



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

Charity Name:	UNiViDA	Charity Registration:	1136743	Company Number:	06958514
Registered Address:	7 High Street, Staple Hill, Bristol BS16 5HA Email: office@univida.org www.UNiViDA.org				
Directors /Trustees	J Harris - Secretary/Treasurer R Marques - Chairperson M Clements M Marques (Trustee only)				
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, 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.

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: 16th July 2021

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

	Note	Unrestricted General Funds 2020	Unrestricted Designated Funds 2020	Restricted Funds 2020	Total Funds 2020	Total Funds 2019
		£	£	£	£	£
Income and endowments from:						
Grants and Donations	4	61,499	-	19,400	80,899	93,657
Investments		17	-	-	17	119
Total income and endowments		61,516	-	19,400	80,916	93,776
Expenditure on:						
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
Total expenditure		32,017	-	18,400	50,417	108,763
Net income/(expenditure)		29,499	-	1,000	30,499	(14,987)
Transfers between funds		-	-	-	-	-
Net movement in funds		29,499	-	1,000	30,499	(14,987)
Reconciliation of funds:						
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 General Funds 2019	Unrestricted Designated Funds 2019	Restricted Funds 2019	Total Funds 2019	Total Funds 2018 Restated
		£	£	£	£	£
Income and endowments from:						
Grants and Donations	4	65,091	-	28,566	93,657	50,848
Investments		119	-	-	119	38
Total income and endowments		65,210	-	28,566	93,776	50,886
Expenditure on:						
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
Total expenditure		64,197	15,000	29,566	108,763	57,249
Net income/(expenditure)		1,013	(15,000)	(1,000)	(14,987)	(6,363)
Transfers between funds		4,429	(4,429)	-	-	-
Net movement in funds		5,442	(19,429)	(1,000)	(14,987)	(6,363)
Reconciliation of funds:						
Total Funds brought forward		6,082	30,429	2,000	38,511	44,874
Total Funds carried forward		11,524	11,000	1,000	23,524	38,511

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 £	2019 £
Current Assets			
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
Net Current assets		54,023	23,524
Net Assets		<u>54,023</u>	<u>23,524</u>
Charity Funds			
Unrestricted General funds	8	41,023	11,524
Unrestricted Designated funds	8	11,000	11,000
Restricted funds	8	2,000	1,000
Total funds		<u>54,023</u>	<u>23,524</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 General Funds	Unrestricted Designated Funds	Restricted Funds	Total Funds	Total Funds
	2020	2020	2020	2020	2019
	£	£	£	£	£
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
	61,499	-	19,400	80,899	93,657

Grants and Donations - Prior Year

	Unrestricted General Funds	Unrestricted Designated Funds	Restricted Funds	Total Funds	Total Funds
	2019	2019	2019	2019	2018
	£	£	£	£	£
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
	65,091	-	28,566	93,657	50,848

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2020

5. Expenditure

	Unrestricted General Funds	Unrestricted Designated Funds	Restricted Funds	Total Funds	Total Funds
	2020	2020	2020	2020	2019
	£	£	£	£	Restated £
Raising Funds					
Travel costs and health insurance	2,692	-	-	2,692	3,441
Charitable Activities:					
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	29,025	-	18,400	47,425	105,022
Governance costs					
Accountancy	300	-	-	300	300
Total resources expended	32,017	-	18,400	50,417	108,763

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2020

5 Expenditure - Prior Year

	Unrestricted General Funds	Unrestricted Designated Funds	Restricted Funds	Total Funds	Total Funds
	2019	2019	2019	2019	2018
	Restated	Restated	Restated	Restated	Restated
	£	£	£	£	£
Raising Funds					
Travel costs and health insurance	3,441	-	-	3,441	3,157
Charitable Activities:					
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	60,456	15,000	29,566	105,022	53,730
Governance costs					
Accountancy	300	-	-	300	362
Total resources expended	64,197	15,000	29,566	108,763	110,249

6. Sundry Debtors

	2020	2019
	£	£
Prepayments	-	-
Gift Aid	1,098	546
	<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 General Funds	Unrestricted Designated Funds	Restricted 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 General Funds	Unrestricted Designated Funds	Restricted 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 1 Jan 2020	Income	Expenditure	Transfers	At 31 Dec 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 1 Jan 2019 £	Income £	Expenditure £	Transfers £	At 31 Dec 2019 £
Unrestricted General Funds	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>
Unrestricted Designated Funds	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>
Restricted Funds	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>