UK

Charity registration number

1117909

Company registration number

05801510

Principal office and registered office

2 Widmore Cottages
Asheridge
Chesham
Buckinghamshire
HP5 2UY

The trustees

Mrs S Williams
Dr A.D. Shepherd
Mrs A. Basabe
Mrs M. Shepherd
Mrs K Sharma
Ms S Dodd
Mr P Amboule - resigned 15th March 2024
Mr N.V. Cooper - appointed 17th November 2023
Ms R Cross - appointed 22nd June 2024
Ms S McIntyre - appointed 11th December 2023

Company secretary

Mrs M. Shepherd

Independent examiner

Mark A Jordan
Jordan & Company
Knighton House
62 Hagley Road
Stourbridge
West Midlands
DY8 1QD

Fountain of Peace Children's Foundation UK

Trustees' Report

Governing document

Fountain of Peace Children's Foundation UK (FOP UK), hereafter known as the charity, is a company Limited by Guarantee, governed by its Articles of Association, adopted by Special Resolution on 27th March 2024. It is registered as a charity with the Charity Commission (England and Wales) and very recently also in Scotland. Membership of the company is by approval of the trustees. In the event of winding up each member has agreed to contribute £1.

Objects

The aim of the charity is to make a difference, now and in the future, by generating hope and transformation in the lives of abandoned and/or orphaned babies and children in the Kyenjojo District of Western Uganda, in particular, a Babies' Home to benefit and serve these children has been built with a capacity of 42 infants. We now possess nine family units, each unit accommodating a family of up to eight children, from three years of age onwards, along with a house mother and nanny.

The stated Objects of the charity are:

- to advance the Christian Faith;
- the relief of poverty and sickness and the distress caused thereby among children in Africa and such parts of the world as the Trustees may from time to time think fit including, but not by way of limitation, through the provision of orphanages and homes for abandoned children and such other charitable activities as the Trustees shall determine from time to time;
- to advance education for the benefit of children disadvantaged or marginalised by reason of their economic or geographical circumstances in such parts of the world as the Trustees may from time to time think fit, including, but not by way of limitation, the provision of sponsorship programmes; and
- the provision of facilities for the benefit of such local communities in Africa and the world which facilities may without limitation include the provision of child care services and meetings, lectures and classes and other forms of education, recreation and leisure time occupation, without distinction of race, sex, political, religious or other opinion and with the object of improving the conditions of life for the said inhabitants as the Trustees may from time to time in their discretion determine.

Structure, governance and management

Related parties

A similarly-named charitable company Fountain of Peace Children's Foundation UG (FOP UG) is incorporated in Uganda, number 92703, and is Limited by Guarantee. Funds raised in the UK are granted to the Ugandan charity, which in turn oversees the operational aspects of the development, as implementing partner. FOP UK and its related Ugandan partner have discrete Articles of Association though their business plans and strategy are broadly aligned. Likewise, a charitable company, registered with the New Zealand Charities Commission (CC number 48465), with whom FOP UK works closely, provides funds for the same purposes as FOP UK in making grants to FOP UG. A Memorandum of Understanding (MOU), signed by all three parties, is in place.

Organisation

The Board of Trustees administers the charity. The Board meets three times per annum. All aspects of the UK charity are considered, principally in line with the operational function of FOP UG, who issue quarterly management and financial reports, in line with their future planning policies.

Fountain of Peace Children's Foundation UK

Trustees' Report

Recruitment and appointment of new trustees

The Board consists of voluntary trustees who are all practising Christians. Prospective new trustees are invited to join the Board by existing trustees through the recruitment process, which follows Charity Commission guidelines, in making sure there is an appropriate range of skills, knowledge and experience amongst its members. Board members have statutory responsibilities but they receive no remuneration. They also attend briefings and training courses as appropriate. Changes to Board membership over the course of the last 12 months have seen one member depart and three new members added.

Existing members approach suitable candidates who are invited to attend a Trustee meeting, initially as an observer, before being formally invited to join the Board following references and other relevant checks including an enhanced child protection police check (DBS).

New trustees are given an induction pack which includes all relevant constitutional documents, a brief history of FOP UK, governance and any other information relevant to the work of the charity. All members receive a regular copy of the "Governance & Leadership" magazine in order to keep them up to date with their role and responsibilities and are also directed to read the Charity Commission's Governance code.

Audit

Three trustees visited Uganda in April 2024 to undertake an audit visit to ensure that FOP UK complies with appropriate plans, policies and processes for the benefit of the children, staff and the community around FOP UG and implement controls to minimise risks. The audit covered the following areas:

- Operational: including review of strategy, significant event audits, policies in place, sustainability and maintenance of key assets
- Financial: including review of long term financial plan, annual budget, transparency and clarity on expenditure including inspection of UK funded capital projects, robust and safe accounting procedures in place, and prevention of fraud and bribery

Safeguarding

As a charity whose primary objective is to fund the provision of care for the most vulnerable children overseas it is incumbent upon the UK trustees to ensure that they, as well as all those who work within or otherwise visit the project, are required to undergo regular safeguarding training. All volunteers who go to the project to assist are required to have an enhanced DBS check to accompany their application to travel. The charity is registered with an approved UK Safeguarding agency to advise on these matters, and also to give ongoing training to the Board.

Risk management

The charity's exposure to risk is constantly kept under review and 'Risk Management' remains a priority that is reflected in the organisation's attitude and practice towards good governance. A written policy for risk management is in place and is reviewed by the Board on an annual basis.

The risk register identifies risks likely to affect the charity's ability to meet its aims and objectives in areas of Governance and Management, Financial and Legal, Operational and any other external factors.

Systems and policies are in place to reduce or mitigate any risk and these are monitored regularly and appropriate actions taken if required.

Fountain of Peace Children's Foundation UK

Trustees' Report

Other Written Policies

In accord with the charity's approach to good governance there are also written policies in place (see below) which are reviewed on a regular basis as shown.

The charity is registered with the Fundraising Regulator.

List of policies:

The review dates for FOP UK policies are either annual or every two or three years. The review dates for the policies which are to be reviewed every three years have been staggered to ensure an even split of the number of policies to be reviewed each year.

Policy name	Implementation date	Last review date	Frequency of review	Next review date
Anti-Fraud Policy	20/01/2020	17/11/2023	Every 3 years	November 2026
Code of Conduct for Board Trustees	01/08/2017	11/11/2022	Every 3 years	November 2025
Complaints policy	28/09/2017	17/11/2023	Every 3 years	November 2026
Conflicts of Interest policy	28/09/2017	11/11/2022	Every 3 years	November 2025
Finance Policy	06/11/2020	21/07/2023	Annual	July 2024
Manual Handling policy	January 2019	17/11/2023	Every 3 years	November 2026
Privacy policy	04/07/2018	11/11/2022	Every 3 years	November 2025
Recruitment and Induction of new Trustees	01/08/2017	19/11/2021	Every 3 years	November 2024
Risk Register	28/09/2017	17/11/2023	Annual	July 2024
Safeguarding Children & Young People policy	11/10/2017	21/07/2023	Annual	July 2024
Social Media Policy	17/11/2023	17/11/2023	Annual	July 2024
Succession Policy	06/11/2020	19/11/2021	Every 3 years	November 2024
Training Policy	06/11/2020	19/11/2021	Every 3 years	November 2024
Volunteers policy	28/09/2017	16/04/2024	Every 2 years	July 2026

Fountain of Peace Children's Foundation UK

Trustees' Report

Achievements and performance

As per last year, we can report that we continue to operate from a solid financial base which, along with the loyalty of our donors, has allowed us to fulfil all our obligations without diminishing our ability to make additional funding available for capital expenditure projects etc. In addition, we can report that our regular donor base has increased by approximately 12% in the reporting year.

As always we aim to fund our operating expenses from gift aid reimbursement; The Directors are pleased to report that gift aid has covered 94% of our total administrative expenditure for the year.

The Directors are particularly thankful for the increasing general interest in the work of the charity, not only in a practical and/or financial way but also giving widespread prayerful support for the work.

The Directors have jointly determined that, alongside the core purpose of the charity, both the development of our sustainability programme and the building up of the educational facility at the Rwenjaza Hillside School (RHS) (which also serves the local community) should play a significant role in their planning over the next decade. A substantial amount of our Capex funding has therefore continued to focus on these aspects of the future of FOP Uganda.

The total funding grants made, for charitable activities, to support the work of FOP UG from June 2023 to May 2024 was £91,622. The breakdown of these funds includes the following:

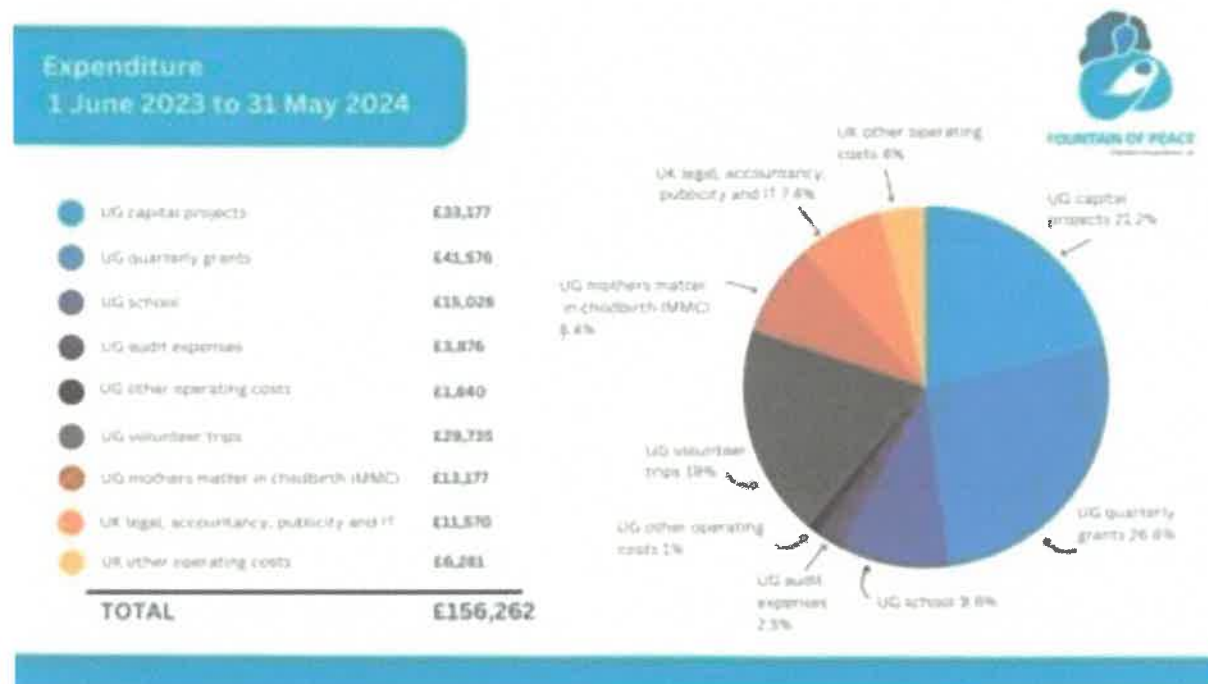
- £6,561 Farmhouse completion plus repair to severe storm damage
- £10,489 Family home/BBH refurbishments and replacement of all beds
- £4,857 Repair of earthquake damage to RHS roofing
- £5,081 Building conversion into post harvest storage centre
- £4,392 50% share for road regrading from the main road to the FOP school
- £49,799 was paid by way of our regular commitment to the FOP project in Kyenjojo



Fountain of Peace Children's Foundation UK

Trustees' Report

It will be noted that there is a significant increase in income over the year 2023/24. This is explained by increased volunteer trip income and also by giving to the Mothers Matter in Childbirth project which is a new venture.



