

**Registered CIO Number:1158189**

**EMPOWERING VULNERABLE CHILDREN (EVC)  
UGANDA**

**FINANCIAL STATEMENTS AND REPORT**

**FOR FINANCIAL YEAR ENDING**

**31<sup>st</sup> DECEMBER 2017**

## **EMPOWERING VULNERABLE CHILDREN (EVC) UGANDA**

### **FINANCIAL STATEMENTS AND ANNUAL REPORT FOR THE YEAR ENDING 31<sup>st</sup> DECEMBER 2017**

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Registered CIO Number: 1158189

Address: Chapel Corner  
1 Church Road  
Willington  
Bedfordshire  
MK44 3QD

Trustees: Edward Fawcett  
Gordon Lland  
Judith Fawcett  
Father Boniface Kaayabula  
Mary Frost – (resigned 04.02.17)  
Ramon Monserrate  
Robert Bbaale  
Rebecca Lland – (resigned 04.08.18)  
Nicki Howard – (resigned 28.04.18)  
Neil Yeomans – (appointed 28.04.18)  
Andy Hunt – (appointed 28.04.18)  
Jenny Hall – (appointed 04.08.18)

Bankers: Barclays Bank  
111 High Street  
Bedford  
MK40 1NJ

Independent Examiners: CVS Northamptonshire  
32-36 Hazelwood Road  
Northampton  
NN1 1LN

# **EMPOWERING VULNERABLE CHILDREN (EVC) UGANDA**

## **FINANCIAL STATEMENTS AND ANNUAL REPORT FOR THE YEAR ENDING 31<sup>st</sup> DECEMBER 2017**

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# **EMPOWERING VULNERABLE CHILDREN (EVC) UGANDA**

## **FINANCIAL STATEMENTS AND ANNUAL REPORT FOR THE YEAR ENDING 31<sup>st</sup> DECEMBER 2017**

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### **Structure, Governance and Management**

Empowering Vulnerable Children (EVC) Uganda is a registered CIO governed by its Constitution adopted by the trustees on 18<sup>th</sup> May 2014 and registered with the Charity Commission on 8<sup>th</sup> August 2014.

The skills and experience required by the Trustee Board is regularly reviewed and, where gaps are identified, new trustees with the requisite skills and knowledge are actively sought.

All new trustees receive a personalised induction, which includes meetings with existing trustees. They receive copies of key documents and updates on their roles and responsibilities as required.

### **Aims & Objectives**

The prevention or relief of poverty in Uganda by providing: grants, items and services to individuals in need and/or charities, or other organisations working to prevent or relieve poverty.

### **Achievements and Performance**

Child sponsorship for education has continued to grow significantly with ever more desperately poor children receiving this life changing opportunity. By the end of the year we had 159 in education from a starting point of 26 in 2014.

We are building a girls' dormitory at one of EVC's local schools and have provided more solar lights for children at home, so they are able to study in the evening. There is no mains' electricity where EVC operates.

Funds have been raised from our church appeals program, the annual EVC concert, house to house collections, Gift Aid, Newcastle University RC Chaplaincy and from many one-off donations.

## **EMPOWERING VULNERABLE CHILDREN (EVC) UGANDA**

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We are starting to develop partnerships with key organisations including A4S Outdoors Bedford, The Riseley Mens` Group, Workaid and St Joseph`s RC Church Bedford.

Mary Frost left the Board during this year.

The annual EVC Variety Performance, was again, a great success, being highly professional and providing a rich variety of entertainment. We would like to thank HSBC for their matched funding support for this event.

We now have a Website Development Team made up of volunteers. They have brought considerable expertise to developing the site and are making it easier to use and navigate.

Two Trustees visited Uganda during this year and undertook the annual monitoring of our work. They reported back to both the Board and donors on the progress being made. Our Project Director in Uganda visited the UK this year and met with many donors and supporters.

EVC is managed entirely by volunteers. All funds donated for child sponsorship and projects goes directly there, no money is taken out for admin, which is funded in other ways.

#### **Public Benefit**

In setting our programme each year we have regard to both the Charity Commission's general guidance on public benefit and prevention and relief of poverty for the public benefit. The trustees always ensure that the programmes we undertake are in line with our charitable objects and aims.

