

# CHILD OF HOPE

England & Wales · Charity number 1136068

## Details

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**Status** Registered

**Legal form** Trust

**Registered** 2010-05-21

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

## Contact

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**Address** 1 Old Kiln Road  
Upton  
Poole  
Dorset  
BH16 5SG

**Phone** 07919 646324

**Email** [enquiries@childofhopeuganda.org](mailto:enquiries@childofhopeuganda.org)

**Website** [www.childofhopeuganda.org](http://www.childofhopeuganda.org)

## Activities

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**Objects:** (A) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS APPEARING IN THE SCHEDULE HERETO IN AFRICA AND IN SUCH OTHER PARTS OF THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT AND TO FULFIL SUCH OTHER PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AND ARE CONNECTED WITH THE CHARITABLE WORK OF THE TRUST(B) TO RELIEVE SICKNESS AND FINANCIAL HARDSHIP AND TO PROMOTE AND PRESERVE GOOD HEALTH BY THE PROVISION OF FUNDS, GOODS OR SERVICES OF ANY KIND IN SUCH PARTS OF AFRICA OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT(C) TO ADVANCE EDUCATION IN ACCORDANCE WITH CHRISTIAN PRINCIPLES BY SUCH MEANS AS THE TRUSTEES MAY CONSIDER APPROPRIATE INCLUDING BY MEANS OF ESTABLISHING AND OPERATING ANY EDUCATIONAL ESTABLISHMENT OR ESTABLISHMENTS IN AFRICA AND IN SUCH OTHER PARTS OF THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT

**Activities:** Improves access to quality education for the poorest and most vulnerable slum children, by building school facilities and providing free education, nutrition programmes, welfare and healthcare support, and income-generating activities for parents, all in line with Christian principles. The work currently focusses on the Child of Hope School in Mbale, Uganda.

## Classification

- **How:** Makes Grants To Individuals, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, The General Public/mankind

## Geography

- **Area of benefit:** THE WORLD
- Uganda
- Dorset

## Finances

| Period end | Income   | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2024-12-31 | £260,611 | £253,571    | -      | -         |
| 2023-12-31 | £229,733 | £219,965    | -      | -         |
| 2022-12-31 | £244,599 | £255,061    | -      | -         |
| 2021-12-31 | £243,440 | £250,935    | -      | -         |
| 2020-12-31 | £244,117 | £252,081    | -      | -         |

## Trustees

| Name                       | Role  | Appointed  |
|----------------------------|-------|------------|
| <b>Sheila Laura Burton</b> | Chair | 2017-12-17 |
| Alistair George Goudie     |       | 2021-04-17 |
| Heather Margaret Lowe      |       | 2014-01-15 |
| John Gareth Firth          |       | 2023-10-11 |
| Marie Elaine Thomas        |       | 2021-09-09 |
| Paul Nigel Clark           |       | 2019-04-24 |

**CHILD OF HOPE**

England & Wales - Charity number 1136068

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# Accounts

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**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024  
FOR  
CHILD OF HOPE**

Newton Magnus  
Chartered Certified Accountants  
Arrowsmith Court  
Station Approach  
Broadstone  
Dorset  
BH18 8AT

**CHILD OF HOPE**

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FOR THE YEAR ENDED 31 DECEMBER 2024**

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## CHILD OF HOPE

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

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

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The charity Child of Hope currently works (although it is not restricted to this purpose) to support the work of its sister charity called Child of Hope Outreach Uganda, a locally registered Non-Governmental Organisation in Mbale, Uganda.

In Uganda, Child of Hope works to lift families out of poverty in slum areas and regions of extreme poverty. It provides free education in its own schools, plus healthcare and welfare wrap-around support to children and their families. Food is provided for the most poor and vulnerable children. Their mothers are encouraged and helped to launch a micro business to enable them to provide for themselves.

The leaders of this project are known personally to the trustees of the UK charity, and are known to enjoy the support of local people and leaders in Mbale for their work to assist in child development through medical care, education and training, to assist parents of children in such need with relief of financial hardship through enterprise initiatives.

##### **Significant activities**

Construction commenced on a new A-level block of classrooms at our secondary school, the Gill Sherlock Memorial Secondary School. A-level lessons commenced in March 2024 in a temporary building.

##### **Public benefit**

Child of Hope's main role is to raise funds for the work of its sister NGO in Uganda, the service delivery of which is laid out in the following paragraphs. That basically involves providing free education for the poorest and most vulnerable children of nursery, primary and secondary age in the slums near Mbale, eastern Uganda – and many 'wrap-around' services to benefit their families.

In doing so, the trustees have complied with their duty to have due regard to the commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

## CHILD OF HOPE

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

#### OBJECTIVES AND ACTIVITIES

##### Grantmaking

In pursuance of their aims, the trustees have made applications to grant-making trusts in the UK and have ongoing discussions with like-minded individuals and groups about further funding for projects which they wish to support. These grants were awarded:

- o Care and Relief for the Young (CRY) £500 per month
- o Farthing Trust £5,000
- o The Valentine Charitable Trust £10,000
- o The Souter Charitable Trust £6,456
- o The Archer Trust £2,500
- o Harbinson Charitable Trust £500
- o Gilchrist Educational Trust £1,000
- o The Norman Whitely Trust £1,014
- o Seedfield Trust £1,300
- o Marsh Charitable Trust £500
- o Clive Richards Foundation £7,000
- o The Jephcott Charitable Trust £9,600
- o Father O'Mahony Memorial Trust £1,000
- o Franciscan Aid £1,584
- o Oakley & Wooton Missions Action Group £1,000

##### Donations

The charity website, which we share with Child of Hope Uganda, contains an on-line 'shop' through which donations can be made for many areas of the charity's current activities via PayPal. There are other online payment methods available such as JustGiving and CAF.

#### ACHIEVEMENT AND PERFORMANCE

##### Fundraising activities

The annual accounts for 2024 show that a total of £260,611 was received from different sources by the charity. Monies transferred to Uganda in the period totalled £225,921, and a sum of £27,650 (just 10.90%) was used to cover UK activities: bank and other fees, fundraising, supporter communications, administration, monitoring funds and accountability.

In Uganda, a number of fee-paying students are allowed to join the schools, which enables the Ugandan NGO to be partly self-sustaining.

A database of all sponsored children allows the charity to report back to sponsors, with details of the relevant child/children's progress through the Ugandan school system, occasionally with short videos of the children. It also allows for pertinent information to be forwarded to sponsors when received from the Child of Hope School in Mbale. This brings about a close bond between sponsor and sponsored child/children, resulting in long-term sponsorship and genuine interest in a particular child and his/her family.

During the year, updates and reports have been received from the Uganda NGO showing that funds transmitted have been used as designated by the trustees. Several of the NGO leaders and department managers met regularly with the UK trustees on Zoom and reported on progress and developments in their work. On a special trip (funded by himself) one of the UK trustees spent two weeks at our schools in Uganda to enhance working relationships and transparency.

## CHILD OF HOPE

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

#### FINANCIAL REVIEW

##### Reserves policy

Total reserves at the year end were £32,644, increased from £25,604 as at 31st December 2023. The trustees deem the level of reserves sufficient to maintain charitable activities with continued growth for the financial year.

The restricted funds balance at 31st December 2024 is £8,239 (2023 £nil) with all income received being paid out for the principal activities in Uganda.

#### FUTURE PLANS

During 2025 and 2026 in Uganda, we aim to expand our new A-level block from two classrooms to eight at our secondary school. Longer-term plans include the building of a nursery school and potentially a primary school, both in the poverty-struck Karamoja regions.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

##### Recruitment and appointment of new trustees

Trustees are appointed by invitation after consideration and agreement by the entire board of trustees. As a Christian charity, the majority of trustees must be Christians and already supportive of the charity and its goals.

Our UK director conducts face-to-face familiarisation with new trustees, explaining the role of CoH UK and the new trustees, meeting existing trustees and others involved with the charity, such as the service providers and volunteers. They also discuss:

- current marketing literature and impact report,
- annual report/accounts,
- the charity's governing document,
- minutes of the last trustee meeting,
- The Essential Trustee: What you need to know (CC3),
- the charity's policy on dealing with conflicts of interest,
- any other key documents which trustees will need, for example, the charity's strategic plan and its vision and values or mission statement.

##### Related parties

During the year Rachel Clark who is married to the trustee Paul Clark provided digital marketing services to the value of £6,125.00 (2023 £4,281.00) to the charity.

##### Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered Charity number

1136068

**CHILD OF HOPE**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**Principal address**

35 Roman Road  
Broadstone  
Dorset  
BH18 9DG

**Trustees**

H Lowe  
S Burton  
P N Clark  
C L Edmunds  
A G Goudie  
Dr D F Burrows  
M Thomas  
J G Firth

**Chair of Trustees**

S Burton

**Independent Examiner**

C J Fairhall FCCA  
Newton Magnus  
Chartered Certified Accountants  
Arrowsmith Court  
Station Approach  
Broadstone  
Dorset  
BH18 8AT

**COMMENCEMENT OF ACTIVITIES**

The charity Child of Hope was formally registered in the United Kingdom with the Charity Commission and entered onto the Register of Charities on 21 May 2010.

**INCOME RESERVES**

The Ugandan charity applies for specific monies each month and any excess remained in the UK for future use. It is the policy of the charity to retain sufficient funds in the current bank account to avoid becoming overdrawn and incurring bank charges.

Approved by order of the board of trustees on ..... *29 April 2025* ..... and signed on its behalf by:

*Shela Burton.*

.....  
S Burton - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
CHILD OF HOPE**

**Independent examiner's report to the trustees of Child of Hope**

I report to the charity trustees on my examination of the accounts of Child of Hope (the Trust) for the year ended 31 December 2024.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.



C J Fairhall FCCA

Newton Magnus  
Chartered Certified Accountants  
Arrowsmith Court  
Station Approach  
Broadstone  
Dorset  
BH18 8AT

Date: 12 May 2025

CHILD OF HOPE

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2024

|                                    | Notes | Unrestricted<br>fund<br>£ | Restricted<br>fund<br>£ | 2024<br>Total<br>funds<br>£ | 2023<br>Total<br>funds<br>£ |
|------------------------------------|-------|---------------------------|-------------------------|-----------------------------|-----------------------------|
| <b>INCOME FROM</b>                 |       |                           |                         |                             |                             |
| Donations and grants               |       | 105,369                   | 155,028                 | 260,397                     | 229,612                     |
| Investment income                  | 2     | 214                       | -                       | 214                         | 121                         |
| <b>Total</b>                       |       | <u>105,583</u>            | <u>155,028</u>          | <u>260,611</u>              | <u>229,733</u>              |
| <b>EXPENDITURE ON</b>              |       |                           |                         |                             |                             |
| Administration costs               | 3     | 27,650                    | -                       | 27,650                      | 41,463                      |
| Other                              |       | 79,132                    | 146,789                 | 225,921                     | 178,502                     |
| <b>Total</b>                       |       | <u>106,782</u>            | <u>146,789</u>          | <u>253,571</u>              | <u>219,965</u>              |
| <b>NET INCOME/(EXPENDITURE)</b>    |       | (1,199)                   | 8,239                   | 7,040                       | 9,768                       |
| <b>RECONCILIATION OF FUNDS</b>     |       |                           |                         |                             |                             |
| Total funds brought forward        |       | 25,604                    | -                       | 25,604                      | 15,836                      |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u>24,405</u>             | <u>8,239</u>            | <u>32,644</u>               | <u>25,604</u>               |

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

CHILD OF HOPE

BALANCE SHEET  
31 DECEMBER 2024

|  | Notes | Unrestricted<br>fund<br>£ | Restricted<br>fund<br>£ | 2024<br>Total<br>funds<br>£ | 2023<br>Total<br>funds<br>£ |
|--|-------|---------------------------|-------------------------|-----------------------------|-----------------------------|
| <b>CURRENT ASSETS</b>                        |       |                           |                         |                             |                             |
| Debtors                                      | 6     | 4,426                     | -                       | 4,426                       | 1,731                       |
| Cash in hand                                 |       | 23,522                    | 8,239                   | 31,761                      | 26,900                      |
|  |       | <u>27,948</u>             | <u>8,239</u>            | <u>36,187</u>               | <u>28,631</u>               |
| <b>CREDITORS</b>                             |       |                           |                         |                             |                             |
| Amounts falling due within one year          | 7     | (3,543)                   | -                       | (3,543)                     | (3,027)                     |
|  |       | <u>24,405</u>             | <u>8,239</u>            | <u>32,644</u>               | <u>25,604</u>               |
| <b>NET CURRENT ASSETS</b>                    |       |                           |                         |                             |                             |
|  |       | <u>24,405</u>             | <u>8,239</u>            | <u>32,644</u>               | <u>25,604</u>               |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       |                           |                         |                             |                             |
|  |       | <u>24,405</u>             | <u>8,239</u>            | <u>32,644</u>               | <u>25,604</u>               |
| <b>NET ASSETS</b>                            |       |                           |                         |                             |                             |
|  |       | <u>24,405</u>             | <u>8,239</u>            | <u>32,644</u>               | <u>25,604</u>               |
| <b>FUNDS</b>                                 |       |                           |                         |                             |                             |
|  | 8     |                           |                         |                             |                             |
| Unrestricted funds                           |       |                           |                         | 24,405                      | 25,604                      |
| Restricted funds                             |       |                           |                         | 8,239                       | -                           |
| <b>TOTAL FUNDS</b>                           |       |                           |                         |                             |                             |
|  |       |                           |                         | <u>32,644</u>               | <u>25,604</u>               |

The financial statements were approved by the Board of Trustees and authorised for issue on 29 April 2025 and were signed on its behalf by:

  
S Burton - Trustee

  
P N Clark - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, 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 Charities Act 2011. 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 a cash basis. The charity considers any accrued expenses to be insignificant. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Taxation**

The charity is exempt from 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.

