

CHILDREN OF UGANDA (UK) LIMITED

England & Wales · Charity number 1126642

Details

Status Registered

Legal form Charitable company

Company number [06680445](#)

Registered 2008-11-10

Register [View on the Charity Commission register](#)

Contact

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Salterns Court
Sandbanks Road
Lilliput
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Website www.childrenofugandauk.org

Activities

Objects: TO PROMOTE FOR THE BENEFIT OF THE VILLAGE COMMUNITIES OF UGANDA, IN PARTICULAR BUT NOT EXCLUSIVELY ORPHANS, BY THE SUPPORT OF BUYEMBA SUUBIRA UGANDA FOUNDATION OR SUCH OTHER ORGANISATIONS WHICH SUPPORT ORPHANS AS THE TRUSTEES SHALL DETERMINE BY THE:1) ADVANCEMENT OF EDUCATION2) PRESERVATION AND PROTECTION OF GOOD HEALTH3) RELIEF OF FINANCIAL HARDSHIP

Activities: Support of children in Uganda

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Other Finance, Provides Buildings/facilities/open Space
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Economic/community Development/employment
- **Who:** Children/young People, Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** OVERSEAS
- Uganda
- Dorset
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£19,436	£17,982	-	-
2023-09-30	£15,727	£15,640	-	-
2022-09-30	£33,026	£34,204	-	-
2021-09-30	£29,592	£32,372	-	-
2020-09-30	£15,654	£24,575	-	-

Trustees

Name	Role	Appointed
JOHN STEPHEN FAITH		
LIONEL JONATHAN EXTON MBA MCSI		

CHILDREN OF UGANDA (UK) LIMITED

England & Wales - Charity number 1126642

Accounts

REGISTERED COMPANY NUMBER: 06680445 (England and Wales)
REGISTERED CHARITY NUMBER: 1126642

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 30 September 2022
for
Children of Uganda (UK) Limited**

Accountancy Co-operative
56 Dorchester Road
Lythett Minster
Poole
Dorset
BH16 6JE

Children of Uganda (UK) Limited

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Children of Uganda (UK) Limited

Report of the Trustees for the Year Ended 30 September 2022

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 30 September 2022. 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Background

The charitable Company has its origins with Buyemba Suubira Ugandan Foundation (BSUF), which is a registered charity in Uganda (Registration Number KDCD/0619/1238). Annette Mbedha and her brother, Ambrose Kantuntu, established this Ugandan charity in August 2005. BSUF was formed to support the education and welfare of the orphaned and disadvantaged children from their hometown in Butansi Village in the Kumali District, which is about 90 miles north east of the capital, Kampala. Peter Mugogo, brother-in-law of Annette, has been appointed a Trustee of BSUF.

Annette came to the UK in 2005, as a student and commenced gaining support and fundraising for BSUF from her home in Brighton. She then met with John Faith and Jon Exton, who agreed to support her with her sponsorship and fund raising activities. It was then decided to formalise these charitable activities by setting up Children of Uganda (UK) Limited as an independent UK charity on 26 August 2008. Funds - which are largely gained by individual sponsorships and donations - are remitted directly to BSUF. BSUF has its own Trustees and Committee based in both Kampala and Butansi Village near Kamuli, who approve the school fees and other expenses financed by the UK charity. BSUF is managed and governed by the rules and regulations of the Ugandan Charity Commission.

Objects

The objects of the charitable Company, as set out in its Memorandum of Association, are:

To promote for the benefit of the village communities in Uganda, in particular but not exclusively orphans, by the support of BSUF or such other organisations which support orphans as the Trustees shall determine by the :

- advancement of education
- preservation and protection of good health
- relief of financial hardship

Public benefit

In planning to meet the objectives we are satisfied that the activities will comply with the Charities Act 2011 and will fulfil the public benefit requirement referred to in the Charity Commission's general guidance on this matter.

Grantmaking & Beneficiaries

The charitable Company is non-denominational supporting both Christians and Muslims, and with respect to children there are about 60% boys and 40% girls. This has changed over time from about 75% boys and 25% girls. These children are from poor homes and disadvantaged with the loss of one or both parents. The scope of the beneficiaries has extended to provide medical aid and welfare assistance to the community on special occasions.

Children of Uganda (UK) Limited

Report of the Trustees for the Year Ended 30 September 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities and performance

This is the thirteenth Trustees' Annual Report for Children of Uganda (UK) Limited that was incorporated on 26th August 2008 and registered as a charity with the UK Charity Commission on 10th November 2008. The company has its origins with Buyemba Suubira Uganda Foundation ("BSUF"), which is registered as a Community Based Organisation in Uganda (Registration Number KDCD/0619/1238). Annette Mbedha and her brother, Ambrose Katuntu, established this Ugandan charity in August 2005. BSUF was formed to support the education and welfare of the orphaned and disadvantaged children from their hometown in Butansi Village in the Kumali District, which is about 90 miles northeast of the capital, Kampala.

Annette came to the UK in 2005 as a student and commenced gaining support and fundraising for BSUF from her home in Brighton. She then met with John Faith and Jon Exton, who agreed to support her with her sponsorship and fund-raising activities. It was then decided to formalise these charitable activities by setting up Children of Uganda (UK) Limited as an independent UK charity. Funds - which are largely gained by individual sponsorships and donations - are remitted directly to BSUF. BSUF has its own Trustees and Committee based in both Kampala and Butansi Village near Kamuli, who approve the school fees and other expenses financed by the UK charity. BSUF is managed and governed by the rules and regulations of the Ugandan Charity Commission. BSUF employs an Administrator/Accountant to support Annette in controlling and preparing accounts as required by BSUF's internal controls, policies and procedures.