Fountain of Peace Children's Foundation UK

Trustees' Report

Rwenjaza Hillside Nursery and Primary School

In line with the purposes of Fountain of Peace the development of Rwenjaza Hillside School (RHS) is of paramount importance. Approximately 250 children are currently registered with the school providing education to FOP children and those of the local community. The longer term provision of secondary and vocational education is being actively pursued.

The charity continues to take responsibility for covering teachers holiday pay.

Severe earthquake damage to some classroom roofs was sustained in the autumn of 2023 for which we were able to fund full repair.

Sustainability

The trustees, along with our FOP partners, continue to actively develop a medium-long term sustainability strategy in line with our overall policy of self-sufficiency at the earliest date possible. Recent construction of a new farmhouse along with housing for a recently acquired tractor with associated machinery, as well as a storage facility for crops, is a vital asset in maintaining this policy.

Food security and sustainability is implemented under the Enterprise arm of the FOP UG Model launched in 2023. This entails assessment of nutritional needs, production planning, food production, processing to storage, and subsequent distribution. The farmhouse in Mbale will go a long way to improve on storage and also enable basic processing of foodstuffs.

In order to get the children familiar with hands-on participation in the farms, there are deliberate engagements involving the mothers and their household members in growing their own vegetables, and rearing free-range chickens. The older children will be engaged in the farms also, to boost their understanding of food production and processing once these are fully functional.



Fountain of Peace Children's Foundation UK

Trustees' Report

Board of Trustees

Continuing education and safeguarding training of all UK Trustees is considered mandatory through relevant training courses. Each trustee also receives regular bi-monthly copies of 'Governance & Leadership' magazine.

Volunteers and supporters

The trustees of the charity and our implementing partner FOP UG, owe a massive debt of gratitude to our volunteers and supporters. Their dedication and commitment provides both organisations with a solid foundation that enables our UK fundraising events and activities to be undertaken and the implementation of the projects to be achieved. To ensure that our volunteers are supported and recognised we will continue to refine our 'Volunteer Policy,' both in the United Kingdom and Uganda.

Reserves policy

The charity regularly reviews its 'Reserves policy' which currently guarantees a sum of £25,000 equating approximately to 6 months operating costs (including teachers holiday pay for Uganda). This sum may vary from time to time.

Performance and Future Plans

In planning for the future the trustees are actively seeking to add further new partnerships with Churches and Schools, in particular, in order to develop fresh funding opportunities. We are also exploring innovative ideas to broaden the horizons of our childcare and educational opportunities for the FOP children as they grow older.

A period of financial consolidation will be required in 2024/25 to review our requirements for further planned expenditure in the Fountain of Peace village in Kyenjojo.

We aim to ensure that our Christian beliefs are always fundamental in the decision-making of the Board.

We seek, at all times, to work closely with our Ugandan colleagues in planning and executing the development of new build structures in the FOP village, particularly in relation to the ongoing family units and the school buildings.

The two photographs below show some of the damage inflicted by a severe storm and earthquake that both hit our area of Western Uganda in mid September. Damage was caused to the roof of the farmhouse which was still under construction, and the ceilings came down in two of the nursery classrooms at the FOP UG school (Rwenjaza Hillside).



Fountain of Peace Children's Foundation UK

Trustees' Report

We are so grateful to a most generous donor who gave the necessary funds to completely replace in all the homes the old wooden beds, which quickly deteriorate, with custom made steel beds and all new bedding and mattresses. We do thank God for how He always moves people to give freely where there is a need. Here are a few pictures of the new acquisitions, all of which are also fully kitted out with mosquito nets for every bed individually.



A group of supporters, who visited FOP in July 2023, took on the challenging 35 mile Gritstone Trail in Derbyshire during March 2024. In addition, one of our amazing advocates held her annual fundraising event in Poynton, Stockport. Funds raised at both events went towards the conversion of the cowshed to a food storage facility. As the farming capacity at FOP increases and we strive to become more self-sufficient, we need to increase our capacity for food storage closer to the project. The picture below shows the commencement of the conversion into a post harvest storage centre.



Fountain of Peace Children's Foundation UK

Trustees' Report

Public Benefit statement

As a Board of Trustees we are cognizant of the Charity Commission's guidelines on public benefit and we confirm that we have given due regard to this guidance within our report. We have shown in this report that we continually seek to fulfil the core objectives of the charity in the Articles of Association, in addition to improving relationships between UK and Uganda in moving forward with care and education for severely disadvantaged Ugandan children. This has been facilitated by partnerships with a number of UK based schools in an educational role, as well as increasing involvement of church and other communities, so enhancing UK-based inter-society relationships.

Charity Governance Code

The Board of Trustees places particular emphasis on maintaining high standards of governance. We are fully committed to fulfilling the Charity Governance Code and the Fundraising Regulator's Code of Practice as it applies to a charity the size of FOP.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of Fountain of Peace Children's Foundation UK for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy, at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Insofar as the trustees are aware:

- 1) there is no relevant audit information of which the company's auditors are unaware; and
- 2) the trustees have taken all steps incumbent upon them to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Financial review

Restricted funds £nil.

Restricted funds are funds received from grants, stakeholders or donors for future expenditure associated with specific projects or purposes.

Unrestricted Funds

The current level of unrestricted funds is £107,557.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

Fountain of Peace Children's Foundation UK

Trustees' Report

The annual report was approved by the trustees of the charity on 12 July 2024 and signed on its behalf by:



.....

Susan Dodd
Trustee



.....

Marilyn Shepherd
Company secretary and trustee

Fountain of Peace Children's Foundation UK

Independent Examiner's Report to the trustees of Fountain of Peace Children's Foundation UK ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Fountain of Peace Children's Foundation UK as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.



Mark A Jordan FCA

Knighton House
62 Hagley Road
Stourbridge
West Midlands
DY8 1QD

12 July 2024

Fountain of Peace Children's Foundation UK

Statement of Financial Activities for the Year Ended 31 May 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2024 £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	186,408	186,408	112,019
Investment income	4	<u>629</u>	<u>629</u>	<u>87</u>
Total income		<u>187,037</u>	<u>187,037</u>	<u>112,106</u>
Expenditure on:				
Charitable activities	5	<u>(156,262)</u>	<u>(156,262)</u>	<u>(76,587)</u>
Total expenditure		<u>(156,262)</u>	<u>(156,262)</u>	<u>(76,587)</u>
Net income		<u>30,775</u>	<u>30,775</u>	<u>35,519</u>
Net movement in funds		30,775	30,775	35,519
Reconciliation of funds				
Total funds brought forward		<u>76,782</u>	<u>76,782</u>	<u>41,263</u>
Total funds carried forward	10	<u><u>107,557</u></u>	<u><u>107,557</u></u>	<u><u>76,782</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The notes on pages 16 to 21 form an integral part of these financial statements.

Fountain of Peace Children's Foundation UK

(Registration number: 05801510)

Balance Sheet as at 31 May 2024

	Note	2024 £	2023 £
Current assets			
Cash at bank and in hand	8	108,860	78,046
Creditors: Amounts falling due within one year	9	<u>(1,303)</u>	<u>(1,264)</u>
Net assets		<u>107,557</u>	<u>76,782</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>107,557</u>	<u>76,782</u>
Total funds	10	<u>107,557</u>	<u>76,782</u>

For the financial year ending 31 May 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 13 to 21 were approved by the trustees, and authorised for issue on 12 July 2024 and signed on their behalf by:



.....
Susan Dodd
Trustee

The notes on pages 16 to 21 form an integral part of these financial statements.

Fountain of Peace Children's Foundation UK

Statement of Cash Flows for the Year Ended 31 May 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash income		30,775	35,519
Adjustments to cash flows from non-cash items			
Investment income	4	<u>(629)</u>	<u>(87)</u>
		30,146	35,432
Working capital adjustments			
Increase in creditors	9	<u>39</u>	<u>4</u>
Net cash flows from operating activities		30,185	35,436
Cash flows from investing activities			
Interest receivable and similar income	4	<u>629</u>	<u>87</u>
Net increase in cash and cash equivalents		30,814	35,523
Cash and cash equivalents at 1 June		<u>78,046</u>	<u>42,523</u>
Cash and cash equivalents at 31 May		<u><u>108,860</u></u>	<u><u>78,046</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 16 to 21 form an integral part of these financial statements.

Fountain of Peace Children's Foundation UK

Notes to the Financial Statements for the Year Ended 31 May 2024

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

2 Widmore Cottages
Asheridge
Chesham
Bucks
HP5 2UY

These financial statements were authorised for issue by the trustees on 12 July 2024.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Fountain of Peace Children's Foundation UK meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Fountain of Peace Children's Foundation UK

Notes to the Financial Statements for the Year Ended 31 May 2024

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Fountain of Peace Children's Foundation UK

Notes to the Financial Statements for the Year Ended 31 May 2024

3 Income from donations and legacies

	Unrestricted funds General £	Total 2024 £
Donations and legacies;		
Gift aid reclaimed	13,258	13,258
Regular giving and capital donations	173,150	173,150
	<u>186,408</u>	<u>186,408</u>
	Unrestricted funds General £	Total 2023 £
Donations and legacies;		
Gift aid reclaimed	10,421	10,421
Regular giving and capital donations	101,598	101,598
	<u>112,019</u>	<u>112,019</u>

4 Investment income

	Unrestricted funds General £	Total 2024 £
Interest receivable and similar income;		
Interest receivable on bank deposits	629	629
	<u>629</u>	<u>629</u>
	Unrestricted funds General £	Total 2023 £
Interest receivable and similar income;		
Interest receivable on bank deposits	87	87
	<u>87</u>	<u>87</u>

Fountain of Peace Children's Foundation UK

Notes to the Financial Statements for the Year Ended 31 May 2024

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2024 £
Charitable activities		150,737	150,737
Allocated support costs		5,525	5,525
		<u>156,262</u>	<u>156,262</u>
	Note	Unrestricted funds General £	Total 2023 £
Charitable activities		74,201	74,201
Allocated support costs		2,386	2,386
		<u>76,587</u>	<u>76,587</u>

