

# UGANDA CHILD DEVELOPMENT SUPPORT

England & Wales · Charity number 1189212

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2020-04-27

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

## Contact

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**Address** 6 Buckthorn Row  
Corsham  
Wiltshire  
SN13 9WE

**Phone** 07824862736

**Email** [ucdscharity@gmail.com](mailto:ucdscharity@gmail.com)

## Activities

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**Objects:** THE ADVANCEMENT OF EDUCATION, THE RELIEF OF POVERTY, HARDSHIP, SICKNESS AND DISTRESS, IN PARTICULARLY BUT NOT EXCLUSIVELY, BY THE MAINTENANCE, DEVELOPMENT OF THE UGANDAN KINGDOM SECONDARY SCHOOL AND ORPHANAGE.

**Activities:** The charity makes donations to Child Growth Support Uganda Limited, who carry out agreed activities for the advancement of education and relief of poverty, hardship, sickness and distress, in particular but not exclusively, by the maintenance of ongoing development, progress and safety of the Uganda Kingdom Secondary school and Orphanage.

## Classification

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- **How:** Provides Other Finance, Sponsors Or Undertakes Research
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Children/young People

## Geography

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- Uganda
- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£10,267	£13,511	-	-
2024-07-31	£10,696	£9,556	-	-
2023-07-31	£14,317	£18,212	-	-
2022-07-31	£19,598	£15,297	-	-
2021-07-31	£21,832	£16,354	-	-

## Trustees

Name	Role	Appointed
<b>Catherine Donovan</b>	Chair	2020-04-27
Alexandra Pitchford		2022-09-14
Alice Nyachwo Opany		2022-09-14
Geoffrey Ochwo Opany		2022-09-14
Martin Donovan		2020-04-27
Michael Blaikley		2020-04-27
Sarah Blaikley		2020-04-27
Steven Neil Pitchford		2022-09-14

**UGANDA CHILD DEVELOPMENT SUPPORT**

England & Wales - Charity number 1189212

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# Accounts

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REGISTERED COMPANY NUMBER: CE021657 (England and Wales)  
REGISTERED CHARITY NUMBER: 1189212

**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 31 July 2025**  
**for**  
**Uganda Child Development Support**

Mander Duffill  
Chartered Accountants  
The Old Post Office  
41-43 Market Place  
Chippenham  
Wiltshire  
SN15 3HR

**Uganda Child Development Support**

**Contents of the Financial Statements  
for the Year Ended 31 July 2025**

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**Uganda Child Development Support**

**Chairman's Report**  
**for the Year Ended 31 July 2025**

We are very grateful for all your invaluable support, donations and prayers that enable us to continue in looking after our sponsored children, rescuing them from hardship and poverty and educating them.

Martin Donovan, trustee, has continued to spend more time with Peter Ssegawa, Director at Kingdom Secondary School and the children here, having moved out to Uganda in 2024. It has been such a blessing to behold what your work and prayer has helped us achieve. Some of my favourite times continue to be getting to know the children better and spending more time with them.

Martin has successfully set up a vocational course in joinery to broaden the school's curriculum and currently spends one day a week teaching the students and providing further support to the teaching body. The school is taking active steps to take over the running and financial support of the orphanage going forward.

Catherine Donovan, Chair of Trustees

## Uganda Child Development Support

### Report of the Trustees for the Year Ended 31 July 2025

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 July 2025. 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 advancement of education and relief of poverty, hardship, sickness and distress, in particular but not exclusively, by the maintenance of ongoing development, progress and safety of the Uganda Kingdom Secondary school and Orphanage.

##### **Significant activities**

The charity makes donations to Child Growth Support Uganda Limited, who carry out agreed activities on the ground in Uganda on behalf of the charity, with this being in line with the objectives and aims of the charity.

Significant activities are as follows:

- A. Supporting the running of Kingdom Secondary School and Orphanage, through the provision of funds for its fixed and variable costs and providing advisory management oversight.
- B. Supporting a sponsorship scheme for the livelihood and education of the children living in the Orphanage and of the non-residential children of the School who are unable to afford fees through the provision of funds for their welfare.
- C. Providing financial and logistical support to older and vulnerable people in the local communities around the School and Orphanage.
- D. The laying of a patio at the orphanage to provide a safe, secure outside area in times of mal-weather.

##### **Public benefit**

The Trustees have read and considered the Charity Commission's general guidance on public benefit and have taken it into account when reviewing Uganda Child Development Support's (UCDS') objectives and activities. The Trustees are satisfied that the work is carried out wholly in pursuit of UCDS' charitable aims for the public benefit.

## Uganda Child Development Support

### Report of the Trustees for the Year Ended 31 July 2025

#### **ACHIEVEMENTS AND PERFORMANCE**

The charity has supported the financing of Child Growth Support Uganda Limited to provide an administrative and operational structure for the existing orphanage and Kingdom Secondary School. This has enabled the main achievements below:

1. Ensuring all the sponsored children attend school.
2. Making the following essential expenditures in support of our beneficiaries:
  - Paying for the medical treatment of children affected by malaria.
  - Paying dental treatment fees for the children.
  - Purchasing clothing for children who had outgrown clothes.
  - Buying mattresses for the elderly ladies who look after the children at the Orphanage.
3. Supporting the registration of Kingdom Secondary School for skills certificates to comply with the change of legislation in Uganda and facilitate the development of practical skills.
4. Financing the sponsorship of non-residential children in the School whose families are unable to afford school fees.
5. Supporting vulnerable people who live in the vicinity of Kingdom Secondary School including the elderly, young mothers and women with health problems.

More details on UCDS' work and achievements can be found in the newsletters (available on request from the Chairperson).

#### **FINANCIAL REVIEW**

##### **Financial position**

At the close of the year ended 31 July 2025, there was a surplus of £3,780 on unrestricted funds, compared to £7,024 at the close of the previous period. There are no restricted funds for the year.

##### **Reserves policy**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level of 3 months' expenditure. The trustees consider that a reserve at this level will ensure that, in the event of a significant drop in income, the charity will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. With expenditure of £900 per month on average, the charity has exceeded the required reserve level of £2,700.

#### **FUTURE PLANS**

During the next period, we aim to continue to support and finance Child Growth Support Uganda Limited with following initiatives:

- a. Continue to maintain the upkeep of the Orphanage.
- b. Supporting Pastor Godfrey's projects in the local community, supporting vulnerable elderly people and vulnerable adults that need support with food security or healthcare.
- c. Help Kingdom Secondary School with taking over the support and financial health of the orphanage.

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

##### **Governing document**

Uganda Child Development Support is a Charitable Incorporated Organisation (CIO) ruled by its governing document and constitution.

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

In line with Uganda Child Development Support's (UCDS') constitution, new trustees are to be appointed for a term of three years by a resolution passed at a properly convened meeting of the existing trustees. In selecting individuals for appointment as charity trustees, the charity trustees have regard to the skills, knowledge and experience needed for the effective administration of UCDS.

## Uganda Child Development Support

### Report of the Trustees for the Year Ended 31 July 2025

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

##### **Organisational structure**

UCDS' structure is largely governed by 8 trustees and the advice provided from Mrs Kate Rees (Honourable Trustee).

##### **Risk management**

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

As a small charity, we have considered the risks of sending funds abroad. We have minimised these risks through:

- A. Setting up financial accounting systems software that is monitored.
- B. Limiting the scope of our activities to matters, people and situations the trustees have knowledge of and with local insight.
- C. Conducting due diligence and research before voting on any new ventures.

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

##### **Registered Company number**

CE021657 (England and Wales)

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

1189212

##### **Registered Office**

6 Buckthorn Row  
Corsham  
Wiltshire  
SN13 9WE

##### **Trustees**

Mrs C Donovan Chair (appointed 27.4.20)  
M J Donovan Trustee (appointed 27.4.20)  
M M Blaikley Trustee (appointed 27.4.20)  
Mrs S L Blaikley Trustee (appointed 27.4.20)  
Mr Steven Neil Pitchford (appointed 14.09.22)  
Mrs Alexandra Pitchford (appointed 14.09.22)  
Mrs Alice Nyachow Opany (appointed 14.09.22)  
Mr Geoffrey Ochwo Opany (appointed 14.09.22)

M M Blaikley is treasurer of the charity.


Mrs S L Blaikley is secretary of the charity.

Kate Rees is an Honorary Member of the charity, but not in an appointed trustee role.

#### **EVENTS SINCE THE END OF THE YEAR**

Information relating to events since the end of the year is given in the notes to the financial statements.

