

EMPOWERING VULNERABLE CHILDREN (EVC) UGANDA

England & Wales · Charity number 1158189

Details

Other names NONE

Status Registered

Legal form CIO

Registered 2014-08-08

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

Contact

Address 1 Church Road
Willington
Bedford
MK44 3QD

Phone 01234838134

Email info@evcuganda.org

Website www.evcuganda.org

Activities

Objects: THE PREVENTION OR RELIEF OF POVERTY IN UGANDA BY PROVIDING: GRANTS, ITEMS AND SERVICES TO INDIVIDUALS IN NEED AND/OR CHARITIES, OR OTHER ORGANISATIONS WORKING TO PREVENT OR RELIEVE POVERTY.

Activities: EVC Uganda is working in the district of Masaka, Uganda providing education, through a sponsorship scheme, for children who would otherwise not have the opportunity to go to school. The charity also raises funds for the building of school classrooms and dormitories, the provision of clean water supplies on school sites and LED lighting for families without electricity.

Classification

- **How:** Makes Grants To Individuals, Provides Other Finance, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Accommodation/housing, Religious Activities
- **Who:** Children/young People, People Of A Particular Ethnic Or Racial Origin

Geography

- **Area of benefit:** OVERSEAS
- Uganda
- Bedford
- Buckinghamshire
- Cambridgeshire
- Hertfordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£259,642	£233,428	-	-
2023-12-31	£215,885	£169,284	-	-
2022-12-31	£167,059	£206,354	-	-
2021-12-31	£133,682	£121,992	-	-
2020-12-31	£99,103	£142,394	-	-

Trustees

Name	Role	Appointed
EDWARD SELBY FAWCETT	Chair	2014-08-08
Christopher Rooke		2024-05-04
David Lawrence Mitchell		2025-08-16
Father Boniface Kaayabula		2015-04-01
Father Michael Kamulegeya		2021-10-23
GORDON HENRY JAMES LLAND		2014-08-08
JUDITH FAWCETT		2014-08-08

EMPOWERING VULNERABLE CHILDREN (EVC) UGANDA

England & Wales - Charity number 1158189

Accounts

REGISTERED COMPANY NUMBER: CE001592 (England and Wales)
REGISTERED CHARITY NUMBER: 1158189

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024
FOR
EMPOWERING VULNERABLE CHILDREN (EVC)
UGANDA

**EMPOWERING VULNERABLE CHILDREN (EVC)
UGANDA**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Page
Trustees Report	1 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 19
Detailed Statement of Financial Activities	20

**EMPOWERING VULNERABLE CHILDREN (EVC)
UGANDA**

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

CHAIRMAN'S REPORT

We are a strongly Christian Charity guided in all we do by The Lord Jesus Christ.

In August this year, EVC celebrated the tenth anniversary of very successful work in providing a future for some of the poorest children in the world through education and currently ,450 plus such children are benefitting from our help. On 6th December, EVC children, EVC staff, teachers and the local EVC Committee, parents and guardians, clergy and other invited guests, all met together to celebrate this great occasion. Great thanks were given for all the tremendous work that has been done.

At the beginning of the year, we began the process of building a purpose-built Nursery at the main school we support, a facility that is greatly needed and, we anticipate, this will be completed in the first half of next year.

The Church Appeals Programme continues to provide most of our income and, abundant thanks are given to all clergy and lay people who support this work in parishes throughout England.

During the year several Trustees stood down from the EVC Board due mainly to completing their term of office and family work commitments. We warmly thank them for their contributions. Chris Rooke joined the Board of Trustees as our new Treasurer and has made a great impact. with his enormous enthusiasm for the work in general as well as on the finance side.

At the end of the year our income reached over a quarter of a million pounds, moving us from being a small to a medium sized charity. This brings with it new challenges, one of which is the availability of skilled volunteers. We have however, a highly talented Board of Trustees, who are working enthusiastically to meet the challenges ahead and continue the great success achieved to date.

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
CE001592 (England and Wales)

Registered Charity number
1158189

Registered office
1 Church Road
Willington
Bedford
MK44 3QD

Trustees

Edward Fawcett, Chair
Neil Yeomans, Treasurer stepped down on 27th April 2024 in line with the constitution of time spent on the EVC Board
Gordon Lland Vice Chair
Ramon Monserrate (a Founder Trustee), resigned 3rd February 2024 to concentrate on family and work commitments.
Andy Hunt stepped down on 27th April 2024 in line with the constitution of time spent on the EVC Board
Judith Fawcett Director of Child Sponsorship and Fundraising
Father Boniface Kaayabula
Oyeyinka Moses Olaniran resigned 29th February 2024
Father Michael Kamelegeya
Christopher Rooke, Treasurer appointed 4th May 2024

**EMPOWERING VULNERABLE CHILDREN (EVC)
UGANDA**

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

Independent Examiner

Vijay Herath FCCA, ACA
Herath Associates Ltd
Chartered Certified Accountants
1 Chiltern Business Centre
Amersham
Buckinghamshire
HP6 6AA

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is operated under the rules of its CIO - Foundation constitution adopted by the trustees on 18th May 2014 and registered with the Charity Commission on 8th August 2014.

Recruitment and appointment of new trustees

The skills and experience required by the Trustee Board are regularly reviewed and, where gaps are identified, new trustees with the requisite skills and knowledge are actively sought. All new trustees receive a personalised induction, which includes meetings with existing trustees. They receive copies of key documents and updates on their roles and responsibilities as required.

OBJECTIVES AND ACTIVITIES

Objectives and aims.

The prevention or relief of poverty in Uganda by providing grants, items and services to individuals in need and/or charities, or other organisations working to prevent or relieve poverty.

Significant activities

EVC's main activity is child sponsorship. This is supplemented by a church appeals programme and a number of other one-off and recurring activities to fund improvements in the infrastructure at schools which the sponsored children attend. In setting our programme each year we have regard to both the Charity Commission's general guidance on public benefit and prevention and relief of poverty for the public benefit. The trustees always ensure that the programmes we undertake are in line with our charitable objects and aims.

Public benefit

The Trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, "Charities and Public Benefit".

ACHIEVEMENTS AND PERFORMANCE

We are a Christian charity whose key aims are to provide some of the poorest children in the world with a future through education. We have placed over 450 children into primary and secondary education. Those children with the greatest needs are the ones to whom sponsorship is offered. All funds given specifically for child sponsorship or towards projects, are sent directly to Uganda for the specific purpose. Funds for administration costs are raised in other ways and the charity in the UK is managed and run entirely by volunteers.

Impact and Outcomes

This year we are proud to report significant progress in delivering our mission. Our core programmes including increasing the number of poor children into education has increased from 388 in 2022 to 447 in 2024 an increase of 15.2%. Sponsored children are now more than 450.

	Year 2024		Year 2023		Year 2022
	Number	% Inc	Number	% Inc	
Number of Children Sponsored	447	4.4%	428	10.3%	388
Number of Sponsors	371	8.8%	341	11.8%	305
Church Appeals	25	4.2%	24	26.3%	19

EMPOWERING VULNERABLE CHILDREN (EVC) UGANDA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

This commitment to continually drive growth through church appeals increasing the number of sponsors and therefore the number of children in Uganda sponsored will have real impact. It is and will continue to provide educational opportunities for poor children in Uganda yielding significant impact through 2024. We have empowered 450 plus children with access to quality education offering academic learning but also strong ethical and Christian values. This approach will equip these children for the future with the skills and values for themselves and their communities breaking the cycle of poverty and fostering sustainable change.

Beyond direct education, we've significantly enhanced the learning environment at St Matia Mulumba Primary School, which directly impacts the children's well-being and academic focus. This year saw the paving of the school campus, creating a safer and cleaner space for play and movement, and various repairs and improvements to the site that contribute to a more conducive learning atmosphere. Most notably, construction is well underway on a purpose-built nursery which will open in the first half of 2025. This dedicated facility, generously funded by our major donor will provide a nurturing and stimulating environment for our youngest learners laying a strong foundation for their educational journey. These infrastructural developments are vital in providing a holistic and supportive environment for the children to thrive.

Performance Against Objectives

Despite the Charity meeting its objectives for the year in supporting an increasing number of children in education in Uganda and improving and enhancing the school's infrastructure and facilities the Charity continues to face growing challenges in securing new sponsors. Our reliance on limited resources for appeals and fundraising has highlighted the need to diversify our income streams. This strategic imperative will enable us to build greater financial resilience to ensure the long-term sustainability of our vital educational program and continued improvements in the facilities that provide real hope for these vulnerable children.

Our Valued Volunteers

We are immensely grateful to our dedicated volunteers in the UK whose continued efforts are essential to the Charity's operation. Their invaluable contributions to fundraising, administrative support and awareness raising activities are critical. Without their commitment and generosity of time the Charity would simply not be able to achieve the impact we are having on the lives of children in Uganda. They really are an indispensable part of our mission enabling us to provide hope and education where it is most needed.

Public Benefit Statement

EVC Uganda is driven by a profound commitment to public benefit, focusing on the transformative power of education for the most vulnerable children in Uganda. By providing access to quality schooling, and strong ethical and Christian values we are not just educating children but equipping them with the tools to break the cycle of poverty and give them a brighter future who will become agents of positive change within their communities. The contribution by EVC Uganda demonstrates a clear public benefit through tangible improvements in the lives of these children and the broader society they will shape.

FINANCIAL REVIEW

This is the first financial year in which the charity has prepared its accounts on an accruals basis which were previously prepared on a receipts and payments basis, in accordance with the Charities SORP (FRS 102). This transition provides a more comprehensive view of the charity's assets, liabilities, income, and expenditure, recognising transactions when they occur rather than when cash is received or paid. Users of these accounts should note this change in presentation compared to previous years.

The surplus for the year was £26,214 (2023 restated: surplus £36,705) which has been added to general reserves. This reduction in surplus by 26% year on year has arisen largely due to funds transferred to Uganda for planned building of the nursery building in St Matia Mulumba School. There was an overall increase in income at £259,642 (2023 restated: £205,735) due to continued growth in the number of sponsors through the EVC Church appeals programme and additional project income to be expensed on the nursery building in Uganda. Expenditure is at £233,428 (2023 restated: £169,030) reflecting those project funds expensed this year.

In addition to the funds transferred to Uganda for child sponsorship, during the year an additional £13,344 (2023 restated: £12,396) was transferred as a contribution to salaries and administrative costs in Uganda. These costs continue to support the invaluable work carried out for the Charity in Uganda.

There were no grants received this year compared to 2023 £4,500 received from "Special Projects in Christian Missionary Areas (SPICMA).

The following projects were funded from the charity's own reserves and was all carried out this year, at St Matia Mulumba Primary School:

- " Paving of school campus and toilet area
 - " Construction of school; entrance arch and finishing gate towers
 - " Repairs and improvements to the site including an emergency soak pit, cost for diesel generator and the cleaning of gutters and tanks for the boy's and girl's dormitories "
-

**EMPOWERING VULNERABLE CHILDREN (EVC)
UGANDA**

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

The most substantive project undertaken this year was the building of a nursery at St Matia Mulumba. The charity is very grateful that this has been significantly funded by our major donor.

In summary £225,531 was sent to Uganda in the financial year, comprising funds for child sponsorship, administration costs in Uganda and for projects undertaken in Uganda, primarily at St Matia Mulumba Primary School

During the year the charity implemented a strategic adjustment to its transfer of funds to Uganda. In the prolonged period of school closures in Uganda that stemmed from the COVID – 19 pandemic, there was a high accumulation of unspent funds within our in – country partner’s accounts, originally designed for children’s educational fees. To ensure diligent stewardship of donor funds and to mitigate risks associated with holding large balances locally, the Board decided to temporarily pause further fund transfers to Uganda. This has resulted in a larger proportion of funds being held in the UK. The Board has strategically decided to invest these UK – held funds to generate interest income. This approach aims to maximise the Charity’s financial resources, enabling it to further its mission of supporting children’s education in Uganda. It does not in any way impair the children sponsored in continuing their education as funds will be released as required once the local balances have reduced to normal levels. Our investment policy, approved by the Board, prioritises the funds preservation and aligns with our charitable objectives and ethical principles.

Fund Accounting

The charity’s financial resources are managed across a combination of unrestricted, restricted and designated funds in accordance with donors wishes and the charity’s governing document. Unrestricted provides flexibility to support general charitable purposes and core operations. Restricted funds represent income received for specific projects or activities which have been expended strictly in line with their purpose to ensure donors intent is honoured.

