

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

	Page
Chairman's Report	1
Report of the Trustees	2 to 5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 10
Detailed Statement of Financial Activities	11

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

		Year Ended 31.7.22 Unrestricted funds £	Period 27.4.20 to 31.7.21 Total funds £
	Notes		
INCOME AND ENDOWMENTS FROM			
Donations and legacies		<u>19,598</u>	<u>21,832</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities in Uganda		14,386	15,748
Other		<u>911</u>	<u>606</u>
Total		<u>15,297</u>	<u>16,354</u>
NET INCOME		4,301	5,478
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>5,478</u>	<u>-</u>
TOTAL FUNDS CARRIED FORWARD		<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 £
CURRENT ASSETS			
Cash at bank		10,415	6,078
CREDITORS			
Amounts falling due within one year	4	(636)	(600)
NET CURRENT ASSETS		<u>9,779</u>	<u>5,478</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>9,779</u>	<u>5,478</u>
NET ASSETS		<u>9,779</u>	<u>5,478</u>
FUNDS	5		
Unrestricted funds		<u>9,779</u>	<u>5,478</u>
TOTAL FUNDS		<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

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	<u>21,832</u>
EXPENDITURE ON	
Charitable activities	
Charitable activities in Uganda	15,748
Other	<u>606</u>
Total	<u>16,354</u>
NET INCOME	<u>5,478</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>5,478</u></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 £
Unrestricted funds				
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>
TOTAL FUNDS	<u><u>5,478</u></u>	<u><u>4,301</u></u>	<u><u>-</u></u>	<u><u>9,779</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	19,598	(15,297)	4,301
	<u>19,598</u>	<u>(15,297)</u>	<u>4,301</u>
TOTAL FUNDS	<u><u>19,598</u></u>	<u><u>(15,297)</u></u>	<u><u>4,301</u></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 £
Unrestricted funds		
General fund	4,888	4,888
Sponsored children and adults	<u>590</u>	<u>590</u>
	<u>5,478</u>	<u>5,478</u>
TOTAL FUNDS	<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 £
Unrestricted funds			
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>
TOTAL FUNDS	<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 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	<u>19,598</u>	<u>21,832</u>
Total incoming resources	19,598	21,832
EXPENDITURE		
Charitable activities		
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
Support costs		
Finance		
Bank charges	275	6
Governance costs		
Accountancy fees	<u>636</u>	<u>600</u>
Total resources expended	<u>15,297</u>	<u>16,354</u>
Net income	<u><u>4,301</u></u>	<u><u>5,478</u></u>