The charity's primary activity remains supporting the educational needs of the children and objectives of BSUF, but it was decided to expand the scope of the charity's work to coordinate and work with other charities that provided similar support to the children in Uganda. In particular, the charity has a very close working relationship with Children of Uganda, a registered charity in the United States of America based in Charles Town, West Virginia. There are no legal ties or financial commitments between the two charities but there is a close working relationship in pursuit of mutual goals. In addition, it was agreed to extend the scope of activities supported by the charity to provide adult education classes, women's self-help micro-financing groups, some ad hoc medical care and self-sustaining small enterprises (such as agricultural development projects).

During the 15 years BSUF has increased the number of children cared for and supported in education to over 200. During normal times about 95 infants are cared for in 3 classrooms in a Nursery School located next to Butansi Primary School and the site of our planned BSUF Community Centre. This Community Centre will provide a medical clinic, educational facilities and social amenities for the local community. The land was donated by the Busoga Diocese and construction on the first phase, the Medical Clinic, commenced in April 2019. Unfortunately, due to COVID restrictions and shortages of building materials, this project has been severely delayed. The Medical Clinic's construction is now complete and is expected to officially open later in 2023. This health centre will make a significant difference to the local community, who currently do not have access to such a facility. The only option is often to make over a 2-hour walk to the nearest hospital.

Over the first 13 years as a registered charity Children of Uganda (UK) has increased the number of sponsored children to 60 children in 18 attending schools, colleges and universities. However, the COVID pandemic has resulted in the closure of schools and institutions. In the previous year students were educated at 5 primary schools, which 21 children attended, 26 children attended at 10 secondary schools, 6 attended at 4 vocational colleges (where they learn skills to provide them with a living - such as tailoring, car mechanics & building) and we had 3 university students. We currently have 21 private sponsors and are grateful for the support during the year from the Signum Foundation in Poland and the Richmond Hill St Andrew's United Reform Church in Bournemouth. Also in 2018, The Theatre Make a Difference Trust (TMAD) made a significant donation, which has enabled us to start Phase 1 of our Community Centre building project.

We continue our banking with the NatWest bank and the BSUF bank in Uganda is Stanbic Bank.

Children of Uganda (UK) Limited

Report of the Trustees for the Year Ended 30 September 2022

During 2021/22 the main focus continued to be the development of the Medical Clinic as part of the Butansi Community Centre. When BSUF initially started the education programme was entirely for primary students. However, as these students progressed to secondary and tertiary education, the main support is now to older students. This change has also been influenced by the closure of primary schools due to Covid whereas mature students has been able to continue their studies from home and online. Since 3 years ago BSUF has been able to see three students graduate from Kyambogo University in Kampala. The first student, a young lady, graduated in 2018 in Finance & Accounting and the second, a young man, graduated in Engineering. This past year we saw the graduation of a student in Law from Dar es Salam University in Tanzania. BSUF now have another student, who is finalising his studies to be a doctor at Makerere University in Kampala. We also helped to support two students completing their degrees at the International University of East Africa in Kampala, who were sponsored by a family from London, in the U.K.

The continuation of the COVID pandemic with its travel restrictions has prevented the Trustees from visiting Kamuli. However, the Trustees remain hopeful to travel to Uganda in the foreseeable future for the opening of this first phase of the Community Centre, the Medical Clinic, at Butansi in Kamuli District.

Jon Exton
Director, Children of Uganda (UK) Limited

16 June 2023

FINANCIAL REVIEW

Financial position

Results

The net (expenditure) income for the period was (£1,178), (2021 was £2,780) details of which are shown on page 7.

Funds and Reserves

The total funds balance carried forward were £365 overdrawn, (2021 were £813). These were all held as Unrestricted Funds, as shown in the Balance Sheet on page 8

There are two main reasons for holding such reserve, the first of which is related to education. School fees for secondary education are much higher than primary school. We usually get fixed monthly donations, which exceed the support needed for Primary School but fall well short for Secondary School. We do not want a sponsor to feel in a lottery and also do not know what the fall out rate from Primary to Secondary will be. Hence, funds are held in the General Reserve to accommodate these variations.

The second reason is related to Projects. We raise funds for developments but hold back remittance of those funds until we have full funding in place. We then need to ensure that all local approvals and support are in place before transfer of funds. Funds built up in the General Reserve in any year are therefore expended over future years as developments mature.

Please note that the principal reason for the outflow of funds was £13,550, which was spent on the construction of the Medical Clinic in 2022

The Trustees consider that there are no material uncertainties about the charitable Company's ability to continue as a going concern for the reasons detailed in Note 1 (b) to the Accounts.

Principal funding sources - Donations

Donations mostly comprises amounts received from individuals or their private companies, either as general donations or for sponsorship of school children. We are also grateful to the Signum Foundation, a charity in Poland that provides funding support for BSUF.

FUTURE PLANS

We commenced Phase 1 of the BSUF Community Centre in 2018, which will see the establishment of a Medical Clinic. This medical facility requires sanctioning by the Uganda's Ministry of Health. The plan is to complete further phases that will provide a comprehensive facility for the community. The objective is to make the Centre self-sustaining and provide Arts and Craft Facility and small homestead farm for agricultural education. In this regard in 2023 BSUF started a communal garden project for the elderly community (The Jaja Club), in which the main crop is maize but also provides bananas and sweet potatoes.