	Activity undertaken directly £	Activity support costs £	2024 £
Charitable activities	150,737	-	150,737
Governance costs	-	5,525	5,525
	<u>150,737</u>	<u>5,525</u>	<u>156,262</u>
	Activity undertaken directly £	Activity support costs £	2023 £
Charitable activities	74,201	-	74,201
Governance costs	-	2,386	2,386
	<u>74,201</u>	<u>2,386</u>	<u>76,587</u>

Fountain of Peace Children's Foundation UK

Notes to the Financial Statements for the Year Ended 31 May 2024

6 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

8 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	<u>108,860</u>	<u>78,046</u>

9 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals	<u>1,303</u>	<u>1,264</u>

10 Funds

	Balance at 1 June 2023 £	Incoming resources £	Resources expended £	Balance at 31 May 2024 £
Unrestricted funds				
General	<u>76,782</u>	<u>187,037</u>	<u>(156,262)</u>	<u>107,557</u>
	Balance at 1 June 2022 £	Incoming resources £	Resources expended £	Balance at 31 May 2023 £
Unrestricted funds				
General	<u>41,263</u>	<u>112,106</u>	<u>(76,587)</u>	<u>76,782</u>

Fountain of Peace Children's Foundation UK

Notes to the Financial Statements for the Year Ended 31 May 2024

11 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 May 2024 £
Current assets	108,860	108,860
Current liabilities	(1,303)	(1,303)
Total net assets	<u>107,557</u>	<u>107,557</u>
	Unrestricted funds General £	Total funds at 31 May 2023 £
Current assets	78,046	78,046
Current liabilities	(1,264)	(1,264)
Total net assets	<u>76,782</u>	<u>76,782</u>

Fountain of Peace Children's Foundation UK

Detailed Statement of Financial Activities for the Year Ended 31 May 2024

	Total 2024 £	Total 2023 £
Income and Endowments from:		
Donations and legacies (analysed below)	186,408	112,019
Investment income (analysed below)	629	87
Total income	<u>187,037</u>	<u>112,106</u>
Expenditure on:		
Charitable activities (analysed below)	<u>(156,262)</u>	<u>(76,587)</u>
Total expenditure	<u>(156,262)</u>	<u>(76,587)</u>
Net income	<u>30,775</u>	<u>35,519</u>
Net movement in funds	30,775	35,519
Reconciliation of funds		
Total funds brought forward	<u>76,782</u>	<u>41,263</u>
Total funds carried forward	<u><u>107,557</u></u>	<u><u>76,782</u></u>

This page does not form part of the statutory financial statements.

Fountain of Peace Children's Foundation UK

Detailed Statement of Financial Activities for the Year Ended 31 May 2024

	Total 2024 £	Total 2023 £
<i>Donations and legacies</i>		
Donations	173,150	101,598
Gift Aid tax reclaimed	<u>13,258</u>	<u>10,421</u>
	<u>186,408</u>	<u>112,019</u>
<i>Investment income</i>		
Bank interest receivable	<u>629</u>	<u>87</u>
	<u>629</u>	<u>87</u>
<i>Charitable activities</i>		
Insurance	(528)	(497)
Office expenses	(4,083)	(4,139)
Travel and subsistence	(36,429)	(2,996)
Saving mothers giving life	(13,177)	(940)
Compassion UK sponsor a child	(515)	(416)
Donations to FoP Uganda	(91,622)	(60,856)
Advertising	(4,383)	(4,357)
Accountancy fees	(1,200)	(1,200)
Professional fees	(4,138)	(952)
Trustee transition training	<u>(187)</u>	<u>(234)</u>
	<u>(156,262)</u>	<u>(76,587)</u>

Accounts

Company registration number: 05801510

Charity registration number: 1117909

Fountain of Peace Children's Foundation UK

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 May 2023

Fountain of Peace Children's Foundation UK

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Fountain of Peace Children's Foundation UK

Trustees' Report

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 May 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Reference and administrative details

Registered charity name

Fountain of Peace Children's Foundation UK

Charity registration number

1117909

Company registration number

05801510

Principal office and registered office

2 Widmore Cottages

Asheridge

Chesham

Buckinghamshire

HP5 2UY

The trustees

Mrs S Williams

Dr A.D. Shepherd

Mrs A. Basabe

Mrs M. Shepherd

Mrs K Sharma

Ms S Dodd

Mr P Amboule

Company secretary

Mrs M. Shepherd

Independent examiner

Mark A Jordan

Jordan & Company

Knighton House

62 Hagley Road

Stourbridge

West Midlands

DY8 1QD

Fountain of Peace Children's Foundation UK

Trustees' Report

Structure, governance and management

Governing document

Fountain of Peace Children's Foundation UK (FOP UK), hereafter known as the charity, is a company Limited by Guarantee, governed by its Articles of Association, adopted by Special Resolution on 4th February 2021. It is registered as a charity with the Charity Commission (England and Wales). Membership of the company is by approval of the trustees. In the event of winding up each member has agreed to contribute £1.

Objects

The aim of the charity is to make a difference, now and in the future, by generating hope and transformation in the lives of abandoned and/or orphaned babies and children in the Kyenjojo District of Western Uganda, in particular, a Babies' Home to benefit and serve these children has been built with a capacity of 42 infants. Currently the 8th and 9th family units are under construction, each unit accommodating a family of up to eight children, from three years of age onwards, along with a house mother and nanny.

The stated Objects of the charity are:

- to advance the Christian Faith;
- the relief of poverty and sickness and the distress caused thereby among children in Africa and such parts of the world as the Trustees may from time to time think fit including, but not by way of limitation, through the provision of orphanages and homes for abandoned children and such other charitable activities as the Trustees shall determine from time to time;
- to advance education for the benefit of children disadvantaged or marginalised by reason of their economic or geographical circumstances in such parts of the world as the Trustees may from time to time think fit, including, but not by way of limitation, the provision of sponsorship programmes; and
- the provision of facilities for the benefit of such local communities in Africa and the world which facilities may without limitation include the provision of child care services and meetings, lectures and classes and other forms of education, recreation and leisure time occupation, without distinction of race, sex, political, religious or other opinion and with the object of improving the conditions of life for the said inhabitants as the Trustees may from time to time in their discretion determine.

Related parties

A similarly-named charitable company Fountain of Peace Children's Foundation UG (FOP UG) is incorporated in Uganda, number 92703, and is Limited by Guarantee. Funds raised in the UK are granted to the Ugandan charity, which in turn oversees the operational aspects of the development, as implementing partner. FOP UK and its related Ugandan partner have discrete Articles of Association though their business plans and strategy are broadly aligned. Likewise, a charitable company, registered with the New Zealand Charities Commission (CC number 48465), with whom FOP UK works closely, provides funds for the same purposes as FOP UK in making grants to FOP UG. A Memorandum of Understanding (MOU), signed by all three parties, is in place.

Organisation

The Board of Trustees administers the charity. The Board meets three times per annum. All aspects of the UK charity are considered, principally in line with the operational function of FOP UG, who issue quarterly management and financial reports, in line with their future planning policies.

Fountain of Peace Children's Foundation UK

Trustees' Report

Recruitment and appointment of new trustees

The Board consists of voluntary trustees who are all practising Christians. Prospective new trustees are invited to join the Board by existing trustees through the recruitment process, which follows Charity Commission guidelines, in making sure there is an appropriate range of skills, knowledge and experience amongst its members. Board members have statutory responsibilities but they receive no remuneration. They also attend briefings and training courses as appropriate.

Existing members approach suitable candidates who are invited to attend a Trustee meeting, initially as an observer, before being formally invited to join the Board following references and other relevant checks including an enhanced child protection police check (DBS).

New trustees are given an induction pack which includes all relevant constitutional documents, a brief history of FOP UK, governance and any other information relevant to the work of the charity. All members receive a regular copy of the "Governance & Leadership" magazine in order to keep them up to date with their role and responsibilities and are also directed to read the Charity Commission's Governance code.

Audit

Three trustees visited Uganda in April 2023 to undertake an audit to ensure compliance with appropriate plans, policies and processes for the benefit of the children, staff and the community around FOP UG and implement controls to minimise risk of abuse. The audit covered the following areas:

- Operational: including review of strategy, significant events audits, policies in place, sustainability and maintenance of key assets
- Financial: including review of long term financial plan, annual budget, transparency and clarity on expenditure, robust and safe accounting procedures in place, and prevention of fraud and bribery

Safeguarding

As a charity whose primary objective is to fund the provision of care for the most vulnerable children overseas it is incumbent upon the UK trustees to ensure that they, as well as all those who work within or otherwise visit the project, are required to undergo regular safeguarding training. All volunteers who go to the project to assist are required to have an enhanced DBS check to accompany their application to travel. The charity is registered with an approved UK Safeguarding agency to advise on these matters, and also to give ongoing training to the Board.

Risk management

The charity's exposure to risk is constantly kept under review and 'Risk Management' remains a priority that is reflected in the organisation's attitude and practice towards good governance. A written policy for risk management is in place and is reviewed by the Board on an annual basis.

The risk register identifies risks likely to affect the charity's ability to meet its aims and objectives in areas of Governance and Management, Financial and Legal, Operational and any other external factors.

Systems and policies are in place to reduce or mitigate any risk and these are monitored regularly and appropriate actions taken if required.

Fountain of Peace Children's Foundation UK

Trustees' Report

Other Written Policies

In accord with the charity's approach to good governance there are also written policies in place (see below) which are reviewed on a regular basis as shown.

The charity is registered with the Fundraising Regulator.

List of policies:

The review dates for FOP UK policies are either annual or every three years. The review dates for the policies which are to be reviewed every three years have been staggered to ensure an even split of the number of policies to be reviewed each year.

Policy name	Implementation date	Last review date	Frequency of review
Anti-Fraud Policy	20/01/2020	06/11/2020	Every 3 years
Code of Conduct for Board Trustees	01/08/2017	11/11/2022	Every 3 years
Complaints policy	28/09/2017	06/11/2020	Every 3 years
Conflicts of Interest policy	28/09/2017	11/11/2022	Every 3 years
Finance Policy	06/11/2020	06/07/2021	Annual
Manual Handling policy	January 2019	06/11/2020	Every 3 years
Privacy policy	04/07/2018	11/11/2022	Every 3 years
Recruitment and Induction of new Trustees	01/08/2017	19/11/2021	Every 3 years
Risk Register	28/09/2017	06/07/2022	Annual
Safeguarding Children & Young People policy	11/10/2017	06/07/2022	Annual
Succession Policy	06/11/2020	19/11/2021	Every 3 years
Training Policy	06/11/2020	19/11/2021	Every 3 years
Volunteers policy	28/09/2017	06/07/2022	Annual

Fountain of Peace Children's Foundation UK

Trustees' Report

Achievements and performance

As per last year, we can report that we continue to operate from a solid financial base which, along with the loyalty of our donors, has allowed us to fulfil all our obligations without diminishing our ability to make additional funding available for capital expenditure projects etc. In addition, we can report that our regular donor base has increased by approximately 10% in the reporting year alongside a 39% increase in the overall number of donors.

