



(A company limited by guarantee)

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2021

CHILDREN FIRST UGANDA

REPORT AND FINANCIAL STATEMENTS

31 DECEMBER 2021

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CHILDREN FIRST UGANDA

COMPANY INFORMATION

31 DECEMBER 2021

DIRECTORS & TRUSTEES

Dr Suzanne Duce PhD
Lt Colonel (Retd) Anthony Bateman MBE
Mr Andrew Drakeford FCA
Mr Terry Goddard FCA

REGISTERED OFFICE

Tudor John Limited
Nightingale House
46 - 48 East Street
Epsom
Surrey
KT17 1HQ

BANKERS

Natwest Bank Plc
77 High Street
Godalming
GU7 1AR

CHILDREN FIRST UGANDA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

Constitution and Organisation

Children First Uganda Limited is a company limited by guarantee registered on 17 December 2008, number 6775383. It is a charity registered with the Charity Commissioners on 21 July 2009, number 1130627.

The charity is administered by directors and trustees as follows:

Dr Suzanne Duce PhD

Lt Colonel (Retd) Anthony Bateman MBE

Mr Andrew Drakeford FCA

Mr Terry Goddard FCA

The Charity's bankers are Natwest Plc, 77 High Street, Godalming, Surrey, GU7 1AR.

Objects of the Charity

The objects of the Charity are to relieve the needs of children, young people and persons who are or who have been affected by HIV/AIDS or who are otherwise in need in such ways as the Trustees shall think fit, in particular by supporting the charitable work of Children's Rights Advocacy and Lobby Mission (CALM Africa) and other organisations working with such children, young people or persons.

The trustees are not aware of any detriment or harm which might arise from carrying out the Charity's objects.

Financial Results

The Charity's assets consist entirely of cash generated from the excess income raised from charitable donations over funds released to CALM (Africa). The Trustees' policy is to maximise funds paid to CALM (Africa) and to keep reserves to a minimum accordingly.

Risk Management

The Trustees have examined the major business and operational risks which charity faces and confirm that systems have been established to enable regular reports to be produced so that necessary steps can be taken to lessen risks.

- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

CHILDREN FIRST UGANDA

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021 (Continued)**

Trustees' Responsibility In Relation to the Financial Statements

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

.....
Suzanne L Duce

.....(Date)

CHILDREN FIRST UGANDA LIMITED

ANNUAL REVIEW OF PROJECTS & ACHIEVEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

INTRODUCTION

The Directors of Children First Uganda have continued to manage financial support and direction as well as practical help to the Team working at CALM Africa in spite of being unable to conduct personal visits to the Charity in Uganda.

Governmental charges, which continue to be levied on promotional events, although they have been much reduced during this year, have a huge impact on Charity funds. This is not a satisfactory situation but one which is beyond our control. Nonetheless, we are still able to report yet another successful, albeit modest, year in meeting the objectives and mission of both Charities.

INCOME GENERATED

In 2021 a total of £10,730 was made available to CALM Africa to fund ongoing projects, as defined in the Priority List, along with donations from UK Sponsors for the educational support of some 20 children and to a selected number of staff as agreed by the CFU Trustees.

It is our practice to ensure that income received is transferred at the earliest opportunity to CALM Africa's Bank in Kampala. In addition to this, through the efforts of Trustees and volunteers, a further £1,200 was made available from local sources and initiatives undertaken in the local area. In accordance with our mandate, we operate with full transparency.

A snapshot of how some of the monies transferred to CALM was spent, is shown below:

1. Staff allowances support: CFU Trustees continue to meet the allowances of key staff and, in doing so, maintain the morale of staff while delivering CALM projects and operation. This has ensured the continued success of critical projects and other initiatives.
2. Construction of teacher's quarters: Due to the completion of construction works at the teachers' quarters, we now have the capacity to house all teachers close to the school and improve not only the security of the children but also to extend learning time with children.
3. Classrooms and Dormitory facilities for kindergarten children (Early Childhood Development Centre): Again, through private funding, the new complex is 85% complete. For child protection and security, this construction is sited close to the teachers' quarters. This was necessary to comply with Governmental legislation, which required such pre-school facilities to be located away from the main school, both Primary and Secondary.