Approved by order of the board of trustees on 26 May 2026..... and signed on its behalf by:

  
.....  
Catherine Donovan (May 26, 2026 20:04:27 GMT+3)

Mrs C Donovan - Trustee

**Uganda Child Development Support**

**Statement of Financial Activities**  
**for the Year Ended 31 July 2025**

	Notes	31.7.25 Unrestricted funds £	31.7.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		<u>10,267</u>	<u>10,696</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable activities in Uganda		12,073	8,351
Other		<u>1,438</u>	<u>1,205</u>
<b>Total</b>		<u>13,511</u>	<u>9,556</u>
<b>NET INCOME/(EXPENDITURE)</b>		(3,244)	1,140
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<u>7,024</u>	<u>5,884</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>3,780</u></u>	<u><u>7,024</u></u>

The notes form part of these financial statements

**Uganda Child Development Support**

**Balance Sheet**  
**31 July 2025**

	Notes	31.7.25 Unrestricted funds £	31.7.24 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		4,968	8,104
<b>CREDITORS</b>			
Amounts falling due within one year	4	(1,188)	(1,080)
<b>NET CURRENT ASSETS</b>		<u>3,780</u>	<u>7,024</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>3,780</u>	<u>7,024</u>
<b>NET ASSETS</b>		<u>3,780</u>	<u>7,024</u>
<b>FUNDS</b>	5		
Unrestricted funds		<u>3,780</u>	<u>7,024</u>
<b>TOTAL FUNDS</b>		<u>3,780</u>	<u>7,024</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2025 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 26 May 2026..... and were signed on its behalf by:



.....  
Catherine Donovan (May 26, 2026 20:04:27 GMT+3) .....

C Donovan - Trustee



.....  
M M Blaikley - Trustee

The notes form part of these financial statements

## Uganda Child Development Support

### Notes to the Financial Statements for the Year Ended 31 July 2025

#### 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.

##### **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.

#### 2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2025 nor for the year ended 31 July 2024.

##### **Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 July 2025 nor for the year ended 31 July 2024.

**Uganda Child Development Support**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 July 2025**

<b>3.</b>	<b>COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES</b>	Unrestricted funds £
	<b>INCOME AND ENDOWMENTS FROM</b>	
	Donations and legacies	<u>10,696</u>
	<b>EXPENDITURE ON</b>	
	<b>Charitable activities</b>	
	Charitable activities in Uganda	8,351
	Other	<u>1,205</u>
	<b>Total</b>	<u>9,556</u>
	<b>NET INCOME</b>	1,140
	<b>RECONCILIATION OF FUNDS</b>	
	Total funds brought forward	5,884
	<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>7,024</u>

<b>4.</b>	<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	31.7.25 £	31.7.24 £
	Other creditors	<u>1,188</u>	<u>1,080</u>

<b>5.</b>	<b>MOVEMENT IN FUNDS</b>	Net movement in funds	At 31.7.25
		£	£
	<b>Unrestricted funds</b>		
	General fund	7,024	(3,244)
		<u>7,024</u>	<u>3,780</u>
	<b>TOTAL FUNDS</b>	<u>7,024</u>	<u>(3,244)</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	10,267	(13,511)	(3,244)
	<u>10,267</u>	<u>(13,511)</u>	<u>(3,244)</u>
<b>TOTAL FUNDS</b>	<u>10,267</u>	<u>(13,511)</u>	<u>(3,244)</u>

**Uganda Child Development Support**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 July 2025**

**5. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.8.23 £	Net movement in funds £	At 31.7.24 £
<b>Unrestricted funds</b>			
General fund	5,884	1,140	7,024
	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>5,884</u>	<u>1,140</u>	<u>7,024</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	10,696	(9,556)	1,140
	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>10,696</u>	<u>(9,556)</u>	<u>1,140</u>

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

	At 1.8.23 £	Net movement in funds £	At 31.7.25 £
<b>Unrestricted funds</b>			
General fund	5,884	(2,104)	3,780
	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>5,884</u>	<u>(2,104)</u>	<u>3,780</u>

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 £
<b>Unrestricted funds</b>			
General fund	20,963	(23,067)	(2,104)
	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>20,963</u>	<u>(23,067)</u>	<u>(2,104)</u>

**Uganda Child Development Support**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 July 2025**

**6. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 July 2025.

**7. POST BALANCE SHEET EVENTS**

The board of trustees have passed a resolution at an Extraordinary General Meeting on 4 May 2026 for the charity to be voluntarily dissolved, all liabilities to be settled, and for remaining assets to be distributed exclusively for charitable purposes to Child Growth Support Uganda Ltd, in accordance with the Charity's constitution. The officers will arrange filing of all necessary documentation, including a final set of accounts.

It is anticipated that the above process should be completed within 12 months following submission of these accounts for the year ended 31 July 2025.

**Uganda Child Development Support**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 July 2025**

	31.7.25 £	31.7.24 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	<u>10,267</u>	<u>10,696</u>
<b>Total incoming resources</b>	10,267	10,696
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Donations for children & adults support costs including food	12,073	8,351
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	250	125
<b>Governance costs</b>		
Accountancy fees	<u>1,188</u>	<u>1,080</u>
Total resources expended	<u>13,511</u>	<u>9,556</u>
<b>Net (expenditure)/income</b>	<u><u>(3,244)</u></u>	<u><u>1,140</u></u>

This page does not form part of the statutory financial statements

**UGANDA CHILD DEVELOPMENT SUPPORT**

England & Wales - Charity number 1189212

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# Accounts

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REGISTERED COMPANY NUMBER: CE021657 (England and Wales)  
REGISTERED CHARITY NUMBER: 1189212

**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 31 July 2024**  
**for**  
**Uganda Child Development Support**

Mander Duffill  
Chartered Accountants  
The Old Post Office  
41-43 Market Place  
Chippenham  
Wiltshire  
SN15 3HR

**Uganda Child Development Support**

**Contents of the Financial Statements  
for the Year Ended 31 July 2024**

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**Uganda Child Development Support**

**Chairman's Report**  
**for the Year Ended 31 July 2024**

We are very grateful for all your invaluable support, donations and prayers that enable us to continue in looking after our sponsored children, rescuing them from hardship and poverty and educating them.

Martin Donovan, trustee, has had the opportunity to spend more time with Peter Ssegawa, Director at Kingdom Secondary School and the children here. It has been such a blessing to behold what your work and prayer has helped us achieve. Some of my favourite times in the last few months have been getting to know the children better at school, playing some sport games in the holidays, planting some seed boxes from the UK we brought with us.

In the shorter-term, Martin is helping Peter with school maintenance and repairs and seeing if I can input in a larger sense; we are also investigating the feasibility of a vocational training centre to teach the young minds further practical skills such as motor mechanics, home electrics, sewing, tailoring, carpentry and joinery. Longer term we are looking at Kingdom Secondary school taking over and running the Orphanage.

Catherine Donovan, Chair of Trustees

## **Uganda Child Development Support**

### **Report of the Trustees for the Year Ended 31 July 2024**

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 July 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

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

The advancement of education and relief of poverty, hardship, sickness and distress, in particular but not exclusively, by the maintenance of ongoing development, progress and safety of the Uganda Kingdom Secondary school and Orphanage.

##### **Significant activities**

The charity makes donations to Child Growth Support Uganda Limited, who carry out agreed activities on the ground in Uganda on behalf of the charity, with this being in line with the objectives and aims of the charity.

Significant activities are as follows:

- A. Supporting the running of Kingdom Secondary School and Orphanage, through the provision of funds for its fixed and variable costs and providing advisory management oversight.
- B. Supporting a sponsorship scheme for the livelihood and education of the children living in the Orphanage and of the non-residential children of the School who are unable to afford fees through the provision of funds for their welfare.
- C. Providing financial and logistical support to older and vulnerable people in the local communities around the School and Orphanage.

##### **Public benefit**

The Trustees have read and considered the Charity Commission's general guidance on public benefit and have taken it into account when reviewing Uganda Child Development Support's (UCDS') objectives and activities. The Trustees are satisfied that the work is carried out wholly in pursuit of UCDS' charitable aims for the public benefit.

## Uganda Child Development Support

### Report of the Trustees for the Year Ended 31 July 2024

#### **ACHIEVEMENT AND PERFORMANCE**

The charity has supported the financing of Child Growth Support Uganda Limited to provide an administrative and operational structure for the existing orphanage and Kingdom Secondary School. This has enabled the main achievements below:

1. Ensuring all the sponsored children attend school.
2. Making the following essential expenditures in support of our beneficiaries:
  - Paying for the medical treatment of children affected by malaria.
  - Paying dental treatment fees for the children.
  - Purchasing clothing for children who had outgrown clothes.
  - Buying mattresses for the elderly ladies who look after the children at the Orphanage.
3. Supporting the registration of Kingdom Secondary School for skills certificates to comply with the change of legislation in Uganda and facilitate the development of practical skills. By the end of 2024 all O-levels (GCSE equivalent) will attain two certificates on industrial skills such as plumbing, electricity and IT.
4. Supporting the schedule of works to improve the water supply system of Kingdom Secondary School financially, and in building maintenance.
5. Supporting the additional new sponsored children, and looking for sponsorship for the additional children.
6. Financing the sponsorship of non-residential children in the School whose families are unable to afford school fees.
7. Supporting vulnerable people who live in the vicinity of Kingdom Secondary School including the elderly, young mothers and women with health problems.