CHILD OF HOPE

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024

2. INVESTMENT INCOME

|                          | 2024       | 2023       |
|--------------------------|------------|------------|
|                          | £          | £          |
| Deposit account interest | 214        | 121        |
|                          | <u>214</u> | <u>121</u> |

3. ADMINISTRATION COSTS

Raising donations and legacies

|                               | 2024          | 2023          |
|-------------------------------|---------------|---------------|
|                               | £             | £             |
| Travel and subsistence        | 74            | 1,255         |
| Fundraising costs             | 122           | 122           |
| Stationery, post and IT costs | 2,032         | 2,479         |
| Administrative costs          | 23,155        | 35,347        |
| Insurance                     | 372           | 352           |
| Independent examination       | 1,200         | 1,200         |
| Support costs                 | 695           | 708           |
|                               | <u>27,650</u> | <u>41,463</u> |

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

Trustees' expenses for the year ended 31 December 2024 totalled £nil (2023 £nil).

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

|                       | Unrestricted fund | Restricted fund | Total funds    |
|-----------------------|-------------------|-----------------|----------------|
|                       | £                 | £               | £              |
| <b>INCOME FROM</b>    |                   |                 |                |
| Donations and grants  | 113,513           | 116,099         | 229,612        |
| Investment income     | 121               | -               | 121            |
| <b>Total</b>          | <u>113,634</u>    | <u>116,099</u>  | <u>229,733</u> |
| <b>EXPENDITURE ON</b> |                   |                 |                |
| Administration costs  | 41,463            | -               | 41,463         |
| Other                 | 62,403            | 116,099         | 178,502        |
| <b>Total</b>          | <u>103,866</u>    | <u>116,099</u>  | <u>219,965</u> |

CHILD OF HOPE

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

|                                    | Unrestricted<br>fund<br>£ | Restricted<br>fund<br>£ | Total<br>funds<br>£ |
|------------------------------------|---------------------------|-------------------------|---------------------|
| <b>NET INCOME</b>                  | 9,768                     | -                       | 9,768               |
| <b>RECONCILIATION OF FUNDS</b>     |                           |                         |                     |
| Total funds brought forward        | 15,836                    | -                       | 15,836              |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | <u>25,604</u>             | <u>-</u>                | <u>25,604</u>       |

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|               | 2024<br>£    | 2023<br>£    |
|---------------|--------------|--------------|
| Trade debtors | <u>4,426</u> | <u>1,731</u> |

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|                 | 2024<br>£    | 2023<br>£    |
|-----------------|--------------|--------------|
| Other creditors | <u>3,543</u> | <u>3,027</u> |

8. MOVEMENT IN FUNDS

|                           | At 1.1.24<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.12.24<br>£ |
|---------------------------|----------------|----------------------------------|---------------------|
| <b>Unrestricted funds</b> |                |                                  |                     |
| General fund              | 25,604         | (1,199)                          | 24,405              |
| <b>Restricted funds</b>   |                |                                  |                     |
| Other restricted          | -              | 8,239                            | 8,239               |
| <b>TOTAL FUNDS</b>        | <u>25,604</u>  | <u>7,040</u>                     | <u>32,644</u>       |

CHILD OF HOPE

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024

8. MOVEMENT IN FUNDS - continued

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 105,583                    | (106,782)                  | (1,199)                   |
| <b>Restricted funds</b>   |                            |                            |                           |
| Other restricted          | 155,028                    | (146,789)                  | 8,239                     |
|                           | <u>          </u>          | <u>          </u>          | <u>          </u>         |
| <b>TOTAL FUNDS</b>        | <u>260,611</u>             | <u>(253,571)</u>           | <u>7,040</u>              |

Comparatives for movement in funds

|                           | At 1.1.23<br>£    | Net<br>movement<br>in funds<br>£ | At<br>31.12.23<br>£ |
|---------------------------|-------------------|----------------------------------|---------------------|
| <b>Unrestricted funds</b> |                   |                                  |                     |
| General fund              | 15,836            | 9,768                            | 25,604              |
|                           | <u>          </u> | <u>          </u>                | <u>          </u>   |
| <b>TOTAL FUNDS</b>        | <u>15,836</u>     | <u>9,768</u>                     | <u>25,604</u>       |

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 113,634                    | (103,866)                  | 9,768                     |
| <b>Restricted funds</b>   |                            |                            |                           |
| Other restricted          | 116,099                    | (116,099)                  | -                         |
|                           | <u>          </u>          | <u>          </u>          | <u>          </u>         |
| <b>TOTAL FUNDS</b>        | <u>229,733</u>             | <u>(219,965)</u>           | <u>9,768</u>              |

CHILD OF HOPE

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024

8. MOVEMENT IN FUNDS - continued

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

|                           | At 1.1.23<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.12.24<br>£ |
|---------------------------|----------------|----------------------------------|---------------------|
| <b>Unrestricted funds</b> |                |                                  |                     |
| General fund              | 15,836         | 8,569                            | 24,405              |
| <b>Restricted funds</b>   |                |                                  |                     |
| Other restricted          | -              | 8,239                            | 8,239               |
|                           | <hr/>          | <hr/>                            | <hr/>               |
| <b>TOTAL FUNDS</b>        | <u>15,836</u>  | <u>16,808</u>                    | <u>32,644</u>       |

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 219,217                    | (210,648)                  | 8,569                     |
| <b>Restricted funds</b>   |                            |                            |                           |
| Other restricted          | 271,127                    | (262,888)                  | 8,239                     |
|                           | <hr/>                      | <hr/>                      | <hr/>                     |
| <b>TOTAL FUNDS</b>        | <u>490,344</u>             | <u>(473,536)</u>           | <u>16,808</u>             |

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

CHILD OF HOPE

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024

10. RESTRICTED FUNDS

During the year the following restricted income was received:

|                         | 2024            | 2023            |
|-------------------------|-----------------|-----------------|
| Fundraisers & events    | £1,765          | £nil            |
| Child education         | £52,652         | £51,053         |
| Teacher sponsorship     | £11,010         | £12,572         |
| IGA worker              | £1,080          | £1,930          |
| Welfare                 | £1,317          | £739            |
| Health care             | £1,371          | £1,216          |
| Fostering               | £449            | £182            |
| Food                    | £5,045          | £2,055          |
| Emergency appeal        | £9,935          | £4,324          |
| Community fund          | £1,200          | £1,200          |
| Shoes                   | £225            | £134            |
| Child gift              | £1,200          | £1,752          |
| Other restricted income | £1,897          | £1,992          |
| Special projects        | £65,981         | £36,950         |
| <b>Total</b>            | <b>£155,027</b> | <b>£116,099</b> |

CHILD OF HOPE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2024

|                                       | 2024<br>£      | 2023<br>£      |
|---------------------------------------|----------------|----------------|
| <b>INCOME</b>                         |                |                |
| <b>Donations and grants</b>           |                |                |
| General funds                         | 105,370        | 113,513        |
| Restricted funds                      | 155,027        | 116,099        |
|                                       | <u>260,397</u> | <u>229,612</u> |
| <b>Investment income</b>              |                |                |
| Deposit account interest              | 214            | 121            |
|                                       | <u>260,611</u> | <u>229,733</u> |
| <b>Total incoming resources</b>       |                |                |
| <br><b>EXPENDITURE</b>                |                |                |
| <b>Raising donations and legacies</b> |                |                |
| Travel and subsistence                | 74             | 1,255          |
| Fundraising costs                     | 122            | 122            |
| Stationery, post and IT costs         | 2,032          | 2,479          |
| Administrative costs                  | 23,155         | 35,347         |
| Insurance                             | 372            | 352            |
| Independent examination               | 1,200          | 1,200          |
|                                       | <u>26,955</u>  | <u>40,755</u>  |
| <b>Other</b>                          |                |                |
| Uganda revenue fund                   | 225,921        | 178,502        |
| <b>Support costs</b>                  |                |                |
| <b>Finance</b>                        |                |                |
| Bank and other charges                | 695            | 708            |
|                                       | <u>253,571</u> | <u>219,965</u> |
| <b>Total resources expended</b>       |                |                |
|                                       | <u>7,040</u>   | <u>9,768</u>   |
| <b>Net income</b>                     |                |                |

This page does not form part of the statutory financial statements

**CHILD OF HOPE**

England & Wales - Charity number 1136068

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# Accounts

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**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023  
FOR  
CHILD OF HOPE**

Newton Magnus  
Chartered Certified Accountants  
Arrowsmith Court  
Station Approach  
Broadstone  
Dorset  
BH18 8AT

**CHILD OF HOPE**

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FOR THE YEAR ENDED 31 DECEMBER 2023**

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# CHILD OF HOPE

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

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

### OBJECTIVES AND ACTIVITIES

#### Objectives and aims

The charity Child of Hope currently works (although it is not restricted to this purpose) to support the work of its sister charity called Child of Hope Outreach Uganda, a locally registered Non-Governmental Organisation in Mbale, Uganda.

In Uganda, Child of Hope works to lift families out of poverty in slum areas and regions of extreme poverty. It provides free education in its own schools, plus healthcare and welfare wrap-around support to children and their families. Food is provided for the most poor and vulnerable children. Their mothers are encouraged and helped to launch a micro business to enable them to provide for themselves.

The leaders of this project are known personally to the trustees of the UK charity, and are known to enjoy the support of local people and leaders in Mbale for their work to assist in child development through medical care, education and training, to assist parents of children in such need with relief of financial hardship through enterprise initiatives.

#### Significant activities

Preparations were made to launch A-level studies at our secondary school, the Gill Sherlock Memorial Secondary School. These will commence in March 2024.

#### Public benefit

Child of Hope's main role is to raise funds for the work of its sister NGO in Uganda, the service delivery of which is laid out in the following paragraphs. That basically involves providing free education for the poorest and most vulnerable children of nursery, primary and secondary age in the slums near Mbale, eastern Uganda – and many 'wrap-around' services to benefit their families.

In doing so, the trustees have complied with their duty to have due regard to the commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

#### Grantmaking

In pursuance of their aims, the trustees have made applications to grant-making trusts in the UK and have ongoing discussions with like-minded individuals and groups about further funding for projects which they wish to support. These grants were awarded:

- o Care and Relief for the Young (CRY) £500 per month
- o The Bishop Radford Trust £1,920
- o The Valentine Charitable Trust £6,000
- o The Souter Charitable Trust £5,880
- o The Archer Trust £2,000
- o Eleanor Rathbone Charitable Trust £1,000
- o Brian Murtagh Charitable Trust £2,124
- o The Keith Coombs Trust £2,000
- o CB & HH Taylor 1984 Trust £1,924

## CHILD OF HOPE

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

#### OBJECTIVES AND ACTIVITIES

##### Donations

The charity website, which we share with Child of Hope Uganda, contains an on-line 'shop' through which donations can be made for many areas of the charity's current activities via PayPal. There are other online payment methods available such as JustGiving and CAF.

