

# UNIVIDA

England & Wales · Charity number 1136743

## Details

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|                |   |
|----------------|---|
| Status         | Registered  |
| Legal form     | Charitable company                                      |
| Company number | <a href="#">06958514</a>                                |
| Registered     | 2010-07-06  |
| Register       | <a href="#">View on the Charity Commission register</a> |

## Contact

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**Address** UNiViDA Office  
7 High Street  
Staple Hill  
Bristol  
BS16 5HA

**Phone** 01179568675

**Email** [office@univida.org](mailto:office@univida.org)

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

## Activities

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**Objects:** 3: TO ADVANCE EDUCATION IN SUCH WAYS AND IN SUCH PARTS OF THE WORLD AS THE DIRECTORS, FROM TIME TO TIME MAY THINK FIT.3.2., TO RELIEVE SICKNESS AND FINANCIAL HARDSHIP OF THOSE IN NEED AND TO PROMOTE AND PRESERVE GOOD HEALTH BY THE PROVISION OF FUNDS, GOODS OR SERVICES OF ANY KIND INCLUDING THROUGH THE PROVISION OF COUNSELLING AND SUPPORT IN SUCH PARTS OF THE WORLD AS THE DIRECTORS FROM, TIME TO TIME THINK FIT.3.3 TO ADVANCE IN LIFE AND RELIEVE THOSE IN NEED AND IN POVERTY THROUGH THE PROVISION OF SUPPORT ACTIVITIES AND RESOURCES WHICH DEVELOP THE SKILLS, CAPACITIES AND CAPABILITIES OF SUCH PEOPLE.3.4 TO ADVANCE THE CHRISTIAN FAITH IN SUCH WAYS AND IN SUCH PARTS OF WORLD AS THE DIRECTORS FROM TIME TO TIME MAY THINK FIT; AND3.5 TO PROMOTE SUCH OTHER PURPOSES THAT ARE DEEMED CHARITABLE IN SUCH PARTS OF THE WORLD AS THE DIRECTORS FROM TIME TO TIME MAY THINK FIT.

**Activities:** UNIVIDA's activities take place in one of the 550 slum communities of Fortaleza, in the north east of Brazil. On a daily basis the charity provides an extra 4 hours of education, a hot meal and a safe environment for 370 children to play and learn. Older students receive tuition and support to help them finish secondary school and find places at college or university.

## Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Children/young People, The General Public/mankind

## Geography

- **Area of benefit:** THE WORLD
- Brazil

## Finances

| Period end | Income   | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2024-12-31 | £113,198 | £114,417    | -      | -         |
| 2023-12-31 | £58,475  | £63,029     | -      | -         |
| 2022-12-31 | £177,190 | £110,368    | -      | -         |
| 2021-12-31 | £66,342  | £58,619     | -      | -         |
| 2020-12-31 | £61,516  | £50,417     | -      | -         |

## Trustees

| Name                      | Role  | Appointed  |
|---------------------------|-------|------------|
| MARTIN COLM SEAN CLEMENTS | Chair |            |
| JONATHAN HARRIS           |       |            |
| Marc Marques              |       | 2009-07-10 |
| Reginald Henry Salway     |       | 2025-10-01 |

**UNIVIDA**

England & Wales - Charity number 1136743

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# Accounts

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## Annual Report & Financial Statements Year Ended 31 December 2024



*Students performing at 'Big Family Lunch' 2024*

## UNiViDA Trustees' Annual Report for the Year Ended 31 December 2024

We present our annual report and financial statements of the charity for the year ended 31 December 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011, the Companies Act 2006, and 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 (FRS102) (effective 1 January 2015).

### Reference and Administrative Information

**Charity Name:** UNIVIDA  
**Charity Registration No.** 1136743  
**Company No.** 06958514  
**Registered Address:** 7 High Street, Staple Hill, Bristol BS16 5HA  
Email: [office@univida.org](mailto:office@univida.org)

Website: [www.UNiViDA.org](http://www.UNiViDA.org)

Facebook @lifehopeandopportunity

**Directors /Trustees** J Harris R Marques - Secretary/Treasurer  
M Clements - Chairperson M Marques (Trustee)

**Accountants** Funsho Ojo ACA :  
Brampton Services Ltd, 24 Cabot Rise, Portishead, Bristol BS20 6NX

**Bankers** HSBC, Carolgate, Retford, Nottinghamshire, DN22 6DA

### Structure, Governance and Management

#### Governing Document

UNIVIDA is a registered charity in England & Wales no. 1136743, incorporated 10th July 2009, with a Memorandum and Articles of Association. Registered Company No. 06958514.

#### Management

The charity actively fundraises and seeks to continue charitable work through the careful stewardship of its existing resources. Trustees meet regularly to oversee the administration of services.

#### Trustees

Trustees are appointed by invitation. All Trustees give their time and expertise freely and no trustee remuneration was paid in the year - see note 3.

#### Related Parties

UNiViDA works in partnership with a Brazilian registered charity Crianças do Brasil para Cristo (CBC). Funds used for charitable activities in Brazil are transferred internationally to CBC and managed by a UNiViDA Trustee in Brazil.

#### Training

During this year UNiViDA Trustees and volunteers remained updated with Charity Commission guidance on charity administration and reporting responsibilities.

#### Risk Management

The trustees have considered the major risks to which the charity is exposed and have reviewed those risks and actively

work to establish systems and procedures to manage those risks. UNiViDA has policies and procedures in place to reduce risk and protect beneficiaries and volunteers.

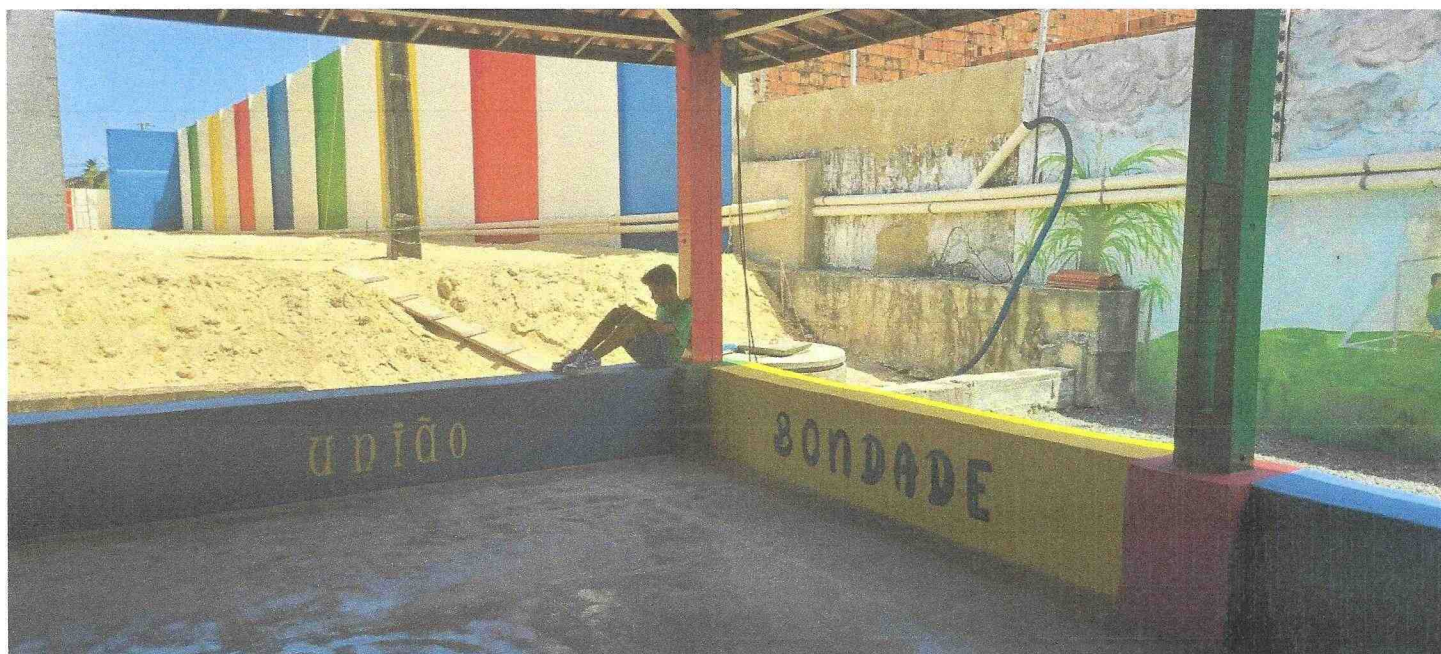
## **Objective and Activities**

### **Objects**

- To advance education, relieve sickness and hardship of those living in poverty, provision of support, activities, and resources to build skills and capacity of those people.
- To advance the Christian faith and promote other similar purposes that are deemed charitable in such parts of the world as the Trustees see fit.

### **Activities for Public Benefit**

UNiViDA benefits 260 children and young people (aged 7-14) and their families, living in a favela on the outskirts of the city of Fortaleza. The charity provides quality Christian education, training, and life skills in a safe learning environment.



*A student finds a shady corner to read and enjoy the freshly painted walls, painted courtesy of UK volunteers.*

UNiViDA provides 4 additional hours of education per day to complement the service of the State school system. This gives the opportunity for children to succeed in their schooling, access higher education and successfully compete for meaningful employment, ultimately improving quality of life. The charity also cares for parents and families, providing opportunities for skills training, recreation, and family activities.

In our view there is no detriment or harm that might arise from these aims. UNiViDA benefits people living in favelas who are living in poverty. Access to benefits is offered freely and equally to all. The only requirement for children and young people wishing to access education and training in Brazil is that they are registered in state school (free to all). Outside of the beneficiaries, there are no private benefits from the organisation other than the incidental benefits of salaries to staff employed by our partners in Brazil to deliver these services.

## UNiViDA Trustees' Annual Report for the Year Ended 31 December 2024

### Volunteers

The organisation continues to benefit from the support of individuals in the UK, who fundraise and promote the work of the organization through churches, schools, and other groups. This year UNiViDA was delighted to welcome 9 individuals from Essex who visited The University of Life in Brazil for 9 days.

### Achievements, Performance in 2024

UNiViDA continued to work in partnership with the Brazilian association Crianças do Brasil para Cristo to deliver quality services for children aged 7-14 in the favelas of Fortaleza, Brazil. UNiViDA assists in the running of a project for 260 children, 5 days a week from 8am to 5pm, providing an additional 20 hours per week of education along with nutritional food and clean water.

UNiViDA maintains regular financial support from a growing number of individuals and organisations. Emphasis is placed on sharing a relationship with donors and the results of our services, delivered in Fortaleza. With on-going daily care, we see children gaining the skills, confidence, physical and emotional strength to succeed in their education. In addition to normal daily services UNiViDA brings families



Ruth Marques, UNiViDA trustee working with children at The University of Life to make vision boards.



Activities made possible through UNiViDA's general funds in 2024. Big family lunch, daily food, assemblies, 20 hours of classroom education per child, per week, theatre and dance, sports and games, and an event for mother's day.

together by developing parenting skills and organising special events which engage parents in their children's education.

## UNiViDA Trustees' Annual Report for the Year Ended 31 December 2024

UNiViDA's general fund grants were used for the payment of staff and provision of daily classes, curriculum and school materials. This also included daily hot meals for all students and staff.



In 2024 the trustees focussed UNiViDA funds on essential maintenance at the school. In January and February an additional 4 pumps were purchased and installed to prevent flooding of the kitchen and dining area. With unprecedented rainfall in the following month, these installations prevented serious damage to the kitchen and are continuing to do so. This project cost £8,425

£18,300 was spent on major repairs and repainting work on the gymnasium building. This included the replacement of some supporting beams and the removal of rust building up under the roof. The trustees have committed to a regular maintenance schedule for this building which benefits 260 children daily.



In addition, UNiViDA funds were used for the cleaning and varnishing of the dining hall trusses. This work was carried out by a former student of the project who now has his own business. Further work to paint the columns and walls in the dining area and chapel was completed by UK volunteers who also raised funds for the cost of paint. This work was completed in October.

Finally, during 2024 UNiViDA funds were used for the re-decoration of the dormitories which provide a daily resting area for 20 staff and a home for international volunteer groups. Seven air conditioning units were installed due to the extreme temperatures. The newly decorated dormitories have already hosted 27 international visitors.



## Financial Review

### Reserves Policy

UNiViDA holds a reserve fund of £10,000 roughly equivalent to two months operational expenses.

### Reserves

#### Designated Funds

UNiViDA holds £80,000 in this fund. This includes the £10,000 reserve fund mentioned above. The remaining balance was received as a legacy gift in 2022. The trustees wish to maximise the benefit of this gift and have designated it for use for a large project, possibly as a matching grant to attract necessary funds for completion. The Trustees are yet to decide what the funds will be used for.

#### Income

The charity's work is entirely reliant on donations and grants. UNiViDA's principal sources of funding are individuals and churches. Total income in 2024 was £113,198.

UNiViDA continues to raise funds through written communications with our donors and by speaking engagements or fundraising events organised by Trustees and Volunteers.

Funds carried forward were £122,795 (£124,014 in 2023). Out of this Unrestricted General Funds were £42,795 and Designated Funds £80,000.

## Explanation of Funds to Brazil

During the year grants totalling £106,225 (2023: £56,000) were made to Crianças do Brasil para Cristo (CBC); £48,000 was for purposes to general running costs. £58,225 was used for the projects described on pages 4 and 5. All grants were actioned by UNiViDA trustees and managed by UNiViDA's Field Director, in partnership with staff at CBC.

### Trustees' responsibilities for the Financial Statements

Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the year end. In preparing these financial statements the Trustees are required to:

- a) Select suitable accounting policies and then apply them consistently
- b) Make judgements and estimates that are reasonable and prudent
- c) State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- d) Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in operation

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

The Trustees believe that these financial statements comply with current statutory requirements and with the requirements of the trust deed.

Approved by the Trustees on 30 June 2025

Signed on behalf of the Board of Trustees

M C Clements  
Chairperson

## **Independent Examiner's Report**

I report to the Trustees of UNiViDA ("the charitable company") on my examination of the financial statements for the year ended 31st December 2024, which are set out on pages 9 to 17.

### **Responsibilities and basis of report**

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

### **Independent Examiner's Statement**

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

- 1) Accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- 2) The financial statements do not accord with those accounting records; or
- 3) The financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a "true and fair" view which is not a matter considered as part of an independent examination; or
- 4) The financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting for charities (applicable to charities preparing financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland - FRS102)

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 financial statements to be reached.

Funsho Ojo ACA  
Brampton Services  
24 Cabot Rise  
Portishead  
Bristol

Dated:

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE ACCOUNT)  
YEAR ENDED 31 DECEMBER 2024

|                                    | Note | Unrestricted<br>General Funds<br>2024 | Unrestricted<br>Designated<br>Funds<br>2024 | Restricted<br>Funds<br>2024 | Total Funds<br>2024 | Total Funds<br>2023 |
|------------------------------------|------|---------------------------------------|---|-----------------------------|---------------------|---------------------|
|                                    |      | £                                     | £   | £                           | £                   | £                   |
| <b>Income and endowments from:</b> |      |                                       |   |                             |                     |                     |
| Grants and Donations               | 4    | 91,539                                | -   | 19,925                      | 111,464             | 57,047              |
| Investments                        |      | 1,734                                 | -   | -                           | 1,734               | 1,428               |
| <b>Total income and endowments</b> |      | <u>93,273</u>                         | <u>-</u>                                    | <u>19,925</u>               | <u>113,198</u>      | <u>58,475</u>       |
| <b>Expenditure on:</b>             |      |                                       |   |                             |                     |                     |
| Raising Funds                      | 5    | 5,305                                 | -   | -                           | 5,305               | 5,811               |
| Charitable activities              | 5    | 88,687                                | -   | 19,925                      | 108,612             | 56,818              |
| Other                              | 5    | 500                                   | -   | -                           | 500                 | 400                 |
| <b>Total expenditure</b>           |      | <u>94,492</u>                         | <u>-</u>                                    | <u>19,925</u>               | <u>114,417</u>      | <u>63,029</u>       |
| <b>Net income/(expenditure)</b>    |      | (1,219)                               | -   | -                           | (1,219)             | (4,554)             |
| <b>Transfers between funds</b>     |      | -                                     | -   | -                           | -                   | -                   |
| <b>Net movement in funds</b>       |      | <u>(1,219)</u>                        | <u>-</u>                                    | <u>-</u>                    | <u>(1,219)</u>      | <u>(4,554)</u>      |
| <b>Reconciliation of funds:</b>    |      |                                       |   |                             |                     |                     |
| <b>Total Funds brought forward</b> |      | <u>44,014</u>                         | <u>80,000</u>                               | <u>-</u>                    | <u>124,014</u>      | <u>128,568</u>      |
| <b>Total Funds carried forward</b> |      | <u>42,795</u>                         | <u>80,000</u>                               | <u>-</u>                    | <u>122,795</u>      | <u>124,014</u>      |

**Continuing Operations:**

None of the company's activities were acquired or discontinued during the above financial period

**Total recognised gains and losses**

The company had no recognised gains or losses other than the net resources expended in the above period

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE ACCOUNT)**  
**YEAR ENDED 31 DECEMBER 2023**

|                                    | Note | Unrestricted<br>General Funds<br>2023 | Unrestricted<br>Designated<br>Funds<br>2023 | Restricted<br>Funds<br>2023 | Total Funds<br>2023 |
|------------------------------------|------|---------------------------------------|---|-----------------------------|---------------------|
|                                    |      | £                                     | £   | £                           | £                   |
| <b>Income and endowments from:</b> |      |                                       |   |                             |                     |
| Grants and Donations               | 4    | 57,047                                | -   | -                           | 57,047              |
| Investments                        |      | 1,428                                 | -   | -                           | 1,428               |
| <b>Total income and endowments</b> |      | <u>58,475</u>                         | <u>-</u>                                    | <u>-</u>                    | <u>58,475</u>       |
| <b>Expenditure on:</b>             |      |                                       |   |                             |                     |
| Raising Funds                      | 5    | 5,811                                 | -   | -                           | 5,811               |
| Charitable activities              | 5    | 49,818                                | -   | 7,000                       | 56,818              |
| Other                              | 5    | 400                                   | -   | -                           | 400                 |
| <b>Total expenditure</b>           |      | <u>56,029</u>                         | <u>-</u>                                    | <u>7,000</u>                | <u>63,029</u>       |
| <b>Net income/(expenditure)</b>    |      | 2,446                                 | -   | (7,000)                     | (4,554)             |
| <b>Transfers between funds</b>     |      | -                                     | -   | -                           | -                   |
| <b>Net movement in funds</b>       |      | 2,446                                 | -   | (7,000)                     | (4,554)             |
| <b>Reconciliation of funds:</b>    |      |                                       |   |                             |                     |
| <b>Total Funds brought forward</b> |      | <u>41,568</u>                         | <u>80,000</u>                               | <u>7,000</u>                | <u>128,568</u>      |
| <b>Total Funds carried forward</b> |      | <u>44,014</u>                         | <u>80,000</u>                               | <u>-</u>                    | <u>124,014</u>      |

**Continuing Operations:**

None of the company's activities were acquired or discontinued during the above financial period

**Total recognised gains and losses**

The company had no recognised gains or losses other than the net resources expended in the above period

**BALANCE SHEET**  
**AT 31 DECEMBER 2024**

Company Number: 06958514

|   | Note | 2024<br>£             | 2023<br>£             |
|---|------|-----------------------|-----------------------|
| <b>Current Assets</b>                           |      |                       |                       |
| Sundry debtors                                  | 6    | 1,979                 | 802                   |
| Cash at bank and in hand                        |      | <u>121,316</u>        | <u>123,612</u>        |
|   |      | 123,295               | 124,414               |
| Creditors: Amounts falling due within one year: |      |                       |                       |
| Accruals  |      | 500                   | 400                   |
| <b>Net Current assets</b>                       |      | 122,795               | 124,014               |
| <b>Net Assets</b>                               |      | <u><u>122,795</u></u> | <u><u>124,014</u></u> |
| <b>Charity Funds</b>                            |      |                       |                       |
| Unrestricted General funds                      | 7,8  | 42,795                | 44,014                |
| Unrestricted Designated funds                   | 7,8  | <u>80,000</u>         | <u>80,000</u>         |
| <b>Total funds</b>                              |      | <u><u>122,795</u></u> | <u><u>124,014</u></u> |

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

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

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These financial statements were approved by the trustees on 30 June 2025 and are signed on their behalf by:

.....