More details on UCDS' work and achievements can be found in the newsletters (available on request from the Chairperson).

#### **FINANCIAL REVIEW**

##### **Financial position**

At the close of the year ended 31 July 2024, there was a surplus of £7,024 on unrestricted funds, compared to £5,884 at the close of the previous period. There are no restricted funds for the year.

##### **Reserves policy**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level of 3 months' expenditure. The trustees consider that a reserve at this level will ensure that, in the event of a significant drop in income, the charity will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. With expenditure of £800 per month on average, the charity has exceeded the required reserve level of £2,400.

## Uganda Child Development Support

### Report of the Trustees for the Year Ended 31 July 2024

#### **FUTURE PLANS**

During the next period, we aim to continue to support and finance Child Growth Support Uganda Limited with following initiatives:

- a. Continue to maintain the upkeep of the Orphanage.
- b. Purchasing a new vehicle for the School and Orphanage.
- c. Supporting Pastor Godfrey's projects in the local community, supporting vulnerable elderly people and vulnerable adults that need support with food security or healthcare.

In addition, we also aim to continue with the following:

- Increasing our reach in support of vulnerable children, through the School and Orphanage.
- Increasing our sponsorship scheme to meet the needs of the children in the School and Orphanage.
- Seeking potential partnerships with other charities on the ground in Uganda with similar objectives and the same ethos, ensuring every donation reaches the target.

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

##### **Governing document**

Uganda Child Development Support is a Charitable Incorporated Organisation (CIO) ruled by its governing document and constitution.

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

In line with Uganda Child Development Support's (UCDS') constitution, new trustees are to be appointed for a term of three years by a resolution passed at a properly convened meeting of the existing trustees. In selecting individuals for appointment as charity trustees, the charity trustees have regard to the skills, knowledge and experience needed for the effective administration of UCDS.

##### **Organisational structure**

UCDS' structure is largely governed by 8 trustees and the advice provided from Mrs Kate Rees (Honourable Trustee).

##### **Risk management**

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

As a small charity, we have considered the risks of sending funds abroad. We have minimised these risks through:

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- B. Limiting the scope of our activities to matters, people and situations the trustees have knowledge of and with local insight.
- C. Conducting due diligence and research before voting on any new ventures.

**Uganda Child Development Support**

**Report of the Trustees**  
**for the Year Ended 31 July 2024**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
CE021657 (England and Wales)

**Registered Charity number**  
189212

**Registered Office**  
6 Buckthorn Row  
Corsham  
Wiltshire  
SN13 9WE

**Trustees**

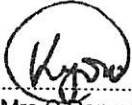
Mrs C Donovan Chair (appointed 27.4.20)  
M J Donovan Trustee (appointed 27.4.20)  
M M Blaikley Trustee (appointed 27.4.20)  
Mrs S L Blaikley Trustee (appointed 27.4.20)  
Mr Steven Neil Pitchford (appointed 14.09.22)  
Mrs Alexandra Pitchford (appointed 14.09.22)  
Mrs Alice Nyachow Opany (appointed 14.09.22)  
Mr Geoffrey Ochwo Opany (appointed 14.09.22)

M M Blaikley is treasurer of the charity.

Mrs S L Blaikley is secretary of the charity.

Kate Rees is an Honorary Member of the charity, but not in an appointed trustee role.

Approved by order of the board of trustees on .....21/05/2025..... and signed on its behalf by:



.....  
Mrs C Donovan - Trustee

**Uganda Child Development Support**

**Statement of Financial Activities**  
**for the Year Ended 31 July 2024**

	Notes	31.7.24 Unrestricted funds £	31.7.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		<u>10,696</u>	<u>14,317</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable activities in Uganda		8,351	17,228
Other		<u>1,205</u>	<u>984</u>
<b>Total</b>		<u>9,556</u>	<u>18,212</u>
<b>NET INCOME/(EXPENDITURE)</b>		1,140	(3,895)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		5,884	9,779
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>7,024</u>	<u>5,884</u>

The notes form part of these financial statements

**Uganda Child Development Support**

**Balance Sheet**  
**31 July 2024**

	Notes	31.7.24 Unrestricted funds £	31.7.23 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		8,104	6,568
<b>CREDITORS</b>			
Amounts falling due within one year	4	(1,080)	(684)
<b>NET CURRENT ASSETS</b>		<u>7,024</u>	<u>5,884</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>7,024</u>	<u>5,884</u>
<b>NET ASSETS</b>		<u>7,024</u>	<u>5,884</u>
<b>FUNDS</b>			
Unrestricted funds	5	<u>7,024</u>	<u>5,884</u>
<b>TOTAL FUNDS</b>		<u>7,024</u>	<u>5,884</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 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 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 21/05/2025 and were signed on its behalf by:

  
.....  
C Donovan - Trustee

  
.....  
M M Blaikley - Trustee

The notes form part of these financial statements

**Uganda Child Development Support**

**Notes to the Financial Statements**  
**for the Year Ended 31 July 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.

**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.

**2. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 July 2024 nor for the year ended 31 July 2023.

Uganda Child Development Support

Notes to the Financial Statements - continued  
for the Year Ended 31 July 2024

<b>3.</b>	<b>COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES</b>	<b>Unrestricted funds</b>
		<b>£</b>
	<b>INCOME AND ENDOWMENTS FROM</b>	
	Donations and legacies	<u>14,317</u>
	<b>EXPENDITURE ON</b>	
	<b>Charitable activities</b>	
	Charitable activities in Uganda	17,228
	Other	<u>984</u>
	<b>Total</b>	<u>18,212</u>
	<b>NET INCOME/(EXPENDITURE)</b>	(3,895)
	<b>RECONCILIATION OF FUNDS</b>	
	Total funds brought forward	<u>9,779</u>
	<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>5,884</u>

<b>4.</b>	<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	31.7.24	31.7.23
		£	£
	Other creditors	<u>1,080</u>	<u>684</u>

<b>5.</b>	<b>MOVEMENT IN FUNDS</b>		Net movement in funds	At
		At 1.8.23	in funds	31.7.24
		£	£	£
	<b>Unrestricted funds</b>			
	General fund	5,884	1,140	7,024
		<u>5,884</u>	<u>1,140</u>	<u>7,024</u>
	<b>TOTAL FUNDS</b>	<u>5,884</u>	<u>1,140</u>	<u>7,024</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	10,696	(9,556)	1,140
	<u>10,696</u>	<u>(9,556)</u>	<u>1,140</u>
<b>TOTAL FUNDS</b>	<u>10,696</u>	<u>(9,556)</u>	<u>1,140</u>

**Uganda Child Development Support**  
**Notes to the Financial Statements - continued**  
**for the Year Ended 31 July 2024**

**5. MOVEMENT IN FUNDS - continued**

Comparatives for movement in funds

	At 1.8.22 £	Net movement in funds £	At 31.7.23 £
<b>Unrestricted funds</b>			
General fund	9,779	(3,895)	5,884
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>9,779</u>	<u>(3,895)</u>	<u>5,884</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	14,317	(18,212)	(3,895)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>14,317</u>	<u>(18,212)</u>	<u>(3,895)</u>

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

	At 1.8.22 £	Net movement in funds £	At 31.7.24 £
<b>Unrestricted funds</b>			
General fund	9,779	(2,755)	7,024
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>9,779</u>	<u>(2,755)</u>	<u>7,024</u>

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 £
<b>Unrestricted funds</b>			
General fund	25,013	(27,768)	(2,755)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>25,013</u>	<u>(27,768)</u>	<u>(2,755)</u>

**Uganda Child Development Support**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 July 2024**

**6. RELATED PARTY DISCLOSURES**

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

**Uganda Child Development Support**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 July 2024**

	31.7.24 £	31.7.23 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	<u>10,696</u>	<u>14,317</u>
<b>Total incoming resources</b>	<b>10,696</b>	<b>14,317</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Donations for children & adults support costs including food	8,351	17,228
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	125	300
<b>Governance costs</b>		
Accountancy fees	<u>1,080</u>	<u>684</u>
<b>Total resources expended</b>	<u><b>9,556</b></u>	<u><b>18,212</b></u>
<b>Net income/(expenditure)</b>	<u><b>1,140</b></u>	<u><b>(3,895)</b></u>

This page does not form part of the statutory financial statements

**UGANDA CHILD DEVELOPMENT SUPPORT**

England & Wales - Charity number 1189212

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# Accounts

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REGISTERED COMPANY NUMBER: CE021657 (England and Wales)  
REGISTERED CHARITY NUMBER: 1189212

**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 31 July 2023**  
**for**  
**Uganda Child Development Support**

Mander Duffill  
Chartered Accountants  
The Old Post Office  
41-43 Market Place  
Chippenham  
Wiltshire  
SN15 3HR

**Uganda Child Development Support**

**Contents of the Financial Statements  
for the Year Ended 31 July 2023**

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<b>Report of the Trustees</b>	2 to 5
<b>Statement of Financial Activities</b>	6
<b>Balance Sheet</b>	7
<b>Notes to the Financial Statements</b>	8 to 11
<b>Detailed Statement of Financial Activities</b>	12

## Uganda Child Development Support

### Chairman's Report for the Year Ended 31 July 2023

We are very grateful for all your invaluable support, donations and prayers that enable us to continue in looking after our sponsored children, rescuing them from hardship and poverty and educating them.