Children of Uganda (UK) Limited

Report of the Trustees for the Year Ended 30 September 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Organisation was incorporated on 26 August 2008 as a Company Limited by Guarantee without a Share Capital. The Company was registered as a charity on 10 November 2008. It is governed by its Articles of Association, under which each Member is required to contribute an amount not exceeding £10 towards the liabilities of the charitable Company in the event of it being wound up whilst they are Members, or within one year of their ceasing to be Members. At present the only Members of the charitable Company are its Trustees.

Recruitment and appointment of new trustees

The Trustees who held office during the period, unless otherwise indicated, are set out on page 1. As the charitable Company is limited by guarantee and has no issued share capital, none of the Trustees holds any beneficial interest in the charitable Company.

In accordance with the Articles of Association the charitable Company may appoint by ordinary resolution a person who is willing to act as a Trustee and is not prohibited from being such.

One third, or the nearest whole number, of the Trustees are required to retire from office at every Annual General Meeting (AGM) but, if eligible, may offer themselves for re-election.

Organizational structure

The Trustees operate through a Board comprising themselves alone. There are no paid staff, but occasional assistance is provided by others in a voluntary capacity or sub-contracted basis. As such, the Trustees are only Key Management Personnel of the charitable Company.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06680445 (England and Wales)

Registered Charity number

1126642

Registered office

14 Salterns Court
Sandbanks Road
Lilliput
Poole
Dorset
BH14 8HS

Trustees

L J Exton - Treasurer Company Director
J S Faith - Chair Company Director

Company Secretary

Independent Examiner

Martin Arthur
Accountancy Co-operative
56 Dorchester Road
Lytchett Minster
Poole
Dorset
BH16 6JE

Children of Uganda (UK) Limited

**Report of the Trustees
for the Year Ended 30 September 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

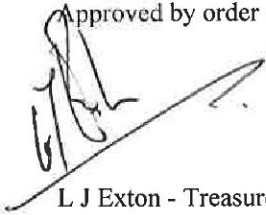
NatWest Bank
The Square
5 Old Christchurch Road
Bournemouth
Dorset
BH1 1DU

EVENTS SINCE THE END OF THE YEAR

Information relating to events since the end of the year is given in the notes to the financial statements.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 16 June 2023 and signed on its behalf by:



L J Exton - Treasurer - Trustee

**Independent Examiner's Report to the Trustees of
Children of Uganda (UK) Limited**

Independent examiner's report to the trustees of Children of Uganda (UK) Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2022.

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 the Company 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.



Martin Arthur
The Association of Accounting Technicians

Accountancy Co-operative
56 Dorchester Road
Lytchett Minster
Poole
Dorset
BH16 6JE

16 June 2023

Children of Uganda (UK) Limited

**Statement of Financial Activities
for the Year Ended 30 September 2022**

		30.9.22 Unrestricted fund £	30.9.21 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	<u>33,026</u>	<u>29,592</u>
EXPENDITURE ON			
Raising funds	3	-	4,872
Charitable activities	4		
Ugandan Village Communities		<u>34,204</u>	<u>27,500</u>
Total		<u>34,204</u>	<u>32,372</u>
NET INCOME/(EXPENDITURE)		(1,178)	(2,780)
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>813</u>	<u>3,593</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>(365)</u></u>	<u><u>813</u></u>

The notes form part of these financial statements

Children of Uganda (UK) Limited

**Balance Sheet
30 September 2022**

	Notes	30.9.22 Unrestricted fund £	30.9.21 Total funds £
CURRENT ASSETS			
Cash at bank	9	395	1,613
CREDITORS			
Amounts falling due within one year	10	(760)	(800)
NET CURRENT ASSETS/(LIABILITIES)		<u>(365)</u>	<u>813</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>(365)</u>	<u>813</u>
NET ASSETS		<u>(365)</u>	<u>813</u>
FUNDS	11		
Unrestricted funds		<u>(365)</u>	<u>813</u>
TOTAL FUNDS		<u>(365)</u>	<u>813</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 16 June 2023 and were signed on its behalf by:



L J Exton - Treasurer - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Allocation and apportionment of costs

Expenditure is recognised in the Statement of Financial Activities when the liability is incurred.

Expenditure includes VAT that cannot be recovered, and is reported as part of the expenditure to which it relates.

Charitable activities comprise expenditure incurred on making goods and services available to village communities in Uganda through grants via partner agencies based there.

Charitable activities include expenditure incurred on support costs such as administrative fees and expenses, bank charges and governance.

Governance costs are the costs incurred on overall governance of the Charitable Company. As such, they are mainly associated with meeting constitutional and statutory requirements such as independent examination fees.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Children of Uganda (UK) Limited

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2022**

2. DONATIONS AND LEGACIES

	30.9.22	30.9.21
	£	£
Donations received	<u>33,026</u>	<u>29,592</u>

3. RAISING FUNDS

Raising donations and legacies

	30.9.22	30.9.21
	£	£
Support costs	<u>-</u>	<u>4,872</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 5) £	Support costs (see note 6) £	Totals £
Ugandan Village Communities	<u>16,357</u>	<u>13,550</u>	<u>4,297</u>	<u>34,204</u>

5. GRANTS PAYABLE

	30.9.22	30.9.21
	£	£
Ugandan Village Communities	<u>13,550</u>	<u>15,930</u>

6. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Ugandan Village Communities	<u>3,183</u>	<u>354</u>	<u>760</u>	<u>4,297</u>

Support costs, included in the above, are as follows:

	30.9.22	30.9.21
	Ugandan Village Communities £	Total activities £
Sub-contracted support service in the UK	<u>3,000</u>	<u>3,600</u>
Office, publicity and other costs	<u>183</u>	<u>-</u>
Bank charges	<u>354</u>	<u>472</u>
Accountancy and legal fees	<u>760</u>	<u>800</u>
	<u>4,297</u>	<u>4,872</u>

Children of Uganda (UK) Limited

Notes to the Financial Statements - continued for the Year Ended 30 September 2022

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2022 nor for the year ended 30 September 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2022 nor for the year ended 30 September 2021.

