

**CHILD FIRST (UK)**

**(A Company Limited by Guarantee and not having share capital)**

**REPORT AND FINANCIAL STATEMENTS**

**FOR THE**

**PERIOD ENDED 31ST DECEMBER 2021**

**Company Registration Number: 06709005**

**Registered Charity Number: 1132597**

**CHILD FIRST (UK)**  
(Private Company limited by guarantee and not having a share capital)

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FOR THE PERIOD ENDED 31ST DECEMBER 2021**

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**CHILD FIRST (UK)**

**DIRECTORS' REPORT**

**FOR THE PERIOD ENDED 31ST DECEMBER 2021**

The Directors present their report and the audited financial statements for the year ended 31st December 2021.

**Reference and Administrative Information**

Charity Name: Child First (UK)

Charity Number: 1132597

Company Number: 6709005

Registered Office: 47 Wordsworth Avenue , Southwoodford, London E18 2HD

Accountants Ace Accountants & Tax Consultants Ltd  
127 Fencepiece Road  
Ilford, Essex, IG6 2LD

Bankers: HSBC Bank  
65 High Street, Ruislip, Middlesex, HA4 8JE

**Members of the Management Committee**

The following served as company directors and charity trustees during the year and up to the date of this

Mr T Vijayatharan  
Mrs V Sritharan  
Mr K Jegeswaran  
Mrs A Rajayogan  
Mr R Chandrakumar  
Mrs B Thomas (nee Miss B Gunaratnam)

Officers: Mr K Jegsewaran (Company Secretary)

**Structure, Governance and Management**

**Governing Document**

Child First (UK) is a company limited by guarantee governed by its Memorandum and Articles of Association dated **26th September 2008**. It is registered as a charity with the Charity Commission on **09th November 2009**. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

**Appointment of trustees**

The Directors of the Company are also the charity's trustees for the purposes of charity law. The memorandum and articles of Association of the Company govern the appointment of trustees.

All Members of the Management Committee give their time voluntarily and receive no benefits from the charity.

**CHILD FIRST (UK)**  
**DIRECTORS' REPORT (Continued)**

**FOR THE PERIOD ENDED 31ST DECEMBER 2021**

**Directors Induction and Training**

New Directors are invited to an initial meeting with the Manager to gain an understanding of the aims and objectives of the organisation and the various services provided. An induction evening is then held when they can meet members of the Management Committee. A skills audit is undertaken to identify any training required to enable them to fulfil their obligations to the charity.

The Directors are provided with a trustee induction manual, information pack about the Charity, including financial statements, minutes of the previous meetings.

**Risk Management**

The Management Committee has conducted a review of the major risks to which the charity is exposed. Where appropriate, systems and procedures have been established to mitigate the risks the charity faces. Significant risks to funding have led to the development of a strategic plan which will promote the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects.

**Organisational Structure**

The Charity is managed by an Executive Committee and it is responsible for the ultimate performance of the Charity. Members meet monthly and receive a financial review every three months.

The company had 72 members at the year end.

**Objectives and Activities**

The principal activities and objectives of the Charity are to provide assistance and support for children affected by poverty, natural disaster, war and any other reason

**CHILD FIRST (UK)**

**DIRECTORS' REPORT (Continued)**

**FOR THE PERIOD ENDED 31ST DECEMBER 2021**

**Achievements and Performance**

During 2021, the charity achieved the following:

The number of children being supported by the Charity for their educational needs has reduced to 76 from 96, as the students graduate and we divert our resources more towards skills development centre.

The Charity now supports three pre-schools to provide pre school education to about 80 kids in three under privileged areas of Northern Sri Lanka with the support of CFCD, a registered NGO in Sri Lanka.

The Charity has continued to provide financial support to Visvamadhu community centre to maintain the library services and conduct courses at Skills development centre which provides valuable input towards children's educational development in the area.

The skills development centre is now conducting various vocational training courses to local youths. The courses range from computer training, CAD education, NVQ Level 4 in computing and MS office training for students and adults to cake decorating and beautician courses.

During the year we have set up a permanent endowment fund for Rs 3,644,000. The income from this fund will provide study support to needy undergraduate students at Jaffna university. This fund is set up in memory of our founding member Mr Sitharan and is named Sriitharan Memorial Fund.