Trustees have also agreed to maintain the designated fund of £20,000 created last year to provide for circumstances where at times in the future sponsorship monies do not fully cover school fees and other requirements which the children may need to attend school. This fund was drawn down on during the year and a transfer of £6,906 top up fees was made. This has now been replenished out of general reserves. Trustees have also included a bursary provision of £6,375 as a designated fund which allows the charity to provide additional support for children to do further vocational or higher educational studies. A policy for drawing down on this fund is currently being formulated.

As of 31st December 2024, total reserves were £152,578 (2023 restated: £126,364) which is shown on the balance sheet on page 6 and fully detailed in note 13 to the accounts. This includes restricted funds of £49,149.

The charity's policy on reserves:

EVC needs reserves to properly plan for unforeseen significant financial expenditure. The annual financial planning and regular monitoring/review process enables the reserves to be maintained at the right level. The level of reserves is reviewed on an annual basis and in accordance with increases in income and expenditure. A cash flow analysis and forecast aids in this process.

The board has a reserves policy that requires:

- Reserves to be maintained at a level ensuring EVC's core activity could continue during a period of unforeseen financial difficulty.
- Takes into account planned activity levels.
- EVC's commitments

The following headings were used in the development of the policy:

- The current reserves policy statement, as above.
- Risk assessment against each category of income and expenditure.
- Future activity levels, requirements and levels.
- EVC's commitments.
- Statement of the required reserves level because of the above.

Financial risks:

The trustees have examined the major strategic, financial, and operational risks the charity faces and confirms that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks. As EVC is staffed entirely by volunteers and has not entered any long-term financial commitments, the level of financial risk to which the organisation is exposed is very low. All child sponsorship and development projects in Uganda are financed entirely by monies received from sponsors and donors.

**EMPOWERING VULNERABLE CHILDREN (EVC)
UGANDA**

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

Going concern statement

The Trustees have assessed the charities financial position and plan for the foreseeable future of at least 12 months from the date of approval of these financial statements. The Trustees are satisfied that the charity remains a going concern and that there are no material uncertainties. This assessment is supported by prudent financial management, robust fundraising strategies and a healthy reserves position.

Plans for future periods:

Our charity is committed to build on the continued success in 2024. Looking ahead our key plans include:

- **Increasing the number of children we support:** We aim to expand our donor base to enable a continued increase in the number of children we support, ensuring more vulnerable children receive access to vital education.
- **Enhancing School Facilities:** Following the successful nursery build we plan to construct a dedicated kitchen and dining hall at St Matia Mulumba, further developing it into a centre of educational excellence for children.
- **Diversifying Income Streams:** While EVC continues to operate with low costs and a sound financial base, a key strategic priority is to diversify and develop our income streams. This will strengthen our financial resilience and ensure long term sustainability.
- **Ensuring Mission Effectiveness:** All these plans are designed to enhance our ability to deliver our vital mission effectively, providing real hope for the future through education for children of Uganda.

The work continues to thrive and grow, and we thank all our donors and supporters for their great commitment.

Approved by order of the board of trustees on 30.9.2025 and signed on its behalf by:

E. Fawcett

Edward Fawcett - Chairmen of the Trustees

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
EMPOWERING VULNERABLE CHILDREN (EVC)
UGANDA**

Independent examiner's report to the trustees of Empowering Vulnerable Children (EVC) Uganda ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and 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 statement

As the charity's gross income exceeded £250,000, I am qualified to undertake examination because I am a registered member of the Association of Chartered Certified Accountants which is one of the listed bodies.

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

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 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 by charities (applicable to charities preparing their 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.



Vijay Herath FCCA, ACA
Herath Associates Ltd
Chartered Certified Accountants
1 Chiltern Business Centre
Amersham
Buckinghamshire
HP6 6AA

Date: 30.9.25

**EMPOWERING VULNERABLE CHILDREN (EVC)
UGANDA**

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

		Unrestricted fund £	Designated £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds Restated £
	Notes					
INCOME FROM						
<i>Donations and legacies</i>						
Donations Fundraising & Sponsorship	5	27,341		136,665	164,006	130,387
Tax Reclaimed		37,404			37,404	32,921
Project Income				38,632	38,632	20,050
Grants						4,500
Other		13,088	6,375		19,463	17,877
<i>Other Trading Activities</i>						
<i>Investments</i>						
Interest Received		137			137	-
Total Income		<u>77,970</u>	<u>6,375</u>	<u>175,297</u>	<u>259,642</u>	<u>205,735</u>
EXPENDITURE ON						
<i>Expenditure on raising funds</i>						
Trustee Expenses	3	3,542			3,542	3,387
<i>Charitable Activities</i>						
Child Sponsorship			6,906	112,126	119,032	115,815
Projects	6	23,155		70,000	93,155	33,089
Ugandan Administration Costs		13,344			13,344	12,396
Other		96			96	392
<i>Support Costs</i>						
Other UK Support Costs	7	4,259			4,259	3,951
Total Expenditure		<u>44,396</u>	<u>6,906</u>	<u>182,126</u>	<u>233,428</u>	<u>169,030</u>
NET INCOME/(EXPENDITURE)		33,574	(531)	(6,829)	26,214	36,705
Transfers between funds		(21,971)	6,906	15,065	-	-
Net movement in funds		<u>11,603</u>	<u>6,375</u>	<u>8,236</u>	<u>26,214</u>	<u>36,705</u>
RECONCILIATION OF FUNDS						
Total funds brought forward		65,451	20,000	40,913	126,364	89,659
TOTAL FUNDS CARRIED FORWARD		<u><u>77,054</u></u>	<u><u>26,375</u></u>	<u><u>49,149</u></u>	<u><u>152,578</u></u>	<u><u>126,364</u></u>

**EMPOWERING VULNERABLE CHILDREN (EVC)
UGANDA**

**BALANCE SHEET
31 DECEMBER 2024**

		31.12.24	31.12.23
		Total	Total
		funds	funds
	Notes	£	Restated £
FIXED ASSETS			
Intangible	8	2800	-
Total fixed assets		2800	0
CURRENT ASSETS			
Debtors	9	10,222	15,819
Cash at Bank		157,227	129,298
Total current assets		167,449	145,117
CREDITORS : amounts falling due within one year	10	16,196	15,578
Total assets less current liabilities		154,053	129,539
CREDITORS : amounts falling due after one year	10	1,475	3,175
NET ASSETS		152,578	126,364
Represented By			
FUNDS			
Restricted funds	12	49,149	40,913
Unrestricted funds - Designated	12	26,375	20,000
Unrestricted funds - General	12	77,054	65,451
TOTAL FUNDS		152,578	126,364

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP FRS 102).

The financial statements were approved by the Board of Trustees and authorised for issue on 30.9.2025 and were signed on its behalf by:

E. Fawcett

Edward Fawcett – Chairmen of the Trustees

Christopher Rooke

Christopher Rooke – Trustee

**EMPOWERING VULNERABLE CHILDREN (EVC)
UGANDA**

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and therefore the financial statements have been prepared on a going concern basis.

For the current financial year ended 31 December 2024, the trustees have resolved to change the basis of accounting from receipts and payments basis, previously applied, to the accrual's basis. This change has been made to comply with requirements of the Charities SORP (FRS 102) and to provide a more comprehensive and "true and fair" view of the charity's financial performance and position particularly considering the charity's growth in income exceeding the £250,000 threshold.

The comparative figures for prior year ended 31st December 2023 have been restated on an accruals basis to ensure consistency and comparability with the current year's financial statements. The impact of this change on opening fund balances as at 1st January 2023 and on the financial performance for the year ended 31st December 2023 is set out in note 14.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

Specifically:

- **Donations, Fundraising & Child Sponsorship:** Income from general donations, fundraising activities, and child sponsorship is recognised on an accruals basis when the charity is entitled to the funds. Associated Gift Aid reclaimed on these donations is recognised in the same period as the underlying income. Where donations are received for a specific purpose beyond the current financial year, the portion of the donation relating to the future period is not recognised as income in the current year. This unearned portion is instead carried forward as deferred income, a liability on the balance sheet, which represents the charity's obligation to provide the service in the subsequent period.
- **Project Income:** Income from major donors for specific projects is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received, and the amount can be measured reliably.
- **Interest Income:** Interest on funds held on deposit is included when receivable and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accrual's basis. When a grant or a transfer is made to Uganda that relates to a future period for which income has been deferred, the full expenditure is recognised in the year the transfer is made. This creates a temporary deficit within the specific restricted fund, which will be cleared in the subsequent financial year as the deferred income is recognised. This reflects a timing difference and not a permanent deficit.

Expenditure is classified under the following main headings

Charitable activities:

These are costs incurred on the charity's primary activities of providing education and support to children in Uganda. This includes

- **Child sponsorship transfers to Uganda:** Funds sent to cover the direct educational and welfare needs of sponsored children.

**EMPOWERING VULNERABLE CHILDREN (EVC)
UGANDA**

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

- **Project funding transferred to Uganda:** Specific funds designated projects (e.g. school infrastructure, such as nursery building, kitchen and dining hall builds)
- **Ugandan Administration Costs transferred to Uganda:** funds provided for essential administrative and operational costs within Uganda directly supporting the charitable programs.
- **Raising Funds:** These costs are incurred in seeking donations and grants. This includes costs associated with fundraising activities in the UK
- **Support Costs:** These are costs incurred in the management and administration of the charity's operations in the UK.

Data Base Development Costs

The Charity's only capitalised asset is its internal database system. Costs associated with the acquisition and development of this system from an external supplier are capitalised as an intangible asset when they are expected to generate future economic benefit for the Charity and their costs can be measured reliably.

Amortisation is provided on a straight – line basis over the estimated useful economic life of the asset, which is reviewed annually. The estimated useful economic life for the database system has been determined to be 3 years. Amortisation commences when the asset becomes available for use.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for restricted purposes.

Designated funds are unrestricted funds that the Trustees have set aside for a particular purpose. While designated, they remain legally unrestricted and can be redesignated at the Trustees discretion.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements. See note 12.

Debtors and Creditors

- **Debtors:** Debtors are recognised at their settlement amount, less any provision for doubtful debts. This includes accrued income such as Gift Aid receivables, bank interest receivable, and sponsorship monies owing at the year – end. Prepayments are valued at the amount prepaid for goods or services to be received in a future accounting period.
- **Creditors:** Creditors are recognised when the charity has a present obligation resulting from a past event that will probably result in a transfer of funds to a third party, and the amount of obligation can be measured reliably. Creditors are normally recognised at their settlement amount; this includes accrued expenses for services received but not yet paid for at the year – end.
- **Deferred Income:** Deferred income represents amounts received in advance of the charity becoming entitled to the income. This includes sponsorship income paid in advance by donors for future periods. Deferred income is released to the Statement of Financial Activities in the period in which the charity becomes entitled to the income.

Cash and Cash Equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short term highly liquid investments with original maturities of three months or less, and bank overdrafts.

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 amortised cost.

**EMPOWERING VULNERABLE CHILDREN (EVC)
UGANDA**

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

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

Item	31 December 2024	31 December 2023
	£	£
Independent examination	-	-
Amortisation of Intangible fixed assets	800	-

Explanation of Independent Examination Costs:

The accounts have been prepared on an accrual's basis for the first time in 2024. As stated above the 2023 figures have been restated on an accruals basis to ensure consistency and comparability with the current year's financial statements.

For the years ended 31.12.2024 and 31.12.2023, the Independent Examiner has provided his professional services on a pro bono basis.