#### ACHIEVEMENT AND PERFORMANCE

##### Fundraising activities

The annual accounts for 2023 show that a total of £229,613 was received from different sources by the charity. Monies transferred to Uganda in the period totalled £178,492 and a sum of £41,474 (just 18%) was used to cover UK activities: bank and other fees, fundraising, supporter communications, administration, monitoring funds and accountability. The increase in UK costs was due to hiring a professional fundraiser for 8 months, regrettably with little success.

In Uganda, a number of fee-paying students have been allowed to join the schools, which enables the Ugandan NGO to be partly self-sufficient.

A database of all sponsored children allows the charity to report back to sponsors, with details of the relevant child/children's progress through the Ugandan school system, occasionally with short videos of the children. It also allows for pertinent information to be forwarded to sponsors when received from the Child of Hope School in Mbale. This brings about a close bond between sponsor and sponsored child/children, resulting in long-term sponsorship and genuine interest in a particular child and his/her family, rather than simply the making of a charitable donation to a worthy cause.

During the year, updates and reports have been received from the Uganda NGO showing that funds transmitted have been used as designated by the trustees. Several of the NGO leaders regularly met with the UK trustees on Zoom and reported on progress and developments in their work. In a special trip (funded by themselves) two UK trustees spent two weeks at our schools in Uganda to enhance working relationships and transparency, and also to put systems in place in order to work ongoing more closely with the finance team in Uganda.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

##### Recruitment and appointment of new trustees

Trustees are appointed by invitation after consideration and agreement by the entire board of trustees. As a Christian charity, the majority of trustees must be Christians and already supportive of the charity and its goals.

##### Related parties

During the year Rachel Clark who is married to the trustee Paul Clark provided digital marketing services to the value of £4,281.00 (2022 £5,596.00) to the charity.

##### Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered Charity number

1136068

**CHILD OF HOPE**

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

**Principal address**

35 Roman Road  
Broadstone  
Dorset  
BH18 9DG

**Trustees**

H Lowe  
S Burton  
P N Clark  
C L Edmunds  
A G Goudie  
Dr D F Burrows  
M Thomas  
J G Firth (appointed 11.10.2023)

**Chair of Trustees**

S Burton

**Independent Examiner**

C J Fairhall  
Newton Magnus  
Chartered Certified Accountants  
Arrowsmith Court  
Station Approach  
Broadstone  
Dorset  
BH18 8AT

**COMMENCEMENT OF ACTIVITIES**

The charity Child of Hope was formally registered in the United Kingdom with the Charity Commission and entered onto the Register of Charities on 21 May 2010.

**INCOME RESERVES**

The Ugandan charity applies for specific monies each month and any excess remained in the UK for future use. It is the policy of the charity to retain sufficient funds in the current bank account to avoid becoming overdrawn and incurring bank charges.

Approved by order of the board of trustees on 11 June 2024 and signed on its behalf by:

  
.....  
S Burton - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
CHILD OF HOPE**

**Independent examiner's report to the trustees of Child of Hope**

I report to the charity trustees on my examination of the accounts of Child of Hope (the Trust) for the year ended 31 December 2023.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.



C J Fairhall FCCA

Newton Magnus  
Chartered Certified Accountants  
Arrowsmith Court  
Station Approach  
Broadstone  
Dorset  
BH18 8AT

Date: ..... 17 May 2024 .....

**CHILD OF HOPE**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

|                                    | Notes | Unrestricted<br>fund<br>£ | Restricted<br>fund<br>£ | 2023<br>Total<br>funds<br>£ | 2022<br>Total<br>funds<br>£ |
|------------------------------------|-------|---------------------------|-------------------------|-----------------------------|-----------------------------|
| <b>INCOME FROM</b>                 |       |                           |                         |                             |                             |
| Donations and grants               |       | 113,523                   | 116,089                 | 229,612                     | 244,599                     |
| Investment income                  | 2     | 121                       | -                       | 121                         | 12                          |
| <b>Total</b>                       |       | <u>113,644</u>            | <u>116,089</u>          | <u>229,733</u>              | <u>244,611</u>              |
| <b>EXPENDITURE ON</b>              |       |                           |                         |                             |                             |
| Administration costs               | 3     | 41,473                    | -                       | 41,473                      | 30,827                      |
| Other                              |       | 62,403                    | 116,089                 | 178,492                     | 224,234                     |
| <b>Total</b>                       |       | <u>103,876</u>            | <u>116,089</u>          | <u>219,965</u>              | <u>255,061</u>              |
| <b>NET INCOME/(EXPENDITURE)</b>    |       | 9,768                     | -                       | 9,768                       | (10,450)                    |
| <b>RECONCILIATION OF FUNDS</b>     |       |                           |                         |                             |                             |
| Total funds brought forward        |       | 15,836                    | -                       | 15,836                      | 26,286                      |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u><u>25,604</u></u>      | <u><u>-</u></u>         | <u><u>25,604</u></u>        | <u><u>15,836</u></u>        |

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

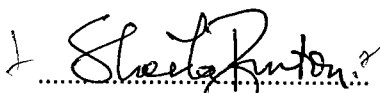
The notes form part of these financial statements

CHILD OF HOPE

BALANCE SHEET  
31 DECEMBER 2023

|  | Notes | Unrestricted fund<br>£ | Restricted fund<br>£ | 2023<br>Total funds<br>£ | 2022<br>Total funds<br>£ |
|--|-------|------------------------|----------------------|--------------------------|--------------------------|
| <b>CURRENT ASSETS</b>                        |       |                        |                      |                          |                          |
| Debtors                                      | 6     | 1,731                  | -                    | 1,731                    | 225                      |
| Cash in hand                                 |       | 26,900                 | -                    | 26,900                   | 18,905                   |
|  |       | <u>28,631</u>          | <u>-</u>             | <u>28,631</u>            | <u>19,130</u>            |
| <b>CREDITORS</b>                             |       |                        |                      |                          |                          |
| Amounts falling due within one year          | 7     | (3,027)                | -                    | (3,027)                  | (3,294)                  |
|  |       | <u>25,604</u>          | <u>-</u>             | <u>25,604</u>            | <u>15,836</u>            |
| <b>NET CURRENT ASSETS</b>                    |       |                        |                      |                          |                          |
|  |       | <u>25,604</u>          | <u>-</u>             | <u>25,604</u>            | <u>15,836</u>            |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       |                        |                      |                          |                          |
|  |       | <u>25,604</u>          | <u>-</u>             | <u>25,604</u>            | <u>15,836</u>            |
| <b>NET ASSETS</b>                            |       |                        |                      |                          |                          |
|  |       | <u>25,604</u>          | <u>-</u>             | <u>25,604</u>            | <u>15,836</u>            |
| <b>FUNDS</b>                                 |       |                        |                      |                          |                          |
| Unrestricted funds                           | 8     |                        |                      | <u>25,604</u>            | <u>15,836</u>            |
| <b>TOTAL FUNDS</b>                           |       |                        |                      |                          |                          |
|  |       |                        |                      | <u>25,604</u>            | <u>15,836</u>            |

The financial statements were approved by the Board of Trustees and authorised for issue on 11 June 2024 and were signed on its behalf by:

  
S Burton - Trustee

  
P N Clark - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, 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 Charities Act 2011. 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 a cash basis. The charity considers any accrued expenses to be insignificant. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Taxation**

The charity is exempt from 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.

CHILD OF HOPE

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023

2. INVESTMENT INCOME

|                          | 2023       | 2022      |
|--------------------------|------------|-----------|
|                          | £          | £         |
| Deposit account interest | 121        | 12        |
|                          | <u>121</u> | <u>12</u> |

3. ADMINISTRATION COSTS

Raising donations and legacies

|                               | 2023          | 2022          |
|-------------------------------|---------------|---------------|
|                               | £             | £             |
| Travel and subsistence        | 1,255         | 247           |
| Fundraising costs             | 122           | 133           |
| Stationery, post and IT costs | 2,489         | 1,775         |
| Administrative costs          | 35,347        | 26,368        |
| Insurance                     | 352           | 390           |
| Independent examination       | 1,200         | 1,200         |
| Support costs                 | 708           | 714           |
|                               | <u>41,473</u> | <u>30,827</u> |

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

Trustees' expenses for the year ended 31 December 2023 totalled £nil (2022 £nil).

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

|                       | Unrestricted fund | Restricted fund | Total funds    |
|-----------------------|-------------------|-----------------|----------------|
|                       | £                 | £               | £              |
| <b>INCOME FROM</b>    |                   |                 |                |
| Donations and grants  | 101,487           | 143,112         | 244,599        |
| Investment income     | 12                | -               | 12             |
| <b>Total</b>          | <u>101,499</u>    | <u>143,112</u>  | <u>244,611</u> |
| <b>EXPENDITURE ON</b> |                   |                 |                |
| Administration costs  | 30,827            | -               | 30,827         |
| Other                 | 81,122            | 143,112         | 224,234        |
| <b>Total</b>          | <u>111,949</u>    | <u>143,112</u>  | <u>255,061</u> |

## CHILD OF HOPE

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023

## 5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

|                                    | Unrestricted<br>fund<br>£ | Restricted<br>fund<br>£ | Total<br>funds<br>£ |
|------------------------------------|---------------------------|-------------------------|---------------------|
| <b>NET INCOME/(EXPENDITURE)</b>    | (10,450)                  | -                       | (10,450)            |
| <b>RECONCILIATION OF FUNDS</b>     |                           |                         |                     |
| Total funds brought forward        | 26,286                    | -                       | 26,286              |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | <u>15,836</u>             | <u>-</u>                | <u>15,836</u>       |

## 6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|               | 2023<br>£    | 2022<br>£  |
|---------------|--------------|------------|
| Trade debtors | <u>1,731</u> | <u>225</u> |

## 7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|                 | 2023<br>£    | 2022<br>£    |
|-----------------|--------------|--------------|
| Other creditors | <u>3,027</u> | <u>3,294</u> |

## 8. MOVEMENT IN FUNDS

|                           | At 1.1.23<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.12.23<br>£ |
|---------------------------|----------------|----------------------------------|---------------------|
| <b>Unrestricted funds</b> |                |                                  |                     |
| General fund              | 15,836         | 9,768                            | 25,604              |
| <b>TOTAL FUNDS</b>        | <u>15,836</u>  | <u>9,768</u>                     | <u>25,604</u>       |

## CHILD OF HOPE

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023

## 8. MOVEMENT IN FUNDS - continued

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 113,644                    | (103,876)                  | 9,768                     |
| <b>Restricted funds</b>   |                            |                            |                           |
| Other restricted          | 116,089                    | (116,089)                  | -                         |
| <b>TOTAL FUNDS</b>        | <u>229,733</u>             | <u>(219,965)</u>           | <u>9,768</u>              |

## Comparatives for movement in funds

|                           | At 1.1.22<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.12.22<br>£ |
|---------------------------|----------------|----------------------------------|---------------------|
| <b>Unrestricted funds</b> |                |                                  |                     |
| General fund              | 26,286         | (10,450)                         | 15,836              |
| <b>TOTAL FUNDS</b>        | <u>26,286</u>  | <u>(10,450)</u>                  | <u>15,836</u>       |

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 101,499                    | (111,949)                  | (10,450)                  |
| <b>Restricted funds</b>   |                            |                            |                           |
| Other restricted          | 143,112                    | (143,112)                  | -                         |
| <b>TOTAL FUNDS</b>        | <u>244,611</u>             | <u>(255,061)</u>           | <u>(10,450)</u>           |

CHILD OF HOPE

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023

8. MOVEMENT IN FUNDS - continued

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

|                           | At 1.1.22<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.12.23<br>£ |
|---------------------------|----------------|----------------------------------|---------------------|
| <b>Unrestricted funds</b> |                |                                  |                     |
| General fund              | 26,286         | (682)                            | 25,604              |
| <b>TOTAL FUNDS</b>        | <u>26,286</u>  | <u>(682)</u>                     | <u>25,604</u>       |