**Financial Review**

The Charity's reserves as at 31 December 2021 total **£16,041** which will be used for the purposes on which the funds were provided for. The Company has a net deficit for the current year of **£2,173**

**Principal Funding Sources**

The principal funding sources for the charity are currently donation and voluntary income from the public. The Company will continue to seek funding from other agencies in order to maintain its charitable activities.

**CHILD FIRST (UK)**

**DIRECTORS' REPORT (Continued)**

**FOR THE PERIOD ENDED 31ST DECEMBER 2021**

**Responsibilities of the Directors**

Company law requires the Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the surplus or deficit of the Company for that period. In preparing those financial statements, the management committee is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue.

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Company. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Members of the Management Committee**

Members of the Management Committee, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 1.

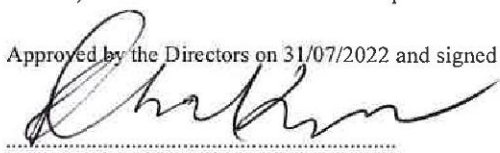
- as far as we are aware, there is no relevant audit information of which the company accountants are unaware; and
- as the directors of the company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity accountants are aware of that information.

**Independent Examiner**

Ace Accountants and Tax Consultants Ltd have expressed their willingness to act as the independent examiner for the Charity.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in 2014) and in accordance with the Companies Act 2006 relating to small entities.

Approved by the Directors on 31/07/2022 and signed on the Management Committee's behalf by:



Mr R Chandrakumar ACMA



## CHILD FIRST (UK)

### INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF CHILD FIRST (UK)

We have audited the financial statements of Child first (UK) for the year ended 31st December 2021 on pages 8 to 12. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in a report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our work, for this report, or for the opinions we have formed.

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

As explained more fully in the Statement of Trustees' Responsibilities set out on page 4, the trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

#### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charity's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Directors Report to identify material inconsistencies with the audited financial statements and to identify any information that is materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

#### **Opinion on financial statements**

In our opinion the financial statements:

- Ø give a true and fair view of the state of the charity's affairs as at 31st December 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- Ø have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- Ø have been prepared in accordance with the requirements of the Companies Act 2006.

#### **Opinion on other requirement of the Companies Act 2006**

In our opinion the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

#### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- Ø the charity has not kept adequate accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- Ø the financial statements are not in agreement with the accounting records and returns; or
- Ø certain disclosures of trustees' remuneration specified by law are not made; or
- Ø we have not received all the information and explanations we require for our audit.



Pathmanathan Valluvar, FCCA  
Ace Accountants & Tax Consultants Ltd  
Accountants  
127 Fencepiece Road

Ilford  
Essex  
IG6 2LD

Date: 04/08/2022

**CHILD FIRST (UK)**  
(A Company Limited by Guarantee and not having share capital)

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE PERIOD ENDED 31ST DECEMBER 2021**

		2021	2020
	Notes	£	£
<b>Incoming resources</b>			
<b>Incoming resources from generated funds:</b>			
<i>Voluntary income:</i>			
Donations and Other income	2	51,050	82,025
<b>Investment Income</b>			
Bank Interest		1	4
<b>Total incoming resources</b>		<b>51,051</b>	<b>82,029</b>
<b>Resources expended</b>			
<b>Charitable Activities</b>		53,100	85,300
<b>Governance costs</b>		124	194
<b>Total resources expended</b>	3	<b>53,224</b>	<b>85,494</b>
<b>Net incoming resources before transfer</b>		<b>(2,173)</b>	<b>(3,465)</b>
Gross transfers between funds		-	-
<b>Net movements in funds</b>		<b>(2,173)</b>	<b>(3,465)</b>
<b>Reconciliation of funds</b>			
Total funds brought forward		18,214	21,679
<b>Total funds carried forward</b>		<b>16,041</b>	<b>18,214</b>

