

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
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Uganda Child Development Support

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for the Year Ended 31 July 2023**

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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 ODQ

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 ...24th 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 £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		<u>14,317</u>	<u>19,598</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities in Uganda		17,228	14,386
Other		<u>984</u>	<u>911</u>
Total		<u>18,212</u>	<u>15,297</u>
NET INCOME/(EXPENDITURE)		(3,895)	4,301
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>9,779</u>	<u>5,478</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>5,884</u></u>	<u><u>9,779</u></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 £
CURRENT ASSETS			
Cash at bank		6,568	10,415
CREDITORS			
Amounts falling due within one year	4	(684)	(636)
NET CURRENT ASSETS		<u>5,884</u>	<u>9,779</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>5,884</u>	<u>9,779</u>
NET ASSETS		<u>5,884</u>	<u>9,779</u>
FUNDS	5		
Unrestricted funds		<u>5,884</u>	<u>9,779</u>
TOTAL FUNDS		<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.

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 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

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.23 £	31.7.22 £
Other creditors	<u>684</u>	<u>636</u>

5. MOVEMENT IN FUNDS

	At 1.8.22 £	Net movement in funds £	At 31.7.23 £
Unrestricted funds			
General fund	9,779	(3,895)	5,884
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	14,317	(18,212)	(3,895)
TOTAL FUNDS	<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 £
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>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 £
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>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 £
Unrestricted funds				
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>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	33,915	(33,509)	406
	<u>33,915</u>	<u>(33,509)</u>	<u>406</u>
TOTAL FUNDS	<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 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	<u>14,317</u>	<u>19,598</u>
Total incoming resources	<u>14,317</u>	<u>19,598</u>
EXPENDITURE		
Charitable activities		
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
Support costs		
Finance		
Bank charges	300	275
Governance costs		
Accountancy fees	<u>684</u>	<u>636</u>
Total resources expended	<u>18,212</u>	<u>15,297</u>
Net (expenditure)/income	<u>(3,895)</u>	<u>4,301</u>

This page does not form part of the statutory financial statements