The highlight of this period was the Donovan family being able to visit Sharon's place and Kingdom High School in December 2022. We took each of the children well thought out presents carefully selected by employees at Lysander Law and the children's sponsors. These precious gifts in shoe boxes that with Christmas wrapping paper brought such delight to the children's faces it was so joyful to watch. The level of excitement in the home was palpable. We provided a buffet dinner and had roasted marshmallows dipped in chocolate which the children were all experiencing for the first time. What was truly touching is how they quickly sat down to write thank you letters for us to take to those that had generously thought about them. We as a family were greatly blessed to spend this precious time with them and create wonderful moments.

The children have settled well into the schedule of terms followed by school holidays, and we are glad to see that they are all a lot more settled on the whole. With the recent rainfall, the water tanks have been full and the capacity for water retention has been increased through the purchase of water tanks in preparation for the dry season. We hope this will continue to avert the water shortages.

Looking ahead, we hope to raise sufficient funds to enable Peter to purchase a new truck as his existing one is nearing the end of its usable life. We trust these monies will come through at the right time. As the children prepare for another Christmas, we are mindful that we will not be able to visit them in the same way we did last year but hope we can still make it special even at this distance. They have all worked hard and we could not be more proud of the children, the grannies that look after them, Peter and his support team.

With your support, we can increase our scope to achieve our objective: "The advancement of education, relief of poverty, hardship, sickness and distress".

Catherine Donovan, Chair of Trustees

## **Uganda Child Development Support**

### **Report of the Trustees for the Year Ended 31 July 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 July 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 advancement of education and relief of poverty, hardship, sickness and distress, in particular but not exclusively, by the maintenance of ongoing development, progress and safety of the Uganda Kingdom Secondary school and Orphanage.

##### **Significant activities**

The charity makes donations to Child Growth Support Uganda Limited, who carries out agreed activities on the ground in Uganda on behalf of the charity, with this being in line with the objectives and aims of the charity.

Significant activities are as follows:

- A. Supporting the running of Kingdom Secondary School and Orphanage, through the provision of funds for its fixed and variable costs and providing advisory management oversight.
- B. Supporting a sponsorship scheme for the livelihood and education of the children living in the Orphanage and of the non-residential children of the School who are unable to afford fees through the provision of funds for their welfare.
- C. Providing financial and logistical support to older and vulnerable people in the local communities around the School and Orphanage.

##### **Public benefit**

The Trustees have read and considered the Charity Commission's general guidance on public benefit and have taken it into account when reviewing Uganda Child Development Support's (UCDS') objectives and activities. The Trustees are satisfied that the work is carried out wholly in pursuit of UCDS' charitable aims for the public benefit.

## Uganda Child Development Support

### Report of the Trustees for the Year Ended 31 July 2023

#### **ACHIEVEMENT AND PERFORMANCE**

The main achievements during this period include:

1. Raising funds to ensure the children remained at school and readjusted to the holiday and term system after the Covid disruption.
2. Providing advice and support to the school through the transition period of appointing a new headmaster and associated staff changes.
3. Having on ground contact with the children through the visit of the Donovan family in December and Mrs Kate Rees in Spring.
4. Making the following essential expenditures to our sponsored children:
  - Paying for the medical treatment of children.
  - Paying school fees and all school requirements.
  - Purchasing clothing for children who had outgrown clothes.
  - Feeding the children whether at school or during the holidays.
  - Ensuring the children have a safe home to go to in the holidays.
  - Visiting the children at boarding school and taking them to and from school to ensure their overall well-being.
5. Financing the sponsorship of non-residential children in the school whose families are unable to afford school fees.
6. Providing additional funds to support vulnerable people who live in the vicinity of Kingdom High School including the elderly, young mothers and women with health problems.
7. The recruitment of new trustees which saw us gain 4 new trustees on the 14th September 2022:
  - (a) Steven Neil Pitchford
  - (b) Alexandra Pitchford
  - (c) Alice Nyachwo Opany
  - (d) Geoffrey Ochwo Opany
9. We also lost two trustees on the 28th June 2023, Mr and Mrs Hogg, but to a very good cause. They needed to spend more time as patrons of Bible translation with focus on word for the world. We miss them and they have our absolute support.
10. Catherine Donovan climbed Ben Nevis to raise funds for the charity.

More details on UCDS' work and achievements can be found in the newsletters (available on request from the Chairperson).

#### **FINANCIAL REVIEW**

##### **Financial position**

At the close of the year ended 31 July 2023, there was a surplus of £5,884 on unrestricted funds, compared to £9,779 at the close of the previous period. There are no restricted funds for the year.

##### **Reserves policy**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level of 3 months' expenditure. The trustees consider that a reserve at this level will ensure that, in the event of a significant drop in income, the charity will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. With expenditure of £1,500 per month on average, the charity has exceeded the required reserve level of £4,500.

## Uganda Child Development Support

### Report of the Trustees for the Year Ended 31 July 2023

#### **FUTURE PLANS**

During the next period, we aim to continue the following initiatives:

- a. To raise funds to finalise the improvements to the water supply system of the School and Orphanage.
- b. To raise funds to purchase a new vehicle for the School and Orphanage.
- c. To identify and increase our support of vulnerable children through the School and Orphanage.
- d. To increase our sponsorship scheme to meet the needs of the children in the School and Orphanage.
- e. To provide financial support for Pastor Godfrey's projects in the local community, providing assistance to vulnerable elderly people and adults who need support with food, security or healthcare.
- f. To facilitate the support of the vulnerable children and older people of the village of Kyotera.
- g. To investigate the feasibility of setting up a medical facility close to the school for the local community. The facility will be staffed, in the first instance, with the support of the medical practitioners that we currently have as trustees.
- h. To seek potential partnerships with other charities on the ground in Uganda with similar objectives and the same ethos, to increase the impact of our mission.

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

##### **Governing document**

Uganda Child Development Support is a Charitable Incorporated Organisation (CIO) ruled by its governing document and constitution.

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

In line with Uganda Child Development Support's (UCDS') constitution, new trustees are to be appointed for a term of three years by a resolution passed at a properly convened meeting of the existing trustees. In selecting individuals for appointment as charity trustees, the charity trustees have regard to the skills, knowledge and experience needed for the effective administration of UCDS.

##### **Organisational structure**

UCDS' structure is largely governed by 8 trustees and the advice provided from Mrs Kate Rees (Honourable Trustee).

##### **Risk management**

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

As a small charity, we have considered the risks of sending funds abroad. We have minimised these risks through:

- A. Setting up financial accounting systems software that is monitored.
- B. Limiting the scope of our activities to matters, people and situations the trustees have knowledge of and with local insight.
- C. Conducting due diligence and research before voting on any new ventures.

**Uganda Child Development Support**

**Report of the Trustees**  
**for the Year Ended 31 July 2023**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
CE021657 (England and Wales)

**Registered Charity number**  
189212

**Registered Office**  
32 Frogwell  
Chippenham  
Wiltshire  
SN14 ODK

**Trustees**

Mrs C Donovan Chair (appointed 27.4.20)  
M J Donovan Trustee (appointed 27.4.20)  
Dr T N Hogg Trustee (appointed 27.4.20 and stepped down 28.06.23)  
Dr K L Hogg Trustee (appointed 27.4.20 and stepped down 28.06.23)  
M M Blaikley Trustee (appointed 27.4.20)  
Mrs S L Blaikley Trustee (appointed 27.4.20)  
Mr Steven Neil Pitchford (appointed 14.09.22)  
Mrs Alexandra Pitchford (appointed 14.09.22)  
Mrs Alice Nyachow Opany (appointed 14.09.22)  
Mr Geoffrey Ochwo Opany (appointed 14.09.22)

M M Blaikley is treasurer of the charity.  
Mrs S L Blaikley is secretary of the charity.

Kate Rees is an Honorary Member of the charity, but not in an appointed trustee role.

