

SCOTTISH CHARITY NUMBER SCO50144

CHEKA CHILD SCIO

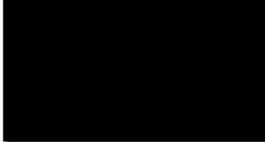
TRUSTEES' ANNUAL REPORT AND ACCOUNTS
For the year ended 31 March 2025

Mann Judd Gordon Ltd
Chartered Accountants
26 Lewis Street
Stornoway
Isle of Lewis
HS1 2JF

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TRUSTEES' ANNUAL REPORT AND ACCOUNTS
Year ended 31 March 2025

Trustees during the year



Contact address



Website

www.chekachild.com

Governing document

Cheka Child is established by Constitution. It is a registered Scottish Charity, number SC050144.

Recruitment and appointment of Trustees

The Trustees have responsibility for the day to day management and control of the charity. The maximum number of trustees is seven and the minimum number is three. Trustees are recruited by the existing Trustees.

Charitable purposes

The objects of the charity are:

- The prevention or relief of poverty
- The advancement of education
- The advancement of religion
- The promotion of equality and diversity
- The relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage

Cheka Child is a Scottish Charitable Incorporated Organisation. It works with an organisation of the same name, incorporated in Uganda. The UK-based charity seeks to raise funds in order to equip the Ugandan-based charity to further the UK's charity's objectives. The Ugandan organisation has the ability to raise and receive funds from other sources also.

Cheka Child is a Ugandan-led response to the compelling needs of vulnerable children in the community. Due to family breakdown, sickness and other forms of abject poverty, children are often unable to reach their full, God-given potential. Often there can be neglect and hopelessness.

The vision of Cheka Child is to transform the lives of these vulnerable children and to give them a hope for the future.

We do this by sponsoring community identified children, helping them access education and providing support and mentoring to both the children and their families.

TRUSTEES' ANNUAL REPORT AND ACCOUNTS
Year ended 31 March 2025**Activities and achievements**

During the year under review the Trustees met regularly using Audio-Visual technology in order to discuss the work of the Ugandan-based organisation and how best to support and encourage this prayerfully, pastorally, financially and practically.

Twelve grants were paid to the Ugandan-based charity during the year, to cover the following costs:

- School fees
- Christmas party
- Food relief for families of sponsored children
- Medical care and Sanitary products
- Support the creation of a number of wells and similar spring water projects
- Attendance at Scripture Union camps
- Assistance to widows with house repairs
- Supporting the administrative function for the Ugandan operation
- Stipends for the Ugandan team.

Financial systems

The trustees are very conscious of the importance of being able to demonstrate that funds transferred to Uganda are used according to the charity's objectives. This is achieved through the following system:

1. Requisition forms are prepared by the team in Uganda and sent to the UK charity for consideration and approval. These forms are signed by two members of the Ugandan team.
2. The UK trustees approve the requisition forms either via email or on the WhatsApp group.
3. The funds are transferred securely to Uganda through Equals Money, a financial services platform that specialises in international payments.
4. The funds are received in a bank account with Equity Bank, under the name of Cheka Child Uganda Limited.
5. As the funds are spent in Uganda, receipts are obtained. A sample of these are checked against the requisition forms on at least an annual basis by one of the UK trustees.

The charity has registered with HM Revenue & Customs for Gift Aid and made its first claim in April 2023. All Gift Aid recovered is allocated to the Unrestricted Fund of the charity, to support the administration costs of the Ugandan operation.

The charity has a policy of retaining 10% of all donations received for specific projects to support the administration costs of the Ugandan operation.

All administration costs of the UK operation are covered by the UK trustees.

Donations received for ongoing Child Sponsorship are allocated to the Unrestricted Fund because this is seen as the core work of the charity; where income is received specifically for one-off projects, this is allocated to the Restricted Fund, along with the associated expenditure.

TRUSTEES' ANNUAL REPORT AND ACCOUNTS

Year ended 31 March 2025

Trustee remuneration and expenses

The trustees received no remuneration or expenses in the period under review.

Reserves

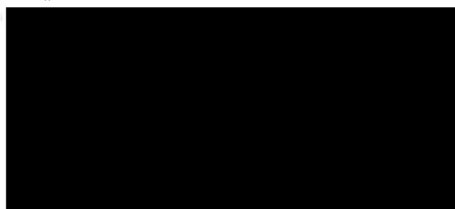
There are no costs in the UK relating to the running of the charity and therefore the trustees have not yet established a reserves policy.

At the end of the year under review, restricted funds were held as follows:

- Goats / Audio Players project - £4,455 (transferred May 2025)
- Solar drier – £900 (transferred August 2025)

Approval

Approved by the Trustees and signed on their behalf



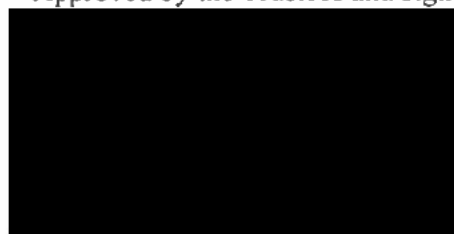
RECEIPTS AND PAYMENTS ACCOUNT
Year ended 31 March 2025

		31 st March 2025	31 st March 2024
	Unrestricted £	Restricted £	Total £
RECEIPTS			
Donations	20,473	12,295	32,768
Gift Aid recovered	-	-	-
	<u>20,473</u>	<u>12,295</u>	<u>32,768</u>
TOTAL RECEIPTS	<u>20,473</u>	<u>12,295</u>	<u>32,768</u>
PAYMENTS			
Grants paid to Cheka Child Uganda	20,950	6,940	27,890
	<u>20,950</u>	<u>6,940</u>	<u>27,890</u>
TOTAL PAYMENTS	<u>20,950</u>	<u>6,940</u>	<u>27,890</u>
Excess of receipts over payments for year / (Excess of payments over receipts for year)	<u>(477)</u>	<u>5,355</u>	<u>4,878</u>
	<u>3,100</u>		

STATEMENT OF BALANCES
As at 31 March 2025

		31 st March 2025	31 st March 2024
CASH AT BANK	Unrestricted £	Restricted £	Total £
Opening balances	6,970	-	6,970
Excess of receipts over payments for year / (Excess of payments over receipts for year)	(477)	5,355	4,878
Closing balances	<u>6,493</u>	<u>5,355</u>	<u>11,848</u>
Represented by:			
Bank account balance			<u>11,848</u>
Closing balances			<u>6,970</u>

Approved by the Trustees and signed on their behalf.



19 September 2025

Independent Examiners' Report to the Trustees of Cheka Child

I report on the accounts of the charity for the period ended 31 March 2025 which are set out on pages 4 and 5.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiners' statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

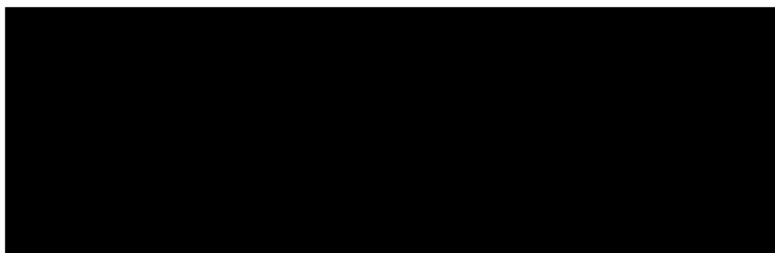
Independent examiners' statement

In the course of my examination, no matter has come to my attention.

1 which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or



to enable a proper understanding

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9/12/2025
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Date