M.C. CLEMENTS  
CHAIRPERSON

**The notes on pages 12 to 18 form part of these financial statements**

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

**1. Accounting Policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2015, and the Companies Act 2006.

The Trustees have reviewed the Charity's financial position and are of the view that there are no material uncertainties about the Charity's ability to continue as a going concern.

UNiViDA meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The financial statements are prepared in sterling.

b) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

c) Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

d) Income

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

- Investment income is included when receivable
- Income from Charitable activities is accounted for when earned
- Income from grants where related to performance and specific deliverables is accounted for as the charity earns the right to consideration by its performance.

e) Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include the independent examiner's fees and all costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource.

## NOTES TO THE FINANCIAL STATEMENTS

## YEAR ENDED 31 DECEMBER 2024

**2 Legal Status of the Charity**

The Charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1.

**3** The trustees received no remuneration during the year. Travel expenses and health insurance paid in the year totalled £5,305 (2023: £5,811)

**4 Grants and Donations**

|                         | Unrestricted<br>General Funds<br>2024<br>£ | Restricted<br>Funds<br>2024<br>£ | Total Funds<br>2024<br>£ | Total Funds<br>2023<br>£ |
|-------------------------|--|----------------------------------|--------------------------|--------------------------|
| Individuals:            |  |                                  |                          |                          |
| Regular donations       | 44,969                                     | -                                | 44,969                   | 26,451                   |
| Other donations         | -  | 10,725                           | 10,725                   | 4,374                    |
| Churches:               |  |                                  |                          |                          |
| Regular donations       | 20,920                                     | -                                | 20,920                   | 9,323                    |
| Other donations         | 11,690                                     | 9,200                            | 20,890                   | 7,742                    |
| Schools                 | -  | -                                | -                        | -                        |
| Other general donations | 3,458                                      | -                                | 3,458                    | 4,087                    |
| HMRC Gift Aid           | 10,502                                     | -                                | 10,502                   | 5,070                    |
|                         | <u>91,539</u>                              | <u>19,925</u>                    | <u>111,464</u>           | <u>57,047</u>            |

**Grants and Donations - Prior Year**

|                         | Unrestricted<br>General Funds<br>2023<br>£ | Unrestricted<br>Designated<br>Funds<br>2023<br>£ | Restricted<br>Funds<br>2023<br>£ | Total Funds<br>2023<br>£ |
|-------------------------|--|--|----------------------------------|--------------------------|
| Individuals:            |  |  |                                  |                          |
| Regular donations       | 26,451                                     | -  | -                                | 26,451                   |
| Other donations         | 4,374                                      | -  | -                                | 4,374                    |
| Churches:               |  |  |                                  |                          |
| Regular donations       | 9,323                                      | -  | -                                | 9,323                    |
| Other donations         | 7,742                                      | -  | -                                | 7,742                    |
| Schools                 | -  | -  | -                                | -                        |
| Other general donations | 4,087                                      | -  | -                                | 4,087                    |
| HMRC Gift Aid           | 5,070                                      | -  | -                                | 5,070                    |
|                         | <u>57,047</u>                              | <u>-</u>   | <u>-</u>                         | <u>57,047</u>            |

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

**5 Expenditure**

|                                     | Unrestricted<br>General Funds | Restricted<br>Funds  | Total Funds           | Total Funds          |
|-------------------------------------|-------------------------------|----------------------|-----------------------|----------------------|
|                                     | 2024                          | 2024                 | 2024                  | 2023                 |
|                                     | £                             | £                    | £                     | £                    |
| <b>Raising Funds</b>                |                               |                      |                       |                      |
| Travel costs and health insurance   | 5,305                         | -                    | 5,305                 | 5,811                |
| <b>Charitable Activities:</b>       |                               |                      |                       |                      |
| Grants to Brazil                    | 86,300                        | 19,925               | 106,225               | 56,000               |
| Insurance                           | 479                           | -                    | 479                   | 162                  |
| Stationery                          | 547                           | -                    | 547                   | -                    |
| Postage                             | -                             | -                    | -                     | -                    |
| Computer software                   | 870                           | -                    | 870                   | 300                  |
| Bank charges                        | 491                           | -                    | 491                   | 343                  |
| Sundry expenses                     | -                             | -                    | -                     | 13                   |
| Total cost of Charitable Activities | <u>88,687</u>                 | <u>19,925</u>        | <u>108,612</u>        | <u>56,818</u>        |
| <b>Governance costs</b>             |                               |                      |                       |                      |
| Accountancy                         | <u>500</u>                    | <u>-</u>             | <u>500</u>            | <u>400</u>           |
| Total resources expended            | <u><u>94,492</u></u>          | <u><u>19,925</u></u> | <u><u>114,417</u></u> | <u><u>63,029</u></u> |

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

**5 Expenditure - Prior Year**

|                                     | Unrestricted<br>General Funds | Restricted<br>Funds | Total Funds          |
|-------------------------------------|-------------------------------|---------------------|----------------------|
|                                     | 2023                          | 2023                | 2023                 |
|                                     | £                             | £                   | £                    |
| <b>Raising Funds</b>                |                               |                     |                      |
| Travel costs and health insurance   | 5,811                         | -                   | 5,811                |
| <b>Charitable Activities:</b>       |                               |                     |                      |
| Grants to Brazil                    | 56,000                        | -                   | 56,000               |
| Insurance                           | 162                           | -                   | 162                  |
| Stationery                          | -                             | -                   | -                    |
| Postage                             | -                             | -                   | -                    |
| Computer consumables                | 300                           | -                   | 300                  |
| Bank charges                        | 343                           | -                   | 343                  |
| Sundry expenses                     | 13                            | -                   | 13                   |
| Total cost of Charitable Activities | <u>56,818</u>                 | <u>-</u>            | <u>56,818</u>        |
| <b>Governance costs</b>             |                               |                     |                      |
| Accountancy                         | <u>400</u>                    | <u>-</u>            | <u>400</u>           |
| Total resources expended            | <u><u>63,029</u></u>          | <u><u>-</u></u>     | <u><u>63,029</u></u> |

**6 Sundry Debtors**

|          | 2024                | 2023              |
|----------|---------------------|-------------------|
|          | £                   | £                 |
| Gift Aid | <u>1,979</u>        | <u>802</u>        |
|          | <u><u>1,979</u></u> | <u><u>802</u></u> |

NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 DECEMBER 2024

## 7 Movement in funds

Year Ended 31 December 2024

|                               | At<br>1 Jan<br>2024<br>£ | Income<br>£    | Expenditure<br>£ | At<br>31 Dec<br>2024<br>£ |
|-------------------------------|--------------------------|----------------|------------------|---------------------------|
| Unrestricted General Funds    | 44,014                   | 93,273         | (94,492)         | 42,795                    |
|                               | 44,014                   | 93,273         | (94,492)         | 42,795                    |
| Unrestricted Designated Funds | 80,000                   | -              | -                | 80,000                    |
|                               | 80,000                   | -              | -                | 80,000                    |
| Restricted Funds              | -                        | 19,925         | (19,925)         | -                         |
|                               | -                        | 19,925         | (19,925)         | -                         |
| <b>Total Funds</b>            | <b>124,014</b>           | <b>113,198</b> | <b>(114,417)</b> | <b>122,795</b>            |

## Description and purpose of funds and transfers

## Free reserves

Unrestricted General Funds are the free reserves of the charity. These funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and have not been designated for other purposes.

## Unrestricted Designated Funds

Unrestricted Designated funds are funds set aside by the Trustees for specific projects and include a £10,000 reserve fund.

## Restricted Funds

Restricted Fund balances are funds to be used according to the wishes of the donor, not distributed at the year end.

## Movement in funds - Prior year

|                               | At<br>1 Jan<br>2023<br>£ | Income<br>£   | Expenditure<br>£ | At<br>31 Dec<br>2023<br>£ |
|-------------------------------|--------------------------|---------------|------------------|---------------------------|
| Unrestricted General Funds    | 41,568                   | 58,475        | (56,029)         | 44,014                    |
|                               | 41,568                   | 58,475        | (56,029)         | 44,014                    |
| Unrestricted Designated Funds | 80,000                   | -             | -                | 80,000                    |
|                               | 80,000                   | -             | -                | 80,000                    |
| Restricted Funds              | 7,000                    | -             | (7,000)          | -                         |
|                               | 7,000                    | -             | (7,000)          | -                         |
| <b>Total Funds</b>            | <b>128,568</b>           | <b>58,475</b> | <b>(63,029)</b>  | <b>124,014</b>            |

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

**8 Analysis of net assets between funds**

|                     | <b>Unrestricted<br/>General Funds</b> | <b>Unrestricted<br/>Designated<br/>Funds</b> | <b>Total Funds</b> |
|---------------------|---------------------------------------|--|--------------------|
|                     | <b>2024</b>                           | <b>2024</b>                                  | <b>2024</b>        |
|                     | <b>£</b>                              | <b>£</b>                                     | <b>£</b>           |
| Current assets      | 43,295                                | 80,000                                       | 123,295            |
| Current liabilities | (500)                                 | -  | (500)              |
|                     | <u>42,795</u>                         | <u>80,000</u>                                | <u>122,795</u>     |

**Analysis of net assets between funds - Prior Year**

|                     | <b>Unrestricted<br/>General Funds</b> | <b>Unrestricted<br/>Designated<br/>Funds</b> | <b>Total Funds</b> |
|---------------------|---------------------------------------|--|--------------------|
|                     | <b>2023</b>                           | <b>2023</b>                                  | <b>2023</b>        |
|                     | <b>£</b>                              | <b>£</b>                                     | <b>£</b>           |
| Current assets      | 44,414                                | 80,000                                       | 124,414            |
| Current liabilities | (400)                                 | -  | (400)              |
|                     | <u>44,014</u>                         | <u>80,000</u>                                | <u>124,014</u>     |

**UNIVIDA**

England & Wales - Charity number 1136743

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# Accounts

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## **Trustees' Annual Report & Financial Statements**

**Year Ended 31st December 2023**



*Families at Christmas Concert 2023*

## UNiViDA Trustees' Annual Report for the Year Ended 31 December 2023

### Annual Report

We present our annual report and financial statements of the Charity for the year ended 31st December 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011, the Companies Act 2006, and 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 (FRS102) (effective 1 January 2015).

### Reference and Administrative Information

|                                 |  |   |
|---------------------------------|--|---|
| <b>Charity Name:</b>            | UNIVIDA  |   |
| <b>Charity Registration No.</b> | 1136743  |   |
| <b>Company No.</b>              | 06958514   |   |
| <b>Registered Address:</b>      | 7 High Street, Staple Hill, Bristol BS16 5HA<br>Email: <a href="mailto:office@univida.org">office@univida.org</a> <a href="http://www.UNiViDA.org">www.UNiViDA.org</a><br><br>Facebook @lifehopeandopportunity |   |
| <b>Directors /Trustees</b>      | J Harris<br>M Clements - Chairperson   | R Marques - Secretary/Treasurer<br>M Marques -Trustee |
| <b>Accountants</b>              | Funsho Ojo ACA :<br>Brampton Services Ltd, 24 Cabot Rise, Portishead, Bristol BS20 6NX   |   |
| <b>Bankers</b>                  | HSBC, Carolgate, Retford, Nottinghamshire, DN22 6DA  |   |

### Structure, Governance and Management

#### Governing Document

UNIVIDA is a registered charity in England & Wales no. 1136743, incorporated 10th July 2009, with a Memorandum and Articles of Association. Registered Company No. 06958514.

#### Management

The Charity actively fundraises and seeks to continue charitable work through the careful stewardship of its existing resources. Trustees meet regularly to oversee the administration of services.

#### Trustees

Trustees are appointed by invitation. All Trustees give their time and expertise freely and no trustee remuneration was paid in the year. See note 3.

#### Related Parties

UNiViDA works in partnership with a Brazilian registered charity Crianças do Brasil para Cristo (CBC). Funds used for charitable activities in Brazil are transferred internationally to CBC and managed by a UNiViDA Trustee in Brazil.

#### Training

During this year UNiViDA Trustees and volunteers remained updated with Charity Commission guidance on charity administration and reporting responsibilities.

## UNiViDA Trustees' Annual Report for the Year Ended 31 December 2023

### Risk Management

The Trustees have considered the major risks to which the charity is exposed and have reviewed those risks and actively work to establish systems and procedures to manage those risks. UNiViDA has policies and procedures in place to reduce risk and protect beneficiaries and volunteers.

## Objective and Activities

### Objects

- To advance education, relieve sickness and hardship of those living in poverty, provision of support, activities, and resources to build skills and capacity of those people.
- To advance the Christian faith and promote other similar purposes that are deemed charitable in such parts of the world as the Trustees see fit.

### Activities for Public Benefit

UNiViDA benefits 260 children and young people (aged 7-14) and their families, living in a favela on the outskirts of the city of Fortaleza. The Charity provides quality Christian education, training, and life skills in a safe learning environment.



*Yasmin gives her father a gift o Father's Day, which she made at the project*



*Janiarla gives an outdoor class to year 8 and 9 students*

UNiViDA provides 4 additional hours of education per day to complement the service of the State school system. This gives the opportunity for children to succeed in their schooling, access higher education and successfully compete for meaningful employment, ultimately improving quality of life. The Charity also cares for parents and families, providing opportunities for skills training, recreation, and family activities.

## UNiViDA Trustees' Annual Report for the Year Ended 31 December 2023

In our view there is no detriment or harm that might arise from these aims. UNIVIDA benefits people living in favelas who are living in poverty. Access to benefits is offered freely and equally to all. The only requirement for children and young people wishing to access education and training in Brazil is that they are registered in state school (free to all). Outside of the beneficiaries, there are no private benefits from the organisation other than the incidental benefits of salaries to staff employed by our partners in Brazil to deliver these services.

### Volunteers

The organisation continues to benefit from the support of individuals in the UK, who fundraise and promote the work of the organization through churches, schools, and other groups.



*Two boys walking in the corridor.*



*Older students enjoying break time*

## Achievements, Performance in 2023

UNiViDA continued to work in partnership with the Brazilian association Crianças do Brasil para Cristo to deliver quality services for children aged 7-14 in the favelas of Fortaleza, Brazil. UNiViDA assists in the running of a project for 260 children, 5 days a week from 8am to 5pm, providing an additional 20 hours per week of education along with nutritional food and clean water.

UNiViDA maintains regular financial support from a growing number of individuals and organisations. Emphasis is placed on sharing a relationship with donors and the results of our services, delivered in Fortaleza. With on-going daily care, we see children gaining the skills, confidence, physical and emotional strength to succeed in their education. In addition to normal daily services UNiViDA brings families together by developing parenting skills and organising special events which engage parents in their children's education. In 2023 this included a new holiday camp in July.



*Dining Hall - Students receive a daily nutritious meal and clean water.*

2023 began with the completion of the kitchen project which was carried out in two stages between 2022 and 2023. In this final phase UNiViDA funds were used to furnish the extension with work surfaces, a new oven, and a washing machine.

The new school year began in February and the theme chosen for the year was "Building Values." During the second semester, new curriculum with a focus on financial education and stewardship was introduced and was well received by the students.

General funds were used for the payment of staff and provision of daily services including hot meals for all students and staff, daily.



*New drinking water station*

In October 2023 additional UNiViDA funds were designated for the building of a drinking water station which provides 16 spigots and 3 taps for refilling water bottles. This bespoke construction allows large numbers of children to access chilled, filtered drinking water at peak periods of the school day. UNiViDA funds were also used to purchase a pump to assist with drainage on the property during the rainy season.

## Financial Review

### Reserves Policy

UNiViDA holds £8,000 as two months of grant funds for general costs, and an additional £2,000 for UK related expenses. The total held in the reserve fund remained at £10,000.

### Designated Funds

UNiViDA holds £80,000 in this fund. This includes the £10,000 reserve mentioned above. The remaining balance was received as a legacy gift in 2022. The Trustees wish to maximise the benefit of this gift and have designated it for use for a large project, possibly as a matching grant to attract necessary funds for completion. At the time of writing this project is being determined.

### Income

The Charity's work is entirely reliant on donations and grants. UNiViDA's principal sources of funding are individuals and churches. Total income in 2023 was £58,475 (2022: £177,190). 2022 income included a legacy of £70,000. There was no legacy income in 2023.

UNiViDA continues to raise funds through written communications with our donors and by speaking engagements or fundraising events organised by Trustees and Volunteers.

Funds carried forward were £124,014 (2022: £128,568). Out of this Unrestricted General Funds were £44,014 and Designated Funds £80,000.

## Explanation of Funds to Brazil

During the year grants totalling £56,000 (2022: £99,722) were made to Crianças do Brasil para Cristo (CBC); £48,000 of this was for general running costs. £8,000 was used for the specific projects described above. All grants were actioned by UNiViDA Trustees and managed by UNiViDA's Field Director, in partnership with staff at CBC.



*CBC's Staff Team - Christmas Concert 2023*

## UNiViDA Trustees' Annual Report for the Year Ended 31 December 2023

### Trustees' responsibilities for the financial statements

Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the year end. In preparing these financial statements the Trustees are required to:

- a) Select suitable accounting policies and then apply them consistently
- b) Make judgements and estimates that are reasonable and prudent
- c) State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- d) Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in operation

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

The Trustees believe that these financial statements comply with current statutory requirements and with the requirements of the trust deed.