The Directors are pleased to report that once again our administrative expenditure has been covered by gift aid payments, thus allowing all giving to directly fund the work of the charity in Uganda.

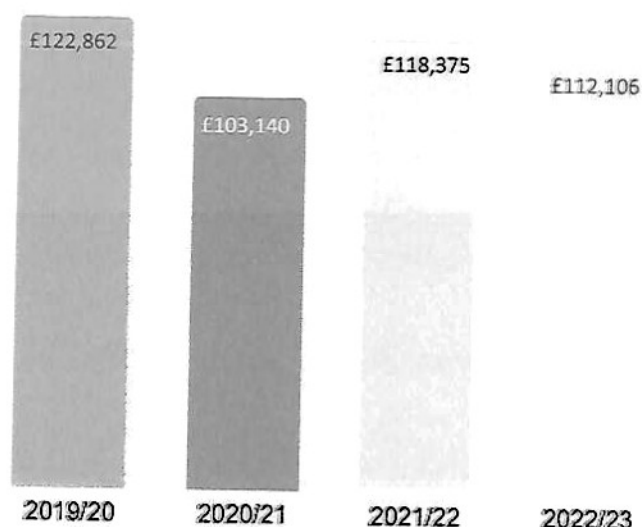
The Directors are particularly thankful for the increasing general interest in the work of the charity, both in a practical, financial and prayer support from alternative sources.

The Directors have jointly determined that, alongside the core purpose of the charity, both the development of our sustainability programme and the building up of the educational facility at the Rwenjaza Hillside School (which also serves the local community), should play a significant role in their planning over the next decade. A substantial amount of our Capex funding has therefore continued to focus on these aspects of the future of FOP Uganda.

The total funding grants made, for charitable activities, to support the work of FOP UG from June 2022 to May 2023 was £60,856. The breakdown of these funds includes the following:

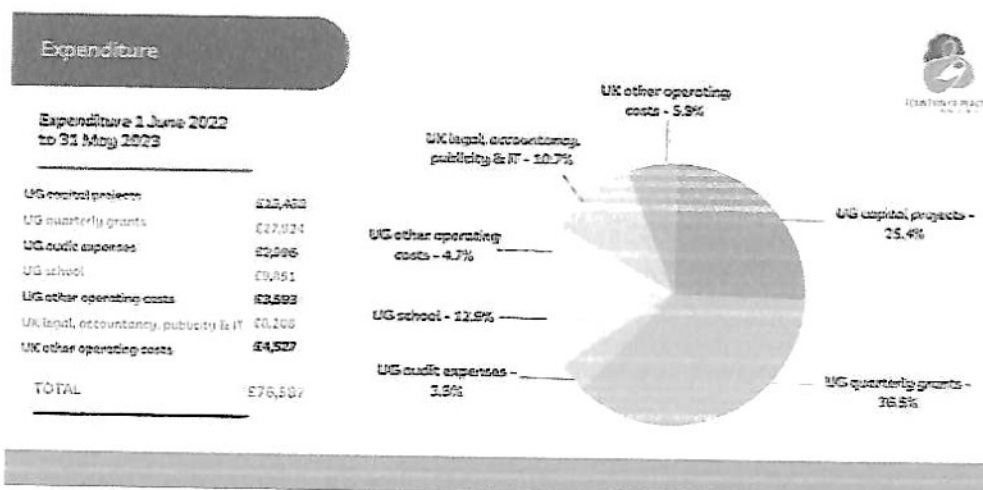
- £15,254 was paid to advance the construction of a farmhouse.
- £9,851 was granted towards further school resources and teachers holiday pay.
- £27,924 was paid by way of our regular financial commitment to the FOP project in Kyenjojo

Income:



Fountain of Peace Children's Foundation UK

Trustees' Report



Rwenjaza Hillside Nursery and Primary School

In line with the purposes of Fountain of Peace the development of Rwenjaza Hillside School (RHS) is of paramount importance. Approximately 400 children are currently registered with the school providing education to FOP children and those of the local community. The longer term provision of secondary and vocational education is being actively pursued.

The charity continues to take responsibility for covering teachers holiday pay.

Sustainability

The trustees, along with our FOP partners, continue to actively develop a medium-long term sustainability strategy in line with our overall policy of self-sufficiency at the earliest date possible. The construction this year of a new farmhouse along with housing for a recently acquired tractor with associated machinery, as well as a storage facility for crops, is a vital asset in maintaining this policy. The appointment of a permanent farm manager has been made possible by the generosity of a long term supporter to whom we are most grateful.

Board of Trustees

Continuing education of all UK Trustees is considered mandatory through relevant training courses. Each trustee also receives regular bi-monthly copies of 'Governance & Leadership' magazine.

Volunteers and supporters

The trustees of the charity and our implementing partner FOP UG, owe a massive debt of gratitude to our volunteers and supporters. Their dedication and commitment provides both organisations with a solid foundation that enables our UK fundraising events and activities to be undertaken and the implementation of the projects to be achieved. To ensure that our volunteers are supported and recognised we will continue to refine our 'Volunteer Policy,' both in the United Kingdom and Uganda. Bi-annual volunteer trips to the project in Kyenjojo recommenced in July 2022 to build on the practice of volunteer support to the charity.

Fountain of Peace Children's Foundation UK

Trustees' Report

Reserves policy

The charity regularly reviews its 'Reserves policy' which currently guarantees a sum of £25,000 equating approximately to 6 months operating costs (including teachers holiday pay for Uganda). This sum may vary from time to time.

Performance and Future Plans

In planning for the future the trustees are actively seeking to add further new partnerships with Churches and Schools, in particular, in order to develop fresh funding opportunities. We are also exploring innovative ideas to broaden the horizons of our childcare and educational opportunities for the FOP children as they grow older.

A period of financial consolidation will be required in 2023/24 to review our requirements for further planned expenditure in the Fountain of Peace village in Kyenjojo.

We aim to ensure that our Christian beliefs are always fundamental in the decision-making of the Board. The appointment of a full time Chaplain at FOP represents a major step in this process.

We seek, at all times, to work closely with our Ugandan colleagues in planning and executing the development of new build structures in the FOP village, particularly in relation to the ongoing family units and the school buildings.

A major addition has been the construction of a large farmhouse with storage space and also accommodation for the farm manager. The final stage will be completed in the summer of 2023. Already a number of African style keyhole gardens have been developed and plans to extend this program within the RHS curriculum are in place.



Fountain of Peace Children's Foundation UK

Trustees' Report

Environmental factors remain of major importance in development of all new structures within the FOP village especially in view of scarcity of water supply in that area. We have supported the development of community wells within the neighbouring village, converting polluted water holes into clean water sources.



A significant decision was made in this reporting year to start a children's choir with professional staff being responsible for progressing this. A significant activity undertaken during a volunteer trip in this year has been the construction of a new home, containing four separate rooms, for a member of the community who also works as a laundry attendant at FOP. A separate kitchen for this home will be built in the summer of 2023.



Fountain of Peace Children's Foundation UK

Trustees' Report

Public Benefit statement

As a Board of Trustees we are cognizant of the Charity Commission's guidelines on public benefit and we confirm that we have given due regard to this guidance within our report. We have shown in this report that we continually seek to fulfil the core objectives of the charity in the Articles of Association, in addition to improving relationships between UK and Uganda in moving forward with care and education for severely disadvantaged Ugandan children. This has been facilitated by partnerships with a number of UK based schools in an educational role, as well as increasing involvement of church and other communities, so enhancing UK-based inter-society relationships.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of Fountain of Peace Children's Foundation UK for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy, at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Insofar as the trustees are aware:

- 1) there is no relevant audit information of which the company's auditors are unaware; and
- 2) the trustees have taken all steps incumbent upon them to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Financial review

Restricted funds £nil.

Restricted funds are funds received from grants, stakeholders or donors for future expenditure associated with specific projects or purposes.

Unrestricted Funds

The current level of unrestricted funds is £76,782.

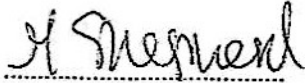
Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

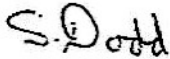
Fountain of Peace Children's Foundation UK

Trustees' Report

The annual report was approved by the trustees of the charity on 10 July 2023 and signed on its behalf by:



Marilyn Shepherd
Company secretary and trustee



Susan Dodd
Trustee

Fountain of Peace Children's Foundation UK

Independent Examiner's Report to the trustees of Fountain of Peace Children's Foundation UK ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

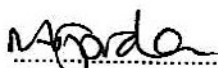
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Fountain of Peace Children's Foundation UK as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.


Mark A Jordan FCA

Knighton House
62 Hagley Road
Stourbridge
West Midlands
DY8 1QD

10 July 2023

Fountain of Peace Children's Foundation UK

Statement of Financial Activities for the Year Ended 31 May 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2023 £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	112,019	112,019	118,374
Investment income	4	87	87	1
Total income		<u>112,106</u>	<u>112,106</u>	<u>118,375</u>
Expenditure on:				
Charitable activities	5	<u>(76,587)</u>	<u>(76,587)</u>	<u>(119,949)</u>
Total expenditure		<u>(76,587)</u>	<u>(76,587)</u>	<u>(119,949)</u>
Net income/(expenditure)		<u>35,519</u>	<u>35,519</u>	<u>(1,574)</u>
Net movement in funds		35,519	35,519	(1,574)
Reconciliation of funds				
Total funds brought forward		<u>41,263</u>	<u>41,263</u>	<u>42,837</u>
Total funds carried forward	10	<u>76,782</u>	<u>76,782</u>	<u>41,263</u>

All of the charity's activities derive from continuing operations during the above two periods.

The notes on pages 15 to 20 form an integral part of these financial statements.

Fountain of Peace Children's Foundation UK

**(Registration number: 05801510)
Balance Sheet as at 31 May 2023**

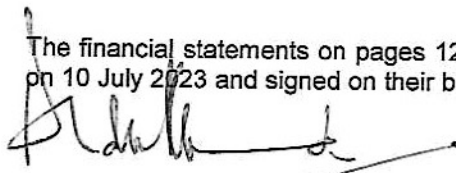
	Note	2023 £	2022 £
Current assets			
Cash at bank and in hand	8	78,046	42,523
Creditors: Amounts falling due within one year	9	<u>(1,264)</u>	<u>(1,260)</u>
Net assets		<u>76,782</u>	<u>41,263</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>76,782</u>	<u>41,263</u>
Total funds	10	<u>76,782</u>	<u>41,263</u>

For the financial year ending 31 May 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 12 to 20 were approved by the trustees, and authorised for issue on 10 July 2023 and signed on their behalf by:


.....
Dr Andrew David Shepherd
Trustee

The notes on pages 15 to 20 form an integral part of these financial statements.

