

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

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SN15 3HR

Uganda Child Development Support

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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:



.....
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 £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		<u>10,267</u>	<u>10,696</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities in Uganda		12,073	8,351
Other		<u>1,438</u>	<u>1,205</u>
Total		<u>13,511</u>	<u>9,556</u>
NET INCOME/(EXPENDITURE)		(3,244)	1,140
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>7,024</u>	<u>5,884</u>
TOTAL FUNDS CARRIED FORWARD		<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 £
CURRENT ASSETS			
Cash at bank		4,968	8,104
CREDITORS			
Amounts falling due within one year	4	(1,188)	(1,080)
NET CURRENT ASSETS		<u>3,780</u>	<u>7,024</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		3,780	7,024
NET ASSETS		<u>3,780</u>	<u>7,024</u>
FUNDS	5		
Unrestricted funds		<u>3,780</u>	<u>7,024</u>
TOTAL FUNDS		<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

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

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.25 £	31.7.24 £
Other creditors	<u>1,188</u>	<u>1,080</u>

5. MOVEMENT IN FUNDS

	At 1.8.24 £	Net movement in funds £	At 31.7.25 £
Unrestricted funds			
General fund	7,024	(3,244)	3,780
TOTAL FUNDS	<u>7,024</u>	<u>(3,244)</u>	<u>3,780</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	10,267	(13,511)	(3,244)
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	5,884	1,140	7,024
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	10,696	(9,556)	1,140
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	5,884	(2,104)	3,780
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	20,963	(23,067)	(2,104)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	<u>10,267</u>	<u>10,696</u>
Total incoming resources	10,267	10,696
EXPENDITURE		
Charitable activities		
Donations for children & adults support costs including food	12,073	8,351
Support costs		
Finance		
Bank charges	250	125
Governance costs		
Accountancy fees	<u>1,188</u>	<u>1,080</u>
Total resources expended	<u>13,511</u>	<u>9,556</u>
Net (expenditure)/income	<u>(3,244)</u>	<u>1,140</u>