Approved by the Trustees on 15 May 2024

Signed on behalf of the Board of Trustees

M C Clements  
Chairperson

# UNiViDA Independent Examiner's Report for the Year ended 31 December 2023

## Independent Examiner's Report

I report to the Trustees of UNiViDA ("the charitable company") on my examination of the financial statements for the year ended 31st December 2023, which are set out on pages 9 to 17.

### Responsibilities and basis of report

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

### Independent Examiner's statement

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

- 1) Accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- 2) The financial statements do not accord with those accounting records; or
- 3) The financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a "true and fair" view which is not a matter considered as part of an independent examination; or
- 4) The financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting for charities (applicable to charities preparing financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland - FRS 102)

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

Funsho Ojo ACA  
Brampton Services  
24 Cabot Rise  
Portishead  
Bristol

Dated: 16 May 2024

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE ACCOUNT)**  
**YEAR ENDED 31 DECEMBER 2023**

|                                    | Note | Unrestricted<br>General Funds<br>2023 | Unrestricted<br>Designated<br>Funds<br>2023 | Restricted<br>Funds<br>2023 | Total Funds<br>2023 | Total Funds<br>2022 |
|------------------------------------|------|---------------------------------------|---|-----------------------------|---------------------|---------------------|
|                                    |      | £                                     | £   | £                           | £                   | £                   |
| <b>Income and endowments from:</b> |      |                                       |   |                             |                     |                     |
| Grants and Donations               | 4    | 57,047                                | -   | -                           | 57,047              | 176,985             |
| Investments                        |      | 1,428                                 | -   | -                           | 1,428               | 205                 |
| <b>Total income and endowments</b> |      | <u>58,475</u>                         | <u>-</u>                                    | <u>-</u>                    | <u>58,475</u>       | <u>177,190</u>      |
| <b>Expenditure on:</b>             |      |                                       |   |                             |                     |                     |
| Raising Funds                      | 5    | 5,811                                 | -   | -                           | 5,811               | 8,985               |
| Charitable activities              | 5    | 49,818                                | -   | 7,000                       | 56,818              | 101,083             |
| Other                              | 5    | 400                                   | -   | -                           | 400                 | 300                 |
| <b>Total expenditure</b>           |      | <u>56,029</u>                         | <u>-</u>                                    | <u>7,000</u>                | <u>63,029</u>       | <u>110,368</u>      |
| <b>Net income/(expenditure)</b>    |      | 2,446                                 | -   | (7,000)                     | (4,554)             | 66,822              |
| <b>Transfers between funds</b>     |      | -                                     | -   | -                           | -                   | -                   |
| <b>Net movement in funds</b>       |      | <u>2,446</u>                          | <u>-</u>                                    | <u>-</u>                    | <u>(4,554)</u>      | <u>66,822</u>       |
| <b>Reconciliation of funds:</b>    |      |                                       |   |                             |                     |                     |
| <b>Total Funds brought forward</b> |      | <u>41,568</u>                         | <u>80,000</u>                               | <u>7,000</u>                | <u>128,568</u>      | <u>61,746</u>       |
| <b>Total Funds carried forward</b> |      | <u>44,014</u>                         | <u>80,000</u>                               | <u>-</u>                    | <u>124,014</u>      | <u>128,568</u>      |

**Continuing Operations:**

None of the company's activities were acquired or discontinued during the above financial period

**Total recognised gains and losses**

The company had no recognised gains or losses other than the net resources expended in the above period

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE ACCOUNT)**  
**YEAR ENDED 31 DECEMBER 2022**

|                                    | Note | Unrestricted<br>General Funds<br>2022 | Unrestricted<br>Designated<br>Funds<br>2022 | Restricted<br>Funds<br>2022 | Total Funds<br>2022 |
|------------------------------------|------|---------------------------------------|---|-----------------------------|---------------------|
|                                    |      | £                                     | £   | £                           | £                   |
| <b>Income and endowments from:</b> |      |                                       |   |                             |                     |
| Grants and Donations               | 4    | 169,985                               | -   | 7,000                       | 176,985             |
| Investments                        |      | 205                                   | -   | -                           | 205                 |
| <b>Total income and endowments</b> |      | <u>170,190</u>                        | <u>-</u>                                    | <u>7,000</u>                | <u>177,190</u>      |
| <b>Expenditure on:</b>             |      |                                       |   |                             |                     |
| Raising Funds                      | 5    | 8,985                                 | -   | -                           | 8,985               |
| Charitable activities              | 5    | 101,083                               | -   | -                           | 101,083             |
| Other                              | 5    | 300                                   | -   | -                           | 300                 |
| <b>Total expenditure</b>           |      | <u>110,368</u>                        | <u>-</u>                                    | <u>-</u>                    | <u>110,368</u>      |
| <b>Net income/(expenditure)</b>    |      | 59,822                                | -   | 7,000                       | 66,822              |
| <b>Transfers between funds</b>     |      | <u>(69,000)</u>                       | <u>69,000</u>                               | <u>-</u>                    | <u>-</u>            |
| <b>Net movement in funds</b>       |      | (9,178)                               | 69,000                                      | 7,000                       | 66,822              |
| <b>Reconciliation of funds:</b>    |      |                                       |   |                             |                     |
| Total Funds brought forward        |      | <u>50,746</u>                         | <u>11,000</u>                               | <u>-</u>                    | <u>61,746</u>       |
| Total Funds carried forward        |      | <u>41,568</u>                         | <u>80,000</u>                               | <u>7,000</u>                | <u>128,568</u>      |

**Continuing Operations:**

None of the company's activities were acquired or discontinued during the above financial period

**Total recognised gains and losses**

The company had no recognised gains or losses other than the net resources expended in the above period

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

Company Number: 06958514

|   | Note | 2023<br>£             | 2022<br>£             |
|---|------|-----------------------|-----------------------|
| <b>Current Assets</b>                           |      |                       |                       |
| Sundry debtors                                  | 6    | 802                   | 3,537                 |
| Cash at bank and in hand                        |      | <u>123,612</u>        | <u>125,331</u>        |
|   |      | 124,414               | 128,868               |
| Creditors: Amounts falling due within one year: |      |                       |                       |
| Accruals  |      | 400                   | 300                   |
| <b>Net Current assets</b>                       |      | 124,014               | 128,568               |
| <b>Net Assets</b>                               |      | <u><u>124,014</u></u> | <u><u>128,568</u></u> |
| <b>Charity Funds</b>                            |      |                       |                       |
| Unrestricted General funds                      | 7,8  | 44,014                | 41,568                |
| Unrestricted Designated funds                   | 7,8  | 80,000                | 80,000                |
| Restricted funds                                | 7,8  | -                     | <u>7,000</u>          |
| <b>Total funds</b>                              |      | <u><u>124,014</u></u> | <u><u>128,568</u></u> |

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

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

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These financial statements were approved by the trustees on 15 May 2024 and are signed on their behalf by:

.....  
M.C CLEMENTS  
CHAIRPERSON

The notes on pages 12 to 17 form part of these financial statements

## **1. Accounting Policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

### **a) Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2015, and the Companies Act 2006.

The Trustees have reviewed the Charity's financial position and are of the view that there are no material uncertainties about the Charity's ability to continue as a going concern.

UNiViDA meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

### **b) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

### **c) Financial Instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

## **Income**

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

- Investment income is included when receivable
- Income from Charitable activities is accounted for when earned
- Income from grants where related to performance and specific deliverables is accounted for as the charity earns the right to consideration by its performance.

## **Expenditure**

Expenditure is recognized on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include the independent examiner's fees and all costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

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

**2 Legal Status of the Charity**

The Charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1.

**3** The trustees received no remuneration during the year. Travel expenses and health insurance paid in the year totalled £5,811 (2022: £8,985)

**4 Grants and Donations**

|                         | Unrestricted<br>General Funds<br>2023<br>£ | Unrestricted<br>Designated<br>Funds<br>2023<br>£ | Restricted<br>Funds<br>2023<br>£ | Total Funds<br>2023<br>£ | Total Funds<br>2022<br>£ |
|-------------------------|--|--|----------------------------------|--------------------------|--------------------------|
| Individuals:            |  |  |                                  |                          |                          |
| Regular donations       | 26,451                                     | -  | -                                | 26,451                   | 28,194                   |
| Other donations         | 4,374                                      | -  | -                                | 4,374                    | 27,451                   |
| Churches:               |  |  |                                  |                          |                          |
| Regular donations       | 9,323                                      | -  | -                                | 9,323                    | 8,306                    |
| Other donations         | 7,742                                      | -  | -                                | 7,742                    | 100,301                  |
| Schools                 | -  | -  | -                                | -                        | -                        |
| Other general donations | 4,087                                      | -  | -                                | 4,087                    | 3,223                    |
| HMRC Gift Aid           | 5,070                                      | -  | -                                | 5,070                    | 9,510                    |
|                         | <u>57,047</u>                              | <u>-</u>   | <u>-</u>                         | <u>57,047</u>            | <u>176,985</u>           |

**Grants and Donations - Prior Year**

|                         | Unrestricted<br>General Funds<br>2022<br>£ | Unrestricted<br>Designated<br>Funds<br>2022<br>£ | Restricted<br>Funds<br>2022<br>£ | Total Funds<br>2022<br>£ |
|-------------------------|--|--|----------------------------------|--------------------------|
| Individuals:            |  |  |                                  |                          |
| Regular donations       | 28,194                                     | -  | -                                | 28,194                   |
| Other donations         | 20,451                                     | -  | 7,000                            | 27,451                   |
| Churches:               |  |  |                                  |                          |
| Regular donations       | 8,306                                      | -  | -                                | 8,306                    |
| Other donations         | 100,301                                    | -  | -                                | 100,301                  |
| Schools                 | -  | -  | -                                | -                        |
| Other general donations | 3,223                                      | -  | -                                | 3,223                    |
| HMRC Gift Aid           | 9,510                                      | -  | -                                | 9,510                    |
|                         | <u>169,985</u>                             | <u>-</u>   | <u>7,000</u>                     | <u>176,985</u>           |

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

**5 Expenditure**

|                                     | Unrestricted<br>General Funds | Unrestricted<br>Designated<br>Funds | Restricted<br>Funds | Total Funds   | Total Funds    |
|-------------------------------------|-------------------------------|-------------------------------------|---------------------|---------------|----------------|
|                                     | 2023                          | 2023                                | 2023                | 2023          | 2022           |
|                                     | £                             | £                                   | £                   | £             | £              |
| <b>Raising Funds</b>                |                               |                                     |                     |               |                |
| Travel costs and health insurance   | 5,811                         | -                                   | -                   | 5,811         | 8,985          |
| <b>Charitable Activities:</b>       |                               |                                     |                     |               |                |
| Grants to Brazil                    | 49,000                        | -                                   | 7,000               | 56,000        | 99,722         |
| Insurance                           | 162                           | -                                   | -                   | 162           | -              |
| Stationery                          | -                             | -                                   | -                   | -             | 210            |
| Postage                             | -                             | -                                   | -                   | -             | 2              |
| Computer software                   | 300                           | -                                   | -                   | 300           | 300            |
| Bank charges                        | 343                           | -                                   | -                   | 343           | 523            |
| Sundry expenses                     | 13                            | -                                   | -                   | 13            | 326            |
| Total cost of Charitable Activities | <u>49,818</u>                 | <u>-</u>                            | <u>7,000</u>        | <u>56,818</u> | <u>101,083</u> |
| <b>Governance costs</b>             |                               |                                     |                     |               |                |
| Accountancy                         | 400                           | -                                   | -                   | 400           | 300            |
| Total resources expended            | <u>56,029</u>                 | <u>-</u>                            | <u>7,000</u>        | <u>63,029</u> | <u>110,368</u> |

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

**5 Expenditure - Prior Year**

|                                     | Unrestricted<br>General Funds | Unrestricted<br>Designated<br>Funds | Restricted<br>Funds | Total Funds           |
|-------------------------------------|-------------------------------|-------------------------------------|---------------------|-----------------------|
|                                     | 2022                          | 2022                                | 2022                | 2022                  |
|                                     | £                             | £                                   | £                   | £                     |
| <b>Raising Funds</b>                |                               |                                     |                     |                       |
| Travel costs and health insurance   | 8,985                         | -                                   | -                   | 8,985                 |
| <b>Charitable Activities:</b>       |                               |                                     |                     |                       |
| Grants to Brazil                    | 99,722                        | -                                   | -                   | 99,722                |
| Insurance                           | -                             | -                                   | -                   | -                     |
| Stationery                          | 210                           | -                                   | -                   | 210                   |
| Postage                             | 2                             | -                                   | -                   | 2                     |
| Computer consumables                | 300                           | -                                   | -                   | 300                   |
| Bank charges                        | 523                           | -                                   | -                   | 523                   |
| Sundry expenses                     | 326                           | -                                   | -                   | 326                   |
| Total cost of Charitable Activities | <u>101,083</u>                | <u>-</u>                            | <u>-</u>            | <u>101,083</u>        |
| <b>Governance costs</b>             |                               |                                     |                     |                       |
| Accountancy                         | 300                           | -                                   | -                   | 300                   |
| Total resources expended            | <u><u>110,368</u></u>         | <u><u>-</u></u>                     | <u><u>-</u></u>     | <u><u>110,368</u></u> |

**6 Sundry Debtors**

|          | 2023              | 2022                |
|----------|-------------------|---------------------|
|          | £                 | £                   |
| Gift Aid | <u>802</u>        | <u>3,537</u>        |
|          | <u><u>802</u></u> | <u><u>3,537</u></u> |

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

**7 Movement in funds**

**Year Ended 31 December 2023**

|                               | At<br>1 Jan<br>2022<br>£ | Income<br>£   | Expenditure<br>£ | Transfers<br>Between<br>Funds<br>£ | At<br>31 Dec<br>2023<br>£ |
|-------------------------------|--------------------------|---------------|------------------|------------------------------------|---------------------------|
| Unrestricted General Funds    | 41,568                   | 58,475        | 56,029           | -                                  | 44,014                    |
|                               | 41,568                   | 58,475        | 56,029           | -                                  | 44,014                    |
| Unrestricted Designated Funds | 80,000                   | -             | -                | -                                  | 80,000                    |
|                               | 80,000                   | -             | -                | -                                  | 80,000                    |
| Restricted Funds              | 7,000                    | -             | (7,000)          | -                                  | -                         |
|                               | 7,000                    | -             | (7,000)          | -                                  | -                         |
| <b>Total Funds</b>            | <b>128,568</b>           | <b>58,475</b> | <b>49,029</b>    | <b>-</b>                           | <b>124,014</b>            |

**Description and purpose of funds and transfers**

**Free reserves**

Unrestricted General Funds are the free reserves of the charity. These funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and have not been designated for other purposes. £69,000 was transferred to Unrestricted Designated funds out of the legacy gift received during the year.

**Unrestricted Designated Funds**

Unrestricted Designated funds are funds set aside by the Trustees for specific projects. £69,000 of the legacy gift was transferred into the funds to be used for future projects as decided by the Trustees.

**Restricted Funds**

Restricted Fund balances are funds to be used according to the wishes of the donor, not distributed at the year end.

**Movement in funds - Prior year**

|                               | At<br>1 Jan<br>2022<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>£ | At<br>31 Dec<br>2022<br>£ |
|-------------------------------|--------------------------|----------------|------------------|----------------|---------------------------|
| Unrestricted General Funds    | 50,746                   | 170,190        | 110,368          | (69,000)       | 41,568                    |
|                               | 50,746                   | 170,190        | 110,368          | (69,000)       | 41,568                    |
| Unrestricted Designated Funds | 11,000                   | -              | -                | 69,000         | 80,000                    |
|                               | 11,000                   | -              | -                | 69,000         | 80,000                    |
| Restricted Funds              | -                        | 7,000          | -                | -              | 7,000                     |
|                               | -                        | 7,000          | -                | -              | 7,000                     |
| <b>Total Funds</b>            | <b>61,746</b>            | <b>177,190</b> | <b>110,368</b>   | <b>-</b>       | <b>128,568</b>            |

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

**8 Analysis of net assets between funds**

|                     | <b>Unrestricted<br/>General Funds</b> | <b>Unrestricted<br/>Designated<br/>Funds</b> | <b>Restricted<br/>Funds</b> | <b>Total Funds</b> |
|---------------------|---------------------------------------|--|-----------------------------|--------------------|
|                     | <b>2023</b>                           | <b>2023</b>                                  | <b>2023</b>                 | <b>2023</b>        |
|                     | <b>£</b>                              | <b>£</b>                                     | <b>£</b>                    | <b>£</b>           |
| Current assets      | 44,414                                | 80,000                                       | -                           | 124,414            |
| Current liabilities | (400)                                 | -  | -                           | (400)              |
|                     | <u>44,014</u>                         | <u>80,000</u>                                | <u>-</u>                    | <u>124,014</u>     |

**Analysis of net assets between funds - Prior Year**

|                     | <b>Unrestricted<br/>General Funds</b> | <b>Unrestricted<br/>Designated<br/>Funds</b> | <b>Restricted<br/>Funds</b> | <b>Total Funds</b> |
|---------------------|---------------------------------------|--|-----------------------------|--------------------|
|                     | <b>2022</b>                           | <b>2022</b>                                  | <b>2022</b>                 | <b>2022</b>        |
|                     | <b>£</b>                              | <b>£</b>                                     | <b>£</b>                    | <b>£</b>           |
| Current assets      | 41,868                                | 80,000                                       | 7,000                       | 128,868            |
| Current liabilities | (300)                                 | -  | -                           | (300)              |
|                     | <u>41,568</u>                         | <u>80,000</u>                                | <u>7,000</u>                | <u>128,568</u>     |