SCHOOL CLOSURES

For most of 2020 and 2021 Schools in Uganda have been closed. It is evident that the vaccination uptake has been very slow compared with other countries and whilst the Charity made best effort to help families with home schooling there seemed little appetite from families to take up this option. This was not really a surprise as families struggled to find work and feed their families.

CHILDREN FIRST UGANDA LIMITED

ANNUAL REVIEW OF PROJECTS & ACHIEVEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

CALM Africa UPDATES

The CALM Africa school, JMLC, continued to perform well at the National Examinations

CALM Africa continued to work with 'Free Lunch for Children International', a Chinese based Charity to improve children nutrition at JMLC and this has positively impacted on performance. This partnership has been essential during the Covid pandemic.

In 2021, CALM Africa trained Prospective Parents and Parents of Children at JMLC, (when Covid permitted) along with other community members. The focus of the training was Early Childhood Development.

CALM Africa carried out a third study on Commercial Exploitation of Children in Kampala and Wakiso Districts

SUMMARY

The Trustees of Children First Uganda remain committed to supporting the people of Uganda to improve the lives of vulnerable children. We remain impressed with the way CALM Africa conducts its business and interacts with CFU. This is a direct reflection on the influences and time afforded to CALM by the Trustees of CFU, through regular zoom calls and written communications. Whilst the Pandemic has affected all aspects of life, we report a modest but productive year for the Children First Uganda Charity

Lt Colonel (Retd) A L Bateman MBE

Trustee

Children First Uganda

CHILDREN FIRST UGANDA

INDEPENDENT EXAMINER'S STATEMENT TO THE TRUSTEES OF CHILDREN FIRST UGANDA

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

The charity's trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the applicable Directions given by the Charity Commission (under section 145(5)(b) of the Act, and
- to state whether particular matters have come to my attention

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. 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 seeking 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 no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Hazel Day BSc(Hons), FCA, DChA

.....(Date)

CHILDREN FIRST UGANDA**INCOME & EXPENDITURE ACCOUNT****31 DECEMBER 2021**

	-----2021-----			2020
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Incoming resources				
Donations	298	11,581	11,879	13,272
Interest received	0		0	0
	<u>298</u>	<u>11,581</u>	<u>11,879</u>	<u>13,272</u>
Resources expended				
Remittances to Children's Rights Advocacy and Lobby Mission	100	10,630	10,730	11,173
Administration charges	195	0	195	240
Bank charges	132	0	132	140
Registration fee	35	0	35	35
	<u>462</u>	<u>10,630</u>	<u>11,092</u>	<u>11,588</u>
Net expended resources	<u>(164)</u>	<u>951</u>	<u>787</u>	<u>1,684</u>
Funds as at 31 December 2020	183	2,116	2,299	615
Funds as at 31 December 2021	<u>19</u>	<u>3,067</u>	<u>3,086</u>	<u>2,299</u>

The statement of financial resources includes all gains and losses in the year.
All incoming resources and resources expended derive from continuing activities.

CHILDREN FIRST UGANDA

Registered number 6775383

BALANCE SHEET**31 DECEMBER 2021**

	-----2021-----			2020
	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Current assets				
Cash at bank	-31	2,643	2,612	2,028
Debtors - Gift Aid	50	424	474	271
Net current assets	<u>19</u>	<u>3,067</u>	<u>3,086</u>	<u>2,299</u>
Total capital & reserves	<u>19</u>	<u>3,067</u>	<u>3,086</u>	<u>2,299</u>

The Charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2021 in accordance with Section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Act.
- preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its surplus or deficit for the financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the directors and signed on their behalf:

..... (Director)
Suzanne L Duce

..... (Director)
Anthony L Bateman

..... (Date)