3. TRUSTEES' REMUNERATION AND BENEFITS

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

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Trustees' expenses

Trustees' expense for the year ended 31 December 2024

	31.12.24	31.12.23
	Total	Total
	£	£
Accommodation	2,233	2,132
Mileage	1,230	1,120
Other	79	135
	<u>3,542</u>	<u>3,387</u>

**EMPOWERING VULNERABLE CHILDREN (EVC)
UGANDA**

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

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Designated £	Restricted funds £	31.12.23 Total funds Restated £
INCOME FROM				
<i>Donations and legacies</i>				
Donations ,Fundraising & Sponsorship	22,288		108,099	130,387
Tax Reclaimed	32,921			32,921
Project Income			20,050	20,050
Grants			4,500	4,500
Other	17,877			17,877
<i>Other Trading Activities</i>				
<i>Investments</i>				
Interest Received				
Total Income	<u>73,086</u>	<u>-</u>	<u>132,649</u>	<u>205,735</u>
EXPENDITURE ON				
<i>Expenditure on raising funds</i>				
Trustee Expenses	3,387			3,387
<i>Charitable Activities</i>				
Child Sponsorship	30	8,480	107,305	115,815
Projects	24,289		8,800	33,089
Ugandan Administration Costs	12,396			12,396
Other	392			392
<i>Support Costs</i>				
Other UK Support Costs	3,951			3,951
Total Expenditure	<u>44,445</u>	<u>8,480</u>	<u>116,105</u>	<u>169,030</u>
NET INCOME/(EXPENDITURE)	28,641	(8,480)	16,544	36,705
Transfers between funds	<u>(13,300)</u>	<u>8,480</u>	<u>4,820</u>	<u>-</u>
Net movement in funds	15,341	-	21,364	36,705
RECONCILIATION OF FUNDS				
Total funds brought forward	<u>50,110</u>	<u>20,000</u>	<u>19,549</u>	<u>89,659</u>
TOTAL FUNDS CARRIED FORWARD	<u>65,451</u>	<u>20,000</u>	<u>40,913</u>	<u>126,364</u>

**EMPOWERING VULNERABLE CHILDREN (EVC)
UGANDA**

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

5. DONATIONS FUNDRAISING & SPONSORSHIP

	Unrestricted fund £	Designated £	Restricted funds £	31.12.24 Total £	31.12.23 Total £
Child Sponsorship Income			136,665	136,665	108,099
Church Appeals	27,341			27,341	22,288
Total	<u>27,341</u>	<u>-</u>	<u>136,665</u>	<u>164,006</u>	<u>130,387</u>

6. PROJECTS

	Unrestricted fund £	Designated £	Restricted funds £	31.12.24 Total £	31.12.23 Total £
Nursery Building St Matia Mulumba			70,000	70,000	
Building & Repairs St Matia Mulumba	19,976			19,976	8,723
Cabling & Guttering St Matia Mulumba	3,179			3,179	
School Desks & PC's					14,664
Rainwater Harvesting					8,800
Other					902
	<u>23,155</u>	<u>-</u>	<u>70,000</u>	<u>93,155</u>	<u>33,089</u>

7. SUPPORT COSTS

	31.12.24 Total £	31.12.23 Total £
Bank charges	140	150
Telephone	161	216
Postage and stationery	2,293	2,734
Computing costs	400	288
Amortisation	800	-
Donor care	-	168
Insurance	465	395
	<u>4,259</u>	<u>3,951</u>

**EMPOWERING VULNERABLE CHILDREN (EVC)
UGANDA**

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

8. INTANGIBLE ASSET SCHEDULE

	Data Base Development £	31.12.24 Total £
Cost at 1st January 2024		
Additions	3,600	3,600
Disposals	-	-
Cost at 31st December 2024	<u>3,600</u>	<u>3,600</u>
Accumulated Amortisation at 1st January 2024		
Charge for the year	800	800
Eliminated on Disposal	-	-
Accumulated Depreciation at 31st December 2024	<u>800</u>	<u>800</u>
Net Book Value at 31st December 2024	<u><u>2,800</u></u>	<u><u>2,800</u></u>
Net Book Value at 31st December 2023	<u><u>-</u></u>	<u><u>-</u></u>

9. DEBTORS

	31.12.24 Total £	31.12.23 Total £
Tax reclaims HMRC	9,441	15,515
Child sponsorship income	440	60
Bank Interest	47	-
Prepayments	294	244
	<u>10,222</u>	<u>15,819</u>

10. CREDITORS

	31.12.24 Total £	31.12.23 Total £
Amounts falling due within one year		
Deferred Income	16,154	15,577
Accruals and other liabilities	42	1
	<u>16,196</u>	<u>15,578</u>
Amounts falling due after more than one year		
Deferred Income	<u>1,475</u>	<u>3,175</u>

The Deferred Income represents donations received from sponsors for education of children for specific future periods in accordance with Charities SORP FRS 102 these donations are recognised in the period to which they relate. Donations received in advance for future periods of education are therefore deferred.

EMPOWERING VULNERABLE CHILDREN (EVC)
UGANDA

NOTES TO THE FINANCIAL STATEMENTS
31 DECEMBER 2024

11.ANALYSIS OF NET ASSETS

	Unrestricted		Restricted	31.12.24
	fund	Designated	funds	Total
	£	£	£	£
Intangible Assets	2,800			2,800
Current Assets - Debtors	9,782		440	10,222
- Cash	64,513	26,375	66,339	157,227
Current Liabilities	(42)		(17,629)	(17,671)
Net Assets	<u>77,053</u>	<u>26,375</u>	<u>49,150</u>	<u>152,578</u>

	Unrestricted		Restricted	31.12.23
	fund	Designated	funds	Total
	£	£	£	£
Intangible Assets				
Current Assets - Debtors	15,759		60	15,819
- Cash	49,693	20,000	59,605	129,298
Current Liabilities	(2)		(18,751)	(18,753)
Net Assets	<u>65,450</u>	<u>20,000</u>	<u>40,914</u>	<u>126,364</u>

EMPOWERING VULNERABLE CHILDREN (EVC)
UGANDA

NOTES TO THE FINANCIAL STATEMENTS
31 DECEMBER 2024

12. MOVEMENTS IN FUNDS

	At 1.1.24 Restated £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
General fund	65,451	33,574	(21,971)	77,054
Bursary Fund Provision	-	6,375		6,375
Future Fee increases	20,000	(6,906)	6,906	20,000
	<u>85,451</u>	<u>33,043</u>	<u>(15,065)</u>	<u>103,429</u>
Restricted funds				
Child Sponsorship	3,154	26,307	4,748	34,209
Charity Set up	500			500
Sports equipment	1,000			1,000
Data Base Fund		2,880	(2,880)	-
Mosquito Nets Fund		250		250
Nursery	26,259	(39,456)	13,197	-
Kitchen/Dining Hall	10,000	3,190		13,190
	<u>40,913</u>	<u>(6,829)</u>	<u>15,065</u>	<u>49,149</u>
TOTAL FUNDS	<u>126,364</u>	<u>26,214</u>	<u>-</u>	<u>152,578</u>

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

	Incoming Resources £	Resources Expended £	Movement in Funds £
Unrestricted funds			
General fund	77,970	(44,396)	33,574
Bursary Fund Provision	6,375		6,375
Future Fee increases		(6,906)	(6,906)
	<u>84,345</u>	<u>(51,302)</u>	<u>33,043</u>
Restricted funds			
Child Sponsorship	138,433	(112,126)	26,307
Data Base Fund	2,880		2,880
Mosquito Nets Fund	250		250
Nursery	30,544	(70,000)	(39,456)
Kitchen/Dining Hall	3,190		3,190
	<u>175,297</u>	<u>(182,126)</u>	<u>(6,829)</u>
TOTAL FUNDS	<u>259,642</u>	<u>(233,428)</u>	<u>26,214</u>

EMPOWERING VULNERABLE CHILDREN (EVC)
UGANDA

NOTES TO THE FINANCIAL STATEMENTS
31 DECEMBER 2024

12. MOVEMENTS IN FUNDS (CONTINUED)

	At 1.1.23 Restated £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General fund	50,111	28,640	(13,300)	65,451
Future fee increases	20,000	(8,480)	8,480	20,000
	<u>70,111</u>	<u>20,160</u>	<u>(4,820)</u>	<u>85,451</u>
Restricted funds				
Child sponsorship	1,839	795	520	3,154
Charity Set up	500			500
Sports equipment	1,000			1,000
Rainwater harvesting project	0	(4,300)	4,300	-
Nursery	6,209	20,050		26,259
Kitchen/Dining Hall	10,000			10,000
	<u>19,548</u>	<u>16,545</u>	<u>4,820</u>	<u>40,913</u>
TOTAL FUNDS	<u>89,659</u>	<u>36,705</u>	<u>-</u>	<u>126,364</u>

Net movement in funds for the above

	Incoming Resources £	Resources Expended £	Movement in Funds £
Unrestricted funds			
General fund	73,086	(44,446)	28,640
Future fee increases		(8,480)	(8,480)
	<u>73,086</u>	<u>(52,926)</u>	<u>20,160</u>
Restricted funds			
Child sponsorship	108,100	(107,305)	795
Rainwater harvesting project	4,500	(8,800)	(4,300)
Nursery	20,050		20,050
Kitchen /Dining Hall			-
	<u>132,650</u>	<u>(116,105)</u>	<u>16,545</u>
Total Funds	<u>205,736</u>	<u>(169,031)</u>	<u>36,705</u>

EMPOWERING VULNERABLE CHILDREN (EVC)
UGANDA

NOTES TO THE FINANCIAL STATEMENTS
31 DECEMBER 2024

12. MOVEMENTS IN FUNDS (CONTINUED)

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

	At 1.1.23 Restated £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
General fund	50,111	62,214	(35,271)	77,054
Bursary provision		6,375		6,375
Future fee increases	20,000	(15,386)	15,386	20,000
	<u>70,111</u>	<u>53,203</u>	<u>(19,885)</u>	<u>103,429</u>
Restricted funds				
Child sponsorship	1,839	27,102	5,268	34,209
Charity Set up	500			500
Sports equipment	1,000			1,000
Data Base		2,880	(2,880)	-
Mosquito Nets		250		250
Rainwater harvesting project	0	(4,300)	4,300	-
Nursery	6,209	(19,406)	13,197	-
Kitchen/Dining Hall	10,000	3,190		13,190
	<u>19,548</u>	<u>9,716</u>	<u>19,885</u>	<u>49,149</u>
TOTAL FUNDS	<u>89,659</u>	<u>62,919</u>	<u>-</u>	<u>152,578</u>
Net movement in funds for the above				
		Incoming Resources £	Resources Expended £	Movement in Funds £
Unrestricted funds				
General fund		151,056	(88,842)	62,214
Bursary provision		6,375		6,375
Future fee increases			(15,386)	(15,386)
		<u>157,431</u>	<u>(104,228)</u>	<u>53,203</u>
Restricted funds				
Child sponsorship		246,533	(219,431)	27,102
Data Base		2,880		2,880
Mosquito Nets		250		250
Rainwater harvesting project		4,500	(8,800)	(4,300)
Nursery		50,594	(70,000)	(19,406)
Kitchen /Dining Hall		3,190		3,190
		<u>307,947</u>	<u>(298,231)</u>	<u>9,716</u>
Total Funds		<u>465,378</u>	<u>(402,459)</u>	<u>62,919</u>

EMPOWERING VULNERABLE CHILDREN (EVC)
UGANDA

NOTES TO THE FINANCIAL STATEMENTS
31 DECEMBER 2024

13. RELATED PARTY DISCLOSURES

During the year ended 31st December 2024, a trustee who resigned on 27th April 2024 made a restricted donation of £2,880. This donation, along with the associated Gift Aid of £720, was used to fund the development of a database by an external supplier at a total cost of £3,600.

Other than the transaction described above, there were no other related party transactions requiring disclosure for the year ended 31st December 2024.

14. PRIOR YEAR AJUSTMENTS

On adoption of SORP FRS 102, the Charity has restated the comparative year's figures and reconciled with the previous Receipts and Payments basis of accounting.

Reconciliation of funds of previous receipts and payments basis to funds determined under SORP FRS 102

	At 1st January 2023 £	At 31st December 2023 £
Funds balances as previously stated	82,696	129,298
Adjustments for:		
Accrued tax reclaim income	21,121	15,575
Accrued Income	1,733	
Deferred Income	(15,881)	(18,751)
Prepayments	207	244
Accrued Expenses	(217)	(2)
Funds balances as previously restated	89,659	126,364

Reconciliation of net (payments) /receipts per previous receipts and payments basis to net (expenditure) / income under SORP FRS 102

	General funds £	Designated funds £	Restricted at 31st December funds £	Total 2,023 £
Net (Payments) /receipts as previously stated	22,386		24,215	46,601
Adjustments for:				
Accrued tax reclaim income	(5,546)			(5,546)
Accrued Income	(1,733)			(1,733)
Deferred Income			(2,870)	(2,870)
Prepayments	38			38
Accrued Expenses	215			215
Net (expenditure) / Income as restated	15,360		21,345	36,705

EMPOWERING VULNERABLE CHILDREN (EVC)
UGANDA

NOTES TO THE FINANCIAL STATEMENTS
31 DECEMBER 2024

15. DETAILED STATEMENT

	31.12.2024	31.12.23
	Total funds	Total funds Restated
	£	£
INCOME AND ENDOWMENTS FROM		
Donations and legacies		
Donations fundraising & sponsorship	222,238	168,314
Gift aid	37,404	32,921
Grants		4,500
Total incoming resources	<u>259,642</u>	<u>205,735</u>
EXPENDITURE		
Other trading activities		
Trustees expenses	3,542	3,387
Charitable activities		
Sundries		122
Equipment & Furniture	96	269
Project costs	93,155	33,089
Child sponsorship	119,032	115,815
Total	<u>212,283</u>	<u>149,295</u>
Support Costs		
Management		
Uganda administration & wages	13,344	12,396
Finance		
Bank Charges	140	150
Amortisation	800	
	<u>940</u>	<u>150</u>
Human Resources		
Telephone	161	216
Postage and stationery	2,293	2,735
Computer costs	400	288
Donor care	0	168
Total	<u>2,854</u>	<u>3,407</u>
Governance costs		
Insurance	465	395
Total resources expended	<u>233,428</u>	<u>169,030</u>
Net (expenditure) /income	<u><u>26,214</u></u>	<u><u>36,705</u></u>

Accounts

REGISTERED COMPANY NUMBER: CE001592 (England and Wales)
REGISTERED CHARITY NUMBER: 1158189

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023
FOR
EMPOWERING VULNERABLE CHILDREN (EVC)
UGANDA**

Herath Associates Ltd
Chartered Certified Accountants
1 Chiltern Business Centre
Amersham
Buckinghamshire
HP6 6AA

**EMPOWERING VULNERABLE CHILDREN (EVC)
UGANDA**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Page
Chairman's Report	1
Operating and Financial Review	2 to 3
Report of the Trustees	4 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 14
Detailed Statement of Financial Activities	15

**EMPOWERING VULNERABLE CHILDREN (EVC)
UGANDA**

**CHAIRMAN'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023**

Our work continues to be built upon a strong Christian ethos, with The Lord Jesus at the centre of all we do.