Fountain of Peace Children's Foundation UK

Statement of Cash Flows for the Year Ended 31 May 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash income/(expenditure)		35,519	(1,574)
Adjustments to cash flows from non-cash items			
Investment income	4	<u>(87)</u>	<u>(1)</u>
		35,432	(1,575)
Working capital adjustments			
Increase/(decrease) in creditors	9	<u>4</u>	<u>(12)</u>
Net cash flows from operating activities		35,436	(1,587)
Cash flows from investing activities			
Interest receivable and similar income	4	<u>87</u>	<u>1</u>
Net increase/(decrease) in cash and cash equivalents		35,523	(1,586)
Cash and cash equivalents at 1 June		<u>42,523</u>	<u>44,109</u>
Cash and cash equivalents at 31 May		<u>78,046</u>	<u>42,523</u>

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 15 to 20 form an integral part of these financial statements.

Fountain of Peace Children's Foundation UK

Notes to the Financial Statements for the Year Ended 31 May 2023

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

2 Widmore Cottages

Asheridge

Chesham

Bucks

HP5 2UY

These financial statements were authorised for issue by the trustees on 10 July 2023.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Fountain of Peace Children's Foundation UK meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Fountain of Peace Children's Foundation UK

Notes to the Financial Statements for the Year Ended 31 May 2023

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Fountain of Peace Children's Foundation UK

Notes to the Financial Statements for the Year Ended 31 May 2023

3 Income from donations and legacies

	Unrestricted funds General £	Total 2023 £
Donations and legacies;		
Gift aid reclaimed	10,421	10,421
Regular giving and capital donations	101,598	101,598
	<u>112,019</u>	<u>112,019</u>
	Unrestricted funds General £	Total 2022 £
Donations and legacies;		
Gift aid reclaimed	9,399	9,399
Regular giving and capital donations	108,975	108,975
	<u>118,374</u>	<u>118,374</u>

4 Investment income

	Unrestricted funds General £	Total 2023 £
Interest receivable and similar income;		
Interest receivable on bank deposits	87	87
	<u>87</u>	<u>87</u>
	Unrestricted funds General £	Total 2022 £
Interest receivable and similar income;		
Interest receivable on bank deposits	1	1
	<u>1</u>	<u>1</u>

Fountain of Peace Children's Foundation UK

Notes to the Financial Statements for the Year Ended 31 May 2023

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2023 £
Charitable activities		74,201	74,201
Allocated support costs		2,386	2,386
		<u>76,587</u>	<u>76,587</u>
	Note	Unrestricted funds General £	Total 2022 £
Charitable activities		118,304	118,304
Allocated support costs		1,645	1,645
		<u>119,949</u>	<u>119,949</u>

	Activity undertaken directly £	Activity support costs £	2023 £
Charitable activities	74,201	-	74,201
Governance costs	-	2,386	2,386
	<u>74,201</u>	<u>2,386</u>	<u>76,587</u>
	Activity undertaken directly £	Activity support costs £	2022 £
Charitable activities	118,304	-	118,304
Governance costs	-	1,644	1,644
	<u>118,304</u>	<u>1,644</u>	<u>119,948</u>

Fountain of Peace Children's Foundation UK

Notes to the Financial Statements for the Year Ended 31 May 2023

6 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

8 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	<u>78,046</u>	<u>42,523</u>

9 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals	<u>1,264</u>	<u>1,260</u>

10 Funds

	Balance at 1 June 2022 £	Incoming resources £	Resources expended £	Balance at 31 May 2023 £
Unrestricted funds				
General	<u>41,263</u>	<u>112,106</u>	<u>(76,587)</u>	<u>76,782</u>
	Balance at 1 June 2021 £	Incoming resources £	Resources expended £	Balance at 31 May 2022 £
Unrestricted funds				
General	<u>42,837</u>	<u>118,375</u>	<u>(119,949)</u>	<u>41,263</u>

Fountain of Peace Children's Foundation UK

Notes to the Financial Statements for the Year Ended 31 May 2023

11 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 May 2023 £
Current assets	78,046	78,046
Current liabilities	<u>(1,264)</u>	<u>(1,264)</u>
Total net assets	<u>76,782</u>	<u>76,782</u>
	Unrestricted funds General £	Total funds at 31 May 2022 £
Current assets	42,523	42,523
Current liabilities	<u>(1,260)</u>	<u>(1,260)</u>
Total net assets	<u>41,263</u>	<u>41,263</u>

Accounts

COMPANY REGISTRATION NUMBER: 05801510
CHARITY REGISTRATION NUMBER: 1117909

PLEASE KEEP

Fountain of Peace Children's Foundation UK
Company Limited by Guarantee
Unaudited Financial Statements
For the year ended
31 May 2022

MARK A JORDAN FCA

Chartered accountants
Jordan & Company
Knighton House
62 Hagley Road
Stourbridge
West Midlands
DY8 1QD

Fountain of Peace Children's Foundation UK

Company Limited by Guarantee

Financial Statements

Year ended 31 May 2022

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Fountain of Peace Children's Foundation UK

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 May 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 May 2022.

Reference and administrative details

Registered charity name	Fountain of Peace Children's Foundation UK
Charity registration number	1117909
Company registration number	05801510
Principal office and registered office	2 Widmore Cottages Asheridge Chesham Buckinghamshire HP5 2UY

The trustees

Mrs S Williams
Dr A.D. Shepherd
Mrs A. Basabe
Mrs M. Shepherd
Mrs K Sharma
Ms S Dodd
Mr P Amboule

Company secretary Mrs M. Shepherd

Independent examiner Mark A Jordan
Jordan & Company
Knighton House
62 Hagley Road
Stourbridge
West Midlands
DY8 1QD

Structure, governance and management

Governing document

Fountain of Peace Children's Foundation UK (FOP-UK), hereafter known as the charity, is a company Limited by Guarantee, governed by its Articles of Association, adopted by Special Resolution on 4th February 2021. It is registered as a charity with the Charity Commission (England and Wales). Membership of the company is by approval of the trustees. In the event of winding up each member has agreed to contribute £1.

Fountain of Peace Children's Foundation UK

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 May 2022

Structure, governance and management *(continued)*

Recruitment and appointment of trustees

The board consists of voluntary trustees who are all practising Christians. Prospective new trustees are invited to join the board by existing trustees through the recruitment process, which follows Charity Commission guidelines, in making sure there is an appropriate range of skills, knowledge and experience amongst its members. Board members have statutory responsibilities but they receive no remuneration. They also attend briefings and training courses as appropriate.

Existing members approach suitable candidates who are invited to attend a Trustee meeting, initially as an observer, before being formally invited to join the board following references and other relevant checks including an enhanced child protection police check (DBS).

New trustees are given an induction pack which includes all relevant constitutional documents, a brief history of FOP-UK, governance and any other information relevant to the work of the charity. All members receive a regular copy of the "Governance & Leadership" magazine in order to keep them up to date with their role and responsibilities and are also directed to read the Charities Commission Governance code.

Organisation

The Board of Trustees administers the charity. The board meets three times per annum. All aspects of the UK charity are considered, principally in line with the operational function of FOP-UG, who issue quarterly management and financial reports, in line with their future planning policies.

Related parties

A similarly-named charitable company Fountain of Peace Children's Foundation UG (FOP-UG) is incorporated in Uganda, number 92703, and is Limited by Guarantee. Funds raised in the UK are granted to the Ugandan charity, which in turn oversees the operational aspects of the development, as implementing partner. FOP-UK and its related Ugandan partner have discrete Articles of Association though their business plans and strategy are broadly aligned. Likewise, a charitable company, registered with the New Zealand Charities Commission (CC number 48465), with whom FOP-UK works closely, provides funds for the same purposes as FOP-UK in making grants to FOP-UG. A Memorandum of Understanding (MOU), signed by all three parties, is in place.

Audit

Three trustees visited Uganda in March 2022 to undertake an audit to ensure compliance with appropriate plans, policies and processes for the benefit of the children, staff and the community around FOP UG and implement controls to minimise risk of abuse. The audit covered the following areas: Operational – including review of strategy, significant events audits, policies in place, sustainability and maintenance of key assets. Financial – including review of long term financial plan, annual budget, transparency and clarity on expenditure, robust and safe accounting procedures in place, and prevention of fraud and bribery.

Safeguarding

As a charity whose primary objective is to fund the provision of care for the most vulnerable children overseas it is incumbent upon the UK trustees to ensure that they, as well as all those who work within or otherwise visit the project, are required to undergo regular safeguarding training. All volunteers who go to the project to assist are required to have an enhanced DBS check to accompany their application to travel. The charity is registered with an approved UK Safeguarding agency to advise on these matters, and also to give ongoing training to the Board.

Fountain of Peace Children's Foundation UK

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 May 2022

Structure, governance and management *(continued)*

Risk management

The Charity's exposure to risk is constantly kept under review and 'Risk Management' remains a priority that is reflected in the organisation's attitude and practice towards good governance. A written policy for risk management is in place and is regularly reviewed by the board on an annual basis.

The risk register identifies risks likely to affect the charity's ability to meet its aims and objectives in areas of Governance and Management, Financial and Legal, Operational and any other external factors.

Systems and policies are in place to reduce or mitigate any risk and these are monitored and appropriate actions taken if required.

Other Written Policies

In accord with the charity's approach to good governance there are also written policies in place (see below) which are reviewed on a regular basis as shown.

The charity is registered with the Fundraising Regulator.

List of Policies

The review dates for FOP UK policies are either annually or every three years. The review dates for the policies which are to be reviewed every three years have been staggered to ensure an even split of the number of policies to be reviewed each year.

Policy name	Implementation date	Frequency of review	Last review date	Next review date
Anti-Fraud Policy	20/01/2020	Every 3 years	06/11/2020	November 2023
Code of Conduct for Board Trustees	01/08/2017	Every 3 years	06/11/2020	November 2022
Complaints policy	28/09/2017	Every 3 years	06/11/2020	November 2023
Conflicts of Interest policy	28/09/2017	Every 3 years	06/11/2020	November 2022
Finance Policy	06/11/2020	Annual	19/11/2021	July 2022
Manual Handling policy	January 2019	Every 3 years	06/11/2020	November 2023
Privacy policy	04/07/2018	Every 3 years	06/11/2020	November 2022
Recruitment and Induction of new Trustees	01/08/2017	Every 3 years	19/11/2021	November 2024
Risk Register	28/09/2017	Annual	19/11/2021	July 2022
Safeguarding Children & Young People policy	11/10/2017	Annual	19/11/2021	July 2022
Succession Policy	06/11/2020	Every 3 years	19/11/2021	November 2024
Training Policy	06/11/2020	Every 3 years	19/11/2021	November 2024
Volunteers policy	28/09/2017	Annual	19/11/2021	July 2022

Fountain of Peace Children's Foundation UK

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 May 2022

Objectives and activities

The aim of the charity is to make a difference, now and in the future, by generating hope and transformation in the lives of abandoned and/or orphaned babies and children in the Kyenjojo District of Western Uganda, in particular, a Babies' Home to benefit and serve these children has been built with a capacity of 42 infants. Currently there are also six family units, each accommodating a family of up to eight children, from three years of age onwards, along with a house mother and nanny.