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE ACCOUNT)**  
**YEAR ENDED 31 DECEMBER 2023**

|                                    | Note | Unrestricted<br>General Funds<br>2023 | Unrestricted<br>Designated<br>Funds<br>2023 | Restricted<br>Funds<br>2023 | Total Funds<br>2023 | Total Funds<br>2022 |
|------------------------------------|------|---------------------------------------|---|-----------------------------|---------------------|---------------------|
|                                    |      | £                                     | £   | £                           | £                   | £                   |
| <b>Income and endowments from:</b> |      |                                       |   |                             |                     |                     |
| Grants and Donations               | 4    | 57,047                                | -   | -                           | 57,047              | 176,985             |
| Investments                        |      | 1,428                                 | -   | -                           | 1,428               | 205                 |
| <b>Total income and endowments</b> |      | <u>58,475</u>                         | <u>-</u>                                    | <u>-</u>                    | <u>58,475</u>       | <u>177,190</u>      |
| <b>Expenditure on:</b>             |      |                                       |   |                             |                     |                     |
| Raising Funds                      | 5    | 5,811                                 | -   | -                           | 5,811               | 8,985               |
| Charitable activities              | 5    | 49,818                                | -   | 7,000                       | 56,818              | 101,083             |
| Other                              | 5    | 400                                   | -   | -                           | 400                 | 300                 |
| <b>Total expenditure</b>           |      | <u>56,029</u>                         | <u>-</u>                                    | <u>7,000</u>                | <u>63,029</u>       | <u>110,368</u>      |
| <b>Net income/(expenditure)</b>    |      | 2,446                                 | -   | (7,000)                     | (4,554)             | 66,822              |
| <b>Transfers between funds</b>     |      | -                                     | -   | -                           | -                   | -                   |
| <b>Net movement in funds</b>       |      | <u>2,446</u>                          | <u>-</u>                                    | <u>-</u>                    | <u>(4,554)</u>      | <u>66,822</u>       |
| <b>Reconciliation of funds:</b>    |      |                                       |   |                             |                     |                     |
| <b>Total Funds brought forward</b> |      | <u>41,568</u>                         | <u>80,000</u>                               | <u>7,000</u>                | <u>128,568</u>      | <u>61,746</u>       |
| <b>Total Funds carried forward</b> |      | <u>44,014</u>                         | <u>80,000</u>                               | <u>-</u>                    | <u>124,014</u>      | <u>128,568</u>      |

**Continuing Operations:**

None of the company's activities were acquired or discontinued during the above financial period

**Total recognised gains and losses**

The company had no recognised gains or losses other than the net resources expended in the above period

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE ACCOUNT)**  
**YEAR ENDED 31 DECEMBER 2022**

|                                    | Note | Unrestricted<br>General Funds<br>2022 | Unrestricted<br>Designated<br>Funds<br>2022 | Restricted<br>Funds<br>2022 | Total Funds<br>2022 |
|------------------------------------|------|---------------------------------------|---|-----------------------------|---------------------|
|                                    |      | £                                     | £   | £                           | £                   |
| <b>Income and endowments from:</b> |      |                                       |   |                             |                     |
| Grants and Donations               | 4    | 169,985                               | -   | 7,000                       | 176,985             |
| Investments                        |      | 205                                   | -   | -                           | 205                 |
| <b>Total income and endowments</b> |      | <u>170,190</u>                        | <u>-</u>                                    | <u>7,000</u>                | <u>177,190</u>      |
| <b>Expenditure on:</b>             |      |                                       |   |                             |                     |
| Raising Funds                      | 5    | 8,985                                 | -   | -                           | 8,985               |
| Charitable activities              | 5    | 101,083                               | -   | -                           | 101,083             |
| Other                              | 5    | 300                                   | -   | -                           | 300                 |
| <b>Total expenditure</b>           |      | <u>110,368</u>                        | <u>-</u>                                    | <u>-</u>                    | <u>110,368</u>      |
| <b>Net income/(expenditure)</b>    |      | 59,822                                | -   | 7,000                       | 66,822              |
| <b>Transfers between funds</b>     |      | <u>(69,000)</u>                       | <u>69,000</u>                               | <u>-</u>                    | <u>-</u>            |
| <b>Net movement in funds</b>       |      | (9,178)                               | 69,000                                      | 7,000                       | 66,822              |
| <b>Reconciliation of funds:</b>    |      |                                       |   |                             |                     |
| <b>Total Funds brought forward</b> |      | <u>50,746</u>                         | <u>11,000</u>                               | <u>-</u>                    | <u>61,746</u>       |
| <b>Total Funds carried forward</b> |      | <u>41,568</u>                         | <u>80,000</u>                               | <u>7,000</u>                | <u>128,568</u>      |

**Continuing Operations:**

None of the company's activities were acquired or discontinued during the above financial period

**Total recognised gains and losses**

The company had no recognised gains or losses other than the net resources expended in the above period

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

Company Number: 06958514

|   | Note | 2023<br>£             | 2022<br>£             |
|---|------|-----------------------|-----------------------|
| <b>Current Assets</b>                           |      |                       |                       |
| Sundry debtors                                  | 6    | 802                   | 3,537                 |
| Cash at bank and in hand                        |      | <u>123,612</u>        | <u>125,331</u>        |
|   |      | 124,414               | 128,868               |
| Creditors: Amounts falling due within one year: |      |                       |                       |
| Accruals  |      | 400                   | 300                   |
| <b>Net Current assets</b>                       |      | 124,014               | 128,568               |
| <b>Net Assets</b>                               |      | <u><u>124,014</u></u> | <u><u>128,568</u></u> |
| <b>Charity Funds</b>                            |      |                       |                       |
| Unrestricted General funds                      | 7,8  | 44,014                | 41,568                |
| Unrestricted Designated funds                   | 7,8  | 80,000                | 80,000                |
| Restricted funds                                | 7,8  | <u>-</u>              | <u>7,000</u>          |
| <b>Total funds</b>                              |      | <u><u>124,014</u></u> | <u><u>128,568</u></u> |

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

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

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These financial statements were approved by the trustees on 15 May 2024 and are signed on their behalf by:

.....  
M.C CLEMENTS  
CHAIRPERSON

The notes on pages 12 to 17 form part of these financial statements

## **1. Accounting Policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

### **a) Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2015, and the Companies Act 2006.

The Trustees have reviewed the Charity's financial position and are of the view that there are no material uncertainties about the Charity's ability to continue as a going concern.

UNiViDA meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

### **b) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

### **c) Financial Instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

## **Income**

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

- Investment income is included when receivable
- Income from Charitable activities is accounted for when earned
- Income from grants where related to performance and specific deliverables is accounted for as the charity earns the right to consideration by its performance.

## **Expenditure**

Expenditure is recognized on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include the independent examiner's fees and all costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

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

**2 Legal Status of the Charity**

The Charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1.

**3** The trustees received no remuneration during the year. Travel expenses and health insurance paid in the year totalled £5,811 (2022: £8,985)

**4 Grants and Donations**

|                         | Unrestricted<br>General Funds<br>2023<br>£ | Unrestricted<br>Designated<br>Funds<br>2023<br>£ | Restricted<br>Funds<br>2023<br>£ | Total Funds<br>2023<br>£ | Total Funds<br>2022<br>£ |
|-------------------------|--|--|----------------------------------|--------------------------|--------------------------|
| Individuals:            |  |  |                                  |                          |                          |
| Regular donations       | 26,451                                     | -  | -                                | 26,451                   | 28,194                   |
| Other donations         | 4,374                                      | -  | -                                | 4,374                    | 27,451                   |
| Churches:               |  |  |                                  |                          |                          |
| Regular donations       | 9,323                                      | -  | -                                | 9,323                    | 8,306                    |
| Other donations         | 7,742                                      | -  | -                                | 7,742                    | 100,301                  |
| Schools                 | -  | -  | -                                | -                        | -                        |
| Other general donations | 4,087                                      | -  | -                                | 4,087                    | 3,223                    |
| HMRC Gift Aid           | 5,070                                      | -  | -                                | 5,070                    | 9,510                    |
|                         | <u>57,047</u>                              | <u>-</u>   | <u>-</u>                         | <u>57,047</u>            | <u>176,985</u>           |

**Grants and Donations - Prior Year**

|                         | Unrestricted<br>General Funds<br>2022<br>£ | Unrestricted<br>Designated<br>Funds<br>2022<br>£ | Restricted<br>Funds<br>2022<br>£ | Total Funds<br>2022<br>£ |
|-------------------------|--|--|----------------------------------|--------------------------|
| Individuals:            |  |  |                                  |                          |
| Regular donations       | 28,194                                     | -  | -                                | 28,194                   |
| Other donations         | 20,451                                     | -  | 7,000                            | 27,451                   |
| Churches:               |  |  |                                  |                          |
| Regular donations       | 8,306                                      | -  | -                                | 8,306                    |
| Other donations         | 100,301                                    | -  | -                                | 100,301                  |
| Schools                 | -  | -  | -                                | -                        |
| Other general donations | 3,223                                      | -  | -                                | 3,223                    |
| HMRC Gift Aid           | 9,510                                      | -  | -                                | 9,510                    |
|                         | <u>169,985</u>                             | <u>-</u>   | <u>7,000</u>                     | <u>176,985</u>           |

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

**5 Expenditure**

|                                     | Unrestricted<br>General Funds | Unrestricted<br>Designated<br>Funds | Restricted<br>Funds | Total Funds   | Total Funds    |
|-------------------------------------|-------------------------------|-------------------------------------|---------------------|---------------|----------------|
|                                     | 2023                          | 2023                                | 2023                | 2023          | 2022           |
|                                     | £                             | £                                   | £                   | £             | £              |
| <b>Raising Funds</b>                |                               |                                     |                     |               |                |
| Travel costs and health insurance   | 5,811                         | -                                   | -                   | 5,811         | 8,985          |
| <b>Charitable Activities:</b>       |                               |                                     |                     |               |                |
| Grants to Brazil                    | 49,000                        | -                                   | 7,000               | 56,000        | 99,722         |
| Insurance                           | 162                           | -                                   | -                   | 162           | -              |
| Stationery                          | -                             | -                                   | -                   | -             | 210            |
| Postage                             | -                             | -                                   | -                   | -             | 2              |
| Computer software                   | 300                           | -                                   | -                   | 300           | 300            |
| Bank charges                        | 343                           | -                                   | -                   | 343           | 523            |
| Sundry expenses                     | 13                            | -                                   | -                   | 13            | 326            |
| Total cost of Charitable Activities | <u>49,818</u>                 | <u>-</u>                            | <u>7,000</u>        | <u>56,818</u> | <u>101,083</u> |
| <b>Governance costs</b>             |                               |                                     |                     |               |                |
| Accountancy                         | 400                           | -                                   | -                   | 400           | 300            |
| Total resources expended            | <u>56,029</u>                 | <u>-</u>                            | <u>7,000</u>        | <u>63,029</u> | <u>110,368</u> |

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

**5 Expenditure - Prior Year**

|                                     | Unrestricted<br>General Funds | Unrestricted<br>Designated<br>Funds | Restricted<br>Funds | Total Funds           |
|-------------------------------------|-------------------------------|-------------------------------------|---------------------|-----------------------|
|                                     | 2022                          | 2022                                | 2022                | 2022                  |
|                                     | £                             | £                                   | £                   | £                     |
| <b>Raising Funds</b>                |                               |                                     |                     |                       |
| Travel costs and health insurance   | 8,985                         | -                                   | -                   | 8,985                 |
| <b>Charitable Activities:</b>       |                               |                                     |                     |                       |
| Grants to Brazil                    | 99,722                        | -                                   | -                   | 99,722                |
| Insurance                           | -                             | -                                   | -                   | -                     |
| Stationery                          | 210                           | -                                   | -                   | 210                   |
| Postage                             | 2                             | -                                   | -                   | 2                     |
| Computer consumables                | 300                           | -                                   | -                   | 300                   |
| Bank charges                        | 523                           | -                                   | -                   | 523                   |
| Sundry expenses                     | 326                           | -                                   | -                   | 326                   |
| Total cost of Charitable Activities | <u>101,083</u>                | <u>-</u>                            | <u>-</u>            | <u>101,083</u>        |
| <b>Governance costs</b>             |                               |                                     |                     |                       |
| Accountancy                         | <u>300</u>                    | <u>-</u>                            | <u>-</u>            | <u>300</u>            |
| Total resources expended            | <u><u>110,368</u></u>         | <u><u>-</u></u>                     | <u><u>-</u></u>     | <u><u>110,368</u></u> |

**6 Sundry Debtors**

|          | 2023              | 2022                |
|----------|-------------------|---------------------|
|          | £                 | £                   |
| Gift Aid | <u>802</u>        | <u>3,537</u>        |
|          | <u><u>802</u></u> | <u><u>3,537</u></u> |

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

**7 Movement in funds**

**Year Ended 31 December 2023**

|                               | At<br>1 Jan<br>2022<br>£ | Income<br>£   | Expenditure<br>£ | Transfers<br>Between<br>Funds<br>£ | At<br>31 Dec<br>2023<br>£ |
|-------------------------------|--------------------------|---------------|------------------|------------------------------------|---------------------------|
| Unrestricted General Funds    | 41,568                   | 58,475        | 56,029           | -                                  | 44,014                    |
|                               | 41,568                   | 58,475        | 56,029           | -                                  | 44,014                    |
| Unrestricted Designated Funds | 80,000                   | -             | -                | -                                  | 80,000                    |
|                               | 80,000                   | -             | -                | -                                  | 80,000                    |
| Restricted Funds              | 7,000                    | -             | (7,000)          | -                                  | -                         |
|                               | 7,000                    | -             | (7,000)          | -                                  | -                         |
| <b>Total Funds</b>            | <b>128,568</b>           | <b>58,475</b> | <b>49,029</b>    | <b>-</b>                           | <b>124,014</b>            |

**Description and purpose of funds and transfers**

**Free reserves**

Unrestricted General Funds are the free reserves of the charity. These funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and have not been designated for other purposes. £69,000 was transferred to Unrestricted Designated funds out of the legacy gift received during the year.

**Unrestricted Designated Funds**

Unrestricted Designated funds are funds set aside by the Trustees for specific projects. £69,000 of the legacy gift was transferred into the funds to be used for future projects as decided by the Trustees.

**Restricted Funds**

Restricted Fund balances are funds to be used according to the wishes of the donor, not distributed at the year end.

**Movement in funds - Prior year**

|                               | At<br>1 Jan<br>2022<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>£ | At<br>31 Dec<br>2022<br>£ |
|-------------------------------|--------------------------|----------------|------------------|----------------|---------------------------|
| Unrestricted General Funds    | 50,746                   | 170,190        | 110,368          | (69,000)       | 41,568                    |
|                               | 50,746                   | 170,190        | 110,368          | (69,000)       | 41,568                    |
| Unrestricted Designated Funds | 11,000                   | -              | -                | 69,000         | 80,000                    |
|                               | 11,000                   | -              | -                | 69,000         | 80,000                    |
| Restricted Funds              | -                        | 7,000          | -                | -              | 7,000                     |
|                               | -                        | 7,000          | -                | -              | 7,000                     |
| <b>Total Funds</b>            | <b>61,746</b>            | <b>177,190</b> | <b>110,368</b>   | <b>-</b>       | <b>128,568</b>            |

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

**8 Analysis of net assets between funds**

|                     | <b>Unrestricted<br/>General Funds</b> | <b>Unrestricted<br/>Designated<br/>Funds</b> | <b>Restricted<br/>Funds</b> | <b>Total Funds</b> |
|---------------------|---------------------------------------|--|-----------------------------|--------------------|
|                     | <b>2023</b>                           | <b>2023</b>                                  | <b>2023</b>                 | <b>2023</b>        |
|                     | <b>£</b>                              | <b>£</b>                                     | <b>£</b>                    | <b>£</b>           |
| Current assets      | 44,414                                | 80,000                                       | -                           | 124,414            |
| Current liabilities | (400)                                 | -  | -                           | (400)              |
|                     | <u>44,014</u>                         | <u>80,000</u>                                | <u>-</u>                    | <u>124,014</u>     |

**Analysis of net assets between funds - Prior Year**

|                     | <b>Unrestricted<br/>General Funds</b> | <b>Unrestricted<br/>Designated<br/>Funds</b> | <b>Restricted<br/>Funds</b> | <b>Total Funds</b> |
|---------------------|---------------------------------------|--|-----------------------------|--------------------|
|                     | <b>2022</b>                           | <b>2022</b>                                  | <b>2022</b>                 | <b>2022</b>        |
|                     | <b>£</b>                              | <b>£</b>                                     | <b>£</b>                    | <b>£</b>           |
| Current assets      | 41,868                                | 80,000                                       | 7,000                       | 128,868            |
| Current liabilities | (300)                                 | -  | -                           | (300)              |
|                     | <u>41,568</u>                         | <u>80,000</u>                                | <u>7,000</u>                | <u>128,568</u>     |

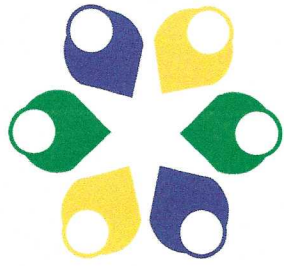
**UNIVIDA**

England & Wales - Charity number 1136743

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# Accounts

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# UNiViDA

Bringing life, hope & opportunity  
to children in Brazil

**Annual Report & Financial Statements  
Year Ended 31st December 2022**



## Annual Report

We present our annual report and financial statements of the charity for the year ended 31st December 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011, the Companies Act 2006, and 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 (FRS102) (effective 1 January 2015).

## Reference and Administrative Information

|                                 |  |
|---------------------------------|--|
| <b>Charity Name:</b>            | UNIVIDA  |
| <b>Charity Registration No.</b> | 1136743  |
| <b>Company No.</b>              | 06958514   |
| <b>Registered Address:</b>      | 7 High Street, Staple Hill, Bristol BS16 5HA<br>Email: <a href="mailto:office@univida.org">office@univida.org</a> <a href="http://www.UNiViDA.org">www.UNiViDA.org</a><br><br>Facebook @lifehopeandopportunity |
| <b>Directors /Trustees:</b>     | J Harris - Secretary/Treasurer<br>M Clements<br>R Marques - Chairperson<br>M Marques (Trustee only)  |
| <b>Accountants:</b>             | Funsho Ojo ACA :<br>Brampton Services Ltd, 24 Cabot Rise, Portishead, Bristol BS20 6NX   |
| <b>Bankers:</b>                 | HSBC, Carolgate, Retford, Nottinghamshire, DN22 6DA<br><br>CAF Bank Limited, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ   |

## Structure, Governance and Management

### Governing Document

UNIVIDA is a registered charity in England & Wales no. 1136743, incorporated 10th July 2009, with a Memorandum and Articles of Association. Registered Company No. 06958514.

### Management

The charity actively fundraises and seeks to continue charitable work through the careful stewardship of its existing resources. Trustees meet regularly to oversee the administration of services.

### Trustees

Trustees are appointed by invitation. All Trustees give their time and expertise freely and no trustee remuneration was paid in the year - see note 3.

### Related Parties

UNiViDA works in partnership with a Brazilian registered charity Crianças do Brasil para Cristo (CBC). Funds used for charitable activities in Brazil are transferred internationally to CBC and managed by a UNiViDA Trustee in Brazil.

### Training

During this year UNiViDA Trustees and volunteers remained updated with Charity Commission guidance on charity administration and reporting responsibilities.

### Risk Management

The trustees have considered the major risks to which the charity is exposed and have reviewed those risks and actively work to establish systems and procedures to manage those risks. UNiViDA has policies and procedures in place to reduce risk and protect beneficiaries and volunteers.

## Objective and Activities

### Objects

The charity's objects are:

- To advance education, relieve sickness and hardship of those living in poverty, provision of support, activities, and resources to build skills and capacity of those people.
- To advance the Christian faith and promote other similar purposes that are deemed charitable in such parts of the world as the Trustees see fit.