The Trustees who, as the Key Management Personnel of the charitable Company, were solely responsible for directing its work.

They donated a total of £17,421 during the year (2021 was £25,330).

Due to the COVID restrictions on travel there were no visits to Uganda during this period. Therefore they received a total of £ NIL expenses related to visiting Ugandan projects funded by the charitable Company in furtherance of their governance role (2021 as £ NIL).

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	29,592
EXPENDITURE ON	
Raising funds	4,872
Charitable activities	
Ugandan Village Communities	27,500
Total	<u>32,372</u>
NET INCOME/(EXPENDITURE)	(2,780)
RECONCILIATION OF FUNDS	
Total funds brought forward	3,593
TOTAL FUNDS CARRIED FORWARD	<u><u>813</u></u>

Children of Uganda (UK) Limited

Notes to the Financial Statements - continued
for the Year Ended 30 September 2022

9. CASH AT BANK

	30.9.22	30.9.21
	Total funds £	Total funds £
NatWest bank	395	1,613
Total	395	1,613

We continue our banking with the NatWest bank and the BSUF bank in Uganda is Stanbic Bank.

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.22	30.9.21
	£	£
Accountancy	760	800

11. MOVEMENT IN FUNDS

	At 1.10.21 £	Net movement in funds £	At 30.9.22 £
Unrestricted funds			
General fund	813	(1,178)	(365)
TOTAL FUNDS	813	(1,178)	(365)

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	33,026	(34,204)	(1,178)
TOTAL FUNDS	33,026	(34,204)	(1,178)

Comparatives for movement in funds

	At 1.10.20 £	Net movement in funds £	At 30.9.21 £
Unrestricted funds			
General fund	3,593	(2,780)	813
TOTAL FUNDS	3,593	(2,780)	813

Children of Uganda (UK) Limited

Notes to the Financial Statements - continued for the Year Ended 30 September 2022

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	29,592	(32,372)	(2,780)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>29,592</u>	<u>(32,372)</u>	<u>(2,780)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.20 £	Net movement in funds £	At 30.9.22 £
Unrestricted funds			
General fund	3,593	(3,958)	(365)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>3,593</u>	<u>(3,958)</u>	<u>(365)</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	62,618	(66,576)	(3,958)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>62,618</u>	<u>(66,576)</u>	<u>(3,958)</u>

12. RELATED PARTY DISCLOSURES

SUB-CONTRACTED SUPPORT SERVICES IN UGANDA (Related Party Transactions)

Funds of £10,580 were paid to Buyemba Suubira Ugandan Foundation (BSUF) in Uganda to offset expenses incurred there by the charitable Company for its administrative services (2020 was £5,625 and 2019 was £4,455). The increase in support services was due to funding extra administration costs for BSUF. The principal Trustees of BSUF were Annette Mbedha and Peter Mugugo, her brother-in-law. BSUF is a registered as a charity in Uganda as a Community Based Organisation KDCD/0619/1238.

13. POST BALANCE SHEET EVENTS

In December 2018 Mr Exton visited Kampala to attend the Graduation of their first university student. BSUF has two other university students and, in 2019, a student started a medical degree at Makerere University. He also met with the architect and general contractor for the new Community Centre to finalise contract details so construction could start. There was also a meeting with a Consultant, who has been engaged to implement proper policies and procedures for BSUF's administration. He then went to Kamuli to visit Butansi Village and review various projects for the community and other members of that community. He met with several of the students and was able to visit the principal schools as well as meet all the university graduate students. There was also a meeting with the ladies in the two micro-finance groups that BSUF support. There was also meeting with the Members of the Community, who were very grateful for the development of their Community Centre, which is now underway.

Construction started on 16 April 2019 of Phase 1 of the BSUF Community Centre, which saw the establishment of a Medical Clinic and was then expected to open in the late summer of 2019.

However, the nationwide lockdown for the COVID-19 pandemic resulted in work stopping in March 2020. Also all the Ugandan schools have been closed and so no school fees were being paid. It was hoped that construction would recommence soon and schools would re-open in September 2020.

The construction of the Health Clinic has been resumed by the General Contractor, Green Heat (Uganda) Ltd, and the building itself is completed. However, final finishing touches are being carried out before the release of withholding funds. This work will be signed off by the local Chief Engineer and the operation of the Health Clinic with appropriate personnel is expected to start later in 2023.

