



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).



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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 www.UNIVIDA.org
	Facebook @lifehopeandopportunity
Directors /Trustees:	J Harris – Secretary/Treasurer M Clements
	R Marques -Chairperson 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 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

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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.

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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: 13th May 2022

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

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

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 General Funds	Unrestricted Designated Funds	Restricted Funds	Total Funds	Total Funds
		2020	2020	2020	2020	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

BALANCE SHEET
AT 31 DECEMBER 2021

Company Number: 06958514

	Note	2021 £	2020 £
Current Assets			
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
Net Current assets		61,746	54,023
Net Assets		<u>61,746</u>	<u>54,023</u>
Charity Funds			
Unrestricted General funds	8	50,746	41,023
Unrestricted Designated funds	8	11,000	11,000
Restricted funds	8	-	2,000
Total funds		<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 General Funds	Unrestricted Designated Funds	Restricted Funds	Total Funds	Total Funds
	2021	2021	2021	2021	2020
	£	£	£	£	£
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
	65,336	-	1,000	66,336	80,899

Grants and Donations - Prior Year

	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

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2021

5. Expenditure

	Unrestricted General Funds	Unrestricted Designated Funds	Restricted Funds	Total Funds	Total Funds
	2021	2021	2021	2021	2020
	£	£	£	£	£
Raising Funds					
Travel costs and health insurance	2,900	-	-	2,900	2,692
Charitable Activities:					
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	52,419	-	3,000	55,419	47,425
Governance costs					
Accountancy	300	-	-	300	300
Total resources expended	55,619	-	3,000	58,619	50,417

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2021

5 Expenditure - Prior Year

	Unrestricted General Funds	Unrestricted Designated Funds	Restricted Funds	Total Funds	Total Funds
	2020	2020	2020	2020	2019
	£	£	£	£	£
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

6. Sundry Debtors

	2021	2020
	£	£
Prepayments	-	-
Gift Aid	1,265	1098
	<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 General Funds	Unrestricted Designated Funds	Restricted 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 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)
	<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 1 Jan 2021 £	Income £	Expenditure £	Transfers £	At 31 Dec 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 1 Jan 2020 £	Income £	Expenditure £	Transfers £	At 31 Dec 2020 £
Unrestricted General Funds	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>
Unrestricted Designated Funds	11,000	-	-	-	11,000
	<u>11,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,000</u>
Restricted Funds	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>