### Activities for Public Benefit

UNIVIDA benefits 260 children and young people (aged 7-14) and their families, living in a favela on the outskirts of the city of Fortaleza. The charity provides quality Christian education, training, and life skills in a safe learning environment.



In Brazil, this education and training (4 hours extra per child per day), complements the service of the state school system and gives the opportunity for children to succeed in their schooling, access higher education and successfully compete for meaningful employment, ultimately improving quality of life. The charity also cares for parents and families, providing opportunities for skills training, recreation, and family activities.

In our view there is no detriment or harm that might arise from these aims. UNIVIDA benefits people living in favelas who are living in poverty. Access to benefits is offered freely and equally to all. The only requirement for children and young people wishing to access education and training in Brazil is that they are registered in state school (free to all). The purpose of this requirement is to ensure that the student is in supervised education for the whole day, thus bringing maximum benefit. Outside of the beneficiaries, there are no private benefits from the organisation other than the incidental benefits of salaries to staff employed by our partners in Brazil to deliver these services.

## Volunteers

The organization continues to benefit from the support of individuals throughout the country who fundraise and promote the work of the organization through churches, schools, and other groups.

## Achievements, Performance in 2022

UNIVIDA works in partnership with the Brazilian organisation Crianças do Brasil para Cristo to deliver quality services for children aged 7-14 in the favelas of Fortaleza, Brazil. UNIVIDA assists in the running of a project for 260 children, 5 days a week from 8am to 5pm, providing an additional 20 hours per week of education along with nutritional food and clean water.

At the beginning of 2022 UNiViDA funds were used to carry out an extensive renovation of the kitchen area at the project. Student bathrooms were also re-furbished. This work took place while students were away on school holidays.



UNIVIDA receives regular financial support from a growing number of individuals and organisations. Emphasis is placed on sharing a relationship with donors and the results of our services, delivered in Fortaleza. With on-going daily care, we see children gaining the skills, confidence, physical and emotional strength to succeed in their education. In addition to normal daily services UNIVIDA brings families together by developing parenting skills and organising special events which engage parents in their children's education.

The new school year which begins in February started well with high demand for registration. The project recruited additional qualified local staff to support quality education goals.



## UNiViDA Trustees' Annual Report for the Year Ended 31 December 2022

Throughout the year, additional funds were used for new computer equipment, the repair and raising of perimeter walls around the project and for the repair of columns in the dining and chapel area.



General funds were used for the payment of staff and provision of daily services including hot meals for all students and staff, daily.



### Financial Review

The charity's work is entirely reliant on donations and grants. UNiViDA's principal sources of funding are individuals, churches, and schools.

UNiViDA continues to raise funds through written communications with our donors and by speaking engagements or fundraising events organised by Trustees and Volunteers.

Income for the year was £177,190 (2021: £66,342). Income was boosted by the receipt of a legacy gift of £70,000 following the closure of a church the charity was associated with and the subsequent sale of its church building in Staple Hill. Total expenditure was £110,368 (2021: £58,619), £99,722 (2021: £54,322) of which represented grants to Brazil.

Net Assets increased to £128,568 from £61,746 in 2021.

### Reserves Policy

In 2022 the Trustees reviewed the charity's reserves policy with consideration to the post pandemic economy and cost of living crisis. It was agreed to hold in free reserves a minimum of £10,000. This represents 2 months grant expenditure (£8,000) for general costs at The University of Life and an additional £2,000 for UK related expenses. Free reserves at 31 December 2022 stood at £41,568, considerably more than this amount.

### **Explanation of Funds to Brazil**

During the year grants totalling £99,722 (2021: £54,322) were made to Crianças do Brasil para Cristo (CBC); £50,500 was purposed for general running costs, £49,222 was used for the specific projects described above. All grants were actioned by Univida Trustees and managed by Univida's Field Director, in partnership with staff at CBC.

### **Trustees' responsibilities for the financial statements**

Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the year end. In preparing these financial statements the Trustees are required to:

- a) Select suitable accounting policies and then apply them consistently
- b) Make judgements and estimates that are reasonable and prudent
- c) State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- d) Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and to ensure that the financial statements comply with applicable laws and the trust deed. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees believe that these financial statements comply with current statutory requirements and with the requirements of the trust deed.

Approved by the Trustees on 5<sup>th</sup> July 2023

Signed on behalf of the Board of Trustees

M C Clements  
Trustee

### **Independent Examiner's Report**

I report to the trustees of UNiViDA on my examination of the accounts of the company for the year ended 31st December 2022, which are set out on pages 8 to 16.

### **Responsibilities and basis of report**

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

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

### **Independent Examiner's report**

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

- 1) Accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- 2) The accounts do not accord with those accounting records; or
- 3) The accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination; or
- 4) The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting for charities (applicable to charities preparing accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland - FRS 102)

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

Funsho Ojo ACA  
Brampton Services  
24 Cabot Rise  
Portishead  
Bristol

Dated: 5<sup>th</sup> July 2023

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE ACCOUNT)**  
**YEAR ENDED 31 DECEMBER 2022**

|                                    | Note | Unrestricted<br>General Funds<br>2022 | Unrestricted<br>Designated<br>Funds<br>2022 | Restricted<br>Funds<br>2022 | Total Funds<br>2022 | Total Funds<br>2021 |
|------------------------------------|------|---------------------------------------|---|-----------------------------|---------------------|---------------------|
|                                    |      | £                                     | £   | £                           | £                   | £                   |
| <b>Income and endowments from:</b> |      |                                       |   |                             |                     |                     |
| Grants and Donations               | 4    | 169,985                               | -   | 7,000                       | 176,985             | 66,336              |
| Investments                        |      | 205                                   | -   | -                           | 205                 | 6                   |
| <b>Total income and endowments</b> |      | <b>170,190</b>                        | <b>-</b>                                    | <b>7,000</b>                | <b>177,190</b>      | <b>66,342</b>       |
| <b>Expenditure on:</b>             |      |                                       |   |                             |                     |                     |
| Raising Funds                      | 5    | 8,985                                 | -   | -                           | 8,985               | 2,900               |
| Charitable activities              | 5    | 101,083                               | -   | -                           | 101,083             | 55,419              |
| Other                              | 5    | 300                                   | -   | -                           | 300                 | 300                 |
| <b>Total expenditure</b>           |      | <b>110,368</b>                        | <b>-</b>                                    | <b>-</b>                    | <b>110,368</b>      | <b>58,619</b>       |
| <b>Net income/(expenditure)</b>    |      | <b>59,822</b>                         | <b>-</b>                                    | <b>7,000</b>                | <b>66,822</b>       | <b>7,723</b>        |
| <b>Transfers between funds</b>     |      | <b>(69,000)</b>                       | <b>69,000</b>                               | <b>-</b>                    | <b>-</b>            | <b>-</b>            |
| <b>Net movement in funds</b>       |      | <b>(9,178)</b>                        | <b>69,000</b>                               | <b>7,000</b>                | <b>66,822</b>       | <b>7,723</b>        |
| <b>Reconciliation of funds:</b>    |      |                                       |   |                             |                     |                     |
| <b>Total Funds brought forward</b> |      | <b>50,746</b>                         | <b>11,000</b>                               | <b>-</b>                    | <b>61,746</b>       | <b>54,023</b>       |
| <b>Total Funds carried forward</b> |      | <b>41,568</b>                         | <b>80,000</b>                               | <b>7,000</b>                | <b>128,568</b>      | <b>61,746</b>       |

**Continuing Operations:**

None of the company's activities were acquired or discontinued during the above financial period

**Total recognised gains and losses**

The company had no recognised gains or losses other than the net resources expended in the above period

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE ACCOUNT)**  
**YEAR ENDED 31 DECEMBER 2021**

|                                    | Note | Unrestricted<br>General Funds<br>2021 | Unrestricted<br>Designated<br>Funds<br>2021 | Restricted<br>Funds<br>2021 | Total Funds<br>2021 |
|------------------------------------|------|---------------------------------------|---|-----------------------------|---------------------|
|                                    |      | £                                     | £   | £                           | £                   |
| <b>Income and endowments from:</b> |      |                                       |   |                             |                     |
| Grants and Donations               | 4    | 65,336                                | -   | 1,000                       | 66,336              |
| Investments                        |      | 6                                     | -   | -                           | 6                   |
| <b>Total income and endowments</b> |      | <b>65,342</b>                         | <b>-</b>                                    | <b>1,000</b>                | <b>66,342</b>       |
| <b>Expenditure on:</b>             |      |                                       |   |                             |                     |
| Raising Funds                      | 5    | 2,900                                 | -   | -                           | 2,900               |
| Charitable activities              | 5    | 52,419                                | -   | 3,000                       | 55,419              |
| Other                              | 5    | 300                                   | -   | -                           | 300                 |
| <b>Total expenditure</b>           |      | <b>55,619</b>                         | <b>-</b>                                    | <b>3,000</b>                | <b>58,619</b>       |
| <b>Net income/(expenditure)</b>    |      | <b>9,723</b>                          | <b>-</b>                                    | <b>(2,000)</b>              | <b>7,723</b>        |
| <b>Transfers between funds</b>     |      | <b>-</b>                              | <b>-</b>                                    | <b>-</b>                    | <b>-</b>            |
| <b>Net movement in funds</b>       |      | <b>9,723</b>                          | <b>-</b>                                    | <b>(2,000)</b>              | <b>7,723</b>        |
| <b>Reconciliation of funds:</b>    |      |                                       |   |                             |                     |
| <b>Total Funds brought forward</b> |      | <b>41,023</b>                         | <b>11,000</b>                               | <b>2,000</b>                | <b>54,023</b>       |
| <b>Total Funds carried forward</b> |      | <b>50,746</b>                         | <b>11,000</b>                               | <b>-</b>                    | <b>61,746</b>       |

**Continuing Operations:**

None of the company's activities were acquired or discontinued during the above financial period

**Total recognised gains and losses**

The company had no recognised gains or losses other than the net resources expended in the above period

**BALANCE SHEET**  
**AT 31 DECEMBER 2022**

Company Number: 06958514

|   | Note | 2022<br>£             | 2021<br>£            |
|---|------|-----------------------|----------------------|
| <b>Current Assets</b>                           |      |                       |                      |
| Sundry debtors                                  | 6    | 3,537                 | 1,265                |
| Cash at bank and in hand                        |      | <u>125,331</u>        | <u>60,781</u>        |
|   |      | 128,868               | 62,046               |
| Creditors: Amounts falling due within one year: |      |                       |                      |
| Accruals  |      | 300                   | 300                  |
| <b>Net Current assets</b>                       |      | 128,568               | 61,746               |
| <b>Net Assets</b>                               |      | <u><u>128,568</u></u> | <u><u>61,746</u></u> |
| <b>Charity Funds</b>                            |      |                       |                      |
| Unrestricted General funds                      | 7,8  | 41,568                | 50,746               |
| Unrestricted Designated funds                   | 7,8  | 80,000                | 11,000               |
| Restricted funds                                | 7,8  | <u>7,000</u>          | <u>-</u>             |
| <b>Total funds</b>                              |      | <u><u>128,568</u></u> | <u><u>61,746</u></u> |

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

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

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These financial statements were approved by the trustees on 5 July 2023 and are signed on their behalf by:

.....  
MARTIN CLEMENTS  
TRUSTEE

**The notes on pages 11 to 16 form part of these financial statements**

**UNiViDA NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 DECEMBER 2022**

**1. Accounting Policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2015, and the Companies Act 2006.

The Trustees have reviewed the Charity's financial position and are of the view that there are no material uncertainties about the Charity's ability to continue as a going concern.

UNiViDA meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

c) Financial Instruments

The charity only has financial assets and financial Liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**Income**

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

- Investment income is included when receivable
- Income from Charitable activities is accounted for when earned
- Income from grants where related to performance and specific deliverables is accounted for as the charity earns the right to consideration by its performance.

**Expenditure**

Expenditure is recognized on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examiner's fees and all costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2022**

**2 Legal Status of the Charity**

The Charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1.

**3** The trustees received no remuneration during the year. Travel expenses and health insurance paid in the year totalled £8,985 (2021: £2,900)

**4 Grants and Donations**

|                         | Unrestricted<br>General Funds | Unrestricted<br>Designated<br>Funds | Restricted<br>Funds | Total Funds | Total Funds |
|-------------------------|-------------------------------|-------------------------------------|---------------------|-------------|-------------|
|                         | 2022                          | 2022                                | 2022                | 2022        | 2021        |
|                         | £                             | £                                   | £                   | £           | £           |
| Individuals:            |                               |                                     |                     |             |             |
| Regular donations       | 28,194                        | -                                   | -                   | 28,194      | 28,871      |
| Other donations         | 20,451                        | -                                   | 7,000               | 27,451      | 6,457       |
| Churches:               |                               |                                     |                     |             |             |
| Regular donations       | 8,306                         | -                                   | -                   | 8,306       | 8,164       |
| Other donations         | 100,301                       | -                                   | -                   | 100,301     | 14,941      |
| Schools                 | -                             | -                                   | -                   | -           | -           |
| Other general donations | 3,223                         | -                                   | -                   | 3,223       | 1,165       |
| HMRC Gift Aid           | 9,510                         | -                                   | -                   | 9,510       | 6,738       |
|                         | 169,985                       | -                                   | 7,000               | 176,985     | 66,336      |

**Grants and Donations - Prior Year**

|                         | Unrestricted<br>General Funds | Unrestricted<br>Designated<br>Funds | Restricted<br>Funds | Total Funds |  |
|-------------------------|-------------------------------|-------------------------------------|---------------------|-------------|--|
|                         | 2021                          | 2021                                | 2021                | 2021        |  |
|                         | £                             | £                                   | £                   | £           |  |
| Individuals:            |                               |                                     |                     |             |  |
| Regular donations       | 28,871                        | -                                   | -                   | 28,871      |  |
| Other donations         | 5,457                         | -                                   | 1,000               | 6,457       |  |
| Churches:               |                               |                                     |                     |             |  |
| Regular donations       | 8,164                         | -                                   | -                   | 8,164       |  |
| Other donations         | 14,941                        | -                                   | -                   | 14,941      |  |
| Schools                 | -                             | -                                   | -                   | -           |  |
| Other general donations | 1,165                         | -                                   | -                   | 1,165       |  |
| HMRC Gift Aid           | 6,738                         | -                                   | -                   | 6,738       |  |
|                         | 65,336                        | -                                   | 1,000               | 66,336      |  |

**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2022**

**5 Expenditure**

|                                     | Unrestricted<br>General Funds | Unrestricted<br>Designated<br>Funds | Restricted<br>Funds | Total Funds    | Total Funds   |
|-------------------------------------|-------------------------------|-------------------------------------|---------------------|----------------|---------------|
|                                     | 2022                          | 2022                                | 2022                | 2022           | 2021          |
|                                     | £                             | £                                   | £                   | £              | £             |
| <b>Raising Funds</b>                |                               |                                     |                     |                |               |
| Travel costs and health insurance   | 8,985                         | -                                   | -                   | 8,985          | 2,900         |
| <b>Charitable Activities:</b>       |                               |                                     |                     |                |               |
| Grants to Brazil                    | 99,722                        | -                                   | -                   | 99,722         | 54,322        |
| Insurance                           | -                             | -                                   | -                   | -              | 244           |
| Stationery                          | 210                           | -                                   | -                   | 210            | 56            |
| Postage                             | 2                             | -                                   | -                   | 2              | -             |
| Computer consumables                | 300                           | -                                   | -                   | 300            | 453           |
| Bank charges                        | 523                           | -                                   | -                   | 523            | 172           |
| Sundry expenses                     | 326                           | -                                   | -                   | 326            | 172           |
| Total cost of Charitable Activities | <u>101,083</u>                | -                                   | -                   | <u>101,083</u> | <u>55,419</u> |
| <b>Governance costs</b>             |                               |                                     |                     |                |               |
| Accountancy                         | 300                           | -                                   | -                   | 300            | 300           |
| Total resources expended            | <u>110,368</u>                | -                                   | -                   | <u>110,368</u> | <u>58,619</u> |

**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2022**

**5 Expenditure - Prior Year**

|                                     | Unrestricted<br>General Funds | Unrestricted<br>Designated<br>Funds | Restricted<br>Funds | Total Funds          |
|-------------------------------------|-------------------------------|-------------------------------------|---------------------|----------------------|
|                                     | 2021                          | 2021                                | 2021                | 2021                 |
|                                     | £                             | £                                   | £                   | £                    |
| <b>Raising Funds</b>                |                               |                                     |                     |                      |
| Travel costs and health insurance   | 2,900                         | -                                   | -                   | 2,900                |
| <b>Charitable Activities:</b>       |                               |                                     |                     |                      |
| Grants to Brazil                    | 51,322                        | -                                   | 3,000               | 54,322               |
| Insurance                           | 244                           | -                                   | -                   | 244                  |
| Stationery                          | 56                            | -                                   | -                   | 56                   |
| Postage                             | -                             | -                                   | -                   | -                    |
| Computer consumables                | 453                           | -                                   | -                   | 453                  |
| Bank charges                        | 172                           | -                                   | -                   | 172                  |
| Sundry expenses                     | 172                           | -                                   | -                   | 172                  |
| Total cost of Charitable Activities | <u>52,419</u>                 | -                                   | 3,000               | <u>55,419</u>        |
| <b>Governance costs</b>             |                               |                                     |                     |                      |
| Accountancy                         | 300                           | -                                   | -                   | 300                  |
| Total resources expended            | <u><u>55,619</u></u>          | -                                   | 3,000               | <u><u>58,619</u></u> |

**6 Sundry Debtors**

|          | 2022                | 2021                |
|----------|---------------------|---------------------|
|          | £                   | £                   |
| Gift Aid | <u>3,537</u>        | <u>1,265</u>        |
|          | <u><u>3,537</u></u> | <u><u>1,265</u></u> |

**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2022**

**7 Movement in funds**

**Year Ended 31 December 2022**

|                                      | At<br>1 Jan<br>2022<br>£ | Income<br>£ | Expenditure<br>£ | Transfers<br>Between<br>Funds<br>£ | At<br>31 Dec<br>2022<br>£ |
|--------------------------------------|--------------------------|-------------|------------------|------------------------------------|---------------------------|
| <b>Unrestricted General Funds</b>    | 50,746                   | 170,190     | 110,368          | (69,000)                           | 41,568                    |
|                                      | 50,746                   | 170,190     | 110,368          | (69,000)                           | 41,568                    |
| <b>Unrestricted Designated Funds</b> | 11,000                   | -           | -                | 69,000                             | 80,000                    |
|                                      | 11,000                   | -           | -                | 69,000                             | 80,000                    |
| <b>Restricted Funds</b>              | -                        | 7,000       | -                | -                                  | 7,000                     |
|                                      | -                        | 7,000       | -                | -                                  | 7,000                     |
| <b>Total Funds</b>                   | 61,746                   | 177,190     | 110,368          | -                                  | 128,568                   |

**Description and purpose of funds and transfers**

**Free reserves**

Unrestricted General Funds are the free reserves of the charity. These funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and have not been designated for other purposes. £69,000 was transferred to Unrestricted Designated funds out of the legacy gift received during the year.