The stated Objects of the charity are:

(1) to advance the Christian Faith;

(2) the relief of poverty and sickness and the distress caused thereby among children in Africa and such parts of the world as the Trustees may from time to time think fit including, but not by way of limitation, through the provision of orphanages and homes for abandoned children and such other charitable activities as the Trustees shall determine from time to time;

(3) to advance education for the benefit of children disadvantaged or marginalised by reason of their economic or geographical circumstances in such parts of the world as the Trustees may from time to time think fit, including, but not by way of limitation, the provision of sponsorship programmes; and

(4) the provision of facilities for the benefit of such local communities in Africa and the world which facilities may without limitation include the provision of child care services and meetings, lectures and classes and other forms of education, recreation and leisure time occupation, without distinction of race, sex, political, religious or other opinion and with the object of improving the conditions of life for the said inhabitants as the Trustees may from time to time in their discretion determine.

Achievements and performance

The on-going Covid-19 pandemic continued to affect our operation in the UK during 2021/22, insofar as promotional activities were once again severely curtailed, affecting our income. However, as per last year, we can report that we continue to operate from a solid financial base which, along with the loyalty of our donors, has allowed us to fulfil all our obligations without diminishing our ability to make additional funding available for capital expenditure projects etc. In addition, in spite of all of the constraints of the last 12 months, we are delighted to have increased our regular donor base by approximately 10%.

The Directors are delighted to report that once again our administrative expenditure has been covered by gift aid payments, thus allowing all giving to directly fund the work of the charity in Uganda.

The Directors are particularly thankful for the increasing general interest shown in the work of the charity, reflected by further interest, both in a practical and supportive manner, from other sources.

The Directors have jointly determined that, alongside the core purpose of the charity, both the development of our sustainability programme and the building up of the educational facility at the Rwenjaza Hillside School (which also serves the local community), should play a significant role in their planning over the next decade. A substantial amount of our Capex funding has therefore continued to focus on these aspects of the future of FOP Uganda.

Fountain of Peace Children's Foundation UK

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 May 2022

The total funding grants made, for charitable activities, to support the work of FOP UG from June 2021 to May 2022 was £118,374. The breakdown of these funds includes the following:

£16,159 was paid to fund the construction of phases 1 and 2 of a farmhouse which includes storage, office and staff accommodation block.

£15,352 was paid to construct a mechanically operated water supply system at the farm.

£2,154 as a 50% share to complete the installation of Grid Power which will also benefit the local community.

£1,788 was granted towards further school resources.

£1,490 was paid to construct a community well.

Thanks to external funding by an independent charitable Trust we were able to purchase a two-tonne Threshing Machine at a cost of £2,278.

We continue to make grants of £7,500 per quarter in lieu of our regular financial commitment to the FOP project in Kyenjojo.

Rwenjaza Hillside Nursery and Primary School

In line with the purposes of Fountain of Peace the development of Rwenjaza Hillside School is of paramount importance. Approximately 400 children are currently registered with the school supplying education to both FOP children and those of the local community. The longer-term provision of secondary and vocational education are being actively pursued.

The charity continues to take responsibility for covering teachers holiday pay.

Board of Trustees

Continuing education of all trustees is considered mandatory. Each trustee receives regular bi-monthly copies of 'Governance & Leadership' magazine.

Sustainability

The trustees, along with other FOP partners, continue to actively develop a medium-long term sustainability strategy in line with our overall policy of self-sufficiency at the earliest date possible. The commencement of construction this year of a new farmhouse along with housing for a recently acquired tractor with associated machinery, as well as a storage facility for crops, is a vital asset in maintaining this policy. The appointment of a permanent farm manager has been made possible by the generosity of two long term supporters: we are most grateful to them.

Volunteers and supporters

The trustees of the charity and our implementing partner FOP-UG, owe a massive debt of gratitude to our volunteers and supporters. Their dedication and commitment provides both organisations with a solid foundation that enables our UK fundraising events and activities to be undertaken and the implementation of the projects to be achieved. To ensure that our volunteers are supported and recognised we will continue to refine our 'Volunteer Policies' both in the United Kingdom and Uganda. Bi-annual volunteer trips, suspended during the Covid pandemic, are to be reinstated from July 2022 to build on the policy of volunteer support to the charity.

Fountain of Peace Children's Foundation UK

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 May 2022

Reserves policy

The Charity regularly reviews its 'Reserves policy' which stands at a residual balance of £25,000 equating approximately to 6 months operating costs (including teachers holiday pay for Uganda). This sum may vary from time to time.

Future Plans

In planning for the future the trustees are actively seeking to add further new partnerships with Churches and Schools, in particular, in order to develop fresh funding opportunities as well as innovative ideas to broaden the horizons of our childcare and teaching responsibilities as the FOP children grow up.

A period of financial consolidation will be required in 2022/23 to review our requirements for further planned expenditure in the Fountain of Peace village in Kyenjojo.

We aim to ensure that our Christian beliefs are always integral in the decision-making of the Board.

We seek, at all times, to work closely with our Ugandan colleagues in planning and executing the development of new build structures in the FOP village, particularly in relation to the ongoing family units and the school buildings.

Public Benefit statement

As a Board of trustees we are cognizant of the Charity Commission's guidelines on public benefit and we confirm that we have given due regard to this guidance within our report. We have shown in this report that we continually seek to fulfil the core objectives of the charity in the Articles of Association, in addition to improving relationships between UK and Uganda in moving forward with care and education for severely disadvantaged Ugandan children. In spite of the Covid pandemic this policy continues to be pursued by partnerships with a number of UK based schools in an educational role, as well as increasing involvement of church and other commitments, so enhancing UK-based inter-society relationships.

Statement of Trustees Responsibilities

The trustees (who are also the directors of Fountain of Peace Children's Foundation UK for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy, at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

There is no relevant audit information of which the company's auditors are unaware; and the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Fountain of Peace Children's Foundation UK

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 May 2022

1) Financial review

Restricted funds of £nil

Restricted funds are funds received from grants, stakeholders or donors for future expenditure associated with specific projects or purposes.

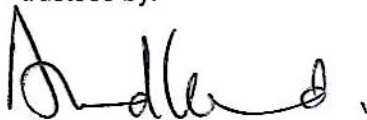
Unrestricted Funds

The current level of unrestricted funds is £41,264.

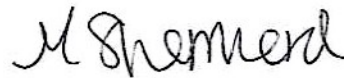
Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 21 June 2022 and signed on behalf of the board of trustees by:



Dr A.D. Shepherd
Trustee



Mrs M. Shepherd
Charity Secretary

Fountain of Peace Children's Foundation UK

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Fountain of Peace Children's Foundation UK

Year ended 31 May 2022

I report to the trustees on my examination of the financial statements of Fountain of Peace Children's Foundation UK ('the charity') for the year ended 31 May 2022.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



Mark A Jordan
Independent Examiner

Jordan & Company
Knighton House
62 Hagley Road
Stourbridge
West Midlands
DY8 1QD

21 June 2022

Fountain of Peace Children's Foundation UK

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 May 2022

		2022		2021
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
Income and endowments				
Donations and legacies	5	118,374	118,374	103,137
Investment income	6	1	1	3
Total income		<u>118,375</u>	<u>118,375</u>	<u>103,140</u>
Expenditure				
Expenditure on charitable activities	7,8	119,948	119,948	107,645
Total expenditure		<u>119,948</u>	<u>119,948</u>	<u>107,645</u>
Net expenditure and net movement in funds		<u>(1,573)</u>	<u>(1,573)</u>	<u>(4,505)</u>
Reconciliation of funds				
Total funds brought forward		42,837	42,837	47,342
Total funds carried forward		<u>41,264</u>	<u>41,264</u>	<u>42,837</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Fountain of Peace Children's Foundation UK

Company Limited by Guarantee

Statement of Financial Position

31 May 2022

	Note	2022 £	£	2021 £
Current assets				
Cash at bank and in hand		42,524		44,109
Creditors: amounts falling due within one year	11	<u>1,260</u>		<u>1,272</u>
Net current assets			<u>41,264</u>	<u>42,837</u>
Total assets less current liabilities			<u>41,264</u>	<u>42,837</u>
Net assets			<u>41,264</u>	<u>42,837</u>
Funds of the charity				
Unrestricted funds			<u>41,264</u>	<u>42,837</u>
Total charity funds	12		<u>41,264</u>	<u>42,837</u>

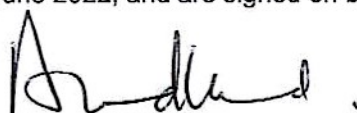
For the year ending 31 May 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 21 June 2022, and are signed on behalf of the board by:



Dr A.D. Shepherd
Trustee

Fountain of Peace Children's Foundation UK

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 May 2022

	2022 £	2021 £
Cash flows from operating activities		
Net expenditure	(1,573)	(4,505)
<i>Adjustments for:</i>		
Other interest receivable and similar income	(1)	(3)
Interest payable and similar charges	–	75
Accrued income	(12)	(61)
Cash generated from operations	(1,586)	(4,494)
Bank charges	–	(75)
Interest received	1	3
Net cash used in operating activities	<u>(1,585)</u>	<u>(4,566)</u>
Net decrease in cash and cash equivalents	(1,585)	(4,566)
Cash and cash equivalents at beginning of year	44,109	48,675
Cash and cash equivalents at end of year	<u>42,524</u>	<u>44,109</u>

Fountain of Peace Children's Foundation UK

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 May 2022

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 2 Widmore Cottages, Asheridge, Chesham, Buckinghamshire, HP5 2UY.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Fountain of Peace Children's Foundation UK

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2022

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.
- all costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Fountain of Peace Children's Foundation UK

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2022

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted. Debt instruments are subsequently measured at amortised cost.