#### **Risk Management**

The trustees have examined the major strategic, business and operational risks the charity faces and confirms that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks

### **Financial Review**

EVC's main source of income is child sponsorship. This is supplemented by a church appeals programme and a number of other one-off and recurring activities. The surplus for the year was £6,233 (2016:£9,694) which has been transferred to general reserves. In addition to the funds transferred to Uganda for child sponsorship, during the year an additional £7,734 was transferred to fund the dormitory project. As of 31<sup>st</sup> December 2017 total reserves were £40,932 (2016:£32,913) which, in large part, were represented by cash at bank.

### **Reserves Policy**

EVC needs reserves in order to properly plan for unforeseen significant financial expenditure. The annual financial planning and regular monitoring/review process enables the reserves to be maintained at the right level. The level of reserves is reviewed on an annual basis and in accordance with increases in income and expenditure. A cash flow analysis aids this process.

The board has set up a reserves policy that requires:

- Reserves be maintained at a level ensuring EVC's core activity could continue during a process of unforeseen financial difficulty.
- Takes into account planned activity levels.
- EVCs commitments.

The following headings were used in the development of the policy:

- The current reserves policy statement, as above.
- Risk assessment against each category of income and expenditure
- Future activity levels, likely requirements and levels.
- EVCs commitments.
- Statement of the required reserves level as a result of the above.

### **Plans for the Future**

Presently, as a successful charity, our key challenge is a lack of resources to cover all the areas ripe for development and the Board is currently looking at ways to address this.

Going forward the future looks very bright with many opportunities to develop our remit and potential new partners to work with.

## **EMPOWERING VULNERABLE CHILDREN (EVC) UGANDA**

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#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The Constitution requires the members of the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing those financial statements, the members of the Board of Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make adjustments and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The members of the Board of Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity. They have a general responsibility for taking such steps as are reasonably open to them to safe guard the assets of the charity and to prevent and detect fraud and other irregularities.

Presented and approved at a meeting held on and 20<sup>th</sup> October 2018  
signed on their behalf.

  
Edward Fawcett                      Chair



To the Members:

**EMPOWERING VULNERABLE CHILDREN (EVC) UGANDA**

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## INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

We have independently Examined the Receipts and Payments Account and Statement of Assets and Liabilities on Pages 6 - 10, for financial year ending 31<sup>st</sup> December 2017.

### **Respective responsibilities of Members and Examiner**

As members you are responsible for the preparations of the Accounts. The charity's trustees to consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) or under Regulation 10(1)(b) and that an independent examination is needed.

It is our responsibility to:

- examine the accounts under section 145 of the Charities Act 2011 and section 44(1)(c) of the Charities Act
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b)
- to state, whether particular matters have come to my attention

### **Basis of Independent Examiner's Report**

Our examination was carried out in accordance with general Directions given by the Charity Commission and in accordance with Regulation 11 of the Charities Accounts Regulation 2006.. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with these records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you the trustees concerning 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 and the report is limited to those matters set out in the next statement.

### **Independent Examiner's Statement**

In connection with our examination, no matter has come to our attention

- (1) which gives us reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 130 of the 2011 Act and 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 to comply with general accounting requirements of the 2011 Act and section 44(1)(b) of the 2005 Act and Regulation 9 of the 2006 Regulation
  - have not been met or
- (2) to which in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*L Scullion*