**Unrestricted Designated Funds**

Unrestricted Designated funds are funds set aside by the Trustees for specific projects. £69,000 of the legacy gift was transferred into the funds to be used for future projects as decided by the Trustees.

**Restricted Funds**

Restricted Fund balances are funds to be used according to the wishes of the donor, not distributed at the year end.

**Movement in funds - Prior year**

|                                      | At<br>1 Jan<br>2021<br>£ | Income<br>£ | Expenditure<br>£ | Transfers<br>£ | At<br>31 Dec<br>2021<br>£ |
|--------------------------------------|--------------------------|-------------|------------------|----------------|---------------------------|
| <b>Unrestricted General Funds</b>    | 41,023                   | 65,342      | 55,619           | -              | 50,746                    |
|                                      | 41,023                   | 65,342      | 55,619           | -              | 50,746                    |
| <b>Unrestricted Designated Funds</b> | 11,000                   | -           | -                | -              | 11,000                    |
|                                      | 11,000                   | -           | -                | -              | 11,000                    |
| <b>Restricted Funds</b>              | 2,000                    | 1,000       | (3,000)          | -              | -                         |
|                                      | 2,000                    | 1,000       | (3,000)          | -              | -                         |
| <b>Total Funds</b>                   | 54,023                   | 66,342      | 52,619           | -              | 61,746                    |

**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 DECEMBER 2022**

**8 Analysis of net assets between funds**

|                     | <b>Unrestricted<br/>General Funds</b> | <b>Unrestricted<br/>Designated<br/>Funds</b> | <b>Restricted<br/>Funds</b> | <b>Total Funds</b> |
|---------------------|---------------------------------------|--|-----------------------------|--------------------|
|                     | <b>2022</b>                           | <b>2022</b>                                  | <b>2022</b>                 | <b>2022</b>        |
|                     | <b>£</b>                              | <b>£</b>                                     | <b>£</b>                    | <b>£</b>           |
| Current assets      | 41,868                                | 80,000                                       | 7,000                       | 128,868            |
| Current liabilities | (300)                                 | -  | -                           | (300)              |
|                     | <u>41,568</u>                         | <u>80,000</u>                                | <u>7,000</u>                | <u>128,568</u>     |

**Analysis of net assets between funds - Prior Year**

|                     | <b>Unrestricted<br/>General Funds</b> | <b>Unrestricted<br/>Designated<br/>Funds</b> | <b>Restricted<br/>Funds</b> | <b>Total Funds</b> |
|---------------------|---------------------------------------|--|-----------------------------|--------------------|
|                     | <b>2021</b>                           | <b>2021</b>                                  | <b>2021</b>                 | <b>2021</b>        |
|                     | <b>£</b>                              | <b>£</b>                                     | <b>£</b>                    | <b>£</b>           |
| Current assets      | 48,046                                | 11,000                                       | 3,000                       | 62,046             |
| Current liabilities | (300)                                 | -  | -                           | (300)              |
|                     | <u>47,746</u>                         | <u>11,000</u>                                | <u>3,000</u>                | <u>61,746</u>      |

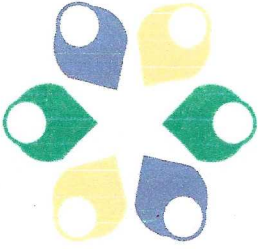
**UNIVIDA**

England & Wales - Charity number 1136743

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# Accounts

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# UNiViDA

Bringing life, hope & opportunity  
to children in Brazil

## Annual Report & Financial Statements Year Ended 31st December 2021

We present our annual report and financial statements of the charity for the year ended 31st December 2021. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011, the Companies Act 2006, and 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 (FRS102) (effective 1 January 2015).



## UNIVIDA ANNUAL REPORT

### Reference and Administrative Information

|                                 |  |  |
|---------------------------------|--|--|
| <b>Charity Name:</b>            | UNIVIDA  |  |
| <b>Charity Registration No.</b> | 1136743  |  |
| <b>Company No.</b>              | 06958514   |  |
| <b>Registered Address:</b>      | 7 High Street, Staple Hill, Bristol BS16 5HA<br>Email: <a href="mailto:office@univida.org">office@univida.org</a> <a href="http://www.UNIVIDA.org">www.UNIVIDA.org</a><br>Facebook @lifehopeandopportunity |  |
| <b>Directors /Trustees:</b>     | J Harris – Secretary/Treasurer<br>M Clements   | R Marques -Chairperson<br>M Marques (Trustee only) |
| <b>Accountants:</b>             | Funsho Ojo ACA:<br>Brampton Services Ltd, 24 Cabot Rise, Portishead, Bristol BS20 6NX  |  |
| <b>Bankers:</b>                 | HSBC, Carolgate, Retford, Nottinghamshire, DN22 6DA  |  |

### Structure, Governance and Management

#### Governing Document

UNIVIDA is a registered charity in England & Wales no. 1136743, incorporated 10th July 2009, with a Memorandum and Articles of Association. Registered Company No. 06958514.

#### Management

The charity actively fundraises and seeks to continue charitable work through the careful stewardship of its existing resources. Trustees meet regularly to oversee the administration of services.

#### Trustees

Trustees are appointed by invitation. All Trustees give their time and expertise freely and no trustee remuneration was paid in the year.

#### Related Parties

UNIVIDA works in partnership with a Brazilian registered charity Crianças do Brasil para Cristo (CBC). Funds used for charitable activities in Brazil are transferred internationally to CBC and managed by a UNIVIDA Trustee in Brazil.

#### Training

During this year UNIVIDA Trustees and volunteers remained updated with Charity Commission guidance on charity administration and reporting.

#### Risk Management

The trustees have considered the major risks to which the charity is exposed and have reviewed those risks and actively work to

## UNIVIDA ANNUAL REPORT

establish systems and procedures to manage those risks. UNIVIDA has various policies and procedures in place to reduce risk and protect beneficiaries and volunteers.

### Objective and Activities

#### Objects

- To advance education, relieve sickness and hardship of those living in poverty, provision of support, activities, and resources to build skills and capacity of those people.
- To advance the Christian faith and promote other similar purposes that are deemed charitable in such parts of the world as the Trustees see fit.

#### Activities for Public Benefit

UNIVIDA benefits 260 children and young people (aged 7-14) and their families, living in a favela on the outskirts of the city of Fortaleza. The charity provides quality Christian education, training, and life skills in a safe learning environment. In Brazil, this education and training (4 hours extra per child per day), complements the service of the state school system and gives the opportunity for children to succeed in their schooling, access higher education and successfully compete for meaningful employment, ultimately improving quality of life. The charity also cares for parents and families, providing opportunities for skills training, recreation, and family activities.

In our view there is no detriment or harm that might arise from these aims. UNIVIDA benefits people living in favelas who are living in poverty. Access to benefits is offered freely and equally to all. The only requirement for children and young people wishing to access education and training in Brazil is that they are registered in state school (free to all). The purpose of this requirement is to ensure that the student is in supervised education for the whole day, thus bringing maximum benefit. Outside of the beneficiaries, there are no private benefits from the organisation other than the incidental benefits of salaries to staff employed by our partners in Brazil to deliver these services.

#### Volunteers

In 2021, UNIVIDA received administrative support from one volunteer in the UK working from home. The organization continues to benefit from the support of individuals throughout the country who fundraise and promote the work of the organization through churches, schools, and other groups.

### Achievements, Performance in 2021

UNIVIDA works in partnership with the Brazilian organisation Crianças do Brasil para Cristo to deliver quality services for children aged 7-14 in the favelas of Fortaleza, Brazil. UNIVIDA assists in the running of a project for 260 children, 5 days a week from 8am to 5pm, providing an additional 20 hours per week of education along with nutritional food and clean water. UNIVIDA receives regular financial support from a growing number of individuals and organisations. Emphasis is placed on sharing a relationship with donors and the results of our services, delivered in Fortaleza. With on-going daily care, we see children gaining the skills, confidence, physical and emotional strength to succeed in their education. In addition to normal daily services UNIVIDA brings families together by developing parenting skills and organising special events which engage parents in their children's education. During the first half of 2021, the usual activities of the project continued in suspension due to local government orders relating to the COVID-19 pandemic.

## UNIVIDA ANNUAL REPORT

Teaching staff continued to work from home, reaching out to students online, and communicating with children and their families. Non-teaching staff worked in a socially distanced environment or from home to maintain the school grounds and administration of the organization.

UNIVIDA continued to provide general funds for the employment of project staff and maintenance of the project grounds. The Brazilian Federal government programme continued to provide some financial assistance with staff salaries and UNIVIDA continued to direct funds to food aid and home learning support. An additional 300, 20kg parcels of food were delivered to students in April.

From August onwards preparations were made for a return to in person learning. UNIVIDA provided funds for necessary adaptations to allow for social distancing and elevated hygiene considerations. Students returned in September to a carefully prepared timetable adjusting students to a school environment after such a long time away.

Special events and activities allowed us to re-build relationships with children who were returning to the project and bring in children who were already 8-10 years old but had never been to school. We were delighted to end the year with a Christmas nativity celebration for all students, showcasing their talents in music, dance, and drama.

In November additional UNIVIDA funds were used for essential maintenance work on classroom buildings including re-painting.

### Financial Review

Income for the year was £66,342 compared to £80,916 in 2020. Expenditure was £58,619 (2020: £50,417). The reserves of the charity increased to £61,746 from £54,023 in 2020.

#### Reserves

The Charity's reserves comprised the following: Unrestricted General Funds: £50,746, Unrestricted Designated Funds: £11,000. The Unrestricted Designated Funds had been provisionally designated by trustees to the development of a well/water bottling project. However, this project has not progressed to date and the trustees will consider the reallocation of these funds to general funds in 2022.

#### Reserves Policy

UNIVIDA's policy is to use income to further its Objects, rather than growing its financial position. The Trustees continued the policy of a £500 minimum balance to act as a reserve fund. The purpose of this fund is to meet fluctuations in receipts or payments, particularly towards the end of the financial year.

#### Income

The charity's work is entirely reliant on donations and grants. UNIVIDA's principal sources of funding are individuals, churches, and schools.

UNIVIDA continues to raise funds through written communications with our donors and by speaking engagements or fundraising events organised by Trustees and Volunteers.

### Explanation of Funds to Brazil

During the year grants totalling £54,322 (2020: £46,500) were made to Crianças do Brasil para Cristo (CBC). £40,320 was utilised for general running costs. £14,002 was used towards general maintenance. All grants were actioned by Univida trustees and managed by Univida's Field Director, in partnership with staff at CBC.

## Trustees' responsibilities for the financial statements

Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the year end. In preparing these financial statements the Trustees are required to:

- a) Select suitable accounting policies and then apply them consistently
- b) Make judgements and estimates that are reasonable and prudent
- c) State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- d) Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and to ensure that the financial statements comply with applicable laws and the trust deed. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees believe that these financial statements comply with current statutory requirements and with the requirements of the trust deed.

Approved by the Trustees on 11th May 2022

Signed on behalf of the Board of Trustees



M C Clements  
Trustee

## INDEPENDENT EXAMINER'S REPORT

I report to the trustees of UNiViDA on my examination of the accounts of the company for the year ended 31st December 2021, which are set out on pages 7 to 15.

### Responsibilities and basis of report

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

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

### Independent Examiner's report

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

- 1) Accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- 2) The accounts do not accord with those accounting records; or
- 3) The accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts do not give a "true and fair" view which is not a matter considered as part of an independent examination; or
- 4) The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting for charities (applicable to charities preparing accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland - FRS 102)

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



Funsho Ojo ACA  
Brampton Services  
24 Cabot Rise  
Portishead  
Bristol

Dated: 13<sup>th</sup> May 2022

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE ACCOUNT)**  
**YEAR ENDED 31 DECEMBER 2021**

|                                    | Note | Unrestricted<br>General Funds<br>2021 | Unrestricted<br>Designated<br>Funds<br>2021 | Restricted<br>Funds<br>2021 | Total Funds<br>2021 | Total Funds<br>2020 |
|------------------------------------|------|---------------------------------------|---|-----------------------------|---------------------|---------------------|
|                                    |      | £                                     | £   | £                           | £                   | £                   |
| <b>Income and endowments from:</b> |      |                                       |   |                             |                     |                     |
| Grants and Donations               | 4    | 65,336                                | -   | 1,000                       | 66,336              | 80,899              |
| Investments                        |      | 6                                     | -   | -                           | 6                   | 17                  |
| <b>Total income and endowments</b> |      | <b>65,342</b>                         | <b>-</b>                                    | <b>1,000</b>                | <b>66,342</b>       | <b>80,916</b>       |
| <b>Expenditure on:</b>             |      |                                       |   |                             |                     |                     |
| Raising Funds                      | 5    | 2,900                                 | -   | -                           | 2,900               | 2,692               |
| Charitable activities              | 5    | 52,419                                | -   | 3,000                       | 55,419              | 47,425              |
| Other                              | 5    | 300                                   | -   | -                           | 300                 | 300                 |
| <b>Total expenditure</b>           |      | <b>55,619</b>                         | <b>-</b>                                    | <b>3,000</b>                | <b>58,619</b>       | <b>50,417</b>       |
| <b>Net income/(expenditure)</b>    |      | <b>9,723</b>                          | <b>-</b>                                    | <b>(2,000)</b>              | <b>7,723</b>        | <b>30,499</b>       |
| <b>Transfers between funds</b>     |      | <b>-</b>                              | <b>-</b>                                    | <b>-</b>                    | <b>-</b>            | <b>-</b>            |
| <b>Net movement in funds</b>       |      | <b>9,723</b>                          | <b>-</b>                                    | <b>(2,000)</b>              | <b>7,723</b>        | <b>30,499</b>       |
| <b>Reconciliation of funds:</b>    |      |                                       |   |                             |                     |                     |
| <b>Total Funds brought forward</b> |      | <b>41,023</b>                         | <b>11,000</b>                               | <b>2,000</b>                | <b>54,023</b>       | <b>23,524</b>       |
| <b>Total Funds carried forward</b> |      | <b>50,746</b>                         | <b>11,000</b>                               | <b>-</b>                    | <b>61,746</b>       | <b>54,023</b>       |

**Continuing Operations:**

None of the company's activities were acquired or discontinued during the above financial period

**Total recognised gains and losses**

The company had no recognised gains or losses other than the net resources expended in the above period

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE ACCOUNT)**  
**YEAR ENDED 31 DECEMBER 2020**

|                                    | Note | Unrestricted<br>General Funds<br>2020 | Unrestricted<br>Designated<br>Funds<br>2020 | Restricted<br>Funds<br>2020 | Total Funds<br>2020 | Total Funds<br>2019 |
|------------------------------------|------|---------------------------------------|---|-----------------------------|---------------------|---------------------|
|                                    |      | £                                     | £   | £                           | £                   | £                   |
| <b>Income and endowments from:</b> |      |                                       |   |                             |                     |                     |
| Grants and Donations               | 4    | 61,499                                | -   | 19,400                      | 80,899              | 93,657              |
| Investments                        |      | 17                                    | -   | -                           | 17                  | 119                 |
| <b>Total income and endowments</b> |      | <b>61,516</b>                         | <b>-</b>                                    | <b>19,400</b>               | <b>80,916</b>       | <b>93,776</b>       |
| <b>Expenditure on:</b>             |      |                                       |   |                             |                     |                     |
| Raising Funds                      | 5    | 2,692                                 | -   | -                           | 2,692               | 3,441               |
| Charitable activities              | 5    | 29,025                                | -   | 18,400                      | 47,425              | 105,022             |
| Other                              | 5    | 300                                   | -   | -                           | 300                 | 300                 |
| <b>Total expenditure</b>           |      | <b>32,017</b>                         | <b>-</b>                                    | <b>18,400</b>               | <b>50,417</b>       | <b>108,763</b>      |
| <b>Net income/(expenditure)</b>    |      | <b>29,499</b>                         | <b>-</b>                                    | <b>1,000</b>                | <b>30,499</b>       | <b>(14,987)</b>     |
| <b>Transfers between funds</b>     |      | <b>-</b>                              | <b>-</b>                                    | <b>-</b>                    | <b>-</b>            | <b>-</b>            |
| <b>Net movement in funds</b>       |      | <b>29,499</b>                         | <b>-</b>                                    | <b>1,000</b>                | <b>30,499</b>       | <b>(14,987)</b>     |
| <b>Reconciliation of funds:</b>    |      |                                       |   |                             |                     |                     |
| <b>Total Funds brought forward</b> |      | <b>11,524</b>                         | <b>11,000</b>                               | <b>1,000</b>                | <b>23,524</b>       | <b>38,511</b>       |
| <b>Total Funds carried forward</b> |      | <b>41,023</b>                         | <b>11,000</b>                               | <b>2,000</b>                | <b>54,023</b>       | <b>23,524</b>       |

**Continuing Operations:**

None of the company's activities were acquired or discontinued during the above financial period

**Total recognised gains and losses**

The company had no recognised gains or losses other than the net resources expended in the above period

UNIVIDA

**BALANCE SHEET  
AT 31 DECEMBER 2021**

Company Number: 06958514

|   | Note | 2021<br>£     | 2020<br>£     |
|---|------|---------------|---------------|
| <b>Current Assets</b>                           |      |               |               |
| Sundry debtors                                  | 6    | 1,265         | 1,098         |
| Cash at bank and in hand                        |      | 60,781        | 53,225        |
|   |      | <u>62,046</u> | <u>54,323</u> |
| Creditors: Amounts falling due within one year: |      |               |               |
| Accruals  |      | 300           | 300           |
| <b>Net Current assets</b>                       |      | 61,746        | 54,023        |
| <b>Net Assets</b>                               |      | <u>61,746</u> | <u>54,023</u> |
| <b>Charity Funds</b>                            |      |               |               |
| Unrestricted General funds                      | 8    | 50,746        | 41,023        |
| Unrestricted Designated funds                   | 8    | 11,000        | 11,000        |
| Restricted funds                                | 8    | -             | 2,000         |
| <b>Total funds</b>                              |      | <u>61,746</u> | <u>54,023</u> |

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

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

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These financial statements were approved by the trustees on 11 May 2022 and are signed on their behalf by:



MARTIN CLEMENTS  
TRUSTEE

The notes on pages 10 to 15 form part of these financial statements

**UNiViDA NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 DECEMBER 2021**

**1. Accounting Policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**a) Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2015, and the Companies Act 2006.

The Trustees have reviewed the Charity's financial position and are of the view that there are no material uncertainties about the Charity's ability to continue as a going concern despite the uncertainty caused by the COVID-19 crisis worldwide. Whilst the Trustees accept that the Charity's operations and reserves may be impacted by COVID-19 in the coming months and years, the Trustees consider that the Charity has sufficient reserves to be able to continue in operation.