4. Limited by guarantee

The company is limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Donations				
Donations	108,975	108,975	92,375	92,375
Gift Aid	9,399	9,399	10,762	10,762
	<u>118,374</u>	<u>118,374</u>	<u>103,137</u>	<u>103,137</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	1	1	3	3
	<u>1</u>	<u>1</u>	<u>3</u>	<u>3</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Charitable activities	118,304	118,304	98,659	98,659
Support costs	1,644	1,644	8,986	8,986
	<u>119,948</u>	<u>119,948</u>	<u>107,645</u>	<u>107,645</u>

Fountain of Peace Children's Foundation UK

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2022

8. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2022	Total fund 2021
	£	£	£	£
Charitable activities	118,304	—	118,304	98,659
Governance costs	—	1,644	1,644	8,986
	<u>118,304</u>	<u>1,644</u>	<u>119,948</u>	<u>107,645</u>

9. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,200</u>	<u>1,200</u>

10. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

11. Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	<u>1,260</u>	<u>1,272</u>

12. Analysis of charitable funds

Unrestricted funds

	At 1 June 2021	Income	Expenditure	At 31 May 2022
	£	£	£	£
Unrestricted Fund	<u>42,837</u>	<u>118,375</u>	<u>(119,948)</u>	<u>41,264</u>

	At 1 June 2020	Income	Expenditure	At 31 May 2021
	£	£	£	£
Unrestricted Fund	<u>47,342</u>	<u>103,140</u>	<u>(107,645)</u>	<u>42,837</u>

Fountain of Peace Children's Foundation UK

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2022

13. Analysis of net assets between funds

	Unrestricted Funds	Total Funds
	£	2022 £
Current assets	<u>41,264</u>	<u>41,264</u>

	Unrestricted Funds	Total Funds
	£	2021 £
Current assets	<u>42,837</u>	<u>42,837</u>

14. Analysis of changes in net debt

	At 1 Jun 2021	Cash flows	At 31 May 2022
	£	£	£
Cash at bank and in hand	<u>44,109</u>	<u>(1,585)</u>	<u>42,524</u>

Fountain of Peace Children's Foundation UK

Company Limited by Guarantee

Management Information

Year ended 31 May 2022

The following pages do not form part of the financial statements.

Fountain of Peace Children's Foundation UK

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 May 2022

	2022 £	2021 £
Income and endowments		
Donations and legacies		
Donations	108,975	92,375
Gift Aid	9,399	10,762
	<u>118,374</u>	<u>103,137</u>
Investment income		
Bank interest receivable	1	3
	<u>1</u>	<u>3</u>
Total income	<u>118,375</u>	<u>103,140</u>
Expenditure		
Expenditure on charitable activities		
Insurance	480	475
Travelling expenses	1,768	—
Compassion UK sponsor a child	436	401
Advertising	3,223	9,096
Office expenses	2,955	2,928
Donations to FOP UG	109,442	85,759
Accountancy fees	1,200	1,200
Professional fees	369	6,185
Bank charges	-	75
Trustee training	75	1,526
	<u>119,948</u>	<u>107,645</u>
Total expenditure	<u>119,948</u>	<u>107,645</u>
Net expenditure	<u>(1,573)</u>	<u>(4,505)</u>

Fountain of Peace Children's Foundation UK

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 May 2022

	2022 £	2021 £
Expenditure on charitable activities		
Charitable activities		
<i>Activities undertaken directly</i>		
Insurance	480	475
Travelling expenses	1,768	—
Compassion UK sponsor a child	436	401
Advertising	3,223	9,096
Office expenses	2,955	2,928
Donations to FoP Uganda	109,442	85,759
	<u>118,304</u>	<u>98,659</u>
Governance costs		
Governance costs - accountancy fees	1,200	1,200
Professional fees	369	6,185
Bank charges	—	75
Trustee transition training	75	1,526
	<u>1,644</u>	<u>8,986</u>
Expenditure on charitable activities	<u>119,948</u>	<u>107,645</u>

Accounts

05801510

COMPANY REGISTRATION NUMBER:

1117909

CHARITY REGISTRATION NUMBER:

Fountain of Peace Children's Foundation UK

Company Limited by Guarantee

Unaudited Financial Statements

For the year ended

31 May 2021

Fountain of Peace Children's Foundation UK

Company Limited by Guarantee

Financial Statements
Year ended 31 May 2021

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The following pages do not form part of the financial statements

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Fountain of Peace Children's Foundation UK
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 May 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 May 2021.

Reference and administrative details:

Registered charity name Fountain of Peace Children's Foundation UK

Charity registration number 1117909

Principal office and registered office 2 Widmore Cottages
Asheridge
Chesham
Buckinghamshire
HP5 2UY

The trustees

Mrs S Williams (Appointed 6 November 2020)
Dr A.D. Shepherd
Mrs A. Basabe
Mrs M. Shepherd
Mrs K Sharma
Ms S Dodd
Mr P Amboule

Company secretary Mrs M. Shepherd

Independent examiner Mark A Jordan
Jordan & Company
Knighton House
62 Hagley Road
Stourbridge
West Midlands
DY8 1QD

Structure, governance and management

Governing document

Fountain of Peace Children's Foundation UK (FOP-UK), hereafter known as the charity, is a company Limited by Guarantee, governed by its Articles of Association, adopted by Special Resolution on 4th February 2021. It is registered as a charity with the Charity Commission (England and Wales). Membership of the company is by approval of the trustees. In the event of winding up each member has agreed to contribute £1.

Fountain of Peace Children's Foundation UK

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 May 2021

Structure, governance and management *(continued)*

Recruitment and appointment of trustees

The board consists of voluntary trustees who are all practising Christians. Prospective new trustees are invited to join the board by existing trustees through the recruitment process, which follows Charity Commission guidelines, in making sure there is an appropriate range of skills, knowledge and experience amongst its members. Board members have statutory responsibilities but they receive no remuneration. They also attend briefings and training courses as appropriate.

Existing members approach suitable candidates who are invited to attend a Trustee meeting, initially as an observer, before being formally invited to join the board following references and other relevant checks including an enhanced child protection police check (DBS).

New trustees are given an induction pack which includes all relevant constitutional documents, a brief history of FOP-UK, governance and any other information relevant to the work of the charity. All members receive a regular copy of the "Governance & Leadership" magazine in order to keep them up to date with their role and responsibilities and are also directed to read the Charities Commission Governance code.

Organisation

The Board of Trustees administers the charity. The board meets three times per annum. All aspects of the UK charity are considered, principally in line with the operational function of FOP-UG, who issue quarterly management and financial reports, in line with their future planning policies.

Related parties

A similarly-named charitable company Fountain of Peace Children's Foundation UG (FOP-UG) is incorporated in Uganda, number 92703, and is Limited by Guarantee. Funds raised in the UK are granted to the Ugandan charity, which in turn oversees the operational aspects of the development, as implementing partner. FOP-UK and its related Ugandan partner have discrete Articles of Association though their business plans and strategy are broadly aligned. Likewise, a charitable company, registered with the New Zealand Charities Commission (CC number 48465), with whom FOP-UK works closely, provides funds for the same purposes as FOP-UK in making grants to FOP-UG. A Memorandum of Understanding (MOU), signed by all three parties, is in place.

Safeguarding

As a charity whose primary objective is to fund the provision of care for the most

vulnerable children overseas it is incumbent upon the UK trustees to ensure that they, as well as all those who work within or otherwise visit the project, are required to undergo regular safeguarding training. All volunteers who go to the project to assist are required to have an enhanced DBS check to accompany their application to travel. The charity is registered with an approved UK Safeguarding agency to advise on these matters, and also to give ongoing training to the Board.

Fountain of Peace Children's Foundation UK
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
(continued)
Year ended 31 May 2021

Structure, governance and management *(continued)*

Risk management

The Charity's exposure to risk is constantly kept under review and 'Risk Management' remains a priority that is reflected in the organisation's attitude and practice towards good governance. A written policy for risk management is in place and is regularly reviewed by the board on an annual basis.

The risk register identifies risks likely to affect the charity's ability to meet its aims and objectives in areas of Governance and Management, Financial and Legal, Operational and any other external factors.

Systems and policies are in place to reduce or mitigate any risk and these are monitored and appropriate actions taken if required.

Other Written Policies

In accord with the charity's approach to good governance there are also written policies in place (see below) which are reviewed on a regular basis as shown.

The charity is registered with the Fundraising Regulator.

List of Policies

Policy name	Implementation date	Last review	Next review date
Anti-Fraud Policy	20 th January 2020	6 th November 2020	November 2021
Code of Conduct for Board Trustees	1 st August 2017	6 th November 2020	November 2021
Complaints policy	28 th September 2017	6 th November 2020	November 2021
Conflicts of Interest policy	28 th September 2017	6 th November 2020	November 2021

Finance Policy	6 th November 2020	6 th November 2020	November 2021
Manual Handling policy	January 2019	6 th November 2020	November 2021
Privacy policy	4 th July 2018	6 th November 2020	November 2021
Recruitment and Induction of new Trustees	1 st August 2017	6 th November 2020	November 2021
Risk Register	28 th September 2017	6 th November 2020	November 2021
Safeguarding Children & Young People policy	11 th October 2017	6 th November 2020	November 2021
Succession Policy	6 th November 2020	6 th November 2020	November 2021
Training Policy	6 th November 2020	6 th November 2020	November 2021
Volunteers policy	28 th September 2017	6 th November 2020	November 2021

Fountain of Peace Children's Foundation UK
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
(continued)
Year ended 31 May 2021

Objectives and activities

The aim of the charity is to make a difference, now and in the future, by generating hope and transformation in the lives of abandoned and/or orphaned babies and children in the Kyenjojo District of Western Uganda, in particular, a Babies' Home to benefit and serve these children has been built with a capacity of 42 infants. Currently there are also six family units, each accommodating a family of up to eight children, from three years of age onwards, along with a house mother and nanny.

The stated Objects of the charity are:

(1) to advance the Christian Faith;

(2) the relief of poverty and sickness and the distress caused thereby among children in Africa and such parts of the world as the Trustees may from time to time think fit including, but not by way of limitation, through the provision of orphanages and homes for abandoned children and such other charitable activities as the Trustees shall determine from time to time;

(3) to advance education for the benefit of children disadvantaged or marginalised by reason of their economic or geographical circumstances in such parts of the world as the Trustees may from time to time think fit, including, but not by way of limitation, the provision of sponsorship programmes; and

(4) the provision of facilities for the benefit of such local communities in Africa and the world which facilities may without limitation include the provision of child care services

and meetings, lectures and classes and other forms of education, recreation and leisure time occupation, without distinction of race, sex, political, religious or other opinion and with the object of improving the conditions of life for the said inhabitants as the Trustees may from time to time in their discretion determine.

Fountain of Peace Children's Foundation UK
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
(continued)
Year ended 31 May 2021

Achievements and performance

The Covid-19 pandemic has continued to significantly influence our operation in the UK, insofar as promotional activities have been severely curtailed, affecting our income. However, we can report that we continue to operate from a solid financial base which, along with the loyalty of our donors, has allowed us to fulfil all our obligations without diminishing our ability to make additional funding available for capital expenditure projects etc. We have increased our regular donors from 76 to 89 in this financial year.

The total funding grants made, for charitable activities, to support the work of FOP-UG from June 2020 to May 2021 was £84,535 excluding any bank charges. The breakdown of these funds includes the following:

£14,498 as a 50% share towards installation of Grid Power which will also benefit the local community.

£10,848 to complete work on the 6th family home.

£5,880 was paid towards the conversion of a pre-existing building to a two classroom block for Rwenjaza High School.

£5,567 was paid to fund rebuilding of the access road to the project/local village.

£3,234 funded the conversion of wood fired kitchen burners to eco-kitchens in all the

homes.

We continue to make grants of £7,000 per quarter in lieu of our regular financial commitment to the FOP project in Kyenjojo.