Approved by order of the board of trustees on ... 24<sup>th</sup> May 2024 ... and signed on its behalf by:



.....  
Mrs C Donovan - Trustee

**Uganda Child Development Support**

**Statement of Financial Activities**  
**for the Year Ended 31 July 2023**

	Notes	31.7.23 Unrestricted funds £	31.7.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		<u>14,317</u>	<u>19,598</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable activities in Uganda		17,228	14,386
Other		<u>984</u>	<u>911</u>
<b>Total</b>		<u>18,212</u>	<u>15,297</u>
<b>NET INCOME/(EXPENDITURE)</b>		(3,895)	4,301
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		9,779	5,478
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>5,884</u>	<u>9,779</u>

The notes form part of these financial statements

**Uganda Child Development Support**

**Balance Sheet**  
**31 July 2023**

	Notes	31.7.23 Unrestricted funds £	31.7.22 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		6,568	10,415
<b>CREDITORS</b>			
Amounts falling due within one year	4	(684)	(636)
<b>NET CURRENT ASSETS</b>		<u>5,884</u>	<u>9,779</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>5,884</u>	<u>9,779</u>
<b>NET ASSETS</b>			
		<u>5,884</u>	<u>9,779</u>
<b>FUNDS</b>			
Unrestricted funds	5	<u>5,884</u>	<u>9,779</u>
<b>TOTAL FUNDS</b>		<u>5,884</u>	<u>9,779</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 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 24th May 2024 and were signed on its behalf by:

  
.....  
C Donovan - Trustee

  
.....  
M M Blaikley - Trustee

The notes form part of these financial statements

**Uganda Child Development Support**

**Notes to the Financial Statements**  
**for the Year Ended 31 July 2023**

**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.

**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.

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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.

**2. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 July 2023 nor for the year ended 31 July 2022.

**Uganda Child Development Support**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 July 2023**

<b>3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES</b>		Unrestricted funds £
<b>INCOME AND ENDOWMENTS FROM</b>		
Donations and legacies		<u>19,598</u>
<b>EXPENDITURE ON</b>		
<b>Charitable activities</b>		
Charitable activities in Uganda		14,386
Other		<u>911</u>
<b>Total</b>		<u>15,297</u>
<b>NET INCOME</b>		4,301
<b>RECONCILIATION OF FUNDS</b>		
Total funds brought forward		<u>5,478</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>9,779</u>

<b>4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		31.7.23 £	31.7.22 £
Other creditors		<u>684</u>	<u>636</u>

<b>5. MOVEMENT IN FUNDS</b>			Net movement in funds	
	At 1.8.22 £	£	At 31.7.23 £	
<b>Unrestricted funds</b>				
General fund	9,779	(3,895)		5,884
<b>TOTAL FUNDS</b>	<u>9,779</u>	<u>(3,895)</u>		<u>5,884</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	14,317	(18,212)	(3,895)
<b>TOTAL FUNDS</b>	<u>14,317</u>	<u>(18,212)</u>	<u>(3,895)</u>

**Uganda Child Development Support**

**Notes to the Financial Statements - continued  
for the Year Ended 31 July 2023**

**5. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.8.21 £	Net movement in funds £	Transfers between funds £	At 31.7.22 £
<b>Unrestricted funds</b>				
General fund	4,888	4,301	590	9,779
Sponsored children and adults	<u>590</u>	<u>-</u>	<u>(590)</u>	<u>-</u>
	<u>5,478</u>	<u>4,301</u>	<u>-</u>	<u>9,779</u>
<b>TOTAL FUNDS</b>	<u>5,478</u>	<u>4,301</u>	<u>-</u>	<u>9,779</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	19,598	(15,297)	4,301
	<u>19,598</u>	<u>(15,297)</u>	<u>4,301</u>
<b>TOTAL FUNDS</b>	<u>19,598</u>	<u>(15,297)</u>	<u>4,301</u>

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

	At 1.8.21 £	Net movement in funds £	Transfers between funds £	At 31.7.23 £
<b>Unrestricted funds</b>				
General fund	4,888	406	590	5,884
Sponsored children and adults	<u>590</u>	<u>-</u>	<u>(590)</u>	<u>-</u>
	<u>5,478</u>	<u>406</u>	<u>-</u>	<u>5,884</u>
<b>TOTAL FUNDS</b>	<u>5,478</u>	<u>406</u>	<u>-</u>	<u>5,884</u>

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 £
<b>Unrestricted funds</b>			
General fund	33,915	(33,509)	406
	<u>33,915</u>	<u>(33,509)</u>	<u>406</u>
<b>TOTAL FUNDS</b>	<u>33,915</u>	<u>(33,509)</u>	<u>406</u>

**Uganda Child Development Support**  
**Notes to the Financial Statements - continued**  
**for the Year Ended 31 July 2023**

**6. RELATED PARTY DISCLOSURES**

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

**Uganda Child Development Support**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 July 2023**

	31.7.23 £	31.7.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	<u>14,317</u>	<u>19,598</u>
<b>Total incoming resources</b>	<b>14,317</b>	<b>19,598</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Donations for children & adults support costs including food	17,228	12,936
Donations for Christmas presents	-	500
Donations for Ugandan entity set up costs	-	750
Donations for Godfrey's phone	<u>-</u>	<u>200</u>
	17,228	14,386
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	300	275
<b>Governance costs</b>		
Accountancy fees	<u>684</u>	<u>636</u>
<b>Total resources expended</b>	<b><u>18,212</u></b>	<b><u>15,297</u></b>
<b>Net (expenditure)/income</b>	<b><u>(3,895)</u></b>	<b><u>4,301</u></b>

This page does not form part of the statutory financial statements

**UGANDA CHILD DEVELOPMENT SUPPORT**

England & Wales - Charity number 1189212

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# Accounts

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REGISTERED COMPANY NUMBER: CE021657 (England and Wales)  
REGISTERED CHARITY NUMBER: 1189212

**Report of the Trustees and**  
**Unaudited Financial Statements**  
**For the Year Ended 31 July 2022**  
**for**  
**Uganda Child Development Support**

Mander Duffill  
Chartered Accountants  
The Old Post Office  
41-43 Market Place  
Chippenham  
Wiltshire  
SN15 3HR

**Uganda Child Development Support**

**Contents of the Financial Statements**  
**for the Year Ended 31 July 2022**

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## Uganda Child Development Support

### Chairman's Report for the Year Ended 31 July 2022

This year we were officially in our second year of establishment and are incredibly grateful for all who have walked with us on this journey. With the ongoing effects of Covid and significant lock down periods affecting our sponsored children and communities in Uganda, this has been the year where we set our mission to ensuring we did not lose any of the young children we support due to the effects of lock down and prolonged periods out of school.

Whilst children in the UK had the benefit of home learning, in Uganda there were no systems in place and the situation was worse for those in black out areas without electricity to streamline the resources online. We supported the creation of a multifaceted system to meet the needs of children at varying academic levels, including acquiring a tutor on site to enable the progression of the sponsored children's education. See the Trustee report or our Newsletters for more details.

We are very happy to report that all our sponsored children returned to school, avoiding the temptations around them such as early unwanted pregnancies and joining gangs or early child labour. We continue to be so grateful for the incredibly hardworking people, especially Peter, his wife Christie and our grannies who made it possible.

In a country where a lot of schools ceased to operate after the significantly lengthy repeated lock downs, we are happy to report that Kingdom High School continues to grow from strength to strength, increasing its intake and streamlining its operational systems through our support and oversight.

The work done regarding the water system has been a significant solution to the issues of global warming that has resulted in drier seasons without rain. We continue to monitor the sustainable supply of clean water systems and appreciate your continued support in this area.

A key aspect to looking after our sponsored children is being able to finance treatment in a country that requires prior payment for any medical treatment. We were able to finance the treatment of our sponsored children suffering from malaria and supported increased efforts towards prevention at the school and the orphanage. We were also able to finance urgent dental treatment.

Having put systems in place in the United Kingdom, we were keen to ensure that we had correctly established systems in Uganda. Due to legal requirements in Uganda, the registered entity in Uganda could not register with the same name, so we facilitated the registration of Child Growth Support Uganda Limited.

We had our first accounts and were grateful for the completed gift aid forms that increased our funds. We continue to be deeply grateful to all of our sponsors and the trustees who have enabled us to achieve these goals.

Looking ahead, we aim to improve the water system through connectivity of more water tanks to harvest the rain; get electricity at the school and orphanage (we currently use a generator); attract more trustees to broaden our skill set; and set up a medical facility for the community around the school and orphanage.

With your support, we can increase our scope to achieve our objective: "The advancement of education, relief of poverty, hardship, sickness and distress".

Catherine Donovan, Chair of Trustees

## Uganda Child Development Support

### Report of the Trustees for the Year Ended 31 July 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 July 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 advancement of education and relief of poverty, hardship, sickness and distress, in particular but not exclusively, by the maintenance of ongoing development, progress and safety of the Uganda Kingdom Secondary school and Orphanage.

##### **Significant activities**

A. Supporting the running of Kingdom Secondary School and Orphanage, through the provision of funds for its fixed and variable costs and providing advisory management oversight.

B. Supporting a sponsorship scheme for the livelihood and education of the children living in the Orphanage and of the non-residential children of the School who are unable to afford fees through the provision of funds for their welfare.

C. Providing financial and logistical support to older and vulnerable people in the local communities around the School and Orphanage.

##### **Public benefit**

The Trustees have read and considered the Charity Commission's general guidance on public benefit and have taken it into account when reviewing Uganda Child Development Support's (UCDS') objectives and activities. The Trustees are satisfied that the work is carried out wholly in pursuit of UCDS' charitable aims for the public benefit.