Children of Uganda (UK) Limited

**Detailed Statement of Financial Activities
for the Year Ended 30 September 2022**

	30.9.22 £	30.9.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations received	<u>33,026</u>	<u>29,592</u>
Total incoming resources	33,026	29,592
EXPENDITURE		
Charitable activities		
Sub-contracted support services in Uganda	16,357	10,580
BSUF Social & Medical Fees	-	990
Grants made for Ugandan village communities	<u>13,550</u>	<u>15,930</u>
	29,907	27,500
Support costs		
Management		
Sub-contracted support service in the UK	3,000	3,600
Office, publicity and other costs	<u>183</u>	<u>-</u>
	3,183	3,600
Finance		
Bank charges	354	472
Governance costs		
Accountancy and legal fees	<u>760</u>	<u>800</u>
Total resources expended	34,204	32,372
Net expenditure	<u>(1,178)</u>	<u>(2,780)</u>

CHILDREN OF UGANDA (UK) LIMITED

England & Wales - Charity number 1126642

Accounts

REGISTERED COMPANY NUMBER: 06680445 (England and Wales)
REGISTERED CHARITY NUMBER: 1126642

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 30 September 2021
for
Children of Uganda (UK) Limited**

Accountancy Co-operative
56 Dorchester Road
Lytchett Minster
Poole
Dorset
BH16 6JE

Children of Uganda (UK) Limited

Contents of the Financial Statements for the Year Ended 30 September 2021

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Statement of Financial Activities	7
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Children of Uganda (UK) Limited

Report of the Trustees for the Year Ended 30 September 2021

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 30 September 2021. 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Background

The charitable Company has its origins with Buyemba Suubira Ugandan Foundation (BSUF), which is a registered charity in Uganda (Registration Number KD/CD/0619/1238). Annette Mbedha and her brother, Ambrose Kantuntu, established this Ugandan charity in August 2005. BSUF was formed to support the education and welfare of the orphaned and disadvantaged children from their hometown in Butansi Village in the Kumali District, which is about 90 miles north east of the capital, Kampala. Peter Mugogo, brother-in-law of Annette, has been appointed a Trustee of BSUF.

Annette came to the UK in 2005, as a student and commenced gaining support and fundraising for BSUF from her home in Brighton. She then met with John Faith and Jon Exton, who agreed to support her with her sponsorship and fund raising activities. It was then decided to formalise these charitable activities by setting up Children of Uganda (UK) Limited as an independent UK charity on 26 August 2008. Funds - which are largely gained by individual sponsorships and donations - are remitted directly to BSUF. BSUF has its own Trustees and Committee based in both Kampala and Butansi Village near Kamuli, who approve the school fees and other expenses financed by the UK charity. BSUF is managed and governed by the rules and regulations of the Ugandan Charity Commission.

Objects

The objects of the charitable Company, as set out in its Memorandum of Association, are:

To promote for the benefit of the village communities in Uganda, in particular but not exclusively orphans, by the support of BSUF or such other organisations which support orphans as the Trustees shall determine by the :

- advancement of education
- preservation and protection of good health
- relief of financial hardship

Public benefit

In planning to meet the objectives we are satisfied that the activities will comply with the Charities Act 2011 and will fulfil the public benefit requirement referred to in the Charity Commission's general guidance on this matter.

Grantmaking & Beneficiaries

The charitable Company is non-denominational supporting both Christians and Muslims, and with respect to children there are about 60% boys and 40% girls. This has changed over time from about 75% boys and 25% girls. These children are from poor homes and disadvantaged with the loss of one or both parents. The scope of the beneficiaries has extended to provide medical aid and welfare assistance to the community on special occasions.

Children of Uganda (UK) Limited

Report of the Trustees for the Year Ended 30 September 2021

ACHIEVEMENT AND PERFORMANCE

Charitable activities and performance

This is the twelfth Trustees' Annual Report for Children of Uganda (UK) Limited that was incorporated on 26th August 2008 and registered as a charity with the UK Charity Commission on 10th November 2008. The company has its origins with Buyemba Suubira Uganda Foundation ("BSUF"), which is registered as a Community Based Organisation in Uganda (Registration Number KDCD/0619/1238). Annette Mbedha and her brother, Ambrose Katuntu, established this Ugandan charity in August 2005. BSUF was formed to support the education and welfare of the orphaned and disadvantaged children from their hometown in Butansi Village in the Kumali District, which is about 90 miles north east of the capital, Kampala.

Annette came to the UK in 2005 as a student and commenced gaining support and fundraising for BSUF from her home in Brighton. She then met with John Faith and Jon Exton, who agreed to support her with her sponsorship and fund raising activities. It was then decided to formalise these charitable activities by setting up Children of Uganda (UK) Limited as an independent UK charity. Funds – which are largely gained by individual sponsorships and donations - are remitted directly to BSUF. BSUF has its own Trustees and Committee based in both Kampala and Butansi Village near Kamuli, who approve the school fees and other expenses financed by the UK charity. BSUF is managed and governed by the rules and regulations of the Ugandan Charity Commission. BSUF employs an Administrator/Accountant to support Annette in controlling and preparing accounts as required by BSUF's internal controls, policies and procedures.

The charity's primary activity remains supporting the educational needs of the children and objectives of BSUF, but it was decided to expand the scope of the charity's work to coordinate and work with other charities that provided similar support to the children in Uganda. In particular, the charity has a very close working relationship with Children of Uganda, a registered charity in the United States of America based in Charles Town, West Virginia. There are no legal ties or financial commitments between the two charities but there is a close working relationship in pursuit of mutual goals. In addition, it was agreed to extend the scope of activities supported by the charity to provide adult education classes, women's self-help micro-financing groups, some ad hoc medical care and self-sustaining small enterprise (such as agricultural development projects).