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



**CHILD FIRST (UK)**  
**(A Company Limited by Guarantee and not having share capital)**

Company Registration Number: 06709005  
Registered Charity Number: 1132597

**BALANCE SHEET**  
**AS AT 31ST DECEMBER 2021**

	Notes	2021	2020
		£	£
<b>Tangible Fixed Assets</b>	5	-	-
<b>Current Assets</b>			
Prepayments		-	208
Cash at Bank and in Hand		16,041	18,006
		<u>16,041</u>	<u>18,214</u>
<b>Current Liabilities:</b>			
Creditors		-	-
<b>Current Assets Less Current Liabilities</b>		16,041	18,214
<b>Total Assets Less Current Liabilities</b>		<u><b>16,041</b></u>	<u><b>18,214</b></u>
<b>General Funds</b>			
Unrestricted Funds (General Reserve)	6	16,041	18,214
		16,041	18,214
		<u><b>16,041</b></u>	<u><b>18,214</b></u>

The Directors confirm that, for the financial year ended 31st December 2021 the company has complied with the requirements of the Companies Act 2006 with respect to accounting records; and has prepared financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its profit or loss for that period in accordance with the requirement of Sections 394 and 395 of the Companies Act 2006 and which otherwise comply with the requirements of that Act relating to financial statements so far as they are applicable to the company.

These financial statements were approved by the Directors on the 31/07/2022 and signed on 31/07/2022 the Management Committee's behalf by:



Mr R Chandrakumar ACMA  
Director

*The notes on pages 9-12 form part of these financial statements*

**CHILD FIRST (UK)**

**NOTES TO THE ACCOUNTS**

**FOR THE PERIOD ENDED 31ST DECEMBER 2021**

**1. Accounting Policies**

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

The introduction of FRS102 for the first time represents a change in Generally Accepted Accounting Practice (GAAP). Therefore consideration has been given to the potential need to restate comparative items. At the transition date (1st April 2014) there was no effect of transition from the previous financial reporting framework.

**(a) Basis of accounting**

These financial statements have been prepared under the historical cost convention and in the accordance with applicable accounting standards, the Companies Act 2006, the Charities Act 1993 and the Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005.

**(b) Fund accounting**

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

**(c) Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income received by the way of donations and gifts is included in full in the income and expenditure account when received.

**(d) Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes VAT and is reported as part of the expenditure in which it relates:

- 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.

- Governance costs include those costs associated with attracting voluntary income and the costs of fundraising activities requirements of the charity.

**(e) Comparatives**

The figures relate to the year ended 31st December 2021. The comparative figures relates to the year ended 31st December 2020.

**CHILD FIRST (UK)**

**NOTES TO THE ACCOUNTS**

**FOR THE PERIOD ENDED 31ST DECEMBER 2021**

**1. Accounting Policies (continued)**

**2. Income**

Voluntary income and donations are accounted for as received by the charity. No permanent endowments have been received in the period.

	Unrestricted	2021	2020
		Total	Total
	£	£	£
Donations	40,489	40,489	65,986
Gift Aid Rebate	8,689	8,689	4,350
Function surplus & Fund raising	-	-	9,783
Till Collections	1,872	1,872	1,906
	<u>51,050</u>	<u>51,050</u>	<u>82,025</u>

**3 Total Resources Expended**

	2021	2020
	£	£
<b>Costs allocated to Charitable activities</b>		
Skills development centre Visuvamadu	15,750	41,330
Pre schools - support	2,455	2,067
Livelihood support/Food parcels	14,920	11,543
Jaffna University - Sritharan memorial fund	13,300	
CFCD Jaffna ,Srilanka- Children educational support	6,675	30,360
	<u>53,100</u>	<u>85,300</u>
<b>Support costs allocated to activities</b>		
Admin charges		
Functions Charges	-	-
Tamil Para sports		
Bank Charges	124	194
	<u>124</u>	<u>194</u>
<b>Total resources expended</b>	<u><u>53,224</u></u>	<u><u>85,494</u></u>

**4 Taxation**

All income is applied for the charitable purpose and therefore the Company is exempt from corporation tax.

**5 Tangible Fixed Assets**

nil

**CHILD FIRST (UK)**

**NOTES TO THE ACCOUNTS**

**FOR THE PERIOD ENDED 31ST DECEMBER 2021**

**6 General Reserve fund**

	At 31.12.2020	Incoming resources	Outgoing resources	(Deficit) for the year	At 31.12.2021
	£	£	£	£	£
General reserves	18,214	51,051	53,224	( 2,173 )	16,041
Total unrestricted reserves	18,214	51,051	53,224	( 2,173 )	16,041