## Uganda Child Development Support

### Report of the Trustees for the Year Ended 31 July 2022

#### **ACHIEVEMENT AND PERFORMANCE**

The main achievements of Uganda Child Development Support (UCDS) during this period include:

1. Supporting and financing the registration of Child Growth Support Uganda Limited to provide an administrative structure for the existing Orphanage.
2. Supporting the opening of a bank account in Uganda under the name of Child Growth Support Uganda Limited for the receipt of funds for carrying out the objectives of UCDS in Uganda.
3. Ensuring all the sponsored children got back to school, following the end of lockdown in Uganda.
4. Improving UCDS' financial management through:
  - Changing our international money transfer service from Remitly (online remittance service) to standard international swift bank transfers from the UCDS account to the account stated in 2 above in order to streamline our work and ensure a paper trail for accountability.
  - Starting to receive the benefits of Gift Aid funds, which helped UCDS to meet its increased expenses caused by the cost of living.
5. Making the following essential expenditures in support of our beneficiaries:
  - Paying for the medical treatment of children affected by malaria.
  - Paying dental treatment fees for the children.
  - Purchasing clothing for children who had outgrown clothes.
  - Buying mattresses for the elderly ladies who look after the children at the Orphanage.
6. Supporting the registration of Kingdom Secondary School for skills certificates to comply with the change of legislation in Uganda and facilitate the development of practical skills. By the end of 2023 all O-levels (GCSE equivalent) will attain two certificates on industrial skills such as plumbing, electricity and IT.
7. Supporting the schedule of works to improve the water supply system of Uganda Kingdom Secondary School financially, and in particular the fitting of new water tanks.
8. Supporting the additional new sponsored children, with the youngest aged five and looking for sponsorship for the additional children.
9. Financing the sponsorship of non-residential children in the School whose families are unable to afford school fees.
10. Responding to the plight of the people of Kyotera (a remote and inaccessible village in Central Uganda) by doing a site visit to conduct a needs assessment and bringing non-perishable food to the local community. An action plan is being developed, focused on helping the children of Kyotera to meet their basic needs including food, security and getting them into school.
11. Supporting vulnerable people who live in the vicinity of Kingdom High School including the elderly, young mothers and women with health problems.
12. Starting the process of recruiting four associate trustees.

More details on UCDS' work and achievements can be found in the newsletters (available on request from the Chair).

#### **FINANCIAL REVIEW**

##### **Financial position**

At the close of the year ended 31 July 2022, there was a surplus of £9,779 on unrestricted funds, compared to £5,478 at the close of the previous period. There are no restricted funds for the year.

## Uganda Child Development Support

### Report of the Trustees for the Year Ended 31 July 2022

#### **FINANCIAL REVIEW**

##### **Reserves policy**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level of 3 months' expenditure. The trustees consider that a reserve at this level will ensure that, in the event of a significant drop in income, the charity will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. With expenditure of currently £1,100 per month on average, the charity has exceeded the required reserve level of £3,300.

#### **FUTURE PLANS**

During the next period, we aim to continue the following initiatives:

- a. Finalising the improvements to the water supply system of the School and Orphanage.
- b. Purchasing a new vehicle for the School and Orphanage.
- c. Continue to increase our reach in support of vulnerable children, through the School and Orphanage.
- d. Continue to increase our sponsorship scheme to meet the needs of the children in the School and Orphanage.
- e. Supporting Pastor Godfrey's projects in the local community, supporting vulnerable elderly people and vulnerable adults that need support with food security or healthcare.
- f. Implementing an action plan to support the vulnerable children and older people of the village of Kyotera.
- g. Continuing plans to set up a medical facility close to the School for the local community. The facility will be staffed, in the first instance, with the support of the medical practitioners that we currently have as trustees.
- h. Seeking potential partnerships with other charities on the ground in Uganda with similar objectives and the same ethos, ensuring every donation reaches the target.

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

##### **Governing document**

Uganda Child Development Support is a Charitable Incorporated Organisation (CIO) ruled by its governing document and constitution.

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

In line with Uganda Child Development Support's (UCDS') constitution, new trustees are to be appointed for a term of three years by a resolution passed at a properly convened meeting of the existing trustees. In selecting individuals for appointment as charity trustees, the charity trustees have regard to the skills, knowledge and experience needed for the effective administration of UCDS.

##### **Organisational structure**

UCDS' structure is largely governed by its 10 trustees (4 of these being appointed since 31 July 2022) and the advice provided from Mrs Kate Rees (Honourable Trustee).

Uganda Child Development Support

Report of the Trustees  
for the Year Ended 31 July 2022

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Risk management**

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

As a small charity, we have considered the risks of sending funds abroad. We have sought to minimise these risks through putting the following controls in place:

- A. Setting up financial accounting systems software that is monitored.
- B. Limiting the scope of our activities to matters, people and situations the trustees have knowledge of and with local insight.
- C. Conducting due diligence and research before voting on any new ventures.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
CE021657 (England and Wales)

**Registered Charity number**  
1189212

**Registered office**  
32 Frogwell  
Chippenham  
Wiltshire  
SN14 0DQ


**Trustees**

Mrs C Donovan Chair  
M J Donovan Trustee  
Dr T N Hogg Trustee  
Dr K L Hogg Trustee  
M M Blaikley Trustee  
Mrs S L Blaikley Trustee  
Mrs A Pitchford (appointed 14.9.22)  
S N Pitchford (appointed 14.9.22)  
G O Opany (appointed 14.9.22)  
Mrs A N Opany (appointed 14.9.22)

M M Blaikley is treasurer of the charity.  
Mrs S L Blaikley is secretary of the charity.

Kate Rees is an Honorary Member of the charity, but not in an appointed trustee role.

Approved by order of the board of trustees on .....16/09/2023..... and signed on its behalf by:

  
.....  
Mrs C Donovan - Trustee

**Uganda Child Development Support**

**Statement of Financial Activities**  
**for the Year Ended 31 July 2022**

	Notes	Year Ended 31.7.22 Unrestricted funds £	Period 27.4.20 to 31.7.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		<u>19,598</u>	<u>21,832</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable activities in Uganda		14,386	15,748
Other		<u>911</u>	<u>606</u>
<b>Total</b>		<u>15,297</u>	<u>16,354</u>
<b>NET INCOME</b>		4,301	5,478
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<u>5,478</u>	<u>-</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>9,779</u></u>	<u><u>5,478</u></u>

Uganda Child Development Support

Balance Sheet  
31 July 2022

	Notes	31.7.22 Unrestricted funds £	31.7.21 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		10,415	6,078
<b>CREDITORS</b>			
Amounts falling due within one year	4	(636)	(600)
<b>NET CURRENT ASSETS</b>		<u>9,779</u>	<u>5,478</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>9,779</u>	<u>5,478</u>
<b>NET ASSETS</b>		<u>9,779</u>	<u>5,478</u>
<b>FUNDS</b>			
Unrestricted funds	5	<u>9,779</u>	<u>5,478</u>
<b>TOTAL FUNDS</b>		<u>9,779</u>	<u>5,478</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 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 25/05/2023 and were signed on its behalf by:

  
.....

C Donovan - Trustee

  
.....

M M Blaikley - Trustee

The notes form part of these financial statements

## Uganda Child Development Support

### Notes to the Financial Statements for the Year Ended 31 July 2022

#### 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.

##### **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.

#### 2. TRUSTEES' REMUNERATION AND BENEFITS

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

##### **Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 July 2022 nor for the period ended 31 July 2021.

**Uganda Child Development Support**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 July 2022**

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

	Unrestricted funds £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	<u>21,832</u>
 <b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Charitable activities in Uganda	15,748
Other	<u>606</u>
<b>Total</b>	<u>16,354</u>
 <b>NET INCOME</b>	 5,478
 <b>TOTAL FUNDS CARRIED FORWARD</b>	 <u>5,478</u>

**4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.7.22 £	31.7.21 £
Other creditors	<u>636</u>	<u>600</u>

**5. MOVEMENT IN FUNDS**

	At 1.8.21 £	Net movement in funds £	Transfers between funds £	At 31.7.22 £
<b>Unrestricted funds</b>				
General fund	4,888	4,301	590	9,779
Sponsored children and adults	<u>590</u>	<u>-</u>	<u>(590)</u>	<u>-</u>
	<u>5,478</u>	<u>4,301</u>	<u>-</u>	<u>9,779</u>
<b>TOTAL FUNDS</b>	<u>5,478</u>	<u>4,301</u>	<u>-</u>	<u>9,779</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	19,598	(15,297)	4,301
	<u>19,598</u>	<u>(15,297)</u>	<u>4,301</u>
<b>TOTAL FUNDS</b>	<u>19,598</u>	<u>(15,297)</u>	<u>4,301</u>