UNiViDA meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**b) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**c) Financial Instruments**

The charity only has financial assets and financial Liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**Income**

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

- Investment income is included when receivable
- Income from Charitable activities is accounted for when earned
- Income from grants where related to performance and specific deliverables is accounted for as the charity earns the right to consideration by its performance.

**Expenditure**

Expenditure is recognized on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examiner's fees and all costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2021**

**2. Legal Status of the Charity**

The Charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1.

3. The trustees received no remuneration during the period. Travel expenses and health insurance paid in the year totalled £2,900 (2020: £2,692)

**4. Grants and Donations**

|                         | Unrestricted<br>General Funds<br>2021<br>£ | Unrestricted<br>Designated<br>Funds<br>2021<br>£ | Restricted<br>Funds<br>2021<br>£ | Total Funds<br>2021<br>£ | Total Funds<br>2020<br>£ |
|-------------------------|--|--|----------------------------------|--------------------------|--------------------------|
| Individuals:            |  |  |                                  |                          |                          |
| Regular donations       | 28,872                                     | -  | -                                | 28,872                   | 30,204                   |
| Other donations         | 5,457                                      | -  | 1,000                            | 6,457                    | 7,985                    |
| Churches:               |  |  |                                  |                          |                          |
| Regular donations       | 8,164                                      | -  | -                                | 8,164                    | 7,890                    |
| Other donations         | 14,941                                     | -  | -                                | 14,941                   | 19,701                   |
| Schools                 | -  | -  | -                                | -                        | 185                      |
| Other general donations | 1,165                                      | -  | -                                | 1,165                    | 7,994                    |
| HMRC Gift Aid           | 6,738                                      | -  | -                                | 6,738                    | 6,940                    |
|                         | <u>65,336</u>                              | <u>-</u>   | <u>1,000</u>                     | <u>66,336</u>            | <u>80,899</u>            |

**Grants and Donations - Prior Year**

|                         | Unrestricted<br>General Funds<br>2020<br>£ | Unrestricted<br>Designated<br>Funds<br>2020<br>£ | Restricted<br>Funds<br>2020<br>£ | Total Funds<br>2020<br>£ | Total Funds<br>2019<br>£ |
|-------------------------|--|--|----------------------------------|--------------------------|--------------------------|
| Individuals:            |  |  |                                  |                          |                          |
| Regular donations       | 30,204                                     | -  | -                                | 30,204                   | 31,237                   |
| Other donations         | 4,585                                      | -  | 3,400                            | 7,985                    | 14,296                   |
| Churches:               |  |  |                                  |                          |                          |
| Regular donations       | 7,890                                      | -  | -                                | 7,890                    | 6,373                    |
| Other donations         | 3,701                                      | -  | 16,000                           | 19,701                   | 28,170                   |
| Schools                 | 185  | -  | -                                | 185                      | 50                       |
| Other general donations | 7,994                                      | -  | -                                | 7,994                    | 5,132                    |
| HMRC Gift Aid           | 6,940                                      | -  | -                                | 6,940                    | 8,399                    |
|                         | <u>61,499</u>                              | <u>-</u>   | <u>19,400</u>                    | <u>80,899</u>            | <u>93,657</u>            |

**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2021**

**5. Expenditure**

|                                     | Unrestricted<br>General Funds | Unrestricted<br>Designated<br>Funds | Restricted<br>Funds | Total Funds   | Total Funds   |
|-------------------------------------|-------------------------------|-------------------------------------|---------------------|---------------|---------------|
|                                     | 2021                          | 2021                                | 2021                | 2021          | 2020          |
|                                     | £                             | £                                   | £                   | £             | £             |
| <b>Raising Funds</b>                |                               |                                     |                     |               |               |
| Travel costs and health insurance   | 2,900                         | -                                   | -                   | 2,900         | 2,692         |
| <b>Charitable Activities:</b>       |                               |                                     |                     |               |               |
| Grants to Brazil                    | 51,322                        | -                                   | 3,000               | 54,322        | 46,500        |
| Insurance                           | 244                           | -                                   | -                   | 244           | 244           |
| Stationery                          | 56                            | -                                   | -                   | 56            | 31            |
| Postage                             | -                             | -                                   | -                   | -             | -             |
| Computer consumables                | 453                           | -                                   | -                   | 453           | 513           |
| Bank charges                        | 172                           | -                                   | -                   | 172           | 137           |
| Sundry expenses                     | 172                           | -                                   | -                   | 172           | -             |
| Total cost of Charitable Activities | <u>52,419</u>                 | <u>-</u>                            | <u>3,000</u>        | <u>55,419</u> | <u>47,425</u> |
| <b>Governance costs</b>             |                               |                                     |                     |               |               |
| Accountancy                         | 300                           | -                                   | -                   | 300           | 300           |
| Total resources expended            | <u>55,619</u>                 | <u>-</u>                            | <u>3,000</u>        | <u>58,619</u> | <u>50,417</u> |

**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2021**

**5 Expenditure - Prior Year**

|                                     | <b>Unrestricted<br/>General Funds</b> | <b>Unrestricted<br/>Designated<br/>Funds</b> | <b>Restricted<br/>Funds</b> | <b>Total Funds</b> | <b>Total Funds</b> |
|-------------------------------------|---------------------------------------|--|-----------------------------|--------------------|--------------------|
|                                     | <b>2020</b>                           | <b>2020</b>                                  | <b>2020</b>                 | <b>2020</b>        | <b>2019</b>        |
|                                     | <b>£</b>                              | <b>£</b>                                     | <b>£</b>                    | <b>£</b>           | <b>£</b>           |
| <b>Raising Funds</b>                |                                       |  |                             |                    |                    |
| Travel costs and health insurance   | 2,692                                 | -  | -                           | 2,692              | 3,441              |
| <b>Charitable Activities:</b>       |                                       |  |                             |                    |                    |
| Grants to Brazil                    | 28,100                                | -  | 18,400                      | 46,500             | 103,817            |
| Insurance                           | 244                                   | -  | -                           | 244                | 244                |
| Stationery                          | 31                                    | -  | -                           | 31                 | 174                |
| Postage                             | -                                     | -  | -                           | -                  | 96                 |
| Computer consumables                | 513                                   | -  | -                           | 513                | 292                |
| Bank charges                        | 137                                   | -  | -                           | 137                | 365                |
| Sundry expenses                     | -                                     | -  | -                           | -                  | 34                 |
| Total cost of Charitable Activities | <u>29,025</u>                         | <u>-</u>                                     | <u>18,400</u>               | <u>47,425</u>      | <u>105,022</u>     |
| <b>Governance costs</b>             |                                       |  |                             |                    |                    |
| Accountancy                         | <u>300</u>                            | <u>-</u>                                     | <u>-</u>                    | <u>300</u>         | <u>300</u>         |
| Total resources expended            | <u>32,017</u>                         | <u>-</u>                                     | <u>18,400</u>               | <u>50,417</u>      | <u>108,763</u>     |

**6. Sundry Debtors**

|             | <b>2021</b>  | <b>2020</b> |
|-------------|--------------|-------------|
|             | <b>£</b>     | <b>£</b>    |
| Prepayments | -            | -           |
| Gift Aid    | <u>1,265</u> | <u>1098</u> |
|             | <u>1,265</u> | <u>1098</u> |

NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 DECEMBER 2021

## 7. Analysis of net assets between funds

|                     | Unrestricted<br>General Funds | Unrestricted<br>Designated<br>Funds | Restricted<br>Funds | Total Funds   | Total Funds   |
|---------------------|-------------------------------|-------------------------------------|---------------------|---------------|---------------|
|                     | 2021                          | 2021                                | 2021                | 2021          | 2020          |
|                     | £                             | £                                   | £                   | £             | £             |
| Current assets      | 48,046                        | 11,000                              | 3,000               | 62,046        | 54,323        |
| Current liabilities | (300)                         | -                                   | -                   | (300)         | (300)         |
|                     | <u>47,746</u>                 | <u>11,000</u>                       | <u>3,000</u>        | <u>61,746</u> | <u>54,023</u> |

## Analysis of net assets between funds - Prior Year

|                     | Unrestricted<br>General Funds | Unrestricted<br>Designated<br>Funds | Restricted<br>Funds | Total Funds   | Total Funds   |
|---------------------|-------------------------------|-------------------------------------|---------------------|---------------|---------------|
|                     | 2020                          | 2020                                | 2020                | 2020          | 2019          |
|                     | £                             | £                                   | £                   | £             | £             |
| Current assets      | 41,323                        | 11,000                              | 2,000               | 54,323        | 23,824        |
| Current liabilities | (300)                         | -                                   | -                   | (300)         | (300)         |
|                     | <u>41,023</u>                 | <u>11,000</u>                       | <u>2,000</u>        | <u>54,023</u> | <u>23,524</u> |

## 8. Movement in funds

## Year Ended 31 December 2021

|                               | At<br>1 Jan<br>2021 | Income        | Expenditure   | Transfers | At<br>31 Dec<br>2021 |
|-------------------------------|---------------------|---------------|---------------|-----------|----------------------|
|                               | £                   | £             | £             | £         | £                    |
| Unrestricted General Funds    | <u>41,023</u>       | <u>65,342</u> | <u>55,619</u> | <u>-</u>  | <u>50,746</u>        |
|                               | <u>41,023</u>       | <u>65,342</u> | <u>55,619</u> | <u>-</u>  | <u>50,746</u>        |
| Unrestricted Designated Funds | <u>11,000</u>       | <u>-</u>      | <u>-</u>      | <u>-</u>  | <u>11,000</u>        |
|                               | <u>11,000</u>       | <u>-</u>      | <u>-</u>      | <u>-</u>  | <u>11,000</u>        |
| Restricted Funds              | <u>2,000</u>        | <u>1,000</u>  | <u>3,000</u>  | <u>-</u>  | <u>-</u>             |
|                               | <u>2,000</u>        | <u>1,000</u>  | <u>3,000</u>  | <u>-</u>  | <u>-</u>             |

**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2021**

**Movement in funds - Prior year**

|                                      | At<br>1 Jan<br>2020<br>£ | Income<br>£   | Expenditure<br>£ | Transfers<br>£ | At<br>31 Dec<br>2020<br>£ |
|--------------------------------------|--------------------------|---------------|------------------|----------------|---------------------------|
| <b>Unrestricted General Funds</b>    | 11,524                   | 61,516        | 32,017           | -              | 41,023                    |
|                                      | <u>11,524</u>            | <u>61,516</u> | <u>32,017</u>    | <u>-</u>       | <u>41,023</u>             |
| <b>Unrestricted Designated Funds</b> | 11,000                   | -             | -                | -              | 11,000                    |
|                                      | <u>11,000</u>            | <u>-</u>      | <u>-</u>         | <u>-</u>       | <u>11,000</u>             |
| <b>Restricted Funds</b>              | 1,000                    | 19,400        | 18,400           | -              | 2,000                     |
|                                      | <u>1,000</u>             | <u>19,400</u> | <u>18,400</u>    | <u>-</u>       | <u>2,000</u>              |

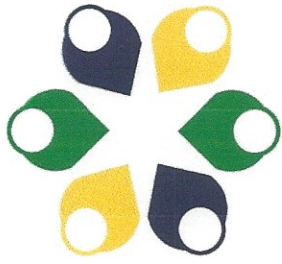
**UNIVIDA**

England & Wales - Charity number 1136743

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# Accounts

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# UNiViDA

Bringing life, hope & opportunity  
to children in Brazil

## Annual Report & Financial Statements Year Ended 31st December 2020

We present our annual report and financial statements of the charity for the year ended 31st December 2020. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011, the Companies Act 2006, and 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 (FRS102) (effective 1 January 2015).



## Reference and Administrative Information

|                            |   |   |               |                        |  |
|----------------------------|---|---|---------------|------------------------|--|
| <b>Charity Name:</b>       | UNiViDA   | <b>Charity Registration:</b>                        | 1136743       | <b>Company Number:</b> | 06958514   |
| <b>Registered Address:</b> | 7 High Street, Staple Hill, Bristol BS16 5HA  |   | <b>Email:</b> | office@univida.org     | <a href="http://www.UNiViDA.org">www.UNiViDA.org</a> |
| <b>Directors /Trustees</b> | J Harris - Secretary/Treasurer<br>M Clements  | R Marques - Chairperson<br>M Marques (Trustee only) |               |                        |  |
| <b>Accountants</b>         | Funsho Ojo ACA : Brampton Services Ltd, 24 Cabot Rise, Portishead, Bristol BS20 6NX |   |               |                        |  |
| <b>Bankers</b>             | HSBC, Carolgate, Retford, Nottinghamshire, DN22 6DA                                 |   |               |                        |  |

## Structure, Governance and Management

### Governing Document

UNiViDA is a registered charity, number 1136743, and was incorporated 10th July 2009, with a Memorandum and Articles of Association. Registered Company Number 06958514.

### Management

The charity actively fundraises and seeks to continue charitable work through the careful stewardship of its existing resources. Trustees meet regularly to oversee the administration of services.

### Trustees

Trustees are appointed by invitation. All Trustees give their time and expertise freely and no trustee remuneration was paid in the year. See note 2.

### Related Parties

UNiViDA works in partnership with a Brazilian registered charity Crianças do Brasil para Cristo (CBC). Funds used for charitable activities in Brazil are transferred internationally to CBC and managed by a UNiViDA Trustee.

### Training

During this year UNiViDA Trustees and volunteers remained updated with Charity Commission guidance on charity administration and reporting.

### Risk Management

The trustees have considered the major risks to which the charity is exposed and have reviewed those risks and established systems and procedures to manage those risks. UNiViDA has a volunteer policy which is designed to guide and protect volunteers and reduce risk. In 2020, UNiViDA's administrative volunteer began to work from home adhering to COVID restrictions and Trustee meetings were held online.

## Objective and Activities

### Objects

- To advance education, relieve sickness and hardship of those living in poverty, provision of support, activities and resources to build skills and capacity of those people.
- To advance the Christian faith and promote other similar purposes that are deemed charitable in such parts of the world as the Trustees see fit.

### Activities for Public Benefit

UNIVIDA benefits 260 children and young people (aged 7-14), living in a favela on the outskirts of the city of Fortaleza. The charity provides quality education, training and life skills in a safe learning environment. In Brazil, this education and training (4 hours extra per child per day), complements the service of the state school system and gives the opportunity for children to succeed in their schooling, access higher education and successfully compete for meaningful employment, ultimately improving quality of life. The charity also cares for parents and families, providing opportunities for skills training, recreation and the improvement of quality of life.

In our view there is no detriment or harm that might arise from these aims. UNIVIDA benefits people living in favelas who are living in poverty. Access to benefits is offered freely and equally to all. The only requirement for children and young people wishing to access education and training in Brazil is that they are registered in state school (free to all). The purpose of this requirement is to ensure that the student is in supervised education for the whole day, thus bringing maximum benefit. Outside of the beneficiaries, there are no private benefits from the organisation other than the incidental benefits of salaries to staff to deliver these services.

### Volunteers

In 2020, UNIVIDA's office in Bristol was staffed, subject to lockdown restrictions by an administrative volunteer. Several other volunteers contribute towards the growth and development of the charity and represent UNIVIDA in their places of work, churches and schools.

## Achievements, Performance and COVID-19

UNIVIDA works in partnership with the Brazilian organisation Crianças do Brasil para Cristo to deliver quality services for children aged 7-14 in the favelas of Fortaleza, Brazil. UNIVIDA assists in the running of a project for 260 children, 5 days a week from 8am to 5pm, providing an additional 20 hours per week of education along with nutritional food and clean water.

UNIVIDA **receives** regular financial support from a growing number of individuals and organisations. Emphasis is placed on building relationships with donors and sharing with them the results of our services, delivered in Fortaleza. With on-going daily care, we see children gaining the skills, confidence, physical and emotional strength to succeed in their education. In addition to normal daily services UNIVIDA brings families together by developing parenting skills and organising special events which engage parents in their children's education.

In March 2020, the usual activities of the project were suspended due to local government orders relating to the COVID-19 pandemic. Staff began working from home, reaching out to students online where possible and establishing networks to communicate with children and their families. Non-teaching staff continued to work in a socially distanced environment or from home to maintain the school grounds and administration of the organization.

## UNiViDA ANNUAL TRUSTEES REPORT

As the pandemic worsened UNiViDA worked to identify how to support students and their families at home. Most had been forced to stay at home in the slums and faced unemployment, hunger, mental health issues and intensified gang violence.

UNiViDA continued to provide general funds for the employment of project staff and maintenance of the project grounds. A Brazilian Federal government programme provided some financial assistance with staff salaries and UNiViDA determined to direct funds to food aid and home learning support. Throughout the year over 1200, 20kg parcels of food were delivered to students.

UNiViDA also provided funds to work with small groups of older students in an outdoor environment, on art and dance projects. These projects allowed students to discuss their well-being participate in socially distanced activities and maintain in person contact with their friends.

In November 2020 UNiViDA used restricted funds from a grant making organization to replace the roof on the projects main classroom building and install solar panels. The panels are integrated into the local energy provider and the project is now generating 100% of its energy needs.

UNiViDA is thankful for the loyal support of donors and churches during this difficult year. We also appreciate the dedication of volunteers, trustees and our partners in Brazil who helped us determine how best to meet unprecedented needs and negotiate rapid changes.

### Financial Review

Income for the year was £80,916 compared to £93,776 in 2019. Expenditure was £50,417 (2019: £108,763). The reserves of the charity increased to £54,023 from £23,524 in 2019. This was due to the temporary closure of the project in 2020 due to COVID-19 restrictions. Monthly running costs were reduced in Brazil and assistance with staff salaries was received from the Brazilian government. UNiViDA has held these general funds in reserve pending review as to how they can be used to further charitable objectives in 2021.

#### Reserves

The charity's reserves comprised the following: Unrestricted General Funds £41,023, Unrestricted Designated Funds £11,000 and Restricted Funds £2,000. Designated funds comprise of funds the Trustees wish to allocate to the development of a well/ water bottling project to create local employment and income in Brazil. Restricted funds are for an outdoor classroom and garden area, advised by donors.

UNiViDA's policy is to use income to further its Objects, rather than growing its financial position. The Trustees continued the policy of a £500 minimum balance to act as a reserve fund. The purpose of this fund is to meet fluctuations in receipts or payments, particularly towards the end of the financial year.

#### Income

The charity's work is entirely reliant on donations and grants. UNiViDA's principal sources of funding are individuals, churches and schools.

UNiViDA continues to raise funds through written communications with our donors and by speaking engagements or fundraising events organised by Trustees and Volunteers.

### Explanation of Funds to Brazil

During the year grants, totalling £46,500 (2019: £103,817) were made to Crianças do Brasil para Cristo (CBC)

£31,500 was used for general running costs including food aid and at home learning support. £15,000 was used for the solar panel and roofing project. All grants were actioned by Univida trustees and managed by Univida's Field Director, in partnership with staff at CBC.