This year saw continued, sustained development of our work in Uganda, with our Vice Chairman and his wife, undertaking a Governance visit to the Project in November. The main school we support has developed from being a Greenfield site, to a primary school of twelve classrooms and two dormitories, mostly funded by EVC Uganda, who have also installed solar panels for electricity and twelve large tanks to collect rainwater. These supplement the water from the solar powered water pump, also provided in a previous year by EVC. The newest five classroom block now houses a library, an IT facility and the classrooms needed for teaching vocational skills. Early this year, EVC provided all the library and text books the school had need of and, the first ten of thirty computers. All of these were funded through the generosity of UK donors. In January of next year, the building of a much needed new Nursery Department will commence at the school, funded by a major UK donor and, there is much excitement and enthusiasm for this. The school now has a fully qualified nurse on site and, the first year's costs for her salary and medicines needed, were given by EVC.

During the Governance visit, meetings were held with the Charity's patron, Bishop Serverus Jjumba and, with 200 plus parents and guardians, who thanked EVC for their support in enabling their children to be in school. They met the EVC Ugandan based staff team, who are developing the work well, with ever more children gaining access to the life changing opportunity of education. During the year, one of the staff team set up a number of micro finance groups, where parents come together to save money for the items their children need each term in school.

The EVC Church Appeals Programme continues to provide our main source of income and, is the major source of new child sponsorships and donors. In September, an EVC concert was held, which raised funds and, awareness about our work. This was a very popular and highly professional event. Other funds were also gained from Gift Aid and sponsorship for our Vice Chairman's participation in the Barcelona Marathon. We are currently seeking other ways to diversify and develop our income streams. Presentations were also made in a number of UK schools, which sponsor EVC children in education.

A major challenge for the future is the steeply escalating cost of education, which EVC must meet in order to ensure our sponsored children remain in school. There is also the need to build permanent office and accommodation for the EVC staff, who are vital in delivering our services on the ground. Donor satisfaction with our work continues to be very high, as it is known, that all funds donated for child sponsorship and projects, go directly there and, that projects, are completed to a very high standard. The future for our work, going forward, is very bright, with an excellent record to build upon.



Edward Fawcett
Chairman
EVC

Date: 2 OCTOBER 2024

**EMPOWERING VULNERABLE CHILDREN (EVC)
UGANDA**

**OPERATING AND FINANCIAL REVIEW
FOR THE YEAR ENDED 31 DECEMBER 2023**

The surplus for the year was £46,601 (2022: deficit £39,295) which has been added to general reserves. This turnaround from deficit to surplus compared with last year arises from an overall increase in income at £215,885 (2022: £167,059) and a reduction in expenditure at (£169,284 (2022: £206,354)). There has been some income growth in the number of sponsors through the EVC Church appeals programme and significant gift aid receipts from HMRC of £38,527 in 2023. The reduction in expenditure has arisen substantially due to child sponsorship transfers at £115,885 (2022: £138,487). These much higher transfers in 2022 to Uganda occurred due to releasing the monies held over in the UK in 2021 whilst schools were closed in Uganda during the COVID-19 pandemic.

There were also a number of projects which were funded during the year, further details of which are provided below.

In addition to the funds transferred to Uganda for child sponsorship, during the year an additional £12,396 (2022: £6,987) was transferred principally by way of contribution to salaries and administrative costs in Uganda. The increase in costs this year is to align the Ugandan staff salaries with the growing responsibility that the staff undertake as well as including a more comprehensive resource budget to carry out their invaluable work for the Charity.

We were also grateful to receive grants from " Special Projects in Christian Missionary Areas (SPICMA) – as a contribution towards rainwater harvesting for the main classrooms at St Matia Mulumba Primary School

The following projects were funded from the charity's own reserves, all at St Matia Mulumba Primary School:

- " A second toilet for the main classroom
- " Gutters and handwashing tanks for boys' and girls' dormitories
- " Repairs and improvements to the site including the main classroom the school entrance and installation of washing lines
- " Extra desks for the main the main classroom and Nursery
- " Extra solar panels and generator for the vocational classroom
- " Security equipment for the vocational classrooms

In summary £161,300 was sent to Uganda in the financial year, comprising funds for child sponsorship, administration costs in Uganda and for projects undertaken in Uganda, primarily at St Matia Mulumba Primary School

We have also received donations that are currently retained in the UK towards the construction in 2024 of a nursery and kitchen/dining hall at St Matia Mulumba Primary School.

Trustees have also agreed to maintain the designated fund of £20,000 created last year to provide for circumstances where at times in the future sponsorship monies do not fully cover school fees and other requirements which the children may need to attend school. This fund was drawn down during the year and a transfer of £8480 top up fees were made. This has now been replenished out of general reserves. As of 31st December 2023, total reserves were £129,298 (2022: £82,697) which were represented by cash at bank. This includes restricted funds of £59,085.

The charity's policy on reserves:

EVC needs reserves to properly plan for unforeseen significant financial expenditure. The annual financial planning and regular monitoring/review process enables the reserves to be maintained at the right level. The level of reserves is reviewed on an annual basis and in accordance with increases in income and expenditure. A cash flow analysis aids in this process.

The board has a reserves policy that requires:

- Reserves to be maintained at a level ensuring EVC's core activity could continue during a period of unforeseen financial difficulty.
- Takes into account planned activity levels.
- EVC's commitments

The following headings were used in the development of the policy:

- The current reserves policy statement, as above.
- Risk assessment against each category of income and expenditure.
- Future activity levels, likely requirements and levels.
- EVC's commitments.
- Statement of the required reserves level because of the above.

Financial risks:

The trustees have examined the major strategic, financial and operational risks the charity faces and confirms that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks. As EVC is staffed entirely by volunteers and has not entered any long-term financial commitments, the level of financial risk to which the organisation is exposed is very low. All child sponsorship and development projects in Uganda are financed entirely by monies received from sponsors and donors.

Plans for future periods:

EVC continues to operate very successfully with low costs and a sound financial base. There are plans to diversify and develop our income streams. Work continues to thrive and grow, and we thank all our donors and supporters for their great support.



Christopher Rooke FCCA
Trustee/Treasurer

Date: 02 - 10 - 2024

**EMPOWERING VULNERABLE CHILDREN (EVC)
UGANDA**

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

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The prevention or relief of poverty in Uganda by providing grants, items and services to individuals in need and/or charities, or other organisations working to prevent or relieve poverty.

Significant activities

EVC's main activity is child sponsorship. This is supplemented by a church appeals programme and a number of other one-off and recurring activities to fund improvements in the infrastructure at schools which the sponsored children attend. In setting our programme each year we have regard to both the Charity Commission's general guidance on public benefit and prevention and relief of poverty for the public benefit. The trustees always ensure that the programmes we undertake are in line with our charitable objects and aims.

Public benefit

The Trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, "Charities and Public Benefit".

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is operated under the rules of its CIO - Foundation constitution adopted by the trustees on 18th May 2014 and registered with the Charity Commission on 8th August 2014.

Recruitment and appointment of new trustees

The skills and experience required by the Trustee Board is regularly reviewed and, where gaps are identified, new trustees with the requisite skills and knowledge are actively sought. All new trustees receive a personalised induction, which includes meetings with existing trustees. They receive copies of key documents and updates on their roles and responsibilities as required.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE001592 (England and Wales)

Registered Charity number

1158189

Registered office

1 Church Road
Willington
Bedford
MK44 3QD

Trustees

Edward Fawcett, Chair

Neil Yeomans, Treasurer stepped down on 27th April 2024 in line with the constitution of time spent on the EVC Board

Gordon Lland Vice Chair

Ramon Monserrate (a Founder Trustee), resigned 3rd February 2024 to concentrate on family and work commitments

Andy Hunt stepped down on 27th April 2024 in line with the constitution of time spent on the EVC Board

Judith Fawcett Director of Child Sponsorship and Fundraising

Father Boniface Kaayabula

Oyeyinka Moses Olaniran resigned 29th February 2024

Father Michael Kamelegeya

Christopher Rooke, Treasurer appointed 4th May 2024

EMPOWERING VULNERABLE CHILDREN (EVC)
UGANDA

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner
Vijay Herath FCCA, ACA
Herath Associates Ltd
Chartered Certified Accountants
1 Chiltern Business Centre
Amersham
Buckinghamshire
HP6 6AA

Approved by order of the board of trustees on 2 OCTOBER 2024 and signed on its behalf by:

ES Fawcett

Edward Fawcett - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
EMPOWERING VULNERABLE CHILDREN (EVC)
UGANDA**

Independent examiner's report to the trustees of Empowering Vulnerable Children (EVC) Uganda ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and 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 statement

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

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 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 by charities (applicable to charities preparing their 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.



Vijay Herath FCCA, ACA
Herath Associates Ltd
Chartered Certified Accountants
1 Chiltern Business Centre
Amersham
Buckinghamshire
HP6 6AA

Date:

2/15/24

**EMPOWERING VULNERABLE CHILDREN (EVC)
UGANDA**

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

	Notes	Unrestricted fund £	Designated £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies		<u>80,385</u>	<u>-</u>	<u>135,500</u>	<u>215,885</u>	<u>167,059</u>
EXPENDITURE ON						
Raising funds		3,498	-	-	3,498	2,591
Charitable activities						
Donations		<u>41,201</u>	<u>8,480</u>	<u>116,105</u>	<u>165,786</u>	<u>203,763</u>
Total		<u>44,699</u>	<u>8,480</u>	<u>116,105</u>	<u>169,284</u>	<u>206,354</u>
NET INCOME/(EXPENDITURE)		35,686	(8,480)	19,395	46,601	(39,295)
Transfers between funds	6	<u>(13,300)</u>	<u>8,480</u>	<u>4,820</u>	<u>-</u>	<u>-</u>
Net movement in funds		22,386	-	24,215	46,601	(39,295)
RECONCILIATION OF FUNDS						
Total funds brought forward		<u>27,307</u>	<u>20,000</u>	<u>35,390</u>	<u>82,697</u>	<u>121,992</u>
TOTAL FUNDS CARRIED FORWARD		<u>49,693</u>	<u>20,000</u>	<u>59,605</u>	<u>129,298</u>	<u>82,697</u>

**EMPOWERING VULNERABLE CHILDREN (EVC)
UGANDA**

**BALANCE SHEET
31 DECEMBER 2023**

	Notes	Unrestricted fund £	Designated £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
CURRENT ASSETS						
Cash at bank		49,693	20,000	59,605	129,298	82,697
NET CURRENT ASSETS		<u>49,693</u>	<u>20,000</u>	<u>59,605</u>	<u>129,298</u>	<u>82,697</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>49,693</u>	<u>20,000</u>	<u>59,605</u>	<u>129,298</u>	<u>82,697</u>
NET ASSETS		<u>49,693</u>	<u>20,000</u>	<u>59,605</u>	<u>129,298</u>	<u>82,697</u>
FUNDS	6					
Unrestricted funds					69,693	47,307
Restricted funds					<u>59,605</u>	<u>35,390</u>
TOTAL FUNDS					<u>129,298</u>	<u>82,697</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 2 October 2024 and were signed on its behalf by:

E.S. Fawcett
Edward Fawcett - Trustee

CR
Christopher Rooke - Trustee

**EMPOWERING VULNERABLE CHILDREN (EVC)
UGANDA**

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

1. GIFT AID DEBTOR

The accounts are produced on a cash basis, however, the gift aid debtor at the year end was £15,515 (2022: £16,892).