**Uganda Child Development Support**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 July 2022**

**5. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	Net movement in funds £	At 31.7.21 £
<b>Unrestricted funds</b>		
General fund	4,888	4,888
Sponsored children and adults	<u>590</u>	<u>590</u>
	<u>5,478</u>	<u>5,478</u>
<b>TOTAL FUNDS</b>	<u><u>5,478</u></u>	<u><u>5,478</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	9,392	(4,504)	4,888
Sponsored children and adults	8,540	(7,950)	590
Water system	<u>3,900</u>	<u>(3,900)</u>	<u>-</u>
	<u>21,832</u>	<u>(16,354)</u>	<u>5,478</u>
<b>TOTAL FUNDS</b>	<u><u>21,832</u></u>	<u><u>(16,354)</u></u>	<u><u>5,478</u></u>

**6. RELATED PARTY DISCLOSURES**

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

**Uganda Child Development Support**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 July 2022**

	Year Ended 31.7.22 £	Period 27.4.20 to 31.7.21 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	<u>19,598</u>	<u>21,832</u>
<b>Total incoming resources</b>	19,598	21,832
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Donations for children & adults support costs including food	12,936	7,957
Donations for medical & funeral costs	-	1,720
Donations for computer system, software & training	-	475
Donations for school reopening costs including PPE	-	1,266
Donations for Christmas presents	500	330
Donations for water system	-	4,000
Donations for Ugandan entity set up costs	750	-
Donations for Godfrey's phone	<u>200</u>	<u>-</u>
	14,386	15,748
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	275	6
<b>Governance costs</b>		
Accountancy fees	<u>636</u>	<u>600</u>
Total resources expended	<u>15,297</u>	<u>16,354</u>
<b>Net income</b>	<u>4,301</u>	<u>5,478</u>

**UGANDA CHILD DEVELOPMENT SUPPORT**

England & Wales - Charity number 1189212

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# Accounts

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REGISTERED COMPANY NUMBER: CE021657 (England and Wales)  
REGISTERED CHARITY NUMBER: 1189212

**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Period 27 April 2020 to 31 July 2021**  
**for**  
**Uganda Child Development Support**

Mander Duffill  
Chartered Accountants  
The Old Post Office  
41-43 Market Place  
Chippenham  
Wiltshire  
SN15 3HR

**Uganda Child Development Support**

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**for the Period 27 April 2020 to 31 July 2021**

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## Uganda Child Development Support

### Chairman's Report for the Period 27 April 2020 to 31 July 2021

It has been an incredible year since we were officially registered on the 27th April 2020, a year of uncertainty, global crisis and challenge. We successfully opened a bank account in a season when it was very difficult to open business accounts with any bank and we have been so blessed and grateful for the support from sponsors and donors who have encouraged and supported us.

We have been so grateful for the close links maintained with the former trustees and sponsors of Uganda Child Development Fund (UCDF) who paved the path for us and whose big shoes we will probably never fill. Reverend Canon Phil Rees and Kate Rees and those who walked closely with them including Jan and Bob Yuill, Susan Baker, Lynn Young, the Gadd family, Mike Gurr and Canon John Parkins have smoothed the path for us as a young charity. We are also so grateful to our Church family congregation, family and friends who have encouraged and supported us to do this work.

We were able to maintain looking after the children at the orphanage (Sharon's place) as they faced lockdown like all of us. This was a particularly long period for children in Uganda but through the faithful giving of our donors and sponsors we were able to keep feeding the 11 children in our care at Sharon's place and pay our elderly house mothers who definitely had their hands full but kept the children busy digging the land and growing cassava, sweet potatoes, maize and matooke and rearing about twenty goats in an effort to build their own self-sustenance. Peter kept the children engaged by teaching them to build rabbit hutches using wire mesh and wood. I was amused to learn that when choosing the rabbits, the children thought they had chosen only female rabbits and were very disappointed to find they had a male rabbit among the lot they had bought. They declared to Peter that they did not want to rear any male rabbits. When Peter asked if they wanted some baby rabbits, they said they wanted baby rabbits but did not want to rear the male rabbit.

Through the support received, we have been able to achieve our objectives: "The advancement of education, relief of poverty, hardship, sickness and distress, in particular but not exclusively, by the maintenance of ongoing development, progress and safety of the Uganda Kingdom Secondary School and Orphanage."

We supported the safe delivery of babies when two heavily pregnant mothers were faced by very challenging circumstances. Uganda was in lockdown like the rest of the world and night curfews were in operation. Unlike in the UK where we have an NHS system in place, the mothers were faced with high hospital bills during the pandemic as well as the need to plan for transport during curfew. There was an increase in the infant and mortality rate as a lot of mothers attempted to deliver their babies naturally at home due to the challenging situations. The expectant mothers lived remotely and had health challenges which put them at high risk with a home delivery. Through generous giving from donors, we were able to pay for safe stay in hospital that enabled safe delivery of two babies. Baby Asher Luther was safely born on the 11th April 2020 and baby Timothy was born on 17th July 2020.

We advanced education by sponsoring the provision of PPE for Kingdom High School. Unlike in the UK where schools receive public funding, in Uganda parents have to pay for children's education and the new sanitation requirements brought by COVID put a higher cost on education which meant some schools shutting down having already suffered the challenges of closing as a business. The funds for PPE were absolutely critical in enabling safe return of staff and students whilst maintaining the financial integrity of the school. The provision of PPE through several sponsors enabled the safe return of students without any incidents of Covid in the school for the period that the school remained open. We also provided software and updated computer systems for the school to improve their accounting and administrative systems. In addition, we celebrated the successes of our sponsored candidate students, Derek, Jeneva and Viola. Viola excelled, obtaining 10 points (the best possible score being 8!). Kingdom High School also made us proud for not having any incidents of corona virus outbreak as many other schools did and ranking at 382 of the best 1000 schools in Uganda (thereby ranked as top 12% of secondary schools in the country). This is a high achievement especially considering it's less than 5 years old and with Covid challenges. We commend the Head Teacher, Susan Kiirya, Peter and all the staff at the school for a job well done.

We were also able to support the reopening of the Church in Busalamu, in the Luuka district, by providing PPE (sanitisation jerry cans with a tap and temperature guns, as well as plastic chairs to ease sanitisation) and food for this remote and poor community. The pandemic had a huge impact on the poor and vulnerable and the funds enabled re-engagement as a community in a safe way and for those struggling financially to receive a meal.

## Uganda Child Development Support

### Chairman's Report for the Period 27 April 2020 to 31 July 2021

We also rescued some vulnerable women going through challenging situations, such as one of our sponsored children's mother from being evicted by paying for her rent in half decent accommodation and providing bedding and food for a neglected granny called Florence.

One situation that pulled at all our heart strings was when our beloved Mark (RIP), who was a child of UCDF, and had qualified as an ICT teacher at Kingdom High School had undergone two emergency operations within a short space of time for suspected burst ulcers. We supported his recovery and payment of hospital bills, as well as ongoing medication for treatment of thrombosis. Unfortunately, whilst the prognosis was promising, after a while, Mark's health deteriorated, he was hospitalised and eventually passed away. Whilst this was a painful period, the financial support provided meant he received the treatment he needed and we gave him a good send off.

One of the huge financial projects undertaken during this year was the provision of clean and easy access to water. With the Corona virus pandemic, we considered the provision of sanitisation equipment and easy access to water as very important. Whilst we had provided PPE to the school and local community, we learnt that there was a significant number of typhoid cases in the community.

On looking into the water supply system for Kingdom High School and Sharon's place, we discovered that they relied heavily on rain water which was seasonal. Global warming naturally makes this more unpredictable as the country suffers from prolonged period of draught. The deep-water borehole that was built by UCDF was 214 meters away from the tanks at a depth of 56 meters. This meant the children had to fetch water for washing, bathing, cleaning, cooking and drinking. We funded the construction of a solar water pump system connecting the borehole to the school and orphanage. This huge undertaking was particularly sponsored by Mr & Mrs Seager and Mr & Mrs Prior.

We also funded the building of a small shelter for the security guards at Kingdom High School. In Africa, security is a very important feature of any dwelling place so the school is always reassessing the security systems in place and with Sharon's place (where our children and the house mothers live) being very close to the school, this is a key funding issue for our work in Uganda.

We feel encouraged by this start as a charity and with your support we hope to continue to achieve our objectives as a charity and make a difference to others.

Our team of Trustees of three couples, the Donovans, Blaikleys and Hoggs as well as our Honorary Member Mrs Kate Rees (best referred to as mum) have all done an incredible job praying, supporting and raising funds this year and I thank them sincerely.

I am certain that I am speaking for all the trustees when I say "A very big thanks to all of you who have made all this possible and God bless you." As Trustees we have volunteered our time and resources to ensure that 100 percent of sponsorships and donations are sent directly to Uganda to ensure every £1 hits the target, swiftly and directly on those who most need it.

Looking ahead, we are looking to obtain more members on the board of Trustees in different capacities, setting up a clinic or health facility within the community close to the school and Sharon's Place and rescuing more vulnerable children to increase our reach to individuals and the community. With your support we can make this possible.

Catherine Donovan, Chair of Trustees

**Uganda Child Development Support**  
**Report of the Trustees**  
**for the Period 27 April 2020 to 31 July 2021**

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 period 27 April 2020 to 31 July 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**INCORPORATION**

The charitable company was incorporated on 27 April 2020.

