



(A company limited by guarantee)

## REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2023

**CHILDREN FIRST UGANDA**

**REPORT AND FINANCIAL STATEMENTS**

**31 DECEMBER 2023**

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## **CHILDREN FIRST UGANDA**

### **COMPANY INFORMATION**

**31 DECEMBER 2023**

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#### **DIRECTORS & TRUSTEES**

Dr Suzanne Duce PhD  
Lt Colonel (Retd) Anthony Bateman MBE  
Mr Andrew Drakeford FCA  
Mr Terry Goddard FCA

#### **REGISTERED OFFICE**

Tudor John Limited  
Nightingale House  
46 - 48 East Street  
Epsom  
Surrey  
KT17 1HQ

#### **BANKERS**

Natwest Bank Plc  
77 High Street  
Godalming  
GU7 1AR

## **CHILDREN FIRST UGANDA**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023**

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#### **Constitution and Organisation**

Children First Uganda Limited is a company limited by guarantee registered on 17 December 2008, number 6775383. It is a charity registered with the Charity Commissioners on 21 July 2009, number 1130627.

The charity is administered by directors and trustees as follows:

Dr Suzanne Duce PhD

Lt Colonel (Retd) Anthony Bateman MBE

Mr Andrew Drakeford FCA

Mr Terry Goddard FCA

The Charity's bankers are Natwest Plc, 77 High Street, Godalming, Surrey, GU7 1AR.

#### **Objects of the Charity**

The objects of the Charity are to relieve the needs of children, young people and persons who are or who have been affected by HIV/AIDS or who are otherwise in need in such ways as the Trustees shall think fit, in particular by supporting the charitable work of Children's Rights Advocacy and Lobby Mission (CALM Africa) and other organisations working with such children, young people or persons. The trustees are not aware of any detriment or harm which might arise from carrying out the Charity's objects.

#### **Financial Results**

The Charity's assets consist entirely of cash generated from the excess income raised from charitable donations over funds released to CALM (Africa). The Trustees' policy is to maximise funds paid to CALM (Africa) and to keep reserves to a minimum accordingly.

#### **Risk Management**

The Trustees have examined the major business and operational risks which charity faces and confirm that systems have been established to enable regular reports to be produced so that necessary steps can be taken to lessen risks.

- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

## CHILDREN FIRST UGANDA

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023 (Continued)

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#### Trustees' Responsibility In Relation to the Financial Statements

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.



.....  
Suzanne L Duce

18/SEP/2024

.....(Date)

## **CHILDREN FIRST UGANDA LIMITED**

### **ANNUAL REVIEW OF PROJECTS & ACHIEVEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023**

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#### **INTRODUCTION**

Throughout 2023, the Trustees of Children First Uganda have continued to provide financial support and direction to its sister Charity, CALM Africa.

We are pleased to report another successful and encouraging year in meeting the objectives and mission of both Charities.

#### **INCOME GENERATED**

In 2023 a total of £53,953 was made available to CALM Africa to fund ongoing projects, as defined in our annual Project List. Funds made available included donations from UK Sponsors for the educational support of Primary school students, donations from other external sources, which will allow some major works to be completed, along with the introduction of other initiatives which will benefit the wider community in the local area.

It is always our aim to ensure that income received is transferred at the earliest opportunity to CALM Africa's Bank in Kampala.

In addition to this, Trustees and volunteers donated a further £1,000! As always, we continue to operate with full transparency, ensuring that the continued need for regular cross checks and proof of expenditure is exercised.

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

1. Staff allowances support: CFU Trustees continue to meet the allowances of key staff and, in doing so, maintained the morale of staff while delivering CALM projects and operations. This has ensured the continued success of key projects and other initiatives designed to improve the overall operation.
2. Construction of teachers' quarters: Due to the completion of construction works at the teachers' quarters, we now have accommodation for all teachers. Some minor works remain and this is ongoing as funding dictates.
3. Classrooms and Dormitory facilities for kindergarten children are now complete.
4. Sponsorship. 36 children are now supported through the Sponsorship scheme through CFU. Fees are paid into the CFU account and then paid direct to CALM Africa in time for each semester.
5. Openwork Foundation. Funding was received from this Foundation to facilitate a Skilling Project enabling 150 young adults to be trained in IT and Agricultural and Animal husbandry. A great success.
6. In November, a gift of 250 student bags was received from Herman Miller Limited, a UK Company. These bags were distributed to each child at the Jolly Mercy Learning Centre as a Christmas gift on 2 December at the Children's Christmas Party, which was funded by a member of CFU.