During the 14 years BSUF has increased the number of children cared for and supported in education to over 180. During normal times about 95 infants are cared for in 3 classrooms in a Nursery School located next to Butansi Primary School and the site of our planned BSUF Community Centre. This Community Centre will provide a medical clinic, educational facilities and social amenities for the local community. The land was donated by the Busoga Diocese and construction on the first phase, the Medical Clinic, commenced in April 2019. Unfortunately due to COVID restrictions and shortages of building materials, this project has been severely delayed. The Health Centre is expected to officially open in the 2nd half of 2022. This health centre will make a significant difference to the local community, who currently do not have access to such a facility. The only option is often to make over a 2-hour walk to the nearest hospital.

Over the first 12 years as a registered charity Children of Uganda (UK) has increased the number of sponsored children to 60 children in 18 attending schools, colleges and universities. However, the COVID pandemic has resulted in the closure of schools and institutions. In the previous year students were educated at 5 primary schools, which 21 children attended, 26 children attended at 10 secondary schools, 6 attended at 4 vocational colleges (where they learn skills to provide them with a living – such as tailoring, car mechanics & building) and we had 3 university students. We currently have 21 private sponsors and are grateful for the support during the year from the Signum Foundation, some individual sponsors from Poland and the Richmond Hill St Andrew's United Reform Church in Bournemouth. Also in 2018, The Theatre Make a Difference Trust (TMAD) made a significant donation, which has enabled us to start Phase 1 of our Community Centre building project.


We continue our banking with the NatWest bank and the BSUF bank in Uganda is Stanbic Bank.

During 2020/21 the main focus has been the construction of the Medical Clinic opening later this year. When BSUF initially started the education programme was entirely for primary students. However as these students progressed to secondary and tertiary education, the main support is now to older students. This change has also been influenced by the closure of primary schools due to Covid whereas mature students have been able to continue their studies from home and online. Two years ago BSUF was able to see two students graduate from Kyambogo University in Kampala. The first student, a young lady, graduated in 2018 in Finance & Accounting and the second, a young man, graduated in Engineering. This past year we saw the graduation of a student in Law from Dar es Salam University in Tanzania. We now have another student, who is studying to be a doctor at Makerere University in Kampala.

Children of Uganda (UK) Limited

Report of the Trustees for the Year Ended 30 September 2021

The continuation of the COVID pandemic with its travel restrictions has prevented the Trustees from visiting Kamuli. However, the Trustees hope to travel to Uganda towards the end of the year for the opening of this first phase of the Community Centre, the Medical Clinic, at Butansi in Kamuli District.



Jon Exton
Director, Children of Uganda (UK) Limited

29 June 2022

FINANCIAL REVIEW

Financial position

Results

The net (expenditure) income for the period was (£2,780), (2020 was £8,921) details of which are shown on page 7.

Funds and Reserves

The total funds balance carried forward were £813, (2020 were £3,593). These were all held as Unrestricted Funds, as shown in the Balance Sheet on page 8

There are two main reasons for holding such reserve, the first of which is related to education. School fees for secondary education are much higher than primary school. We usually get fixed monthly donations, which exceed the support needed for Primary School but fall well short for Secondary School. We do not want a sponsor to feel in a lottery and also do not know what the fall out rate from Primary to Secondary will be. Hence, funds are held in the General Reserve to accommodate these variations.

The second reason is related to Projects. We raise funds for developments but hold back remittance of those funds until we have full funding in place. We then need to ensure that all local approvals and support are in place before transfer of funds. Funds built up in the General Reserve in any year are therefore expended over future years as developments mature.

Please note that the principal reason for the outflow of funds was £10,715 which was spent on the construction of the Medical Clinic, IN 2020.

The Trustees consider that there are no material uncertainties about the charitable Company's ability to continue as a going concern for the reasons detailed in Note 1 (b) to the Accounts.

Principal funding sources - Donations

Donations mostly comprises amounts received from individuals or their private companies, either as general donations or for sponsorship of school children.

FUTURE PLANS

We commenced Phase 1 of the BSUF Community Centre in 2018, which will see the establishment of a Medical Clinic. The plan is to complete further phases that will provide a comprehensive facility for the community. The objective is to make the Centre self sustaining and provide Arts and Craft Facility and small homestead farm for agricultural education.

Please note that the principal reason for the outflow of funds was £10,715 in 2020, was for the construction of the Medical Clinic.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Organisation was incorporated on 26 August 2008 as a Company Limited by Guarantee without a Share Capital. The Company was registered as a charity on 10 November 2008. It is governed by its Articles of Association, under which each Member is required to contribute an amount not exceeding £10 towards the liabilities of the charitable Company in the event of it being wound up whilst they are Members, or within one year of their ceasing to be Members. At present the only Members of the charitable Company are its Trustees.

Children of Uganda (UK) Limited

Report of the Trustees for the Year Ended 30 September 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The Trustees who held office during the period, unless otherwise indicated, are set out on page 1. As the charitable Company is limited by guarantee and has no issued share capital, none of the Trustees holds any beneficial interest in the charitable Company.

In accordance with the Articles of Association the charitable Company may appoint by ordinary resolution a person who is willing to act as a Trustee and is not prohibited from being such.

One third, or the nearest whole number, of the Trustees are required to retire from office at every Annual General Meeting (AGM) but, if eligible, may offer themselves for re-election.