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on a cash basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.12.23	31.12.22
	£	£
Independent examination	<u> </u>	<u>580</u>

The accounts have been prepared on a cash basis. For the years ended 31.12.2022 and 31.12.2023, the Independent Examiner has provided his professional services on a pro bono basis.

The Independent Examiner's fees shown in the accounts for 2022 relates to the services provided by the Independent Examiner for the year ended 31.12.2021.

**EMPOWERING VULNERABLE CHILDREN (EVC)
UGANDA**

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

4. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

	31.12.23	31.12.22
	£	£
Trustees' expenses	<u>3,498</u>	<u>2,591</u>

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Designated £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	<u>43,505</u>	-	<u>123,554</u>	<u>167,059</u>
EXPENDITURE ON				
Raising funds	2,591	-	-	2,591
Charitable activities				
Donations	<u>57,180</u>	-	<u>146,583</u>	<u>203,763</u>
Total	<u>59,771</u>	-	<u>146,583</u>	<u>206,354</u>
NET INCOME/EXPENDITURE	(16,266)		(23,029)	(39,295)
Transfers between funds	<u>(8,387)</u>	<u>8,047</u>	<u>340</u>	
Net movement in funds	(24,653)	8,047	(22,689)	(39,295)
RECONCILIATION OF FUNDS				
Total funds brought forward	<u>51,960</u>	<u>11,953</u>	<u>58,079</u>	<u>121,992</u>
TOTAL FUNDS CARRIED FORWARD	<u>27,307</u>	<u>20,000</u>	<u>35,390</u>	<u>82,697</u>

**EMPOWERING VULNERABLE CHILDREN (EVC)
UGANDA**

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

6. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General fund	27,307	35,686	(13,300)	49,693
Future fee increases	<u>20,000</u>	<u>(8,480)</u>	<u>8,480</u>	<u>20,000</u>
	<u>47,307</u>	<u>27,206</u>	<u>(4,820)</u>	<u>69,693</u>
Restricted funds				
Child sponsorship	17,681	3645	520	21,846
Charity Set up	500	-	-	500
Sports equipment	1,000	-	-	1,000
Rainwater harvesting project	-	(4,300)	4,300	-
Nursery	6,209	20,050	-	26,259
Kitchen/Dining Hall	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>10,000</u>
	<u>35,390</u>	<u>19,395</u>	<u>4,820</u>	<u>59,605</u>
TOTAL FUNDS	<u>82,697</u>	<u>46,601</u>	<u>-</u>	<u>129,298</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	80,385	(44,699)	35,686
Future Fee increases	<u>80,385</u>	<u>(8,480)</u>	<u>(8,480)</u>
		<u>(53,179)</u>	<u>27,206</u>
Restricted funds			
Child sponsorship	110,950	(107,305)	3645
Rainwater harvesting project	4,500	(8,800)	(4,300)
Nursery	20,050	-	20,050
	<u>135,500</u>	<u>(116,105)</u>	<u>19,395</u>
TOTAL FUNDS	<u>215,885</u>	<u>(169,284)</u>	<u>46,601</u>

**EMPOWERING VULNERABLE CHILDREN (EVC)
UGANDA**

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

6. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General fund	51,960	(16,266)	(8,387)	27,307
Vocational classroom block	11,900	-	(11,900)	-
St Mm Boys Dorm	53	-	(53)	-
Future Fee increases	-	-	20,000	20,000
	<u>63,913</u>	<u>(16,266)</u>	<u>(340)</u>	<u>47,307</u>
Restricted funds				
Child sponsorship	54,579	(37,238)	340	17,681
Charity Set up	500	-	-	500
Sports equipment	1,000	-	-	1,000
Text books	2,000	(2,000)	-	-
Nursery	-	6,209	-	6,209
Kitchen/Dining Hall	-	10,000	-	10,000
	<u>58,079</u>	<u>(23,029)</u>	<u>340</u>	<u>35,390</u>
TOTAL FUNDS	<u>121,992</u>	<u>(39,295)</u>	<u>-</u>	<u>82,697</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	43,505	(59,771)	(16,266)
Restricted funds			
Child sponsorship	100,093	(137,331)	(37,238)
Text books	-	(2,000)	(2,000)
Sewing machines & furniture	6,000	(6,000)	-
Nursery	6,209	-	6,209
Kitchen/Dining Hall	10,000	-	10,000
Solar Panels	1,252	(1,252)	-
	<u>123,554</u>	<u>(146,583)</u>	<u>(23,029)</u>
TOTAL FUNDS	<u>167,059</u>	<u>(206,354)</u>	<u>(39,295)</u>

**EMPOWERING VULNERABLE CHILDREN (EVC)
UGANDA**

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

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

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General fund	51,960	19,420	(21,687)	49,693
Vocational classroom block	11,900	-	(11,900)	-
St Mm Boys Dorm	53	-	(53)	-
Future Fee increases	-	(8,480)	28,480	20,000
	<u>63,913</u>	<u>10,940</u>	<u>(5,160)</u>	<u>69,693</u>
Restricted funds				
Child sponsorship	54,579	(33,593)	860	21,846
Charity Set up	500	-	-	500
Sports equipment	1,000	-	-	1,000
Rainwater harvesting project	-	(4,300)	4,300	-
Text books	2,000	(2,000)	-	-
Nursery	-	26,259	-	26,259
Kitchen/Dining Hall	-	10,000	-	10,000
	<u>58,079</u>	<u>(3,634)</u>	<u>5,160</u>	<u>59,605</u>
TOTAL FUNDS	<u>121,992</u>	<u>7,306</u>	<u>-</u>	<u>129,298</u>

**EMPOWERING VULNERABLE CHILDREN (EVC)
UGANDA**

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

6. MOVEMENT IN FUNDS – continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	123,890	(104,470)	19,420
Future Fee Increases	-	(8,480)	(8,480)
	<u>123,890</u>	<u>(112,950)</u>	<u>10,940</u>
Restricted funds			
Child sponsorship	211,043	(244,636)	(33,593)
Text books	-	(2,000)	(2,000)
Sewing machines and furniture	6,000	(6,000)	-
Rainwater harvesting project	4,500	(8,800)	(4,300)
Nursery	26,259	-	26,259
Kitchen/Dining Hall	10,000	-	10,000
Solar panels	<u>1,252</u>	<u>(1,252)</u>	<u>-</u>
	<u>259,054</u>	<u>(262,688)</u>	<u>(3,634)</u>
TOTAL FUNDS	<u><u>382,944</u></u>	<u><u>(375,638)</u></u>	<u><u>7,306</u></u>

7. RELATED PARTY DISCLOSURES

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

**EMPOWERING VULNERABLE CHILDREN (EVC)
UGANDA**

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

	31.12.23 £	31.12.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations, fundraising & sponsorship	177,358	159,506
Gift aid	38,527	7,553
Grants	-	-
Total incoming resources	<u>215,885</u>	<u>167,059</u>
EXPENDITURE		
Other trading activities		
Trustees' expenses	3,498	2,591
Charitable activities		
Sundries	122	3,625
Equipment & furniture	269	8,308
Donation boxes	-	-
Project costs	33,089	42,550
Child sponsorship	<u>115,815</u>	<u>138,487</u>
	<u>149,295</u>	<u>192,970</u>
Support costs		
Management		
Uganda administration & wages	12,397	6,987
Rent	-	-
	<u>12,397</u>	<u>6,987</u>
Finance		
Bank charges	150	165
Human resources		
Telephone	322	104
Postage and stationery	2,735	1,894
Computer costs	322	198
Transport costs	-	254
Donor care	<u>168</u>	<u>149</u>
	<u>3,547</u>	<u>2,599</u>
Governance costs		
Independent examination	-	580
Training	-	70
Insurance	<u>397</u>	<u>392</u>
	<u>397</u>	<u>1,042</u>
Total resources expended	<u>169,284</u>	<u>206,354</u>
Net (expenditure)/income	<u>46,601</u>	<u>(39,295)</u>

This page does not form part of the statutory financial statements

EMPOWERING VULNERABLE CHILDREN (EVC) UGANDA

England & Wales - Charity number 1158189

Accounts

REGISTERED COMPANY NUMBER: CE001592 (England and Wales)
REGISTERED CHARITY NUMBER: 1158189

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
EMPOWERING VULNERABLE CHILDREN (EVC)
UGANDA

Herath Associates Ltd
Chartered Certified Accountants
24 Chiltern Business Centre
63 - 65 Woodside Road
Amersham
Buckinghamshire
HP6 6AA

**EMPOWERING VULNERABLE CHILDREN (EVC)
UGANDA**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Page
Chairman's Report	1
Operating and Financial Review	2
Report of the Trustees	3 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 12
Detailed Statement of Financial Activities	13

**EMPOWERING VULNERABLE CHILDREN (EVC)
UGANDA**

**CHAIRMAN'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022**

EVC Uganda has a strong Christian base and follows the Lord's guidance.

This year saw many successes. Schools reopened in January after lockdown and all children returned to education. The governance visit to Uganda in July included a complete financial overview by our Treasurer, meeting with our Team there, the appointment of a Head of Operations for Uganda and with extensive management training being provided to the post holder.

On July 17 the Boys' Dormitory was officially opened at St Matia Mulumba Primary School in Kyankooole, by the major donor who provided the funds. The new 5 classroom vocational block was also formally opened, all funded by UK donors. It was a great celebration attended by local and national dignitaries, clergy, school staff, parents and children. The children danced and sang beautifully; a real milestone for the school and EVC.

Time was spent with school staff, the Head Teacher & Governors of St Matia Mulumba and St Kizito Primary Schools, the local EVC Committee, parents, clergy, visiting other schools, the RC Bishop of Masaka and the Diocesan Education Secretary. We discussed with them key priorities for the future. Training was provided to our Team, in good business practice, fundraising and effective financial planning.

During the year we installed more rainwater harvesting tanks and continued to finish off major project work at St Matia Mulumba.

We aim to fund a fully equipped nursery at St Matia Mulumba school, have a well-equipped library and the text books needed to better deliver the curriculum. Recruitment of a fully qualified nurse for the school is also in hand. The major challenge is the steeply rising cost of education in Uganda, but we remain, fully committed to funding our children's education, Primary through to Secondary.

The UK Church Appeals' Programme continued to be very successful and our Donor Care Programme has developed very well. We will seek to further develop and diversify our income streams in the coming year.

EVC Uganda looks forward with great optimism and vigour to giving ever more poor children the lifesaving opportunity of education. We thank God for His faithfulness in providing for our needs and our donors and volunteers for their incredible support over many years.



Edward Fawcett
Chairman
EVC

Date: 16 October 2023

**EMPOWERING VULNERABLE CHILDREN (EVC)
UGANDA**

**OPERATING AND FINANCIAL REVIEW
FOR THE YEAR ENDED 31 DECEMBER 2022**

The deficit for the year was £39,295 (2021: surplus £74,934) which has been deducted from general reserves. In large part this reflects a decision taken by trustees to transfer to Uganda child sponsorship monies which were held over in the UK whilst schools were closed during the COVID-19 pandemic. There were also a number of projects which were funded during the year, further details of which are provided below.

In addition to the funds transferred to Uganda for child sponsorship, during the year an additional £6,987 was transferred principally by way of contribution to salaries and administrative costs in Uganda.

We were also grateful to receive grants from the following organisations and the monies were also transferred to Uganda

" Salisbury Catholic Outreach (SCORE) - for the purchase of text books for St Matia Mulumba Primary School

" Special Projects in Christian Missionary Areas (SPICMA) - for the purchase of 15 sewing machines and furniture for the vocational classrooms at St Matia Mulumba Primary School

We also received a private donation for the installation of solar panels.

The following projects were funded from the charity's own reserves, all at St Matia Mulumba Primary School:

" Creation and equipping of a library

" Improved security measures, including perimeter fencing, fire-fighting equipment and lightening conductors

" Repairs to school buildings

" Provision of medicines and a school nurse

" General improvement of the site, including additional paving

" Infrastructure improvements including solar panels and repairs to a borehole pump

Also, a plot of land was purchased which will be the future location of EVC Uganda offices and accommodation.

Finally funds were sent to the school to re-imburse costs incurred during the pandemic in keeping the school partially open and in providing outreach education.

In summary £198,901 was sent to Uganda in the financial year, comprising funds for child sponsorship, administration costs in Uganda and for projects undertaken in Uganda, primarily at St Matia Mulumba Primary School

We have also received donations that are currently retained in the UK towards the construction, at some point in the future, of a nursery and kitchen/dining hall at St Matia Mulumba Primary School.