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 215,143                    | (215,825)                  | (682)                     |
| <b>Restricted funds</b>   |                            |                            |                           |
| Other restricted          | 259,201                    | (259,201)                  | -                         |
| <b>TOTAL FUNDS</b>        | <u>474,344</u>             | <u>(475,026)</u>           | <u>(682)</u>              |

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

10. RESTRICTED FUNDS

During the year the following restricted income was received:

|                     | 2023    | 2022    |
|---------------------|---------|---------|
| Child education     | £51,053 | £49,252 |
| Teacher sponsorship | £12,572 | £2,936  |
| IGA worker          | £1,930  | £2,148  |
| Welfare             | £739    | £630    |
| Health care         | £1,216  | £1,144  |
| Fostering           | £182    | £28     |
| Food                | £2,055  | £1,690  |

CHILD OF HOPE

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023

10. RESTRICTED FUNDS - continued

|                         |                 |                 |
|-------------------------|-----------------|-----------------|
| Emergency appeal        | £4,324          | £15,575         |
| Community fund          | £1,200          | £1,200          |
| Shoes                   | £134            | £81             |
| Child gift              | £1,752          | £1,465          |
| Other restricted income | £1,992          | £2,202          |
| Special projects        | £36,950         | £64,761         |
| <b>Total</b>            | <b>£116,099</b> | <b>£143,112</b> |

CHILD OF HOPE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2023

|                                       | 2023<br>£      | 2022<br>£       |
|---------------------------------------|----------------|-----------------|
| <b>INCOME</b>                         |                |                 |
| <b>Donations and grants</b>           |                |                 |
| General funds                         | 113,523        | 101,487         |
| Restricted funds                      | 116,089        | 143,112         |
|                                       | <u>229,612</u> | <u>244,599</u>  |
| <b>Investment income</b>              |                |                 |
| Deposit account interest              | 121            | 12              |
|                                       | <u>121</u>     | <u>12</u>       |
| <b>Total incoming resources</b>       | <u>229,733</u> | <u>244,611</u>  |
| <b>EXPENDITURE</b>                    |                |                 |
| <b>Raising donations and legacies</b> |                |                 |
| Travel and subsistence                | 1,255          | 247             |
| Fundraising costs                     | 122            | 133             |
| Stationery, post and IT costs         | 2,489          | 1,775           |
| Administrative costs                  | 35,347         | 26,368          |
| Insurance                             | 352            | 390             |
| Independent examination               | 1,200          | 1,200           |
|                                       | <u>40,765</u>  | <u>30,113</u>   |
| <b>Other</b>                          |                |                 |
| Uganda revenue fund                   | 178,492        | 224,234         |
| <b>Support costs</b>                  |                |                 |
| <b>Finance</b>                        |                |                 |
| Bank and other charges                | 708            | 714             |
|                                       | <u>708</u>     | <u>714</u>      |
| <b>Total resources expended</b>       | <u>219,965</u> | <u>255,061</u>  |
| <b>Net income/(expenditure)</b>       | <u>9,768</u>   | <u>(10,450)</u> |

This page does not form part of the statutory financial statements

**CHILD OF HOPE**

England & Wales - Charity number 1136068

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# Accounts

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**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022  
FOR  
CHILD OF HOPE**

Newton Magnus  
Chartered Certified Accountants  
Arrowsmith Court  
Station Approach  
Broadstone  
Dorset  
BH18 8AT

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FOR THE YEAR ENDED 31 DECEMBER 2022**

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## CHILD OF HOPE

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 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**

The charity Child of Hope currently works (although it is not restricted to this purpose) to support the work of its sister charity called Child of Hope Outreach Uganda, a locally registered Non-Governmental Organisation in Mbale, Uganda.

In Uganda, Child of Hope works to lift families out of poverty in slum areas and regions of extreme poverty. It provides free education in its own schools, plus healthcare and welfare wrap-around support to children and their families. Food is provided for the most poor and vulnerable children. Their mums are encouraged and helped to launch a micro business to enable them to provide for themselves.

The leaders of this project are known personally to the trustees of the UK charity, and are known to enjoy the support of local people and leaders in Mbale for their work to assist in child development through medical care, education and training, to assist parents of children in such need with relief of financial hardship through enterprise initiatives.

## CHILD OF HOPE

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

#### OBJECTIVES AND ACTIVITIES

##### Significant activities

We started a new nursery school in the poverty-stricken region of Karamoja, Northern Uganda. It commenced in a borrowed building with 60 children who have all received uniforms. A Karamojong teacher - whom we put through study in Mbale and trained at Child of Hope School - is now teaching them. Two assistant teachers accompany him. The children receive porridge before lessons, and their families will also benefit from the extra welfare services Child of Hope provides.

Providing children in Karamoja with access to education has been a long-term aspiration for Child of Hope. The new nursery is in one of the poorest areas in Uganda, where there is limited access to formal education in an area beset with poverty, flood, famine, disease, pestilence and insurgency. Some Karamojong move away from their homeland every year in search of a better life - but they find it impossible without education, training, and modern skills and are left with ultra-low paid manual labour jobs at best.

We are celebrating another excellent round of results in last autumn's primary leaving exam (PLE). There were 47 children from Child of Hope Primary School sitting the exam. Despite two missed years of education during the Covid pandemic, every child passed, with 29 in the highest Division 1 and 17 in Division 2. Our primary school remains one of the best in Mbale for its high teaching standards and the outstanding progress of its pupils.

Our secondary school is celebrating its second year of O-level results with improved performance on last year and every student passing their exams. In fact, more students achieved marks in the top two divisions and fewer in division 4.

At our Gill Sherlock Memorial Secondary School, we have two groups of students - our Child of Hope-sponsored students, many of whom have been with us since nursery class, and more recently our community students who joined us at secondary level as fee-payers.

Funds were also received which enabled the following achievements: expansion of our tree-growing project and crop irrigation to provide income for mothers, solar radios to increase learning at home for students and for premises refurbishment.

Two special appeals brought in £14,571. They took place for two reasons; firstly because UK donations (due to the financial climate) were not fully keeping up with requirements in Uganda due to exchange rates and inflation, and secondly to provide a Christmas party for the new Karamoja pupils and food parcels for all our pupils' families.

##### Public benefit

Child of Hope's main role is to raise funds for the work of its sister NGO in Uganda, the service delivery of which is laid out in the following paragraphs. That basically involves providing free education for the poorest and most vulnerable children of nursery, primary and secondary age in the slums near Mbale, eastern Uganda - and many 'wrap-around' services to benefit their families.

In doing so, the trustees have complied with their duty to have due regard to the commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

## CHILD OF HOPE

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

#### OBJECTIVES AND ACTIVITIES

##### Grantmaking

In pursuance of their aims, the trustees have made applications to grant-making trusts in the UK and have ongoing discussions with like-minded individuals and groups about further funding for projects which they wish to support. These grants were awarded:

- o Open Gate Trust £950
- o Souter Charitable Trust £6,200
- o The Carmela and Ronnie Pignatelli Foundation £2,500
- o Stourfield Trust £1,000
- o The Archer Trust £3,000
- o Allan & Nesta Charitable Trust £7,690
- o Gilchrist Educational Trust £1,000
- o Peter Stebbings Memorial Charity £4,900
- o The Brian Murtagh Charitable Trust £1,669
- o Clive Richards Foundation £9,600
- o WF Southall Trust £2,000
- o The Haremead Trust £5,000
- o Care and Relief of the Young (CRY) £500 per month from Dec 2022

##### Donations

The charity website, which we share with Child of Hope Uganda, contains an on-line 'shop' through which donations can be made for many areas of the charity's current activities via PayPal. There are also online payment methods available through JustGiving, CAF, Charity Choice and Stewardship.

#### ACHIEVEMENT AND PERFORMANCE

##### Fundraising activities

The annual accounts for 2022 show that a total of £244,599 was received from different sources by the charity. Monies transferred to Uganda in the period totalled £224,234 and a sum of £30,828 (just 12.60%) was used to cover UK activities: bank and other fees, fundraising, supporter communications, administration, monitoring funds and accountability.

A database of all sponsored children allows the charity to report back to sponsors, with details of the relevant child/children's progress through the Ugandan school system, often with short videos of the children. It also allows for pertinent information to be forwarded to sponsors when received from the Child of Hope School in Mbale. This brings about a close bond between sponsor and sponsored child/children, resulting in long-term sponsorship and genuine interest in a particular child and his/her family, rather than simply the making of a charitable donation to a worthy cause.

During the year, updates and reports have been received from the Uganda NGO showing that funds transmitted have been used as designated by the trustees. In addition, several of the NGO leaders regularly met with the UK trustees on Zoom and reported on progress and developments in their work. This gave the trustees opportunities to assist the project with fundraising and to explain in more detail the requirements of the trust, with regard to accounting and reporting back on the use of funds that the trustees had made available to them for their activities among very poor children and their families in a major slum area of Mbale.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

## CHILD OF HOPE

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Recruitment and appointment of new trustees**

Trustees are appointed by invitation after consideration and agreement by the entire board of trustees. As a Christian charity, the majority of trustees must be Christians and already supportive of the charity and its goals.

##### **Related parties**

During the year Rachel Clark who is married to the trustee Paul Clark provided digital marketing services to the value of £5,596.00 (2021 £4,180.00) to the charity.

##### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1136068

##### **Principal address**

35 Roman Road  
Broadstone  
Dorset  
BH18 9DG

##### **Trustees**

H Lowe  
S Burton  
P N Clark  
C L Edmunds  
A G Goudie  
Dr D F Burrows  
M Thomas

##### **Chair of Trustees**

S Burton

##### **Independent Examiner**

C J Fairhall  
Newton Magnus  
Chartered Certified Accountants  
Arrowsmith Court  
Station Approach  
Broadstone  
Dorset  
BH18 8AT

**CHILD OF HOPE**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2022**


**COMMENCEMENT OF ACTIVITIES**

The charity Child of Hope was formally registered in the United Kingdom with the Charity Commission and entered onto the Register of Charities on 21 May 2010.

**INCOME RESERVES**

The Ugandan charity applies for specific monies each month and any excess remained in the UK for future use. It is the policy of the charity to retain sufficient funds in the current bank account to avoid becoming overdrawn and incurring bank charges.

Approved by order of the board of trustees on .....*May 24, 2023*..... and signed on its behalf by:

  
.....  
S Burton - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
CHILD OF HOPE**

**Independent examiner's report to the trustees of Child of Hope**

I report to the charity trustees on my examination of the accounts of Child of Hope (the Trust) for the year ended 31 December 2022.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.



C J Fairhall

Newton Magnus  
Chartered Certified Accountants  
Arrowsmith Court  
Station Approach  
Broadstone  
Dorset  
BH18 8AT

Date: ..... 21 June 2023 .....