Organizational structure

The Trustees operate through a Board comprising themselves alone. There are no paid staff, but occasional assistance is provided by others in a voluntary capacity or sub-contracted basis. As such, the Trustees are only Key Management Personnel of the charitable Company.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06680445 (England and Wales)

Registered Charity number

1126642

Registered office

14 Salterns Court
Sandbanks Road
Lilliput
Poole
Dorset
BH14 8HS

Trustees

L J Exton - Treasurer Company Director
J S Faith - Chair Company Director

Company Secretary

Independent Examiner

Martin Arthur
FMAAT, FFA, FIPA, FFTA, MIH, MCIE.
Accountancy Co-operative
56 Dorchester Road
Lytchett Minster
Poole
Dorset
BH16 6JE

Bankers

NatWest Bank
The Square
5 Old Christchurch Road
Bournemouth
Dorset
BH1 1DU

Children of Uganda (UK) Limited

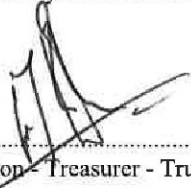
**Report of the Trustees
for the Year Ended 30 September 2021**

EVENTS SINCE THE END OF THE YEAR

Information relating to events since the end of the year is given in the notes to the financial statements.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 30 June 2022 and signed on its behalf by:



.....
L J Exton - Treasurer - Trustee

**Independent Examiner's Report to the Trustees of
Children of Uganda (UK) Limited**

Independent examiner's report to the trustees of Children of Uganda (UK) Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2021.

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').

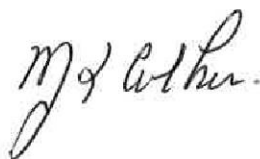
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act').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



Martin Arthur
FMAAT, FFA, FIPA, FFTA, MIH, MCIE.
Accountancy Co-operative
56 Dorchester Road
Lytchett Minster
Poole
Dorset
BH16 6JE

Date: 30-JUN-2022

Children of Uganda (UK) Limited

**Statement of Financial Activities
for the Year Ended 30 September 2021**

		30.9.21	30.9.20
		Unrestricted	Total
		fund	funds
		£	£
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	29,592	15,654
EXPENDITURE ON			
Raising funds	3	4,872	6,439
Charitable activities	4		
Ugandan Village Communities		27,500	18,136
Total		32,372	24,575
NET INCOME/(EXPENDITURE)		(2,780)	(8,921)
RECONCILIATION OF FUNDS			
Total funds brought forward		3,593	12,514
TOTAL FUNDS CARRIED FORWARD		813	3,593

The notes form part of these financial statements

Children of Uganda (UK) Limited

**Balance Sheet
30 September 2021**

	Notes	30.9.21 Unrestricted fund £	30.9.20 Total funds £
CURRENT ASSETS			
Cash at bank	9	1,613	4,393
CREDITORS			
Amounts falling due within one year	10	(800)	(800)
NET CURRENT ASSETS		<u>813</u>	<u>3,593</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>813</u>	<u>3,593</u>
NET ASSETS		<u>813</u>	<u>3,593</u>
FUNDS	11		
Unrestricted funds		<u>813</u>	<u>3,593</u>
TOTAL FUNDS		<u>813</u>	<u>3,593</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2021.

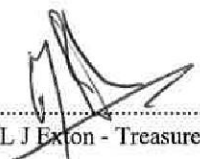
The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on ~~30 June 2021~~ and were signed on its behalf by:


.....
L J Exton - Treasurer - Trustee

Children of Uganda (UK) Limited

Notes to the Financial Statements for the Year Ended 30 September 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Allocation and apportionment of costs

Expenditure is recognised in the Statement of Financial Activities when the liability is incurred.

Expenditure includes VAT that cannot be recovered, and is reported as part of the expenditure to which it relates.

Charitable activities comprise expenditure incurred on making goods and services available to village communities in Uganda through grants via partner agencies based there.

Charitable activities include expenditure incurred on support costs such as administrative fees and expenses, bank charges and governance.

Governance costs are the costs incurred on overall governance of the Charitable Company. As such, they are mainly associated with meeting constitutional and statutory requirements such as independent examination fees.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Children of Uganda (UK) Limited

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2021**

2. DONATIONS AND LEGACIES				
			30.9.21	30.9.20
			£	£
Donations received			<u>29,592</u>	<u>15,654</u>
3. RAISING FUNDS				
Raising donations and legacies			30.9.21	30.9.20
			£	£
Support costs			<u>4,872</u>	<u>6,439</u>
4. CHARITABLE ACTIVITIES COSTS				
			Direct	
			Costs	Grant
			£	funding of
			<u>11,570</u>	activities
Ugandan Village Communities			<u>11,570</u>	(see note
				5)
				Totals
				£
				<u>27,500</u>
5. GRANTS PAYABLE				
			30.9.21	30.9.20
			£	£
Ugandan Village Communities			<u>15,930</u>	<u>12,436</u>
6. SUPPORT COSTS				
	Management	Finance	Governance	Totals
	£	£	costs	£
Raising donations and legacies	<u>3,600</u>	<u>472</u>	<u>800</u>	<u>4,872</u>
Support costs, included in the above, are as follows:				
			30.9.21	30.9.20
			Raising	
			donations	
			and	Total
			legacies	activities
			£	£
Sub-contracted support service in the UK			3,600	3,900
Office, publicity and other costs			-	1,000
Events & Special Items			-	75
Bank charges			472	726
Accountancy and legal fees			800	800
Legal fees & Co house fees			-	13
			<u>4,872</u>	<u>6,514</u>

Children of Uganda (UK) Limited

Notes to the Financial Statements - continued for the Year Ended 30 September 2021

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2021 nor for the year ended 30 September 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2021 nor for the year ended 30 September 2020.

The Trustees who, as the Key Management Personnel of the charitable Company, were solely responsible for directing its work.

They donated a total of £25,330 during the year (2020 was £9,760).