Trustees have also decided to create a designated fund of £20,000 to provide for circumstances where at times in the future sponsorship monies do not fully cover school fees and other requirements which the children may have in order to attend school.

As of 31st December 2022, total reserves were £82,697 (2021: £121,992) which were represented by cash at bank. This includes restricted funds of £35,390.

The charity's policy on reserves:

EVC needs reserves in order to properly plan for unforeseen significant financial expenditure. The annual financial planning and regular monitoring/review process enables the reserves to be maintained at the right level. The level of reserves is reviewed on an annual basis and in accordance with increases in income and expenditure. A cash flow analysis aids in this process.

The board has set up a reserves policy that requires:

- Reserves to be maintained at a level ensuring EVC's core activity could continue during a period of unforeseen financial difficulty;
- Takes into account planned activity levels;
- EVC's commitments

The following headings were used in the development of the policy:

- The current reserves policy statement, as above;
- Risk assessment against each category of income and expenditure;
- Future activity levels, likely requirements and levels;
- EVC's commitments;
- Statement of the required reserves level as a result of the above.

Financial risks:

The trustees have examined the major strategic, financial and operational risks the charity faces and confirms that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks. As EVC is staffed entirely by volunteers and has not entered into any long-term financial commitments, the level of financial risk to which the organisation is exposed is very low. All child sponsorship and development projects in Uganda are financed entirely by monies received from sponsors and donors.

Plans for future periods:

EVC continues to operate very successfully with low costs and a sound financial base. The work continues to thrive and grow and we thank all our donors and supporters for their great support.

Neil Yeomans
Trustee/Treasurer

Date:

Neil Yeomans
16 October 2023

**EMPOWERING VULNERABLE CHILDREN (EVC)
UGANDA**

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

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The prevention or relief of poverty in Uganda by providing grants, items and services to individuals in need and/or charities, or other organisations working to prevent or relieve poverty.

Significant activities

EVC's main activity is child sponsorship. This is supplemented by a church appeals programme and a number of other one-off and recurring activities to fund improvements in the infrastructure at schools which the sponsored children attend. In setting our programme each year we have regard to both the Charity Commission's general guidance on public benefit and prevention and relief of poverty for the public benefit. The trustees always ensure that the programmes we undertake are in line with our charitable objects and aims.

Public benefit

The Trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, "Charities and Public Benefit".

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is operated under the rules of its CIO - Foundation constitution adopted by the trustees on 18th May 2014 and registered with the Charity Commission on 8th August 2014.

Recruitment and appointment of new trustees

The skills and experience required by the Trustee Board is regularly reviewed and, where gaps are identified, new trustees with the requisite skills and knowledge are actively sought. All new trustees receive a personalised induction, which includes meetings with existing trustees. They receive copies of key documents and updates on their roles and responsibilities as required.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE001592 (England and Wales)

Registered Charity number

1158189

Registered office

1 Church Road
Willington
Bedford
MK44 3QD

Trustees

Edward Fawcett ,Chair
Neil Yeomans ,Treasurer
Gordon Lland
Ramon Monserrate
Andy Hunt
Judith Fawcett
Father Boniface Kaayabula
Oyeyinka Moses Olaniran
Father Michael Kamelegeya

EMPOWERING VULNERABLE CHILDREN (EVC)
UGANDA

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Vijay Herath FCCA, ACA
Herath Associates Ltd
Chartered Certified Accountants
24 Chiltern Business Centre
63 - 65 Woodside Road
Amersham
Buckinghamshire
HP6 6AA

Approved by order of the board of trustees on 16 / 10 / 2023 and signed on its behalf by:

E. Fawcett

Edward Fawcett - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
EMPOWERING VULNERABLE CHILDREN (EVC)
UGANDA**

Independent examiner's report to the trustees of Empowering Vulnerable Children (Evc) Uganda ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (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').

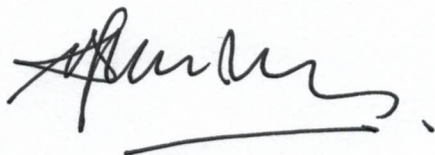
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). 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 statement

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

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 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 by charities (applicable to charities preparing their 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.



Vijay Herath FCCA, ACA
The Association of Chartered Certified Accountants

Herath Associates Ltd
Chartered Certified Accountants
24 Chiltern Business Centre
63 - 65 Woodside Road
Amersham
Buckinghamshire
HP6 6AA

Date: 16/10/2023

**EMPOWERING VULNERABLE CHILDREN (EVC)
UGANDA**

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

	Notes	Unrestricted fund £	Designated £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies		43,505	-	123,554	167,059	133,682
EXPENDITURE ON						
Raising funds		2,591	-	-	2,591	10,026
Charitable activities						
Donations		57,180	-	146,583	203,763	48,722
Total		59,771	-	146,583	206,354	58,748
NET						
INCOME/(EXPENDITURE)		(16,266)	-	(23,029)	(39,295)	74,934
Transfers between funds	6	(8,387)	8,047	340	-	-
Net movement in funds		(24,653)	8,047	(22,689)	(39,295)	74,934
RECONCILIATION OF FUNDS						
Total funds brought forward		51,960	11,953	58,079	121,992	47,058
TOTAL FUNDS CARRIED FORWARD		27,307	20,000	35,390	82,697	121,992

The notes form part of these financial statements

**EMPOWERING VULNERABLE CHILDREN (EVC)
UGANDA**

**BALANCE SHEET
31 DECEMBER 2022**

	Notes	Unrestricted fund £	Designated £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
CURRENT ASSETS						
Cash at bank		27,307	20,000	35,390	82,697	121,992
NET CURRENT ASSETS		<u>27,307</u>	<u>20,000</u>	<u>35,390</u>	<u>82,697</u>	<u>121,992</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>27,307</u>	<u>20,000</u>	<u>35,390</u>	<u>82,697</u>	<u>121,992</u>
NET ASSETS		<u>27,307</u>	<u>20,000</u>	<u>35,390</u>	<u>82,697</u>	<u>121,992</u>
FUNDS	6					
Unrestricted funds					47,307	63,913
Restricted funds					<u>35,390</u>	<u>58,079</u>
TOTAL FUNDS					<u>82,697</u>	<u>121,992</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 16/10/2023 and were signed on its behalf by:

E. Fawcett
Edward Fawcett - Trustee

Neil Yeomans
Neil Yeomans - Trustee

The notes form part of these financial statements

**EMPOWERING VULNERABLE CHILDREN (EVC)
UGANDA**

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

1. GIFT AID DEBTOR

The accounts are produced on a cash basis, however, the gift aid debtor at the year end was £16,892 (2021: £7,553).

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.12.22	31.12.21
	£	£
Independent examination	580	570
	<u>580</u>	<u>570</u>

The accounts have been prepared on a cash basis. The Independent Examiner's fees shown in the accounts for 2022 relates to the services provided provided by the Independent Examiner for the year ended 31.12.2021.

For the year ended 31.12.2022, the Independent Examiner has provided his professional services on a pro bono basis.

**EMPOWERING VULNERABLE CHILDREN (EVC)
UGANDA**

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

4. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

	31.12.22	31.12.21
	£	£
Trustees' expenses	2,591	1,389
	<u>2,591</u>	<u>1,389</u>

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Designated £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	41,360	-	92,322	133,682
	<u>41,360</u>	<u>-</u>	<u>92,322</u>	<u>133,682</u>
EXPENDITURE ON				
Raising funds	10,026	-	-	10,026
Charitable activities				
Donations	241	-	48,481	48,722
	<u>241</u>	<u>-</u>	<u>48,481</u>	<u>48,722</u>
Total	<u>10,267</u>	<u>-</u>	<u>48,481</u>	<u>58,748</u>
NET INCOME	31,093	-	43,841	74,934
RECONCILIATION OF FUNDS				
Total funds brought forward	32,820	-	14,238	47,058
	<u>32,820</u>	<u>-</u>	<u>14,238</u>	<u>47,058</u>
TOTAL FUNDS CARRIED FORWARD	<u>63,913</u>	<u>-</u>	<u>58,079</u>	<u>121,992</u>

**EMPOWERING VULNERABLE CHILDREN (EVC)
UGANDA**

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

6. MOVEMENT IN FUNDS

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General fund	51,960	(16,266)	(8,387)	27,307
Vocational classroom block	11,900	-	(11,900)	-
St MM Boys Dorm	53	-	(53)	-
Future fee increases	-	-	20,000	20,000
	<u>63,913</u>	<u>(16,266)</u>	<u>(340)</u>	<u>47,307</u>
Restricted funds				
Child sponsorship	54,579	(37,238)	340	17,681
Charity Set up	500	-	-	500
Sports equipment	1,000	-	-	1,000
Text books	2,000	(2,000)	-	-
Nursery	-	6,209	-	6,209
Kitchen/Dining Hall	-	10,000	-	10,000
	<u>58,079</u>	<u>(23,029)</u>	<u>340</u>	<u>35,390</u>
TOTAL FUNDS	<u>121,992</u>	<u>(39,295)</u>	<u>-</u>	<u>82,697</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	43,505	(59,771)	(16,266)
Restricted funds			
Child sponsorship	100,093	(137,331)	(37,238)
Text books	-	(2,000)	(2,000)
Sewing machines and furniure	6,000	(6,000)	-
Nursery	6,209	-	6,209
Kitchen/Dining Hall	10,000	-	10,000
Solar panels	1,252	(1,252)	-
	<u>123,554</u>	<u>(146,583)</u>	<u>(23,029)</u>
TOTAL FUNDS	<u>167,059</u>	<u>(206,354)</u>	<u>(39,295)</u>

**EMPOWERING VULNERABLE CHILDREN (EVC)
UGANDA**

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

6. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	32,820	31,093	63,913
Restricted funds			
General fund	14,238	43,841	58,079
TOTAL FUNDS	<u>47,058</u>	<u>74,934</u>	<u>121,992</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	41,360	(10,267)	31,093
Restricted funds			
General fund	92,322	(48,481)	43,841
TOTAL FUNDS	<u>133,682</u>	<u>(58,748)</u>	<u>74,934</u>

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

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General fund	32,820	14,827	(8,387)	39,260
Vocational classroom block	-	-	(11,900)	(11,900)
St MM Boys Dorm	-	-	(53)	(53)
Future fee increases	-	-	20,000	20,000
	<u>32,820</u>	<u>14,827</u>	<u>(340)</u>	<u>47,307</u>
Restricted funds				
General fund	14,238	43,841	-	58,079
Child sponsorship	-	(37,238)	340	(36,898)
Text books	-	(2,000)	-	(2,000)
Nursery	-	6,209	-	6,209
Kitchen/Dining Hall	-	10,000	-	10,000
	<u>14,238</u>	<u>20,812</u>	<u>340</u>	<u>35,390</u>
TOTAL FUNDS	<u>47,058</u>	<u>35,639</u>	<u>-</u>	<u>82,697</u>

EMPOWERING VULNERABLE CHILDREN (EVC)
UGANDA

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

6. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	84,865	(70,038)	14,827
Restricted funds			
General fund	92,322	(48,481)	43,841
Child sponsorship	100,093	(137,331)	(37,238)
Text books	-	(2,000)	(2,000)
Sewing machines and furniyure	6,000	(6,000)	-
Nursery	6,209	-	6,209
Kitchen/Dining Hall	10,000	-	10,000
Solar panels	1,252	(1,252)	-
	<u>215,876</u>	<u>(195,064)</u>	<u>20,812</u>
TOTAL FUNDS	<u>300,741</u>	<u>(265,102)</u>	<u>35,639</u>

7. RELATED PARTY DISCLOSURES

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

**EMPOWERING VULNERABLE CHILDREN (EVC)
UGANDA**

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

	31.12.22 £	31.12.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations, fundraising & sponsorship	159,506	102,907
Gift aid	7,553	17,675
Grants	-	13,100
	<u>167,059</u>	<u>133,682</u>
Total incoming resources	167,059	133,682
EXPENDITURE		
Other trading activities		
Trustees' expenses	2,591	1,389
Charitable activities		
Sundries	3,625	-
Equipment & furniture	8,308	159
Donation boxes	-	74
Project costs	42,550	10,100
Child sponsorship	138,487	38,389
	<u>192,970</u>	<u>48,722</u>
Support costs		
Management		
Uganda administration & wages	6,987	4,960
Rent	-	123
	<u>6,987</u>	<u>5,083</u>
Finance		
Bank charges	165	165
Human resources		
Telephone	104	269
Postage and stationery	1,894	1,622
Computer costs	198	253
Transport costs	254	283
Donor care	149	-
	<u>2,599</u>	<u>2,427</u>
Governance costs		
Independent examination	580	570
Training	70	-
Insurance	392	392
	<u>1,042</u>	<u>962</u>
Total resources expended	<u>206,354</u>	<u>58,748</u>
Net (expenditure)/income	<u>(39,295)</u>	<u>74,934</u>

This page does not form part of the statutory financial statements

EMPOWERING VULNERABLE CHILDREN (EVC) UGANDA

England & Wales - Charity number 1158189

Accounts

Empowering Vulnerable Children (EVC) Uganda
(Registered charity, number 1158189)
Financial statements
for the year ended 31 December 2021

Page	Contents
2 - 5	Trustees' annual report
6	Independent examiner's report
7	Receipts & payments account
8	Statement of assets & liabilities
9 - 10	Notes to the accounts

**Empowering Vulnerable Children (EVC) Uganda
Trustees' annual report
for the year ended 31 December 2021**

Full name Empowering Vulnerable Children (EVC) Uganda

Organisation type Charitable incorporated organisation

Registered charity number 1158189

Principal address Chapel Corner, 1 Church Road, Willington, Bedfordshire, MK44 3QD

Trustees

Edward Fawcett, Chair

Neil Yeomans, Treasurer

Gordon Lland

Ramon Monserrate

Andy Hunt

Judith Fawcett

Father Boniface Kaayabula

Oyeyinka Moses Olaniran, from 18/01/21

Father Michael Kamelegeya, from 23/10/21

Maeve McGill, until 05/08/21

Independent examiner

John O'Brien, employee of Community Accounting Plus, Units 1 & 2 North West, 41 Talbot Street, Nottingham, NG1 5GL

Governance and management

The charity is operated under the rules of its CIO - Foundation constitution adopted by the trustees on 18th May 2014 and registered with the Charity Commission on 8 August 2014.