Board of Trustees

Continuing education of all trustees is considered mandatory. Each trustee receives regular bi-monthly copies of 'Governance & Leadership' magazine. We have appointed one new Trustee in this current year bringing our total to seven.

Fountain of Peace NZ

2020-2021 has seen Fountain of Peace (New Zealand) continue to supply financial and practical support. All 3 countries (UK, UG, NZ) continue to work together to advance the aims and objectives of Fountain of Peace Children's Foundation in Uganda.

Sustainability

The trustees, along with other FOP partners, continue to actively consider a medium-long term sustainability strategy in line with our overall policy of self-sufficiency at the earliest date possible.

Volunteers and supporters

The trustees of FOP-UK and our implementing partner FOP-UG, owe a massive debt of gratitude to our volunteers and supporters. Their dedication and commitment provides both organisations with a solid foundation that enables our UK fundraising events and activities to be undertaken and the implementation of the projects to be achieved. To ensure that our volunteers are supported and recognised we will continue to refine our 'Volunteer Policies' both in the United Kingdom and Uganda. Annual volunteer trips, whilst suspended during the Covid pandemic, are also organised to build on the policy of volunteer support to the charity.

Fountain of Peace Children's Foundation UK **Company Limited by Guarantee** **Trustees' Annual Report (Incorporating the Director's Report)** *(continued)* **Year ended 31 May 2021**

Reserves policy

The Charity regularly reviews its 'Reserves policy' which stands at a residual balance of £17,000 equating approximately to 6 months operating costs (including teachers holiday pay) for Uganda. This sum may vary from time to time.

Future Plans

In planning for the future the trustees are actively seeking to add further new partnerships with Churches and Schools, in particular, in order to develop fresh funding opportunities as well as innovative ideas to broaden the horizons of our childcare and teaching responsibilities as the FOP children grow up.

A period of financial consolidation will be required in 2021/22 to allow for further likely impact from the Covid-19 crisis, in addition to influencing our requirements for further planned expenditure in the Fountain of Peace village in Kyenjojo.

We aim to ensure that our Christian beliefs are always integral in the decision-making of the Board.

We seek, at all times, to work closely with our Ugandan colleagues in planning and

executing the development of new build structures in the FOP village, particularly in relation to the ongoing family units and the school buildings.

The UK board has undertaken a full reassessment of its responsibilities and functioning in order to make better use of the skills available, in addition increasing its number where certain skills may be lacking. We have therefore acquired 1 new trustee this year who brings her substantial legal expertise to our Board.

Public Benefit statement

As a Board of trustees we are cognizant of the Charity Commission's guidelines on public benefit and we confirm that we have given due regard to this guidance within our report. We have shown in this report that we continually seek to fulfil the core objectives of the charity in the Articles of Association, in addition to improving relationships between UK and Uganda in moving forward with care and education for severely disadvantaged Ugandan children. This has been facilitated by partnerships with a number of UK based schools in an educational role, as well as increasing involvement of church and other communities, so enhancing UK-based inter-society relationships.

Statement of Trustees Responsibilities

The trustees (who are also the directors of Fountain of Peace Children's Foundation UK for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy, at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Fountain of Peace Children's Foundation UK

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

(continued)

Year ended 31 May 2021

In so far as the trustees are aware:

1) there is no relevant audit information of which the company's auditors are unaware; and 2) the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Financial review

Restricted funds of £nil

Restricted funds are funds received from grants, stakeholders or donors for future expenditure associated with specific projects or purposes.

Unrestricted Funds

The current level of unrestricted funds is £42,837.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 26 July 2021 and signed on behalf of the board of trustees by:

Dr A.D. Shepherd	Mrs M. Shepherd
Trustee	Charity Secretary

Fountain of Peace Children's Foundation UK
Company Limited by Guarantee
Independent Examiner's Report to the Trustees of Fountain of
Peace Children's Foundation UK
Year ended 31 May 2021

I report to the trustees on my examination of the financial statements of Fountain of Peace Children's Foundation UK ('the charity') for the year ended 31 May 2021.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Mark A Jordan
Independent Examiner

Jordan & Company
Knighton House
62 Hagley Road
Stourbridge
West Midlands
DY8 1QD

26 July 2021

Fountain of Peace Children's Foundation UK
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 May 2021

		2021		2020
		Unrestricted funds	Total funds	Total funds
Note		£	£	£
Income and endowments				
Donations and legacies	5	103,137	103,137	122,862
Investment income	6	3	3	12
		=====	=====	=====
Total income		103,140	103,140	122,874
		=====	=====	=====
Expenditure				
Expenditure on charitable activities	7,8	107,645	107,645	116,684
		=====	=====	=====
Total expenditure		107,645	107,645	116,684
		=====	=====	=====
Net (expenditure)/income and net movement in funds				
		(4,505)	(4,505)	6,190
		=====	=====	=====
Reconciliation of funds				
Total funds brought forward		47,342	47,342	41,152
		=====	=====	=====
Total funds carried forward		42,837	42,837	47,342
		=====	=====	=====

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

Fountain of Peace Children's Foundation UK
Company Limited by Guarantee
Statement of Financial Position
Year ended 31 May 2021

		2021		2020
	Note	£	£	£
Current assets				
Cash at bank and in hand		44,109		48,675
Creditors: amounts falling due within one year	11	1,272		1,333
		—		—
Net current assets			42,837	47,342
			—	—
Total assets less current liabilities			42,837	47,342
			—	—
Net assets			42,837	47,342
			=====	=====
Funds of the charity				
Unrestricted funds			42,837	47,342
			—	—
Total charity funds	12		42,837	47,342
			=====	=====

For the year ending 31 May 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions

applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 26 July 2021, and are signed on behalf of the board by:

Dr A.D. Shepherd	
Trustee	

Fountain of Peace Children's Foundation UK
Company Limited by Guarantee
Statement of Cash Flows
Year ended 31 May 2021

	2021	2020
	£	£
Cash flows from operating activities		
Net (expenditure)/income	(4,505)	6,190
<i>Adjustments for:</i>		
Other interest receivable and similar income	(3)	(12)
Interest payable and similar charges	75	125
Accrued (income)/expenses	(61)	100
	—	—
Cash generated from operations	(4,494)	6,403
Interest paid	(75)	(125)
Interest received	3	12
	—	—
Net cash (used in)/from operating activities	(4,566)	6,290
	—	—
Net (decrease)/increase in cash and cash equivalents	(4,566)	6,290
Cash and cash equivalents at beginning of year	48,675	42,385
	—	—
Cash and cash equivalents at end of year	44,109	48,675
	—	—

Fountain of Peace Children's Foundation UK
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 May 2021

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 2 Widmore Cottages, Asheridge, Chesham, Buckinghamshire, HP5 2UY.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Fountain of Peace Children's Foundation UK

Company Limited by Guarantee

Notes to the Financial Statements_(continued)

Year ended 31 May 2021

3. Accounting policies (continued)

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Fountain of Peace Children's Foundation UK

Company Limited by Guarantee

Notes to the Financial Statements(continued)

Year ended 31 May 2021

3. Accounting policies (continued)

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted. Debt instruments are subsequently measured at amortised cost.

4. Limited by guarantee

The company is limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

5. Donations and legacies

		Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
		£	£	£	£
Donations					
	Donations	92,375	92,375	112,418	112,418
	Gift Aid	10,762	10,762	10,444	10,444
		—	—	—	—
		103,137	103,137	122,862	122,862
		—	—	—	—

6. Investment income

		Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
		£	£	£	£
	Bank interest receivable	3	3	12	12
		—	—	—	—

7. Expenditure on charitable activities by fund type

		Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
		£	£	£	£
	Charitable activities	98,659	98,659	114,671	114,671
	Support costs	8,986	8,986	2,013	2,013
		—	—	—	—
		107,645	107,645	116,684	116,684
		—	—	—	—

Fountain of Peace Children's Foundation UK
Company Limited by Guarantee

Notes to the Financial Statements_(continued)
Year ended 31 May 2021

8. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2021	Total fund 2020
	£	£	£	£
Charitable activities	98,659	-	98,659	114,671
Governance costs	-	8,986	8,986	2,013
	=====	=====	=====	=====
	98,659	8,986	107,645	116,684
	=====	=====	=====	=====

9. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,200	1,198
	=====	=====

10. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

11. Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	1,272	1,333
	=====	=====

12. Analysis of charitable funds

Unrestricted funds

	At 1 June 2020	Income	Expenditure	At 31 May 2021
	£	£	£	£
Unrestricted Fund	47,342	103,140	(107,645)	42,837
	=====	=====	=====	=====

	At 1 June 2019	Income	Expenditure	At 31 May 2020
	£	£	£	£
Unrestricted Fund	41,152	122,874	(116,684)	47,342
	=====	=====	=====	=====

Fountain of Peace Children's Foundation UK
Company Limited by Guarantee

Notes to the Financial Statements_(continued)

Year ended 31 May 2021

13. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2021
	£	£
Current assets	42,837	42,837
	=====	=====

	Unrestricted Funds	Total Funds 2020
	£	£
Current assets	47,342	47,342
	=====	=====

14. Analysis of changes in net debt

	At 1 Jun 2020	Cash flows	At 31 May 2021
	£	£	£
Cash at bank and in hand	48,675	(4,566)	44,109
	=====	=====	=====

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The following pages do not form part of the financial statements.

Fountain of Peace Children's Foundation UK

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 May 2021

	2021	2020
	£	£
Income and endowments		
Donations and legacies		
Donations	92,375	112,418

Gift Aid	10,762	10,444
	—	—
	103,137	122,862
	—	—

Investment income

Bank interest receivable	3	12
	—	—

	—	—
Total income	103,140	122,874
	—	—

Expenditure

Expenditure on charitable activities

Insurance	475	473
Travelling expenses	-	20,697
Compassion UK sponsor a child	401	321
Advertising	9,096	4,166
Office expenses	2,928	1,765
Donations to FOP UG	85,759	87,249
Accountancy fees	1,200	1,198
Professional fees	6,185	414
Bank charges	75	125
Trustee training	1,526	276
	—	—
	107,645	116,684
	—	—

	—	—
Total expenditure	107,645	116,684
	—	—

	—	—
Net (expenditure)/income	(4,505)	6,190
	—	—

Fountain of Peace Children's Foundation UK

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 May 2021

	2021	2020
	£	£

Expenditure on charitable activities **Charitable activities**

Activities undertaken directly		
---------------------------------------	--	--

Insurance	475	473
Travelling expenses	-	20,697
Compassion UK sponsor a child	401	321
Advertising	9,096	4,166
Office expenses	2,928	1,765
Donations to FOP UG	85,759	87,249
	—	—
	98,659	114,671
	—	—

Governance costs

Accountancy fees	1,200	1,198
Professional fees	6,185	414
Bank charges	75	125
Trustee transition training	1,526	276
	—	—
	8,986	2,013
	—	—

	—	—
Expenditure on charitable activities	107,645	116,684
	—	—