Due to the COVID restrictions on travel there were no visits to Uganda during this period. Therefore they received a total of £ NIL expenses related to visiting Ugandan projects funded by the charitable Company in furtherance of their governance role (2020 as £ NIL).

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	15,654
EXPENDITURE ON	
Raising funds	6,439
Charitable activities	
Ugandan Village Communities	18,136
Total	<u>24,575</u>
NET INCOME/(EXPENDITURE)	<u>(8,921)</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	12,514
TOTAL FUNDS CARRIED FORWARD	<u><u>3,593</u></u>

Children of Uganda (UK) Limited

Notes to the Financial Statements - continued
for the Year Ended 30 September 2021

9. CASH AT BANK

	30.9.21	30.9.20
	Total funds	Total funds
	£	£
NatWest bank	1,613	4,393
Total	<u>1,613</u>	<u>4,393</u>

We continue our banking with the NatWest bank and the BSUF bank in Uganda is Stanbic Bank.

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.21	30.9.20
	£	£
Accountancy	<u>800</u>	<u>800</u>

11. MOVEMENT IN FUNDS

	At 1.10.20 £	Net movement in funds £	At 30.9.21 £
Unrestricted funds			
General fund	3,593	(2,780)	813
TOTAL FUNDS	<u>3,593</u>	<u>(2,780)</u>	<u>813</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	29,592	(32,372)	(2,780)
TOTAL FUNDS	<u>29,592</u>	<u>(32,372)</u>	<u>(2,780)</u>

Comparatives for movement in funds

	At 1.10.19 £	Net movement in funds £	At 30.9.20 £
Unrestricted funds			
General fund	12,514	(8,921)	3,593
TOTAL FUNDS	<u>12,514</u>	<u>(8,921)</u>	<u>3,593</u>

Children of Uganda (UK) Limited

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2021**

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	15,654	(24,575)	(8,921)
TOTAL FUNDS	<u>15,654</u>	<u>(24,575)</u>	<u>(8,921)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.19 £	Net movement in funds £	At 30.9.21 £
Unrestricted funds			
General fund	12,514	(11,701)	813
TOTAL FUNDS	<u>12,514</u>	<u>(11,701)</u>	<u>813</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	45,246	(56,947)	(11,701)
TOTAL FUNDS	<u>45,246</u>	<u>(56,947)</u>	<u>(11,701)</u>

12. RELATED PARTY DISCLOSURES

SUB-CONTRACTED SUPPORT SERVICES IN UGANDA (Related Party Transactions)

Funds of £10,580 were paid to Buyemba Suubira Ugandan Foundation (BSUF) in Uganda to offset expenses incurred there by the charitable Company for its administrative services (2020 was £5,625 and 2019 was £4,455). The increase in support services was due to funding extra administration costs for BSUF. The principal Trustees of BSUF were Annette Mbedha and Peter Mugugo, her brother-in-law. BSUF is a registered as a charity in Uganda as a Community Based Organisation KDCD/0619/1238.

Children of Uganda (UK) Limited

Notes to the Financial Statements - continued for the Year Ended 30 September 2021

13. POST BALANCE SHEET EVENTS

In December 2018 Mr Exton visited Kampala to attend the Graduation of their first university student. BSUF has two other university students and, in 2019, a student started a medical degree at Makerere University. He also met with the architect and general contractor for the new Community Centre to finalise contract details so construction could start. There was also a meeting with a Consultant, who has been engaged to implement proper policies and procedures for BSUF's administration. He then went to Kamuli to visit Butansi Village and review various projects for the community and other members of that community. He met with several of the students and was able to visit the principal schools as well as meet all the university graduate students. There was also a meeting with the ladies in the two micro-finance groups that BSUF support. There was also meeting with the Members of the Community, who were very grateful for the development of their Community Centre, which is now underway.

Construction started on 16 April 2019 of Phase 1 of the BSUF Community Centre, which saw the establishment of a Medical Clinic and was then expected to open in the late summer of 2019.

However, the nationwide lockdown for the COVID-19 pandemic resulted in work stopping in March 2020. Also all the Ugandan schools have been closed and so no school fees were being paid. It was hoped that construction would recommence soon and schools would re-open in September 2020.

The construction of the Health Clinic has been resumed by the General Contractor, Green Heat (Uganda) Ltd, and the building itself is completed. However, final finishing touches are being carried out before the release of withholding funds. This work will be signed off by the local Chief Engineer and the operation of the Health Clinic with appropriate personnel will start in the 3rd quarter of 2022.

Children of Uganda (UK) Limited**Detailed Statement of Financial Activities
for the Year Ended 30 September 2021**

	30.9.21 £	30.9.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations received	<u>29,592</u>	<u>15,654</u>
Total incoming resources	29,592	15,654
EXPENDITURE		
Charitable activities		
Sub-contracted support services in Uganda	10,580	5,625
BSUF Social & Medical Fees	990	-
Grants made for Ugandan village communities	<u>15,930</u>	<u>12,436</u>
	27,500	18,061
Support costs		
Management		
Sub-contracted support service in the UK	3,600	3,900
Office, publicity and other costs	-	1,000
Events & Special Items	-	75
	<u>3,600</u>	<u>4,975</u>
Finance		
Bank charges	472	726
Governance costs		
Accountancy and legal fees	800	800
Legal fees & Co house fees	-	13
	<u>800</u>	<u>813</u>
Total resources expended	32,372	24,575
Net expenditure	<u>(2,780)</u>	<u>(8,921)</u>

This page does not form part of the statutory financial statements