CHILD OF HOPE

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2022

|                                    | Notes | Unrestricted<br>fund<br>£ | Restricted<br>fund<br>£ | 2022<br>Total<br>funds<br>£ | 2021<br>Total<br>funds<br>£ |
|------------------------------------|-------|---------------------------|-------------------------|-----------------------------|-----------------------------|
| <b>INCOME FROM</b>                 |       |                           |                         |                             |                             |
| Donations and grants               |       | 101,487                   | 143,112                 | 244,599                     | 243,440                     |
| Investment income                  | 2     | 12                        | -                       | 12                          | -                           |
| <b>Total</b>                       |       | <u>101,499</u>            | <u>143,112</u>          | <u>244,611</u>              | <u>243,440</u>              |
| <b>EXPENDITURE ON</b>              |       |                           |                         |                             |                             |
| Raising funds                      | 3     | 30,827                    | -                       | 30,827                      | 28,594                      |
| Other                              |       | 81,122                    | 143,112                 | 224,234                     | 222,341                     |
| <b>Total</b>                       |       | <u>111,949</u>            | <u>143,112</u>          | <u>255,061</u>              | <u>250,935</u>              |
| <b>NET INCOME/(EXPENDITURE)</b>    |       | (10,450)                  | -                       | (10,450)                    | (7,495)                     |
| <b>RECONCILIATION OF FUNDS</b>     |       |                           |                         |                             |                             |
| Total funds brought forward        |       | 26,286                    | -                       | 26,286                      | 33,781                      |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u><u>15,836</u></u>      | <u><u>-</u></u>         | <u><u>15,836</u></u>        | <u><u>26,286</u></u>        |

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

CHILD OF HOPE

BALANCE SHEET  
31 DECEMBER 2022

|  | Notes | Unrestricted<br>fund<br>£ | Restricted<br>fund<br>£ | 2022<br>Total<br>funds<br>£ | 2021<br>Total<br>funds<br>£ |
|--|-------|---------------------------|-------------------------|-----------------------------|-----------------------------|
| <b>CURRENT ASSETS</b>                        |       |                           |                         |                             |                             |
| Cash in hand                                 |       | 19,130                    | -                       | 19,130                      | 26,286                      |
| <b>CREDITORS</b>                             |       |                           |                         |                             |                             |
| Amounts falling due within one year          | 6     | (3,294)                   | -                       | (3,294)                     | -                           |
| <b>NET CURRENT ASSETS</b>                    |       | <u>15,836</u>             | <u>-</u>                | <u>15,836</u>               | <u>26,286</u>               |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | <u>15,836</u>             | <u>-</u>                | <u>15,836</u>               | <u>26,286</u>               |
| <b>NET ASSETS</b>                            |       | <u>15,836</u>             | <u>-</u>                | <u>15,836</u>               | <u>26,286</u>               |
| <b>FUNDS</b>                                 |       |                           |                         |                             |                             |
| Unrestricted funds                           | 7     |                           |                         | <u>15,836</u>               | <u>26,286</u>               |
| <b>TOTAL FUNDS</b>                           |       |                           |                         | <u>15,836</u>               | <u>26,286</u>               |

The financial statements were approved by the Board of Trustees and authorised for issue on May 24, 2023 and were signed on its behalf by:

  
S Burton - Trustee

  
P N Clark - Trustee

## CHILD OF HOPE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, 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 Charities Act 2011. 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 a cash basis. The charity considers any accrued expenses to be insignificant. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Taxation**

The charity is exempt from 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.

## CHILD OF HOPE

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022

## 2. INVESTMENT INCOME

|                          | 2022      | 2021     |
|--------------------------|-----------|----------|
|                          | £         | £        |
| Deposit account interest | 12        | -        |
|                          | <u>12</u> | <u>-</u> |

## 3. RAISING FUNDS

## Raising donations and legacies

|                               | 2022          | 2021          |
|-------------------------------|---------------|---------------|
|                               | £             | £             |
| Travel and subsistence        | 247           | 30            |
| Publicity                     | -             | 14            |
| Fundraising costs             | 133           | 225           |
| Stationery, post and IT costs | 1,775         | 1,226         |
| Administrative costs          | 26,368        | 26,118        |
| Insurance                     | 390           | 400           |
| Independent examination       | 1,200         | -             |
| Support costs                 | 714           | 581           |
|                               | <u>30,827</u> | <u>28,594</u> |

## 4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

## Trustees' expenses

Trustees' expenses for the year ended 31 December 2022 totalled £nil (2021 £nil).

## 5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

|                                 | Unrestricted<br>fund<br>£ | Restricted<br>fund<br>£ | Total<br>funds<br>£ |
|---------------------------------|---------------------------|-------------------------|---------------------|
| <b>INCOME FROM</b>              |                           |                         |                     |
| Donations and grants            | 101,223                   | 142,217                 | 243,440             |
|                                 | <u>101,223</u>            | <u>142,217</u>          | <u>243,440</u>      |
| <b>EXPENDITURE ON</b>           |                           |                         |                     |
| Raising funds                   | 28,594                    | -                       | 28,594              |
| Other                           | 79,993                    | 142,348                 | 222,341             |
|                                 | <u>79,993</u>             | <u>142,348</u>          | <u>222,341</u>      |
| <b>Total</b>                    | <u>108,587</u>            | <u>142,348</u>          | <u>250,935</u>      |
| <b>NET INCOME/(EXPENDITURE)</b> | (7,364)                   | (131)                   | (7,495)             |

## CHILD OF HOPE

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022

## 5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

|                                    | Unrestricted<br>fund<br>£ | Restricted<br>fund<br>£ | Total<br>funds<br>£ |
|------------------------------------|---------------------------|-------------------------|---------------------|
| <b>RECONCILIATION OF FUNDS</b>     |                           |                         |                     |
| Total funds brought forward        | 33,650                    | 131                     | 33,781              |
|                                    | <hr/>                     | <hr/>                   | <hr/>               |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | <u>26,286</u>             | <u>-</u>                | <u>26,286</u>       |

## 6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|                 | 2022<br>£ | 2021<br>£ |
|-----------------|-----------|-----------|
| Other creditors | 3,294     | -         |
|                 | <hr/>     | <hr/>     |

## 7. MOVEMENT IN FUNDS

|                           | At 1.1.22<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.12.22<br>£ |
|---------------------------|----------------|----------------------------------|---------------------|
| <b>Unrestricted funds</b> |                |                                  |                     |
| General fund              | 26,286         | (10,450)                         | 15,836              |
|                           | <hr/>          | <hr/>                            | <hr/>               |
| <b>TOTAL FUNDS</b>        | <u>26,286</u>  | <u>(10,450)</u>                  | <u>15,836</u>       |

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 101,499                    | (111,949)                  | (10,450)                  |
| <b>Restricted funds</b>   |                            |                            |                           |
| Other restricted          | 143,112                    | (143,112)                  | -                         |
|                           | <hr/>                      | <hr/>                      | <hr/>                     |
| <b>TOTAL FUNDS</b>        | <u>244,611</u>             | <u>(255,061)</u>           | <u>(10,450)</u>           |

## CHILD OF HOPE

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022

## 7. MOVEMENT IN FUNDS - continued

## Comparatives for movement in funds

|                           | At 1.1.21<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.12.21<br>£ |
|---------------------------|----------------|----------------------------------|---------------------|
| <b>Unrestricted funds</b> |                |                                  |                     |
| General fund              | 33,650         | (7,364)                          | 26,286              |
| <b>Restricted funds</b>   |                |                                  |                     |
| Other restricted          | 131            | (131)                            | -                   |
| <b>TOTAL FUNDS</b>        | <u>33,781</u>  | <u>(7,495)</u>                   | <u>26,286</u>       |

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 101,223                    | (108,587)                  | (7,364)                   |
| <b>Restricted funds</b>   |                            |                            |                           |
| Other restricted          | 142,217                    | (142,348)                  | (131)                     |
| <b>TOTAL FUNDS</b>        | <u>243,440</u>             | <u>(250,935)</u>           | <u>(7,495)</u>            |

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

|                           | At 1.1.21<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.12.22<br>£ |
|---------------------------|----------------|----------------------------------|---------------------|
| <b>Unrestricted funds</b> |                |                                  |                     |
| General fund              | 33,650         | (17,814)                         | 15,836              |
| <b>Restricted funds</b>   |                |                                  |                     |
| Other restricted          | 131            | (131)                            | -                   |
| <b>TOTAL FUNDS</b>        | <u>33,781</u>  | <u>(17,945)</u>                  | <u>15,836</u>       |

CHILD OF HOPE

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022

7. MOVEMENT IN FUNDS - continued

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 202,722                    | (220,536)                  | (17,814)                  |
| <b>Restricted funds</b>   |                            |                            |                           |
| Other restricted          | 285,329                    | (285,460)                  | (131)                     |
| <b>TOTAL FUNDS</b>        | <u>488,051</u>             | <u>(505,996)</u>           | <u>(17,945)</u>           |

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

9. RESTRICTED FUNDS

During the year the following restricted income was received:

|                         | 2022            | 2021            |
|-------------------------|-----------------|-----------------|
| Child education         | £49,252         | £48,902         |
| Teacher sponsorship     | £2,936          | £3,031          |
| IGA worker              | £2,148          | 3,890           |
| Welfare                 | £630            | £622            |
| Health care             | £1,144          | £1,140          |
| Fostering               | £28             | £900            |
| Food                    | £1,690          | £1,345          |
| Emergency appeal        | £15,575         | £23,228         |
| Community fund          | £1,200          | £1,200          |
| Shoes                   | £81             | £84             |
| Child gift              | £1,465          | £nil            |
| Other restricted income | £2,202          | £3,820          |
| Special projects        | £64,761         | £54,055         |
| <b>Total</b>            | <b>£143,112</b> | <b>£142,217</b> |

## CHILD OF HOPE

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2022**

|                                       | 2022            | 2021           |
|---------------------------------------|-----------------|----------------|
|                                       | £               | £              |
| <b>INCOME</b>                         |                 |                |
| <b>Donations and grants</b>           |                 |                |
| General funds                         | 101,487         | 101,223        |
| Restricted funds                      | 143,112         | 142,217        |
|                                       | <u>244,599</u>  | <u>243,440</u> |
| <b>Investment income</b>              |                 |                |
| Deposit account interest              | 12              | -              |
|                                       | <u>244,611</u>  | <u>243,440</u> |
| <b>Total incoming resources</b>       |                 |                |
| <b>EXPENDITURE</b>                    |                 |                |
| <b>Raising donations and legacies</b> |                 |                |
| Travel and subsistence                | 247             | 30             |
| Publicity                             | -               | 14             |
| Fundraising costs                     | 133             | 225            |
| Stationery, post and IT costs         | 1,775           | 1,226          |
| Administrative costs                  | 26,368          | 26,118         |
| Insurance                             | 390             | 400            |
| Independent examination               | 1,200           | -              |
|                                       | <u>30,113</u>   | <u>28,013</u>  |
| <b>Other</b>                          |                 |                |
| Uganda revenue fund                   | 224,234         | 222,341        |
| <b>Support costs</b>                  |                 |                |
| <b>Finance</b>                        |                 |                |
| Bank and other charges                | 714             | 581            |
|                                       | <u>255,061</u>  | <u>250,935</u> |
| <b>Total resources expended</b>       |                 |                |
| <b>Net expenditure</b>                | <u>(10,450)</u> | <u>(7,495)</u> |

This page does not form part of the statutory financial statements

**CHILD OF HOPE**

England & Wales - Charity number 1136068

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# Accounts

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REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021  
FOR  
CHILD OF HOPE

Newton Magnus  
Chartered Certified Accountants  
Arrowsmith Court  
Station Approach  
Broadstone  
Dorset  
BH18 8AT

**CHILD OF HOPE**

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FOR THE YEAR ENDED 31 DECEMBER 2021**

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## CHILD OF HOPE

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their report with the financial statements of the charity for the year ended 31 December 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**

The charity Child of Hope currently works (although it is not restricted to this purpose) to support the work of its sister charity called Child of Hope Outreach Uganda, a locally registered Non-Governmental Organisation in Mbale, Uganda.

The leaders of this project are known personally to the Trustees of the UK charity, and are known to enjoy the support of local people and leaders in Mbale for their work to assist in child development through medical care, education and training, to assist parents of children in such need with relief of financial hardship through enterprise initiatives.

## CHILD OF HOPE

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

#### OBJECTIVES AND ACTIVITIES

##### Significant activities

The exam year pupils in Primary 7 and Senior 4 were allowed back to school for a few months by the Government, to enable them to prepare for and sit their exams a few months later than normal. Accommodation was provided on site for P7 pupils for several weeks prior to their Primary Leaving Exam (PLE), allowing concentrated input and revision to offset the missed school attendance. These special efforts of staff resulted in yet another record set of PLE results, putting the primary school amongst the top results of Ugandan schools.

Teachers who remained on staff during the long lockdown worked hard to prepare curriculum materials and ensure the readiness of buildings for whenever the children might be allowed to return. They also collated home learning packs to deliver to primary and secondary pupils during the closure, following these up with visits, providing some individual home tuition.

Welfare teams worked hard to monitor all pupils' wellbeing while out of school. Some of the secondary pupils were helped to remain purposefully occupied by being given opportunities to help the welfare team. This included the distribution of food vouchers and completion (under supervision) of the accompanying paperwork.

Our emergency appeal that ran during the autumn brought in £15,000, which allowed continuing support through food vouchers to the neediest families of Namatala. Then, our Christmas appeal brought in a further £8,270 to provide approximately 5,000 people with meat, rice and vegetables for celebratory Christmas meals in their own homes.