The skills and experience required by the Trustee Board is regularly reviewed and, where gaps are identified, new trustees with the requisite skills and knowledge are actively sought.

All new trustees receive a personalised induction, which includes meetings with existing trustees. They receive copies of key documents and updates on their roles and responsibilities as required.

Objectives and activities

The prevention or relief of poverty in Uganda by providing: grants, items and services to individuals in need and/or charities, or other organisations working to prevent or relieve poverty.

Public benefit statement

The Trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'.

Empowering Vulnerable Children (EVC) Uganda

Summary of the main activities undertaken for the public benefit

EVC's main activity is child sponsorship. This is supplemented by a church appeals programme and a number of other one-off and recurring activities to fund improvements in the infrastructure at schools which the sponsored children attend. In setting our programme each year we have regard to both the Charity Commission's general guidance on public benefit and prevention and relief of poverty for the public benefit. The trustees always ensure that the programmes we undertake are in line with our charitable objects and aims.

Summary of the main achievements during the period

Chair's report

EVC Uganda has a strong Christian ethos, which is reflected in all its work and, all meetings commence with prayer, seeking The Lord's support and guidance.

With the closure of schools continuing throughout 2021, during lockdown, EVC continued to undertake a very successful Program of Outreach Education to the children, where they were based.

During this year, a great deal of Project work was successfully completed at St Matia Mulumba, the main primary school we support. This included: putting in place for the school, a campus wall and high wire fence to provide security; five 10,000 litre rainwater tanks were installed to collect rainwater providing an additional source of clean water for the children, a vocational classroom block was completed with the necessary toilets and was ready for the school reopening in January 2022; This was all funded by the generosity of our UK donors, including Wilmslow Wells for Africa. The Eddies Charity also made a donation for the provision of sports facilities for the school.

The number of people funding poor children's education through our Child Sponsorship Programme rose to 276 by the end of the year, with 352 children now benefitting from this life changing opportunity. These numbers continue to increase.

We greatly value the generosity, commitment and loyalty of our donors. This year we commenced a Programme of Donor Care Meetings throughout the UK so that we can update donors on all aspects of our work. The first one took place in Leighton Buzzard, Beds in October and was well received. More Donor Care Meetings will be held in 2022 in other parts of the UK.

The EVC Church Appeals Programme continued to progress well. We visited many parishes throughout England, raised substantial funds from the collections, gained more child sponsors and were warmly received by the clergy and parishioners alike. We thank all of them for their support.

The new RC Bishop of Masaka, Serverus Jjumba became an EVC Patron and is an enthusiastic and active supporter of our work. Father Michael Kamulegeya and Oyeyinka Moses Olaniran became Trustees, the former being Education Secretary for the RC Diocese of Masaka and the latter providing skills in Safeguarding. Both will add greatly to the EVC Board's already extensive expertise.

Empowering Vulnerable Children (EVC) Uganda

With the guidance of The Lord, a strong Trustee Board, a highly supportive donor base and a very successful track record of completing high quality projects we go into the New Year with great confidence that we will continue to meet the needs of the poor children we serve.

Financial review

The surplus for the year was £74,934 (2019: deficit £43,291) which has been added to general reserves. In large part this reflects a decision taken by trustees to retain child sponsorship monies in the UK whilst schools were closed during the COVID-19 pandemic. Subsequent to the year-end these monies have now all been transferred to Uganda.

In addition to the funds transferred to Uganda for child sponsorship, during the year an additional £5,367 was transferred principally by way of contribution to salaries and administrative costs in Uganda.

A further £10,100 was transferred, being monies received from Wilmslow Wells for Africa to fund the installation of rainwater tanks to collect rainwater, providing an additional source of clean water for the children at St Matia Mulumba school.

In summary £53,848 was sent to Uganda in the financial year.

As of 31st December 2021, total reserves were £121,992 (2019: £47,058) which were represented by cash at bank. This includes restricted funds of £56,079.

The charity's policy on reserves

EVC needs reserves in order to properly plan for unforeseen significant financial expenditure. The annual financial planning and regular monitoring/review process enables the reserves to be maintained at the right level. The level of reserves is reviewed on an annual basis and in accordance with increases in income and expenditure. A cash flow analysis aids this process.

The board has set up a reserves policy that requires:

- Reserves be maintained at a level ensuring EVC's core activity could continue during a process of unforeseen financial difficulty;
- Takes into account planned activity levels;
- EVC's commitments.

The following headings were used in the development of the policy:

- The current reserves policy statement, as above;
- Risk assessment against each category of income and expenditure;
- Future activity levels, likely requirements and levels;
- EVC's commitments;
- Statement of the required reserves level as a result of the above.

Empowering Vulnerable Children (EVC) Uganda

Financial risks

The trustees have examined the major strategic, financial and operational risks the charity faces and confirms that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

As EVC is staffed entirely by volunteers and has not entered in to any long-term financial commitments, the level of financial risk to which the organisation is exposed is very low. All child sponsorship and development projects in Uganda are financed entirely by monies received from sponsors and donors.

Plans for future periods

EVC continues to operate very successfully with low costs and a sound financial base. The work continues to thrive and grow and we thank all our donors and supporters for their great support.

Signed on behalf of the charity's trustees:

Signed E.S. Fawcett
Edward Fawcett, Trustee

Date 27 August 20

Independent examiner's report to the trustees of Empowering Vulnerable Children (EVC) Uganda for the year ended 31 December 2021

I report to the trustees on my examination of the accounts of Empowering Vulnerable Children (EVC) Uganda (the charity) for the year ended 31 December 2021.

Responsibilities and basis of report

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

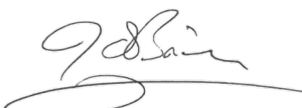
I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

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

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.

Signed  Date 07/09/2022
John O'Brien MSc, FCCA, FCIE
Employee of Community Accounting Plus

Empowering Vulnerable Children (EVC) Uganda
Receipts & payments account
for the year ended 31 December 2021

2020				2021
Total		Unrestricted	Restricted	Total
Funds		Funds	Funds	Funds
£		£	£	£
	Receipts			
79,934	Donations, fundraising & sponsorship	23,685	79,222	102,907
7,000	Grants	-	13,100	13,100
12,169	Gift aid	17,675	-	17,675
<u>99,103</u>	Total receipts	<u>41,360</u>	<u>92,322</u>	<u>133,682</u>
	Payments			
150	Bank charges	165	-	165
35,947	Boys dormitory project	-	-	-
68,787	Child sponsorship	8	38,381	38,389
171	Courses	-	-	-
-	Donation boxes	74	-	74
628	Equipment & furniture	159	-	159
570	Independent examination	570	-	570
377	Insurance	392	-	392
859	Lighting project	-	-	-
452	Other & miscellaneous	283	-	283
1,164	Printing & stationery	1,622	-	1,622
137	Rent	123	-	123
133	Telephone	269	-	269
105	Transport	-	-	-
536	Trustees' expenses	1,389	-	1,389
4,100	Uganda administration & staff costs	4,960	-	4,960
28,100	Vocational classroom block project	-	-	-
178	Website	253	-	253
-	Wilmslow Wells project costs	-	10,100	10,100
<u>142,394</u>	Total payments	<u>10,267</u>	<u>48,481</u>	<u>58,748</u>
(43,291)	Net receipts/(payments)	31,093	43,841	74,934
90,349	Cash funds at start of this period	32,820	14,238	47,058
<u>47,058</u>	Cash funds at end of this period	<u>63,913</u>	<u>58,079</u>	<u>121,992</u>

Empowering Vulnerable Children (EVC) Uganda
Statement of assets and liabilities
at 31 December 2021

2020		2021
£		£
<u>47,058</u>	Cash assets	
<u>47,058</u>	Bank accounts	<u>121,992</u>
		<u>121,992</u>
	Other monetary assets	
<u>9,873</u>	Debtors - Gift aid	<u>7,553</u>
<u>9,873</u>		<u>7,553</u>
	Liabilities	
<u>(570)</u>	Creditors - Independent examination fee	<u>(576)</u>
<u>(570)</u>		<u>(576)</u>

These financial statements are accepted on behalf of the charity by:

Signed Neil Yeomans Dated 27 August 2022
Neil Yeomans, Trustee

Empowering Vulnerable Children (EVC) Uganda
Notes to the accounts
for the year ended 31 December 2021

1. Receipts & payments accounts

Receipts and payments accounts contain a summary of money received and money spent during the period and a list of assets and liabilities at the end of the period. Usually, cash received and cash spent will include transactions through bank accounts and cash in hand.

2. Funds analysis

	Opening balance £	Receipts £	(Payments) £	Closing balance £
Restricted funds				
Child sponsorship	13,738	79,222	(38,381)	54,579
Charity Set up	500	-	-	500
Wilmslow Wells for Africa	-	10,100	(10,100)	-
Sports equipment	-	1,000	-	1,000
Text books	-	2,000	-	2,000
	14,238	92,322	(48,481)	58,079
Unrestricted funds				
General fund	20,867	41,360	(10,267)	51,960
Designated funds				
Vocational classroom block	11,900	-	-	11,900
St MM Boys Dorm	53	-	-	53
	32,820	41,360	(10,267)	63,913

The specific purposes for which the funds are to be applied are as follows:

Child Sponsorship - Individuals pay to sponsor a child to attend private school in Uganda.

Charity Set up - towards the Charity set up costs.

Wilmslow Wells for Africa – towards installation of rainwater tanks to collect rainwater providing an additional source of clean water for the children.

Sports equipment - funds received for the purchase of sports equipment at St Matia Mulumba School from Eddies Charity.

Text books - funds received for the purchase of text books at St Matia Mulumba School from Salisbury Catholic Outreach (SCORE).

Vocational classroom block – used to construct a vocational classroom block at St Matia Mulumba school.

St. MM Boys Dorm – used to construct a boys dormitory at St Matia Mulumba school.

Empowering Vulnerable Children (EVC) Uganda

3. Trustees' remuneration

During this period, a total of £1,389 was reimbursed to 2 trustees for expenses incurred.

4. Related party transactions

There were no related party transactions in this period.

5. Glossary of terms

Creditors: These are amounts owed by the charity, but not paid during the accounting period.

Debtors: These are amounts owed to the charity, but not received in the accounting period.

Restricted funds: These are funds given to the charity, subject to specific restrictions set by the donor, but still within the general objects of the charity.