## CHILDREN FIRST UGANDA LIMITED

### ANNUAL REVIEW OF PROJECTS & ACHIEVEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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#### PLACEMENT OF LOUGHBOROUGH STUDENTS

Once again, a team from Loughborough University went on a two-weeks attachment to the Charity. They helped with teaching at the Primary School, decoration of classrooms and provided personal funding during the Outreach Programme phase.

#### SCHOOLS FOR UGANDA GRANT

Together with CALM Africa, CFU applied for a grant from a Charity located on the Isle of Man. We are pleased to report that the application was successful and a donation of £34,000 was received. Various projects are now being planned and these will be reported on in the next review.

#### SCHOOL PERFORMANCE

The CALM Africa school, JMLC, continued to perform well at the National Examinations at the end of the 2023 semesters.

#### LOCAL COMMUNITY TRAINING

The programme for training Prospective Parents and Parents of Children at JMLC, along with other community members continues and this is proving to be a great success. The purpose of this training was Early Childhood Development.

#### SUMMARY

The Trustees of Children First Uganda remain committed to supporting the people in the Wakiso District to improve the lives of vulnerable children. We remain impressed with the way CALM Africa conducts its business and interacts with CFU. This is a direct reflection on the influences and time afforded by the Trustees of CFU. In summary, we report a much improved and productive year for the Children First Uganda Charity

  
Lt Colonel (Retd) A L Bateman MBE

Trustee

18 Sept 2024

Children First Uganda

## **CHILDREN FIRST UGANDA**

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

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#### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

The charity's trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the applicable Directions given by the Charity Commission (under section 145(5)(b) of the Act, and
- to state whether particular matters have come to my attention

#### **Basis of independent examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

#### **Independent examiner's statement**

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Hazel Day BSc(Hons), FCA, DChA

23/9/2024...(Date)



**CHILDREN FIRST UGANDA**

**INCOME & EXPENDITURE ACCOUNT**

**31 DECEMBER 2023**

	2023			2022
	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Incoming resources</b>				
Donations	1,566	52,619	54,185	9,918
Interest received	54		54	4
	<u>1,620</u>	<u>52,619</u>	<u>54,239</u>	<u>9,922</u>
<b>Resources expended</b>				
Remittances to Children's Rights Advocacy and Lobby Mission	2,000	51,953	53,953	10,670
Administration charges	120	0	120	120
Bank charges	322	0	322	225
Registration fee	35	0	35	35
	<u>2,477</u>	<u>51,953</u>	<u>54,430</u>	<u>11,050</u>
<b>Net expended resources</b>	<u>(857)</u>	<u>666</u>	<u>(191)</u>	<u>(1,128)</u>
<b>Funds as at 31 December 2022</b>	906	1,051	1,957	2,299
<b>Funds as at 31 December 2023</b>	<u>49</u>	<u>1,717</u>	<u>1,766</u>	<u>1,171</u>

The statement of financial resources includes all gains and losses in the year.  
All incoming resources and resources expended derive from continuing activities.

**CHILDREN FIRST UGANDA**

Registered number 6775383

**BALANCE SHEET****31 DECEMBER 2023**

	2023			2022
	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Current assets</b>				
Cash at bank	24	1,598	1,622	1,869
Debtors - Gift Aid	25	119	144	88
<b>Net current assets</b>	<u>49</u>	<u>1,717</u>	<u>1,766</u>	<u>1,957</u>
 <b>Total capital &amp; reserves</b>	 <u>49</u>	 <u>1,717</u>	 <u>1,766</u>	 <u>1,957</u>

The Charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023


The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

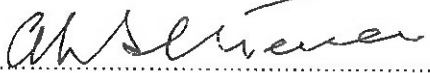
The Trustees acknowledge their responsibilities for:

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

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the directors and signed on their behalf:

  
..... (Director)  
Suzanne L Duce

  
..... (Director)  
Anthony L Bateman

18 Sept 2024  
..... (Date)