Funds were also received which enabled the following achievements:

Excellent Primary exam results: despite the challenges of the past 18 months, our latest primary leavers have smashed previous Child of Hope records in their primary leaving exam! This now puts our school officially in the top 3% of primary schools in Uganda, compared with the top 6% last year. There are four divisions of pass, with all our children passing in the top two divisions, 61% in division 1.

Secondary exams: Our Year 4 secondary students took their Ugandan Certificate of Education exams. The local community was surprised at their encouraging results, especially since this was our first year and school had been closed most of the time. We therefore expect to improve considerably on these in future years. At UCE Level, the students are tested in 8-10 different subjects. A score is obtained for each subject, these scores being aggregated to get a final score, which determines which Division the student achieves.

Fostering: Our project provides care for our vulnerable, homeless, orphaned or abandoned pupils (23 children as at the end of 2021). Their personal suffering is alleviated by supporting them to live with trained and vetted foster families. As well as supplying daily basic physical needs of accommodation, warmth and food, the project helps to address emotional needs by providing a nurturing environment to combat feelings of loss, rejection and isolation, while building self-confidence and sense of worth.

Solar power was installed at the secondary school: Students and staff will no longer be dependent on our generator for lighting and power sockets (there has been no national electricity available in the area since the school was built).

IT laboratory: Installation commenced at the secondary school and work undertaken to strengthen the security of the room with a concrete ceiling, solid partition walls and reinforced doors. These additional security measures have been necessitated by the pandemic, which has seen crime rates soar amongst people desperate to find an income.

Rice: Growing crops was difficult in 2021 with periods of flooding followed by drought. In this first season we produced about three tonnes of rice, most of which is being held in our storehouse as the prices are still increasing. An irrigation system is currently being established that is expected to double the yield to six tonnes per season.

## CHILD OF HOPE

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

#### OBJECTIVES AND ACTIVITIES

Emergency Covid support: Child of Hope raised money to help hungry families and throughout the year the family support team provided regular food, hygiene products, masks and medical supplies. School nurse and her assistants provide basic education on primary health care to reduce the spread of all diseases including malaria and typhoid. Our school clinic remains open to any of our children who need medical attention.

#### Public benefit

Child of Hope's main role is to raise funds for the work of its sister NGO in Uganda, the service delivery of which is laid out in the following paragraphs. That basically involves providing free education for the poorest and most vulnerable children of nursery, primary and secondary age in the slums near Mbale, eastern Uganda – and many 'wrap-around' services to benefit their families.

In doing so, the trustees have complied with their duty to have due regard to the commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

#### Grantmaking

In pursuance of their aims, the trustees have made applications to grant-making trusts in the UK and have ongoing discussions with like-minded individuals and groups about further funding for projects which they wish to support. These grants were awarded:

- o WF Southall Trust £2,000
- o Souter Trust £4,000
- o Clive & Silvia Richards Trust £15,000
- o Valentine Trust £5,000
- o Strathspey Charitable Trust £1,600
- o Open Gate Trust £2,000
- o The Pat Newman Memorial Trust £1,000
- o MPM Charitable Trust £2,500
- o RG Hills Charitable Trust £1,500
- o Jephcott Trust £9,420
- o Firth Trust £5,000.00

#### Donations

The charity website, which we share with Child of Hope Uganda, contains an on-line 'shop' through which donations can be made for many areas of the charity's current activities via PayPal. There are also online payment methods available through JustGiving, CAF and Charity Choice.

## CHILD OF HOPE

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

#### ACHIEVEMENT AND PERFORMANCE

##### Fundraising activities

The annual accounts for 2021 show that a total of £243,440 was received from different sources by the charity. Monies transferred to Uganda in the period totalled £222,341 and a sum of £28,594 (just 11.75%) was used to cover UK activities: bank and other fees, fundraising, supporter communications, administration, monitoring funds and accountability.

A database of all sponsored children allows the charity to report back to sponsors, with details of the relevant child/children's progress through the Ugandan school system, often with short videos of the children. It also allows for pertinent information to be forwarded to sponsors when received from the Child of Hope School in Mbale. This brings about a close bond between sponsor and sponsored child/children, resulting in long-term sponsorship and genuine interest in a particular child and his/her family, rather than simply the making of a charitable donation to a worthy cause.

During the year, updates and reports have been received from the Uganda NGO showing that funds transmitted have been used as designated by the trustees. In addition, one of the NGO leaders regularly met with the trustees on Zoom and reported on progress and developments in their work. This gave the trustees opportunities to assist the project with fundraising and to explain in more detail the requirements of the trust, with regard to accounting and reporting back on the use of funds that the trustees had made available to them for their activities among very poor children and their families in a major slum area of Mbale.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

##### Recruitment and appointment of new trustees

Trustees are appointed by invitation after consideration and agreement by the entire board of trustees. As a Christian charity, the majority of trustees must be Christians and already supportive of the charity and its goals.

##### Related parties

During the year Rachel Clark who is married to the trustee Paul Clark provided digital marketing services to the value of £4,180.00 to the charity.

##### Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered Charity number

1136068

##### Principal address

35 Roman Road  
Broadstone  
Dorset  
BH18 9DG

CHILD OF HOPE

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2021

**Trustees**

P K Game (deceased 29.1.2021)  
H Lowe  
C Tebbutt (resigned 12.6.2021)  
S Burton  
P N Clark  
C L Edmunds  
A G Goudie (appointed 17.4.2021)  
Ms M E Thomas (appointed 9.9.2021)  
Dr D F Burrows (appointed 29.9.2021)

**Chair of Trustees**

P N Clark

**Independent Examiner**

C J Fairhall  
FCCA  
Newton Magnus  
Chartered Certified Accountants  
Arrowsmith Court  
Station Approach  
Broadstone  
Dorset  
BH18 8AT

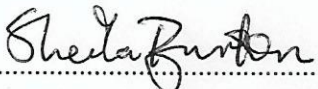
**COMMENCEMENT OF ACTIVITIES**

The charity Child of Hope was formally registered in the United Kingdom with the Charity Commission and entered onto the Register of Charities on 21 May 2010.

**INCOME RESERVES**

The Ugandan charity applies for specific monies each month and any excess remained in the UK for future use. It is the policy of the charity to retain sufficient funds in the current bank account to avoid becoming overdrawn and incurring bank charges.

Approved by order of the board of trustees on ..... 28. 03. 22 ..... and signed on its behalf by:

  
.....  
S Burton - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
CHILD OF HOPE**

**Independent examiner's report to the trustees of Child of Hope**

I report to the charity trustees on my examination of the accounts of Child of Hope (the Trust) for the year ended 31 December 2021.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.



C J Fairhall  
FCCA  
Newton Magnus  
Chartered Certified Accountants  
Arrowsmith Court  
Station Approach  
Broadstone  
Dorset  
BH18 8AT

Date: ..... *25 March 2022* .....

CHILD OF HOPE

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2021

|                                    | Notes | Unrestricted<br>fund<br>£ | Restricted<br>fund<br>£ | 2021<br>Total<br>funds<br>£ | 2020<br>Total<br>funds<br>£ |
|------------------------------------|-------|---------------------------|-------------------------|-----------------------------|-----------------------------|
| <b>INCOME FROM</b>                 |       |                           |                         |                             |                             |
| Donations and grants               |       | 101,223                   | 142,217                 | 243,440                     | 244,111                     |
| Investment income                  | 2     | -                         | -                       | -                           | 6                           |
| <b>Total</b>                       |       | <u>101,223</u>            | <u>142,217</u>          | <u>243,440</u>              | <u>244,117</u>              |
| <b>EXPENDITURE ON</b>              |       |                           |                         |                             |                             |
| Raising funds                      | 3     | 28,594                    | -                       | 28,594                      | 21,477                      |
| Other                              |       | 79,993                    | 142,348                 | 222,341                     | 230,604                     |
| <b>Total</b>                       |       | <u>108,587</u>            | <u>142,348</u>          | <u>250,935</u>              | <u>252,081</u>              |
| <b>NET INCOME/(EXPENDITURE)</b>    |       | <u>(7,364)</u>            | <u>(131)</u>            | <u>(7,495)</u>              | <u>(7,964)</u>              |
| <b>RECONCILIATION OF FUNDS</b>     |       |                           |                         |                             |                             |
| Total funds brought forward        |       | 33,650                    | 131                     | 33,781                      | 41,745                      |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u><u>26,286</u></u>      | <u><u>-</u></u>         | <u><u>26,286</u></u>        | <u><u>33,781</u></u>        |

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

CHILD OF HOPE

BALANCE SHEET  
31 DECEMBER 2021

|  | Notes | Unrestricted<br>fund<br>£ | Restricted<br>fund<br>£ | 2021<br>Total<br>funds<br>£ | 2020<br>Total<br>funds<br>£ |
|--|-------|---------------------------|-------------------------|-----------------------------|-----------------------------|
| <b>CURRENT ASSETS</b>                        |       |                           |                         |                             |                             |
| Cash in hand                                 |       | 26,286                    | -                       | 26,286                      | 33,781                      |
| <b>NET CURRENT ASSETS</b>                    |       | <u>26,286</u>             | <u>-</u>                | <u>26,286</u>               | <u>33,781</u>               |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | 26,286                    | -                       | 26,286                      | 33,781                      |
| <b>NET ASSETS</b>                            |       | <u>26,286</u>             | <u>-</u>                | <u>26,286</u>               | <u>33,781</u>               |
| <b>FUNDS</b>                                 | 6     |                           |                         |                             |                             |
| Unrestricted funds                           |       |                           |                         | 26,286                      | 33,650                      |
| Restricted funds                             |       |                           |                         | -                           | 131                         |
| <b>TOTAL FUNDS</b>                           |       |                           |                         | <u>26,286</u>               | <u>33,781</u>               |

The financial statements were approved by the Board of Trustees and authorised for issue on 28.03.22 and were signed on its behalf by:

  
S Burton - Trustee

## CHILD OF HOPE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, 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 Charities Act 2011. 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 a cash basis. The charity considers any accrued expenses to be insignificant. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Taxation**

The charity is exempt from 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.

## CHILD OF HOPE

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021

## 2. INVESTMENT INCOME

|                          | 2021              | 2020              |
|--------------------------|-------------------|-------------------|
|                          | £                 | £                 |
| Deposit account interest | -                 | 6                 |
|                          | <u>          </u> | <u>          </u> |

## 3. RAISING FUNDS

## Raising donations and legacies

|                               | 2021              | 2020              |
|-------------------------------|-------------------|-------------------|
|                               | £                 | £                 |
| Travel and subsistence        | 30                | 101               |
| Publicity                     | 14                | 332               |
| Fundraising costs             | 225               | 253               |
| Stationery, post and IT costs | 1,226             | 458               |
| Administrative costs          | 26,118            | 19,453            |
| Insurance                     | 400               | 413               |
| Support costs                 | 581               | 467               |
|                               | <u>          </u> | <u>          </u> |
|                               | <u>28,594</u>     | <u>21,477</u>     |

## 4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

## Trustees' expenses

Trustees' expenses for the year ended 31 December 2021 totalled £nil (2020 £nil).