EMPOWERING VULNERABLE CHILDREN (EVC) UGANDA

England & Wales - Charity number 1158189

Accounts

Empowering Vulnerable Children (EVC) Uganda
(Registered charity, number 1158189)
Financial statements
for the year ended 31 December 2020

Page	Contents
2 - 5	Trustees' annual report
6	Independent examiner's report
7	Receipts & payments account
8	Statement of assets & liabilities
9 - 10	Notes to the accounts

**Empowering Vulnerable Children (EVC) Uganda
Trustees' annual report
for the year ended 31 December 2020**

Full name Empowering Vulnerable Children (EVC) Uganda

Organisation type Charitable incorporated organisation

Registered charity number 1158189

Principal address Chapel Corner, 1 Church Road, Willington, Bedfordshire, MK44 3QD

Trustees

Edward Fawcett, Chair

Neil Yeomans, Treasurer

Gordon Lland

Judith Fawcett

Father Boniface Kaayabula

Ramon Monserrate

Andy Hunt

Oyeyinka Moses Olaniran, from 18/01/21

Maeve McGill, from 19/10/20

Robert Bbaale, until 03/08/20

Independent examiner

John O'Brien, employee of Community Accounting Plus, Units 1 & 2 North West, 41 Talbot Street, Nottingham, NG1 5GL

Governance and management

The charity is operated under the rules of its CIO - Foundation constitution adopted by the trustees on 18th May 2014 and registered with the Charity Commission on 8 August 2014.

The skills and experience required by the Trustee Board is regularly reviewed and, where gaps are identified, new trustees with the requisite skills and knowledge are actively sought.

All new trustees receive a personalised induction, which includes meetings with existing trustees. They receive copies of key documents and updates on their roles and responsibilities as required.

Objectives and activities

The prevention or relief of poverty in Uganda by providing: grants, items and services to individuals in need and/or charities, or other organisations working to prevent or relieve poverty.

Public benefit statement

The Trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'.

Summary of the main activities undertaken for the public benefit

EVC's main activity is child sponsorship. This is supplemented by a church appeals programme and a number of other one-off and recurring activities to fund improvements in the infrastructure at schools which the sponsored children attend.

Empowering Vulnerable Children (EVC) Uganda

In setting our programme each year we have regard to both the Charity Commission's general guidance on public benefit and prevention and relief of poverty for the public benefit. The trustees always ensure that the programmes we undertake are in line with our charitable objects and aims.

Summary of the main achievements during the period

Child Sponsorship Programme

Just under 20 new children joined this programme during the year thereby benefitting from the life changing opportunity of education.

Church Appeals

Due to the restrictions imposed by the COVID-19 pandemic, this year we were only able to hold 4 church appeals, nevertheless the funds generated are critical for our work. We continue to receive great support from the church communities. We are also working to diversify our funding streams in order not to be over reliant on one source of income.

Assistant Project Manager based in Uganda

During the year an Assistant Project Manager was recruited to help in overseeing the construction projects at St Matia Mulumba. This post is funded through a donation from EVC Uganda to the employing body in that country.

Projects

We are grateful to the Allan & Nesta Ferguson Charitable Trust for a donation of £7,000 towards the construction of a vocational classroom block at St Matia Mulumba.

The construction of this block together with the boys' dormitory were substantially completed during the year. The dormitory is now in operation but the vocational classroom block still needs to be fitted out.

Trustees

Robert Bbaale retired from the Board this year and we thank him for his contribution.

Financial review

The deficit for the year was £43,291 (2019: surplus £48,482) which has been deducted from general reserves. As described below, in large part this reflects monies spent on building projects which have been accumulated during previous periods.

In addition to the funds transferred to Uganda for child sponsorship, during the year an additional £4,755 was transferred principally by way of contribution to salaries and administrative costs in Uganda, to buy a printer/scanner and to contribute towards staff training costs.

A further £64,047 was transferred to fund the construction projects at St Matia Mulumba - £35,947 for the boys' dormitory and £28,100 for the vocational classroom block. Finally, an amount of £859 was transferred as the final instalment of a solar lighting project.

In summary £138,868 was sent to Uganda in the financial year.

As of 31st December 2020, total reserves were £47,058 (2019: £90,349) which were represented by cash at bank. This includes restricted funds of £14,238.

The charity's policy on reserves

EVC needs reserves in order to properly plan for unforeseen significant financial expenditure. The annual financial planning and regular monitoring/review process

Empowering Vulnerable Children (EVC) Uganda

enables the reserves to be maintained at the right level. The level of reserves is reviewed on an annual basis and in accordance with increases in income and expenditure. A cash flow analysis aids this process.

The board has set up a reserves policy that requires:

- Reserves be maintained at a level ensuring EVC's core activity could continue during a process of unforeseen financial difficulty;
- Takes into account planned activity levels;
- EVC's commitments.

The following headings were used in the development of the policy:

- The current reserves policy statement, as above;
- Risk assessment against each category of income and expenditure;
- Future activity levels, likely requirements and levels;
- EVC's commitments;
- Statement of the required reserves level as a result of the above.

Financial risks

The trustees have examined the major strategic, financial and operational risks the charity faces and confirms that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

As EVC is staffed entirely by volunteers and has not entered in to any long-term financial commitments, the level of financial risk to which the organisation is exposed is very low. All child sponsorship and development projects in Uganda are financed entirely by monies received from sponsors and donors.

Plans for future periods

EVC continues to operate very successfully with low costs and a sound financial base. The work continues to thrive and grow and we thank all our donors and supporters for their great support.

Chairman's report

As I look back on 2020, with all its disruptions, I am pleased to report much positive news about our work in Uganda. The building of a boys' dormitory at one of our primary schools has been completed and has given the boys a matching facility to the one EVC built for the girls in 2018. Work has begun on the building of a five classroom block, which will be used for the teaching of IT and vocational skills and also house a library for the school. This will be completed in the near future and all of this work is a great step forward for the school. Regular inspections are carried out by qualified people on all EVC building work and the standard is consistently very high.

With the closure of schools in March 2020, due to the virus, our team in Uganda has worked tirelessly and successfully to provide outreach education to the EVC sponsored children in their homes. On 15 October, those children due to sit their Primary Leaving Examination and those secondary students due to sit GCSE and A-level exams, returned to school. We hope to see the schools re open as soon as is

Empowering Vulnerable Children (EVC) Uganda

possible but whilst they are closed we will continue to have in place a programme of educational outreach for the children in their homes.

The numbers of new people taking out child sponsorship for education has increased steadily during the year, but not at the levels of previous years, due to the lockdown and, our ability to promote our work, being restricted. We now have 300 plus children sponsored in education.

The generosity of our donors continues to provide the vital resources we need to ensure real hope for the future for poor Ugandan children. We cannot thank donors enough. Workaid has provided tools for use in vocational training in the larger of the primary schools we use and, additionally, we have received funding from The Allan & Nesta Ferguson Charitable Trust. We have also received funding from Wilmslow Wells for Africa. This will enable us to build the toilet block for the new classrooms and also, enable us to provide water harvesting facilities on all three new buildings in the smaller primary school we support.

This year we established the Gifts' Register on our website, to ensure that our donors are able to check that any gifts they send have reached their sponsored children. The EVC Newsletter continues to provide regular updates on our work to donors and supporters. We continue to work in partnership with St Georges RC Church community in Wembley and EVC is their 2021 Lenten charity. We seek partnership working with other relevant and ethical organisations.

A Wills / Legacy leaflet is now available and is on our website. We are using ethical social media outlets to create greater awareness about our work and to seek further funds. EVC's website is also regularly updated.

The Charity's aim is to raise the standard of education of our sponsored children so that every child has the opportunity to reach their full educational and vocational potential. The progress of every child will be closely monitored and managed to this end. This will include putting in place a fully resourced library, other key resources, regular teacher training and recruiting more well qualified teachers.

EVC is built upon cornerstones of Christianity, integrity and trust. We understand the message of light and hope Christ brings to the world and, I am proud to say that EVC Uganda is a vibrant part of that message. As donors, volunteers and Trustees we have not walked past on the other side of the road when seeing the plight of the poor children we serve. Rather we have all worked together to provide real hope for the future for those who have so little. We will continue to work tirelessly to this end during 2021 and beyond.

Signed on behalf of the charity's trustees:

Signed Edward S. Fawcett
Edward Fawcett, Trustee

Date 23 August 2021

**Independent examiner's report to the trustees of
Empowering Vulnerable Children (EVC) Uganda
for the year ended 31 December 2020**

I report to the trustees on my examination of the accounts of Empowering Vulnerable Children (EVC) Uganda (the charity) for the year ended 31 December 2020.

Responsibilities and basis of report

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

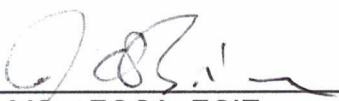
I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

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

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.

Signed 
John O'Brien MSc, FCCA, FCIE
Employee of Community Accounting Plus

Date

1/9/21

Empowering Vulnerable Children (EVC) Uganda
Receipts & payments account
for the year ended 31 December 2020

2019				2020
Total		Unrestricted	Restricted	Total
Funds		Funds	Funds	Funds
£		£	£	£
	Receipts			
115,445	Donations, fundraising & sponsorship	10,116	69,818	79,934
-	Grants	-	7,000	7,000
11,926	Gift aid	12,169	-	12,169
<u>127,371</u>	Total receipts	<u>22,285</u>	<u>76,818</u>	<u>99,103</u>
	Payments			
150	Bank charges	150	-	150
500	Bursary	-	-	-
66,642	Child sponsorship	-	68,787	68,787
207	Concert expenses	-	-	-
180	Courses	171	-	171
2,531	Equipment & furniture	628	-	628
613	Independent examination	570	-	570
376	Insurance	377	-	377
767	Other & miscellaneous	452	-	452
1,618	Printing & stationery	1,164	-	1,164
33	Rent	137	-	137
203	Telephone	133	-	133
1,187	Trustees' expenses	536	-	536
3,787	Uganda administration & staff costs	4,100	-	4,100
95	Website	178	-	178
-	Transport	105	-	105
-	Lighting project	-	859	859
-	Boys dormitory project	35,947	-	35,947
-	Vocational classroom block project	21,100	7,000	28,100
<u>78,889</u>	Total payments	<u>65,748</u>	<u>76,646</u>	<u>142,394</u>
48,482	Net receipts/(payments)	(43,463)	172	(43,291)
41,867	Cash funds at start of this period	76,283	14,066	90,349
<u>90,349</u>	Cash funds at end of this period	<u>32,820</u>	<u>14,238</u>	<u>47,058</u>

Empowering Vulnerable Children (EVC) Uganda
Statement of assets and liabilities
at 31 December 2020

2019		2020
£	Cash assets	£
90,349	Bank accounts	47,058
<u>90,349</u>		<u>47,058</u>
	Other monetary assets	
4,613	Debtors - Gift aid	9,873
<u>4,613</u>		<u>9,873</u>
	Liabilities	
(570)	Creditors - Independent examination	(570)
<u>(570)</u>		<u>(570)</u>

These financial statements are accepted on behalf of the charity by:

Signed Neil Yeomans Dated 23 August 2021
Neil Yeomans, Trustee

Empowering Vulnerable Children (EVC) Uganda
Notes to the accounts
for the year ended 31 December 2020

1. Receipts & payments accounts

Receipts and payments accounts contain a summary of money received and money spent during the period and a list of assets and liabilities at the end of the period. Usually, cash received and cash spent will include transactions through bank accounts and cash in hand.

2. Funds analysis

	Opening balance £	Receipts £	(Payments) £	Closing balance £
Restricted funds				
Child sponsorship	12,707	69,818	(68,787)	13,738
Lighting project	859	-	(859)	-
Charity Set up	500	-	-	500
The Allan & Nesta Ferguson Charitable Trust	-	7,000	(7,000)	-
	<u>14,066</u>	<u>76,818</u>	<u>(76,646)</u>	<u>14,238</u>
Unrestricted funds				
General fund	7,283	22,285	(8,701)	20,867
Designated				
Vocational classroom block	33,000	-	(21,100)	11,900
St MM Boys Dorm	36,000	-	(35,947)	53
	<u>76,283</u>	<u>22,285</u>	<u>(65,748)</u>	<u>32,820</u>

The specific purposes for which the funds are to be applied are as follows:

Child Sponsorship - Individuals pay to sponsor a child to attend private school in Uganda.

Lighting Project - funds raised by Risely Men's group for the purchase of solar powered lighting equipment for use in Uganda.

Charity Set up - towards the Charity set up costs.

The Allan & Nesta Ferguson Charitable Trust – used to construct a vocational classroom block at St Matia Mulumba school.

Vocational classroom block – used to construct a vocational classroom block at St Matia Mulumba school.

St. MM Boys Dorm – used to construct a boys dormitory at St Matia Mulumba school.

3. Trustees' remuneration

During this period, a total of £536 was reimbursed to 2 trustees for expenses incurred.

Empowering Vulnerable Children (EVC) Uganda

4. Related party transactions

There were no related party transactions in this period.

5. Glossary of terms

Creditors: These are amounts owed by the charity, but not paid during the accounting period.

Debtors: These are amounts owed to the charity, but not received in the accounting period.

Restricted funds: These are funds given to the charity, subject to specific restrictions set by the donor, but still within the general objects of the charity.