### Trustees responsibilities for the financial statements

Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the year end. In preparing these financial statements the Trustees are required to:

- a) Select suitable accounting policies and then apply them consistently
- b) Make judgements and estimates that are reasonable and prudent
- c) State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- d) Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and to ensure that the financial statements comply with applicable laws and the trust deed. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees believe that these financial statements comply with current statutory requirements and with the requirements of the trust deed.

Approved by the Trustees on 15th July 2021

Signed on behalf of the Board of Trustees

M C Clements  
Trustee

## UNiViDA INDEPENDENT EXAMINER'S REPORT

I report to the trustees of UNiViDA on my examination of the accounts of the company for the year ended 31st December 2020, which are set out on pages 7 to 15.

### **Responsibilities and basis of report**

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

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

### **Independent Examiner's report**

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

- 1) Accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- 2) The accounts do not accord with those accounting records; or
- 3) The accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts do not give a "true and fair" view which is not a matter considered as part of an independent examination; or
- 4) The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting for charities (applicable to charities preparing accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland - FRS 102)

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

Funsho Ojo ACA  
Brampton Services  
24 Cabot Rise  
Portishead  
Bristol

Dated: 16<sup>th</sup> July 2021

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE ACCOUNT)**  
**YEAR ENDED 31 DECEMBER 2020**

|                                    | Note | Unrestricted<br>General Funds<br>2020 | Unrestricted<br>Designated<br>Funds<br>2020 | Restricted<br>Funds<br>2020 | Total Funds<br>2020 | Total Funds<br>2019 |
|------------------------------------|------|---------------------------------------|---|-----------------------------|---------------------|---------------------|
|                                    |      | £                                     | £   | £                           | £                   | £                   |
| <b>Income and endowments from:</b> |      |                                       |   |                             |                     |                     |
| Grants and Donations               | 4    | 61,499                                | -   | 19,400                      | 80,899              | 93,657              |
| Investments                        |      | 17                                    | -   | -                           | 17                  | 119                 |
| <b>Total income and endowments</b> |      | <b>61,516</b>                         | <b>-</b>                                    | <b>19,400</b>               | <b>80,916</b>       | <b>93,776</b>       |
| <b>Expenditure on:</b>             |      |                                       |   |                             |                     |                     |
| Raising Funds                      | 5    | 2,692                                 | -   | -                           | 2,692               | 3,441               |
| Charitable activities              | 5    | 29,025                                | -   | 18,400                      | 47,425              | 105,022             |
| Other                              | 5    | 300                                   | -   | -                           | 300                 | 300                 |
| <b>Total expenditure</b>           |      | <b>32,017</b>                         | <b>-</b>                                    | <b>18,400</b>               | <b>50,417</b>       | <b>108,763</b>      |
| <b>Net income/(expenditure)</b>    |      | <b>29,499</b>                         | <b>-</b>                                    | <b>1,000</b>                | <b>30,499</b>       | <b>(14,987)</b>     |
| <b>Transfers between funds</b>     |      | <b>-</b>                              | <b>-</b>                                    | <b>-</b>                    | <b>-</b>            | <b>-</b>            |
| <b>Net movement in funds</b>       |      | <b>29,499</b>                         | <b>-</b>                                    | <b>1,000</b>                | <b>30,499</b>       | <b>(14,987)</b>     |
| <b>Reconciliation of funds:</b>    |      |                                       |   |                             |                     |                     |
| Total Funds brought forward        |      | 11,524                                | 11,000                                      | 1,000                       | 23,524              | 38,511              |
| Total Funds carried forward        |      | 41,023                                | 11,000                                      | 2,000                       | 54,023              | 23,524              |

**Continuing Operations:**

None of the company's activities were acquired or discontinued during the above financial period

**Total recognised gains and losses**

The company had no recognised gains or losses other than the net resources expended in the above period

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE ACCOUNT)**  
**YEAR ENDED 31 DECEMBER 2019**

|                                    | Note | Unrestricted<br>General Funds<br>2019<br>£ | Unrestricted<br>Designated<br>Funds<br>2019<br>£ | Restricted<br>Funds<br>2019<br>£ | Total Funds<br>2019<br>£ | Total Funds<br>2018<br>Restated<br>£ |
|------------------------------------|------|--|--|----------------------------------|--------------------------|--------------------------------------|
| <b>Income and endowments from:</b> |      |  |  |                                  |                          |                                      |
| Grants and Donations               | 4    | 65,091                                     | -  | 28,566                           | 93,657                   | 50,848                               |
| Investments                        |      | 119  | -  | -                                | 119                      | 38                                   |
| <b>Total income and endowments</b> |      | <b>65,210</b>                              | <b>-</b>   | <b>28,566</b>                    | <b>93,776</b>            | <b>50,886</b>                        |
| <b>Expenditure on:</b>             |      |  |  |                                  |                          |                                      |
| Raising Funds                      | 5    | 3,441                                      | -  | -                                | 3,441                    | 3,157                                |
| Charitable activities              | 5    | 60,456                                     | 15,000   | 29,566                           | 105,022                  | 53,730                               |
| Other                              | 5    | 300  | -  | -                                | 300                      | 362                                  |
| <b>Total expenditure</b>           |      | <b>64,197</b>                              | <b>15,000</b>                                    | <b>29,566</b>                    | <b>108,763</b>           | <b>57,249</b>                        |
| <b>Net income/(expenditure)</b>    |      | <b>1,013</b>                               | <b>(15,000)</b>                                  | <b>(1,000)</b>                   | <b>(14,987)</b>          | <b>(6,363)</b>                       |
| <b>Transfers between funds</b>     |      | <b>4,429</b>                               | <b>(4,429)</b>                                   | <b>-</b>                         | <b>-</b>                 | <b>-</b>                             |
| <b>Net movement in funds</b>       |      | <b>5,442</b>                               | <b>(19,429)</b>                                  | <b>(1,000)</b>                   | <b>(14,987)</b>          | <b>(6,363)</b>                       |
| <b>Reconciliation of funds:</b>    |      |  |  |                                  |                          |                                      |
| <b>Total Funds brought forward</b> |      | <b>6,082</b>                               | <b>30,429</b>                                    | <b>2,000</b>                     | <b>38,511</b>            | <b>44,874</b>                        |
| <b>Total Funds carried forward</b> |      | <b>11,524</b>                              | <b>11,000</b>                                    | <b>1,000</b>                     | <b>23,524</b>            | <b>38,511</b>                        |

**Continuing Operations:**

None of the company's activities were acquired or discontinued during the above financial period

**Total recognised gains and losses**

The company had no recognised gains or losses other than the net resources expended in the above period

**BALANCE SHEET**  
**AT 31 DECEMBER 2020**

**Company Number: 06958514**

|   | Note | 2020<br>£            | 2019<br>£            |
|---|------|----------------------|----------------------|
| <b>Current Assets</b>                           |      |                      |                      |
| Sundry debtors                                  | 6    | 1,098                | 546                  |
| Cash at bank and in hand                        |      | 53,225               | 23,278               |
|   |      | <u>54,323</u>        | <u>23,824</u>        |
| Creditors: Amounts falling due within one year: |      |                      |                      |
| Accruals  |      | 300                  | 300                  |
| <b>Net Current assets</b>                       |      | 54,023               | 23,524               |
| <b>Net Assets</b>                               |      | <u><u>54,023</u></u> | <u><u>23,524</u></u> |
| <b>Charity Funds</b>                            |      |                      |                      |
| Unrestricted General funds                      | 8    | 41,023               | 11,524               |
| Unrestricted Designated funds                   | 8    | 11,000               | 11,000               |
| Restricted funds                                | 8    | 2,000                | 1,000                |
| <b>Total funds</b>                              |      | <u><u>54,023</u></u> | <u><u>23,524</u></u> |

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

For the year ending 31st December 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These financial statements were approved by the trustees on 15th July 2021 and are signed on their behalf by:

.....  
MARTIN CLEMENTS  
TRUSTEE

The notes on pages 10 to 15 form part of these financial statements

**UNiViDA NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 DECEMBER 2020**

**1. Accounting Policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2015, and the Companies Act 2006.

The Trustees have reviewed the Charity's financial position and are of the view that there are no material uncertainties about the Charity's ability to continue as a going concern despite the uncertainty caused by the COVID-19 crisis worldwide. Whilst the Trustees accept that the Charity's operations and reserves may be impacted by COVID-19 in the coming months and years, the Trustees consider that the Charity has sufficient reserves to be able to continue in operation.

UNiViDA meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

c) Financial Instruments

The charity only has financial assets and financial Liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**Income**

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

- Investment income is included when receivable
- Income from Charitable activities is accounted for when earned
- Income from grants where related to performance and specific deliverables is accounted for as the charity earns the right to consideration by its performance.

**Expenditure**

Expenditure is recognized on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examiner's fees and all costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2020**

**2. Legal Status of the Charity**

The Charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1.

3. The trustees received no remuneration during the period. Travel expenses and health insurance paid in the year totalled £2,692 (2019: £3,441)

**4. Grants and Donations**

|                         | Unrestricted<br>General Funds<br>2020<br>£ | Unrestricted<br>Designated<br>Funds<br>2020<br>£ | Restricted<br>Funds<br>2020<br>£ | Total Funds<br>2020<br>£ | Total Funds<br>2019<br>£ |
|-------------------------|--|--|----------------------------------|--------------------------|--------------------------|
| Individuals:            |  |  |                                  |                          |                          |
| Regular donations       | 30,204                                     | -  | -                                | 30,204                   | 31,237                   |
| Other donations         | 4,585                                      | -  | 3,400                            | 7,985                    | 14,296                   |
| Churches:               |  |  |                                  |                          |                          |
| Regular donations       | 7,890                                      | -  | -                                | 7,890                    | 6,373                    |
| Other donations         | 3,701                                      | -  | 16,000                           | 19,701                   | 28,170                   |
| Schools                 | 185  | -  | -                                | 185                      | 50                       |
| Other general donations | 7,994                                      | -  | -                                | 7,994                    | 5,132                    |
| HMRC Gift Aid           | 6,940                                      | -  | -                                | 6,940                    | 8,399                    |
|                         | <b>61,499</b>                              | <b>-</b>   | <b>19,400</b>                    | <b>80,899</b>            | <b>93,657</b>            |

**Grants and Donations - Prior Year**

|                         | Unrestricted<br>General Funds<br>2019<br>£ | Unrestricted<br>Designated<br>Funds<br>2019<br>£ | Restricted<br>Funds<br>2019<br>£ | Total Funds<br>2019<br>£ | Total Funds<br>2018<br>£ |
|-------------------------|--|--|----------------------------------|--------------------------|--------------------------|
| Individuals:            |  |  |                                  |                          |                          |
| Regular donations       | 31,237                                     | -  | -                                | 31,237                   | 29,386                   |
| Other donations         | 6,730                                      | -  | 7,566                            | 14,296                   | 2,109                    |
| Churches:               |  |  |                                  |                          |                          |
| Regular donations       | 6,373                                      | -  | -                                | 6,373                    | 5,356                    |
| Other donations         | 7,170                                      | -  | 21,000                           | 28,170                   | 4,982                    |
| Schools                 | 50   | -  | -                                | 50                       | 225                      |
| Other general donations | 5,132                                      | -  | -                                | 5,132                    | 2,786                    |
| HMRC Gift Aid           | 8,399                                      | -  | -                                | 8,399                    | 6,004                    |
|                         | <b>65,091</b>                              | <b>-</b>   | <b>28,566</b>                    | <b>93,657</b>            | <b>50,848</b>            |

**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2020**

**5. Expenditure**

|                                     | Unrestricted<br>General Funds | Unrestricted<br>Designated<br>Funds | Restricted<br>Funds  | Total Funds          | Total Funds           |
|-------------------------------------|-------------------------------|-------------------------------------|----------------------|----------------------|-----------------------|
|                                     | 2020                          | 2020                                | 2020                 | 2020                 | 2019<br>Restated      |
|                                     | £                             | £                                   | £                    | £                    | £                     |
| <b>Raising Funds</b>                |                               |                                     |                      |                      |                       |
| Travel costs and health insurance   | 2,692                         | -                                   | -                    | 2,692                | 3,441                 |
| <b>Charitable Activities:</b>       |                               |                                     |                      |                      |                       |
| Grants to Brazil                    | 28,100                        | -                                   | 18,400               | 46,500               | 103,817               |
| Insurance                           | 244                           | -                                   | -                    | 244                  | 244                   |
| Stationery                          | 31                            | -                                   | -                    | 31                   | 174                   |
| Postage                             | -                             | -                                   | -                    | -                    | 96                    |
| Computer consumables                | 513                           | -                                   | -                    | 513                  | 292                   |
| Bank charges                        | 137                           | -                                   | -                    | 137                  | 365                   |
| Sundry expenses                     | -                             | -                                   | -                    | -                    | 34                    |
| Total cost of Charitable Activities | <u>29,025</u>                 | -                                   | <u>18,400</u>        | <u>47,425</u>        | <u>105,022</u>        |
| <b>Governance costs</b>             |                               |                                     |                      |                      |                       |
| Accountancy                         | 300                           | -                                   | -                    | 300                  | 300                   |
| Total resources expended            | <u><u>32,017</u></u>          | -                                   | <u><u>18,400</u></u> | <u><u>50,417</u></u> | <u><u>108,763</u></u> |

**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2020**

**5 Expenditure - Prior Year**

|                                     | Unrestricted<br>General Funds | Unrestricted<br>Designated<br>Funds | Restricted<br>Funds | Total Funds    | Total Funds    |
|-------------------------------------|-------------------------------|-------------------------------------|---------------------|----------------|----------------|
|                                     | 2019                          | 2019                                | 2019                | 2019           | 2018           |
|                                     | Restated                      | Restated                            | Restated            | Restated       | Restated       |
|                                     | £                             | £                                   | £                   | £              | £              |
| <b>Raising Funds</b>                |                               |                                     |                     |                |                |
| Travel costs and health insurance   | 3,441                         | -                                   | -                   | 3,441          | 3,157          |
| <b>Charitable Activities:</b>       |                               |                                     |                     |                |                |
| Grants to Brazil                    | 59,251                        | 15,000                              | 29,566              | 103,817        | 53,000         |
| Insurance                           | 244                           | -                                   | -                   | 244            | 244            |
| Stationery                          | 174                           | -                                   | -                   | 174            | 89             |
| Postage                             | 96                            | -                                   | -                   | 96             | 133            |
| Computer consumables                | 292                           | -                                   | -                   | 292            | -              |
| Bank charges                        | 365                           | -                                   | -                   | 365            | 264            |
| Sundry expenses                     | 34                            | -                                   | -                   | 34             | -              |
| Total cost of Charitable Activities | <u>60,456</u>                 | <u>15,000</u>                       | <u>29,566</u>       | <u>105,022</u> | <u>53,730</u>  |
| <b>Governance costs</b>             |                               |                                     |                     |                |                |
| Accountancy                         | 300                           | -                                   | -                   | 300            | 362            |
| Total resources expended            | <u>64,197</u>                 | <u>15,000</u>                       | <u>29,566</u>       | <u>108,763</u> | <u>110,249</u> |

**6. Sundry Debtors**

|             | 2020         | 2019       |
|-------------|--------------|------------|
|             | £            | £          |
| Prepayments | -            | -          |
| Gift Aid    | <u>1,098</u> | <u>546</u> |
|             | <u>1,098</u> | <u>546</u> |

NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 DECEMBER 2020

## 7. Analysis of net assets between funds

|                     | Unrestricted<br>General Funds | Unrestricted<br>Designated<br>Funds | Restricted<br>Funds | Total Funds | Total Funds |
|---------------------|-------------------------------|-------------------------------------|---------------------|-------------|-------------|
|                     | 2020                          | 2020                                | 2020                | 2020        | 2019        |
|                     | £                             | £                                   | £                   | £           | £           |
| Current assets      | 41,323                        | 11,000                              | 2,000               | 54,323      | 23,824      |
| Current liabilities | (300)                         | -                                   | -                   | (300)       | (300)       |
|                     | 41,023                        | 11,000                              | 2,000               | 54,023      | 23,524      |

## Analysis of net assets between funds - Prior Year

|                     | Unrestricted<br>General Funds | Unrestricted<br>Designated<br>Funds | Restricted<br>Funds | Total Funds | Total Funds |
|---------------------|-------------------------------|-------------------------------------|---------------------|-------------|-------------|
|                     | 2019                          | 2019                                | 2019                | 2019        | 2018        |
|                     | £                             | £                                   | £                   | £           | £           |
| Current assets      | 11,824                        | 11,000                              | 1,000               | 23,824      | 38,811      |
| Current liabilities | (300)                         | -                                   | -                   | (300)       | (300)       |
|                     | 11,524                        | 11,000                              | 1,000               | 23,524      | 38,511      |

## 8. Movement in funds

## Year Ended 31 December 2020

|                               | At<br>1 Jan<br>2020 | Income | Expenditure | Transfers | At<br>31 Dec<br>2020 |
|-------------------------------|---------------------|--------|-------------|-----------|----------------------|
|                               | £                   | £      | £           | £         | £                    |
| Unrestricted General Funds    | 11,524              | 61,516 | 32,017      | -         | 41,023               |
|                               | 11,524              | 61,516 | 32,017      | -         | 41,023               |
| Unrestricted Designated Funds | 11,000              | -      | -           | -         | 11,000               |
|                               | 11,000              | -      | -           | -         | 11,000               |
| Restricted Funds              | 1,000               | 19,400 | 18,400      | -         | 2,000                |
|                               | 1,000               | 19,400 | 18,400      | -         | 2,000                |

**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2020**

**Movement in funds - Prior year**

|                                      | At<br>1 Jan<br>2019<br>£ | Income<br>£   | Expenditure<br>£ | Transfers<br>£ | At<br>31 Dec<br>2019<br>£ |
|--------------------------------------|--------------------------|---------------|------------------|----------------|---------------------------|
| <b>Unrestricted General Funds</b>    | 6,082                    | 65,210        | 64,197           | 4,429          | 11,524                    |
|                                      | <u>6,082</u>             | <u>65,210</u> | <u>64,197</u>    | <u>4,429</u>   | <u>11,524</u>             |
| <b>Unrestricted Designated Funds</b> | 30,429                   | -             | (15,000)         | (4,429)        | 11,000                    |
|                                      | <u>30,429</u>            | <u>-</u>      | <u>(15,000)</u>  | <u>(4,429)</u> | <u>11,000</u>             |
| <b>Restricted Funds</b>              | 2,000                    | 28,566        | 29,566           | -              | 1,000                     |
|                                      | <u>2,000</u>             | <u>28,566</u> | <u>29,566</u>    | <u>-</u>       | <u>1,000</u>              |