## 5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

|                       | Unrestricted fund | Restricted fund   | Total funds       |
|-----------------------|-------------------|-------------------|-------------------|
|                       | £                 | £                 | £                 |
| <b>INCOME FROM</b>    |                   |                   |                   |
| Donations and grants  | 98,593            | 145,518           | 244,111           |
| Investment income     | 6                 | -                 | 6                 |
|                       | <u>          </u> | <u>          </u> | <u>          </u> |
| <b>Total</b>          | <b>98,599</b>     | <b>145,518</b>    | <b>244,117</b>    |
| <br>                  |                   |                   |                   |
| <b>EXPENDITURE ON</b> |                   |                   |                   |
| Raising funds         | 21,477            | -                 | 21,477            |
| Other                 | 60,104            | 170,500           | 230,604           |
|                       | <u>          </u> | <u>          </u> | <u>          </u> |
| <b>Total</b>          | <b>81,581</b>     | <b>170,500</b>    | <b>252,081</b>    |

## CHILD OF HOPE

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021

## 5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

|                             | Unrestricted<br>fund<br>£ | Restricted<br>fund<br>£ | Total<br>funds<br>£ |
|-----------------------------|---------------------------|-------------------------|---------------------|
| NET INCOME/(EXPENDITURE)    | 17,018                    | (24,982)                | (7,964)             |
| RECONCILIATION OF FUNDS     |                           |                         |                     |
| Total funds brought forward | 16,632                    | 25,113                  | 41,745              |
| TOTAL FUNDS CARRIED FORWARD | <u>33,650</u>             | <u>131</u>              | <u>33,781</u>       |

## 6. MOVEMENT IN FUNDS

|                           | At 1.1.21<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.12.21<br>£ |
|---------------------------|----------------|----------------------------------|---------------------|
| <b>Unrestricted funds</b> |                |                                  |                     |
| General fund              | 33,650         | (7,364)                          | 26,286              |
| <b>Restricted funds</b>   |                |                                  |                     |
| Other restricted          | 131            | (131)                            | -                   |
| TOTAL FUNDS               | <u>33,781</u>  | <u>(7,495)</u>                   | <u>26,286</u>       |

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 101,223                    | (108,587)                  | (7,364)                   |
| <b>Restricted funds</b>   |                            |                            |                           |
| Other restricted          | 142,217                    | (142,348)                  | (131)                     |
| TOTAL FUNDS               | <u>243,440</u>             | <u>(250,935)</u>           | <u>(7,495)</u>            |

## CHILD OF HOPE

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021

## 6. MOVEMENT IN FUNDS - continued

## Comparatives for movement in funds

|                           | At 1.1.20<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.12.20<br>£ |
|---------------------------|----------------|----------------------------------|---------------------|
| <b>Unrestricted funds</b> |                |                                  |                     |
| General fund              | 16,632         | 17,018                           | 33,650              |
| <b>Restricted funds</b>   |                |                                  |                     |
| Other restricted          | 25,113         | (24,982)                         | 131                 |
| <b>TOTAL FUNDS</b>        | <u>41,745</u>  | <u>(7,964)</u>                   | <u>33,781</u>       |

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 98,599                     | (81,581)                   | 17,018                    |
| <b>Restricted funds</b>   |                            |                            |                           |
| Other restricted          | 145,518                    | (170,500)                  | (24,982)                  |
| <b>TOTAL FUNDS</b>        | <u>244,117</u>             | <u>(252,081)</u>           | <u>(7,964)</u>            |

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

|                           | At 1.1.20<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.12.21<br>£ |
|---------------------------|----------------|----------------------------------|---------------------|
| <b>Unrestricted funds</b> |                |                                  |                     |
| General fund              | 16,632         | 9,654                            | 26,286              |
| <b>Restricted funds</b>   |                |                                  |                     |
| Other restricted          | 25,113         | (25,113)                         | -                   |
| <b>TOTAL FUNDS</b>        | <u>41,745</u>  | <u>(15,459)</u>                  | <u>26,286</u>       |

CHILD OF HOPE

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021

6. MOVEMENT IN FUNDS - continued

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 199,822                    | (190,168)                  | 9,654                     |
| <b>Restricted funds</b>   |                            |                            |                           |
| Other restricted          | 287,735                    | (312,848)                  | (25,113)                  |
| <b>TOTAL FUNDS</b>        | <u>487,557</u>             | <u>(503,016)</u>           | <u>(15,459)</u>           |

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

8. RESTRICTED FUNDS

During the year the following restricted income was received:

|                            | 2020            | 2020            |
|----------------------------|-----------------|-----------------|
| Child education            | £48,902         | £43,257         |
| Teacher sponsorship        | £3,031          | £2,775          |
| Social worker sponsorship  | £0              | £603            |
| IGA worker                 | £3,890          | £3,068          |
| Welfare                    | £622            | £0              |
| Child/family gift          | £0              | £942            |
| Health care                | £1,140          | £794            |
| Fostering, boys/girls home | £900            | £550            |
| Food                       | £1,345          | £1,255          |
| Emergency appeal           | £23,228         | £68,979         |
| Community fund             | £1,200          | £1,200          |
| Books and shoes            | £84             | £374            |
| Other restricted income    | £3,820          | £15,720         |
| Special projects           | £54,055         | £6,000          |
| <b>Total</b>               | <b>£142,217</b> | <b>£145,518</b> |

## CHILD OF HOPE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2021

|                                       | 2021<br>£      | 2020<br>£      |
|---------------------------------------|----------------|----------------|
| <b>INCOME</b>                         |                |                |
| <b>Donations and grants</b>           |                |                |
| General funds                         | 101,223        | 145,518        |
| Restricted funds                      | 142,217        | 98,593         |
|                                       | <u>243,440</u> | <u>244,111</u> |
| <b>Investment income</b>              |                |                |
| Deposit account interest              | -              | 6              |
|                                       | <u>243,440</u> | <u>244,117</u> |
| <b>Total incoming resources</b>       |                |                |
|                                       | 243,440        | 244,117        |
| <b>EXPENDITURE</b>                    |                |                |
| <b>Raising donations and legacies</b> |                |                |
| Travel and subsistence                | 30             | 101            |
| Publicity                             | 14             | 332            |
| Fundraising costs                     | 225            | 253            |
| Stationery, post and IT costs         | 1,226          | 458            |
| Administrative costs                  | 26,118         | 19,453         |
| Insurance                             | 400            | 413            |
|                                       | <u>28,013</u>  | <u>21,010</u>  |
| <b>Other</b>                          |                |                |
| Uganda revenue fund                   | 222,341        | 230,604        |
| <b>Support costs</b>                  |                |                |
| <b>Finance</b>                        |                |                |
| Bank and other charges                | 581            | 467            |
|                                       | <u>250,935</u> | <u>252,081</u> |
| <b>Total resources expended</b>       |                |                |
|                                       | 250,935        | 252,081        |
| <b>Net expenditure</b>                | <u>(7,495)</u> | <u>(7,964)</u> |

This page does not form part of the statutory financial statements

**CHILD OF HOPE**

England & Wales - Charity number 1136068

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# Accounts

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**REGISTERED CHARITY NUMBER: 1136068**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020  
FOR  
CHILD OF HOPE**

**Newton Magnus  
Chartered Certified Accountants  
Arrowsmith Court  
Station Approach  
Broadstone  
Dorset  
BH18 8AT**

**CHILD OF HOPE**

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FOR THE YEAR ENDED 31 DECEMBER 2020**

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## **CHILD OF HOPE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. 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**

The charity Child of Hope currently works (although it is not restricted to this purpose) to support the work of its sister charity called Child of Hope Outreach Uganda, a locally registered Non-Governmental Organisation in Mbale, Uganda.

The leaders of this project are known personally to the Trustees of the UK charity, and are known to enjoy the support of local people and leaders in Mbale for their work to assist in child development through medical care, education and training, to assist parents of children in such need with relief of financial hardship through enterprise initiatives.

## **CHILD OF HOPE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020**

#### **OBJECTIVES AND ACTIVITIES**

##### **Significant activities**

Funds have been received from a variety of sources, but mostly concerned individuals and some churches, trusts, companies, schools and groups where people have a desire to see progress in child development activities through organisations and people whom they trust. The funding received and specified for particular projects or child support has been in line with the aims of the trustees and the trust's stated objectives. This includes on-going monthly sponsorship payments - including sponsorship of children's education, healthcare, food provision, teachers' salaries and social workers' salaries.

In February, we opened a new secondary school.

This year, Child of Hope's work changed when Ugandan schools were forced to close due to Covid-19. Staff have done everything possible to continue educating the pupils - including home visits by teachers. Two exam years (P7 and S4) were allowed back to school from October.

Additionally, every month since April, CoH gave out regular food vouchers to around 700 families. That's the 600 families of the pupils, plus any other desperately needy families found by the social workers in the slum. This was funded by two emergency appeals; the first raised £55,304 and the second (which commenced in December 2020) had already raised £13,675 by the end of the year.

In December, staff also provided a Christmas meal of rice, meat and vegetables for each of the school children's families; it was a very special nutrition input on a day of celebration, despite ongoing restrictions, which have seriously reduced food availability and inflated prices.

Funds were also received which enabled the following achievements:

- o We educated 136 slum children on roll in the nursery department and 360 in primary classes through the year. In addition, 75 older pupils were supported at our secondary school or at local fee-paying secondary schools. At CCP Vocational Training Institute, 12 young people were supported on teaching training, electronic installation, catering, and hairdressing courses. At Mbale Community College, 9 young people were supported to learn mechanical engineering, masonry works, tailoring, agriculture and carpentry.

- o We purchased necessary science equipment for our secondary school.

- o Graduation of children: The children who were in their last year of vocation training completed their certificated courses and they included; 1 student of electrical installation, 3 students of carpentry, 1 student of mechanics, 2 students of agriculture, 2 students of tailoring, 2 students of hairdressing and 1 student of catering.

- o Foster family placements were maintained for 31 vulnerable children who were either orphaned or deemed at risk in their own families. Foster parents are provided with a monthly sum of money to assist in the care of the foster child.

- o A solar-powered pump was added to the water well at our nursery/primary school. This water source helps the school through supplying water during drought periods for cooking, cleaning and drinking.

- o To meet growing energy needs in use of equipment, a grant enabled us to upgrade and extend solar power at the primary school, despite long delays due to Covid restrictions and shortage of supplies of manufactured goods.

- o Our income-generating activities (IGA) programme supports needy families with training and an initial business start-up grant (around £26) to help provide a regular income. In 2020, 324 parents on the programme were unable to run their businesses during lockdown but are being supported to recover with mentoring from staff and access to a new micro-finance project.

- o Community members received education in health care and environmental hygiene from our family support teams. This year we focused on specific Covid-19 issues, making and handing out 2000+ masks, showing people how to build wooden washstands from sticks and string to keep dishes off the ground and to use 'tip tap' water dispensers with a pedal to avoid touching the mechanism.

## **CHILD OF HOPE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020**

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Fundraising activities**

The annual accounts for 2020 show that a total of £244,110 was received from different sources by the charity. Monies transferred to Uganda in the period totalled £230,604 and a sum of £21,477 (8.52%) was used to cover UK activities: bank and other fees, fundraising, supporter communications and administrative costs.

A database of all sponsored children allows the charity to report back to sponsors, with details of the relevant child/children's progress through the Ugandan school system, often with short videos of the children. It also allows for pertinent information to be forwarded to sponsors when received from the Child of Hope School in Mbale. This brings about a close bond between sponsor and sponsored child/children, resulting in long-term sponsorship and genuine interest in a particular child and his/her family, rather than simply the making of a charitable donation to a worthy cause.

During the year, updates and reports have been received from the Uganda NGO showing that funds transmitted have been used as designated by the trustees. In addition, one of the NGO leaders regularly met with the trustees on Zoom and reported on progress and developments in their work. This gave the trustees opportunities to assist the project with fundraising and to explain in more detail the requirements of the trust, with regard to accounting and reporting back on the use of funds that the trustees had made available to them for their activities among very poor children and their families in a major slum area of Mbale.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

##### **Recruitment and appointment of new trustees**

Trustees are appointed by invitation after consideration and agreement by the entire board of trustees. As a Christian charity, the majority of trustees must be Christians and already supportive of the charity and its goals.

##### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

**1136068**

##### **Principal address**

**35 Roman Road**

**Broadstone**

**Dorset**

**BH18 9DG**

CHILD OF HOPE

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2020

Trustees

PK Game (resigned 29.1.2021)  
JE Dowding (resigned 19.9.2020)  
G Wood (resigned 31.12.2020)  
H Lowe  
C Tebbutt  
S Burton  
PN Clark  
CL Edmunds

Chair of Trustees

PN Clark

Independent Examiner

CJ Fairhall  
FOCA  
Newton Magnus  
Chartered Certified Accountants  
Arrowsmith Court  
Station Approach  
Broadstone  
Dorset  
BH18 8AT

COMMENCEMENT OF ACTIVITIES

The charity Child of Hope was formally registered in the United Kingdom with the Charity Commission and entered onto the Register of Charities on 21 May 2010.

INCOME RESERVES

The Ugandan charity applies for specific monies each month and any excess remained in the UK for future use. It is the policy of the charity to retain sufficient funds in the current bank account to avoid becoming overdrawn and incurring bank charges.