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The advancement of education, relief of poverty, hardship, sickness and distress, in particular but not exclusively, by the maintenance of ongoing development, progress and safety of the Uganda Kingdom Secondary school and orphanage.

**Significant activities**

1. We registered as a charity with the charity commission.
2. We opened a bank account.
3. Funded hospitalisation and transport for pregnant mothers to give birth safely to relieve the hardship during a Covid lockdown restrictions and curfew.
4. Funded provision of PPE, software and updated computer system for Kingdom Secondary School.
5. Funded the provision of PPE and a meal to the impoverished community in Busalamu, Luuka district.
6. Sorted the purification of the water system at Kingdom High School and the orphanage by providing more water tanks and a solar water pump system.
7. Sponsored and funded the education and maintenance of the children under our care.
8. Provided bedding and food for a neglected granny called Florence.
9. Provided rental accommodation for a struggling mother.
10. Provided medication and hospital care for Mark (RIP).
11. Improved our security system by building a small shelter for the security guards to work in and out of season.
12. We published 3 Newsletters (July 2020, December 2020 and March 2021).
13. We increased the number of sponsors and donors.

**Public benefit**

The Trustees have considered the Charity Commission's general guidance on public benefit and have taken it into account when reviewing our aims and objectives and planning our future activities. The Trustees are satisfied that our work is carried out wholly in pursuit of our charitable aims for the public benefit.

As a new charity we established sponsorship and donors who continue to support the objectives of the charity.

## Uganda Child Development Support

### Report of the Trustees for the Period 27 April 2020 to 31 July 2021

#### **ACHIEVEMENT AND PERFORMANCE**

1. Funded hospitalisation and transport for pregnant mothers to give birth safely to relieve the hardship during a Covid lockdown restrictions and curfew.
2. Funded provision of PPE, software and updated computer system for Kingdom Secondary School.
3. Funded the provision of PPE and a meal to the impoverished community in Busalamu, Luuka district.
4. Sorted the purification of the water system at Kingdom High School and the orphanage by providing more water tanks and a solar water pump system.
5. Sponsored and funded the education and maintenance of the children under our care.
6. Provided bedding and food for a neglected granny called Florence.
7. Provided rental accommodation for a struggling mother.
8. Provided medication and hospital care for Mark (RIP).
9. Improved our security system by building a small shelter for the security guards to work in and out of season.

#### **FINANCIAL REVIEW**

##### **Financial position**

In the opening period to 31 July 2021, there was a surplus of £5,478 on unrestricted funds. There are no restricted funds for the period.

##### **Reserves policy**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level of 3 months' expenditure. The trustees consider that a reserve at this level will ensure that, in the event of a significant drop in income, the charity will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. With expenditure of £800 per month on average, the charity has already exceeded the required level of £2,400 by the end of its first period.

##### **FUTURE PLANS**

1. To obtain more members on the board of Trustees in different capacities, but particularly to upskill on situations in Uganda on the ground and reach out to more potential sponsors;
2. Start the process of setting up a medical facility, clinic or health facility within the community close to the school and Sharon's Place using the resources of the doctors we currently have as trustees;
3. Build links for Kingdom High School with a school here for purposes of sharing information, resources and enrichment of the lives of the children in both schools.
4. Rescue more vulnerable children and adults particularly in light of those who have lost parents from Covid or are suffering from economic hardship so as to increase our reach to individuals and the community;
5. Create further partnerships with the impoverished community surrounding Pastor Godfrey as we continue to look after one of the granny's called Florence in that community;
6. Seek to create possible partnerships with other charities on the ground in Uganda who have got similar objectives and the same ethos of ensuring every donation gets to the target;
7. Some of the trustees will visit Uganda in 2022 to assess the achievements, compliance with the objectives and possible future plans.

**Uganda Child Development Support**

**Report of the Trustees**  
**for the Period 27 April 2020 to 31 July 2021**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a constitution and is a Charitable Incorporated Organisation (CIO).

**Recruitment and appointment of new trustees**

In line with the charity's constitution, new trustees are to be appointed for a term of three years by a resolution passed at a properly convened meeting of the existing trustees. In selecting individuals for appointment as charity trustees, the charity trustees are aware they must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

**Organisational structure**

The current structure of the organisation is largely governed by the 6 founding trustee members and the advice sought from the Mrs Kate Rees (Honourable Trustee). There are existing close links with the former members of Uganda Child Development Fund (although the charity has since been closed).

As a small charity, we have considered the risks of sending funds abroad and minimised the risks through the set up of financial accounting systems software that is monitored and using people that are known to some of the trustees on an individual capacity. We have limited our operation to only matters, people and situations that we are well aware of and do a lot of due diligence and research before voting on any new ventures.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

CE021657 (England and Wales)

**Registered Charity number**

1189212

**Registered office**

32 Frogwell  
Chippenham  
Wiltshire  
SN14 0DQ

**Trustees**

Mrs C Donovan Chair (appointed 27.4.20)  
M J Donovan Trustee (appointed 27.4.20)  
Dr T N Hogg Trustee (appointed 27.4.20)  
Dr K L Hogg Trustee (appointed 27.4.20)  
M M Blaikley Trustee (appointed 27.4.20)  
Mrs S L Blaikley Trustee (appointed 27.4.20)

M M Blaikley is treasurer of the charity.  
Mrs S L Blaikley is secretary of the charity.

Kate Rees is an Honorary Member of the charity, but not in an appointed trustee role.

Approved by order of the board of trustees on .....15.5.22..... and signed on its behalf by:



.....  
Mrs C Donovan - Trustee



.....  
M M Blaikley - Trustee

**Uganda Child Development Support**

**Statement of Financial Activities**  
**for the Period 27 April 2020 to 31 July 2021**

	Notes	Unrestricted funds £
<b>INCOME AND ENDOWMENTS FROM</b>		
Donations and legacies		21,832
<b>EXPENDITURE ON</b>		
<b>Charitable activities</b>		
Charitable activities in Uganda		15,748
Other		<u>606</u>
<b>Total</b>		<u>16,354</u>
<b>NET INCOME</b>		<u>5,478</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>5,478</u></u>

The notes form part of these financial statements

**Uganda Child Development Support**

**Balance Sheet**  
**31 July 2021**

	Notes	Unrestricted funds £
<b>CURRENT ASSETS</b>		
Cash at bank		6,078
<b>CREDITORS</b>		
Amounts falling due within one year	3	(600)
<b>NET CURRENT ASSETS</b>		<u>5,478</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>5,478</u>
<b>NET ASSETS</b>		<u>5,478</u>
<b>FUNDS</b>	4	
Unrestricted funds		<u>5,478</u>
<b>TOTAL FUNDS</b>		<u>5,478</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 July 2021.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 July 2021 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 15.5.22 and were signed on its behalf by:



.....  
C Donovan - Trustee



.....  
M M Blaikley - Trustee

The notes form part of these financial statements

## **Uganda Child Development Support**

### **Notes to the Financial Statements** **for the Period 27 April 2020 to 31 July 2021**

#### **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.

##### **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.

#### **2. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the period ended 31 July 2021.

##### **Trustees' expenses**

There were no trustees' expenses paid for the period ended 31 July 2021.

**Uganda Child Development Support**

**Notes to the Financial Statements - continued**  
**for the Period 27 April 2020 to 31 July 2021**

**3. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

Other creditors	£ <u>600</u>
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**4. MOVEMENT IN FUNDS**

	Net movement in funds £	At 31.7.21 £
<b>Unrestricted funds</b>		
General fund	4,888	4,888
Sponsored children and adults	<u>590</u>	<u>590</u>
	<u>5,478</u>	<u>5,478</u>
<b>TOTAL FUNDS</b>	<u>5,478</u>	<u>5,478</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	9,392	(4,504)	4,888
Sponsored children and adults	8,540	(7,950)	590
Water system	<u>3,900</u>	<u>(3,900)</u>	<u>-</u>
	<u>21,832</u>	<u>(16,354)</u>	<u>5,478</u>
<b>TOTAL FUNDS</b>	<u>21,832</u>	<u>(16,354)</u>	<u>5,478</u>

**5. RELATED PARTY DISCLOSURES**

There were no related party transactions for the period ended 31 July 2021.

**Uganda Child Development Support**

**Detailed Statement of Financial Activities**  
**for the Period 27 April 2020 to 31 July 2021**

£

**INCOME AND ENDOWMENTS**

**Donations and legacies**

Donations 21,832

**Total incoming resources** 21,832

**EXPENDITURE**

**Charitable activities**

Recurring children & adults support costs including food 6,646

Non-recurring children & adults support costs 1,311

Medical & funeral costs 1,720

Computer system, software & training 475

School reopening costs including PPE 1,266

Christmas presents 330

Water system 4,000

15,748

**Support costs**

**Finance**

Bank charges 6

**Governance costs**

Accountancy and legal fees 600

Total resources expended 16,354

**Net income** 5,478