Approved by order of the board of trustees on .....10/3/21..... and signed on its behalf by:

  
.....  
PN Clark - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
CHILD OF HOPE**

**Independent examiner's report to the trustees of Child of Hope**

**I report to the charity trustees on my examination of the accounts of Child of Hope (the Trust) for the year ended 31 December 2020.**

**Responsibilities and basis of report**

**As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').**

**I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.**

**Independent examiner's statement**

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

- 1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or**
- 2. the accounts do not accord with those records; or**
- 3. the accounts do 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.**



**C J Fairhall  
FCCA  
Newton Magnus  
Chartered Certified Accountants  
Arrowsmith Court  
Station Approach  
Broadstone  
Dorset  
BH18 8AT**

**Date:** ..... 10 March 2021 .....

**CHILD OF HOPE**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

|                                    | Notes | Unrestricted<br>fund<br>£ | Restricted<br>fund<br>£ | 2020<br>Total<br>funds<br>£ | 2019<br>Total<br>funds<br>£ |
|------------------------------------|-------|---------------------------|-------------------------|-----------------------------|-----------------------------|
| <b>INCOME FROM</b>                 |       |                           |                         |                             |                             |
| <b>Donations and grants</b>        |       | 98,593                    | 145,518                 | 244,111                     | 257,434                     |
| <b>Investment income</b>           | 2     | 6                         | -                       | 6                           | 22                          |
| <b>Total</b>                       |       | 98,599                    | 145,518                 | 244,117                     | 257,456                     |
| <b>EXPENDITURE ON</b>              |       |                           |                         |                             |                             |
| <b>Raising funds</b>               | 3     | 21,477                    | -                       | 21,477                      | 22,781                      |
| <b>Other</b>                       |       | 60,104                    | 170,500                 | 230,604                     | 248,043                     |
| <b>Total</b>                       |       | 81,581                    | 170,500                 | 252,081                     | 270,824                     |
| <b>NET INCOME/(EXPENDITURE)</b>    |       | 17,018                    | (24,982)                | (7,964)                     | (13,368)                    |
| <b>RECONCILIATION OF FUNDS</b>     |       |                           |                         |                             |                             |
| <b>Total funds brought forward</b> |       | 16,632                    | 25,113                  | 41,745                      | 55,113                      |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | 33,650                    | 131                     | 33,781                      | 41,745                      |

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

CHILD OF HOPE

BALANCE SHEET  
31 DECEMBER 2020

|  | Notes | Unrestricted<br>fund<br>£ | Restricted<br>fund<br>£ | 2020<br>Total<br>funds<br>£ | 2019<br>Total<br>funds<br>£ |
|--|-------|---------------------------|-------------------------|-----------------------------|-----------------------------|
| <b>CURRENT ASSETS</b>                        |       |                           |                         |                             |                             |
| Cash in hand                                 |       | 33,650                    | 131                     | 33,781                      | 41,745                      |
| <b>NET CURRENT ASSETS</b>                    |       | <u>33,650</u>             | <u>131</u>              | <u>33,781</u>               | <u>41,745</u>               |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | <u>33,650</u>             | <u>131</u>              | <u>33,781</u>               | <u>41,745</u>               |
| <b>NET ASSETS</b>                            |       | <u>33,650</u>             | <u>131</u>              | <u>33,781</u>               | <u>41,745</u>               |
| <b>FUNDS</b>                                 | 6     |                           |                         |                             |                             |
| Unrestricted funds                           |       |                           |                         | 33,650                      | 16,632                      |
| Restricted funds                             |       |                           |                         | 131                         | 25,113                      |
| <b>TOTAL FUNDS</b>                           |       |                           |                         | <u>33,781</u>               | <u>41,745</u>               |

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

  
.....  
PN Clark - Trustee

## CHILD OF HOPE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, 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 Charities Act 2011. 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 a cash basis. The charity considers any accrued expenses to be insignificant. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Taxation**

The charity is exempt from 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.

**CHILD OF HOPE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**2. INVESTMENT INCOME**

|                          | 2020            | 2019            |
|--------------------------|-----------------|-----------------|
|                          | £               | £               |
| Deposit account interest | 6               | 22              |
|                          | <u>        </u> | <u>        </u> |

**3. RAISING FUNDS**

**Raising donations and legacies**

|                               | 2020          | 2019          |
|-------------------------------|---------------|---------------|
|                               | £             | £             |
| Travel and subsistence        | 101           | 1,157         |
| Publicity                     | 332           | 902           |
| Fundraising costs             | 253           | 376           |
| Stationery, post and IT costs | 458           | 555           |
| Administrative costs          | 19,453        | 18,951        |
| Insurance                     | 413           | 348           |
| Support costs                 | 467           | 492           |
|                               | <u>21,477</u> | <u>22,781</u> |

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

**Trustees' expenses**

Trustees' expenses for the year ended 31 December 2020 totalled £nil (2019 £nil).

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

|                           | Unrestricted<br>fund<br>£ | Restricted<br>fund<br>£ | Total<br>funds<br>£ |
|---------------------------|---------------------------|-------------------------|---------------------|
| <b>INCOME FROM</b>        |                           |                         |                     |
| Donations and grants      | 76,497                    | 180,937                 | 257,434             |
| Investment income         | 22                        | -                       | 22                  |
| <b>Total</b>              | <u>76,519</u>             | <u>180,937</u>          | <u>257,456</u>      |
| <br><b>EXPENDITURE ON</b> |                           |                         |                     |
| Raising funds             | 22,781                    | -                       | 22,781              |
| Other                     | 65,847                    | 182,196                 | 248,043             |
| <b>Total</b>              | <u>88,628</u>             | <u>182,196</u>          | <u>270,824</u>      |

**CHILD OF HOPE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

|                                    | Unrestricted<br>fund<br>£ | Restricted<br>fund<br>£ | Total<br>funds<br>£ |
|------------------------------------|---------------------------|-------------------------|---------------------|
| <b>NET INCOME/(EXPENDITURE)</b>    | <b>(12,109)</b>           | <b>(1,259)</b>          | <b>(13,368)</b>     |
| <b>RECONCILIATION OF FUNDS</b>     |                           |                         |                     |
| <b>Total funds brought forward</b> | <b>28,741</b>             | <b>26,372</b>           | <b>55,113</b>       |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | <b>16,632</b>             | <b>25,113</b>           | <b>41,745</b>       |

**6. MOVEMENT IN FUNDS**

|                           | At 1.1.20<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.12.20<br>£ |
|---------------------------|----------------|----------------------------------|---------------------|
| <b>Unrestricted funds</b> |                |                                  |                     |
| <b>General fund</b>       | <b>16,632</b>  | <b>17,018</b>                    | <b>33,650</b>       |
| <b>Restricted funds</b>   |                |                                  |                     |
| <b>Other restricted</b>   | <b>25,113</b>  | <b>(24,982)</b>                  | <b>131</b>          |
| <b>TOTAL FUNDS</b>        | <b>41,745</b>  | <b>(7,964)</b>                   | <b>33,781</b>       |

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| <b>General fund</b>       | <b>98,599</b>              | <b>(81,581)</b>            | <b>17,018</b>             |
| <b>Restricted funds</b>   |                            |                            |                           |
| <b>Other restricted</b>   | <b>145,518</b>             | <b>(170,500)</b>           | <b>(24,982)</b>           |
| <b>TOTAL FUNDS</b>        | <b>244,117</b>             | <b>(252,081)</b>           | <b>(7,964)</b>            |

**CHILD OF HOPE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**6. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

|                           | At 1.1.19<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.12.19<br>£ |
|---------------------------|----------------|----------------------------------|---------------------|
| <b>Unrestricted funds</b> |                |                                  |                     |
| General fund              | 28,741         | (12,109)                         | 16,632              |
| <b>Restricted funds</b>   |                |                                  |                     |
| Other restricted          | 26,372         | (1,259)                          | 25,113              |
| <b>TOTAL FUNDS</b>        | <u>55,113</u>  | <u>(13,368)</u>                  | <u>41,745</u>       |

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 76,519                     | (88,628)                   | (12,109)                  |
| <b>Restricted funds</b>   |                            |                            |                           |
| Other restricted          | 180,937                    | (182,196)                  | (1,259)                   |
| <b>TOTAL FUNDS</b>        | <u>257,456</u>             | <u>(270,824)</u>           | <u>(13,368)</u>           |

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

|                           | At 1.1.19<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.12.20<br>£ |
|---------------------------|----------------|----------------------------------|---------------------|
| <b>Unrestricted funds</b> |                |                                  |                     |
| General fund              | 28,741         | 4,909                            | 33,650              |
| <b>Restricted funds</b>   |                |                                  |                     |
| Other restricted          | 26,372         | (26,241)                         | 131                 |
| <b>TOTAL FUNDS</b>        | <u>55,113</u>  | <u>(21,332)</u>                  | <u>33,781</u>       |

**CHILD OF HOPE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**6. MOVEMENT IN FUNDS - continued**

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 175,118                    | (170,209)                  | 4,909                     |
| <b>Restricted funds</b>   |                            |                            |                           |
| Other restricted          | 326,455                    | (352,696)                  | (26,241)                  |
| <b>TOTAL FUNDS</b>        | <u>501,573</u>             | <u>(522,905)</u>           | <u>(21,332)</u>           |

**7. RELATED PARTY DISCLOSURES**

During the year Mr P Dowding, who is married to the trustee Mrs J E Dowding provided administrative services totalling £14,351 (2019 £ 11,190). The rates charged have been agreed by the Board.

On 19 September 2020 Mrs J E Dowding resigned as a trustee.

**8. RESTRICTED FUNDS**

During the year the following restricted income was received:

|                            | 2020            | 2019            |
|----------------------------|-----------------|-----------------|
| Child education            | £43,257         | £39,073         |
| IGA worker                 | £2,775          | £1,949          |
| Teacher sponsorship        | £603            | £2,710          |
| Social worker sponsorship  | £3,068          | £645            |
| BIZ Grant                  | £0              | £873            |
| Child/family gift          | £942            | £600            |
| Health care                | £794            | £737            |
| Fostering, boys/girls home | £550            | £600            |
| Food                       | £1,255          | £1,360          |
| Emergency appeal           | £68,979         | £0              |
| Community fund             | £1,200          | £1,255          |
| Books                      | £374            | 0               |
| Other restricted income    | £15,720         | £4,790          |
| Special projects           | £6,000          | £126,400        |
| <b>Total</b>               | <b>£145,518</b> | <b>£180,937</b> |

**CHILD OF HOPE****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

|                                       | 2020<br>£      | 2019<br>£       |
|---------------------------------------|----------------|-----------------|
| <b>INCOME</b>                         |                |                 |
| <b>Donations and grants</b>           |                |                 |
| General funds                         | 145,518        | 76,497          |
| Restricted funds                      | 98,593         | 180,937         |
|                                       | <u>244,111</u> | <u>257,434</u>  |
| <b>Investment income</b>              |                |                 |
| Deposit account interest              | 6              | 22              |
|                                       | <u>244,117</u> | <u>257,456</u>  |
| <b>Total incoming resources</b>       |                |                 |
|                                       | <u>244,117</u> | <u>257,456</u>  |
| <b>EXPENDITURE</b>                    |                |                 |
| <b>Raising donations and legacies</b> |                |                 |
| Travel and subsistence                | 101            | 1,157           |
| Publicity                             | 332            | 902             |
| Fundraising costs                     | 253            | 376             |
| Stationery, post and IT costs         | 458            | 555             |
| Administrative costs                  | 19,453         | 18,951          |
| Insurance                             | 413            | 348             |
|                                       | <u>21,010</u>  | <u>22,289</u>   |
| <b>Other</b>                          |                |                 |
| Uganda revenue fund                   | 230,604        | 248,043         |
| <b>Support costs</b>                  |                |                 |
| Finance                               |                |                 |
| Bank and other charges                | 467            | 492             |
|                                       | <u>252,081</u> | <u>270,824</u>  |
| <b>Total resources expended</b>       |                |                 |
|                                       | <u>252,081</u> | <u>270,824</u>  |
| <b>Net expenditure</b>                | <u>(7,964)</u> | <u>(13,368)</u> |

This page does not form part of the statutory financial statements