Lorraine Scullion MAAT

Date: 22<sup>nd</sup> October 2018



**RECEIPTS AND PAYMENTS ACCOUNT**

**For the Period 31st December 2017**

	Notes	Unrestricted £	Restricted £	2017 £	2016 £
<b>Income From</b>					
Voluntary income - donations	1	10,585	46,418	57,003	51,453
Interest		4	-	4	-
Grants		-	-	-	-
Income other		-	-	-	-
<b>Total receipts for the Year</b>		<b>10,589</b>	<b>46,418</b>	<b>57,007</b>	<b>51,453</b>
<b>Expenditure</b>					
<b>Charitable activities</b>					
Child Sponsorship		-	36,138	36,138	22,141
Dormitory Project		-	7,734	7,734	5,000
Waterhole Project		-	-	-	200
Lighting Project		-	400	400	600
Uganda administration & Staff Costs		690	-	690	1,564
Insurance		264	-	264	268
Printing & Stationery		1,566	-	1,566	192
Telephone		182	-	182	-
Website		408	-	408	460
Trustee Expenses		413	-	413	-
Governance		-	-	-	166
Bank Charges		90	-	90	75
Computer for Ugandan Charity		-	-	-	573
Other Expenditure		263	-	263	81
Examiners fees		480	-	480	240
<b>Total Payments for the Year</b>		<b>4,356</b>	<b>44,272</b>	<b>48,628</b>	<b>31,560</b>
<b>Surplus/(Deficit) in year</b>		<b>6,233</b>	<b>2,146</b>	<b>8,379</b>	<b>19,893</b>
Transfer between Funds		2,736	(2,736)	-	-
Balance Bought Forward		14,779	18,374	33,153	13,260
<b>Balance Carried Forward</b>		<b>23,748</b>	<b>17,784</b>	<b>41,532</b>	<b>33,153</b>


STATEMENT OF ASSETS AND LIABILITIES

For the Period 31st December 2017

	Notes	Unrestricted £	Restricted £	2017 £	2016 £
<b>Assets:</b>					
Cash at bank and in hand	2	23,748	17,784	41,532	33,153
		<u>23,748</u>	<u>17,784</u>	<u>41,532</u>	<u>33,153</u>
<b>Liabilities</b>					
Creditors - IE		(600)	-	(600)	(240)
		<u>(600)</u>	<u>-</u>	<u>(600)</u>	<u>(240)</u>
<b>Net Assets</b>		<u>23,148</u>	<u>17,784</u>	<u>40,932</u>	<u>32,913</u>

Presented and approved by the Trustees at a committee meeting held on 20th October 2018

  
Edward Fawcett                      Chair

  
Neil Yeomans                      Treasurer

## **PRINCIPAL ACCOUNTING POLICIES**

### **Basis of preparation**

The financial statements have been prepared under the historical cost convention, and in accordance with the Statement of Recommended Practice (SORP), Accounting and Reporting by Charities issues in January 2015, applicable UK Accounting Standards and the Charities Act 2011.

### **Ultimate Controlling Party**

EVC is a registered CIO controlled and managed by the Management Committee/Trustees individually named in the Annual Report.

### **Income**

Income is brought into account on a receivable basis.

### **Intangible Income**

Intangible income, in the form of donated facilities and voluntary help etc., is not included in the financial statements since it is not considered practicable to quantify such income.

### **Expenditure**

Expenditure is stated inclusive of value added tax, and is brought into account in the year in which it is due. Costs are allocated to functional headings on the bases of direct costs plus overheads on a fair and reasonable estimated basis.

### **Pensions**

The Charity has no employees at this time

### **Reserves**

The current reserve policy is detailed in the annual report.

### **Risk**

The trustees do not believe the Charity is subject to any substantial risk beyond the liabilities disclosed in its Annual Report and Accounts.

The organisation has public, employer liability insurance to protect the Charity in case of a claim.

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## NOTES TO THE ACCOUNTS

For the Period 31st December 2017

Note 1	Unrestricted	Restricted	2017	2016
	£	£	£	£
Donations	2,643	46,418	49,061	29,187
Fundraising	7,942	-	7,942	22,266
	<b>10,585</b>	<b>46,418</b>	<b>57,003</b>	<b>51,453</b>

Note 2	Unrestricted	Restricted	2017	2016
	£	£	£	£
<b>Cash at Bank:</b>				
Barclays Community Account	23,744	17,784	41,528	17,277
Barclays Admin Account	-	-	-	8,255
Barclays Active Saver	4	-	4	7,620
	<b>23,748</b>	<b>17,784</b>	<b>41,532</b>	<b>33,152</b>

## Represented by:

Unrestricted/Designated Reserves	Opening				Closing Balance
	Balance 01.01.17	Movement In	Movement Out	Transfer	
	£	£	£	£	£
General Reserve	14,779	10,589	(4,356)	(2,379)	18,633
Designated - Waterhole Project	-	-	-	4,115	4,115
Designated - Classroom	-	-	-	1,000	1,000
	<b>14,779</b>	<b>10,589</b>	<b>(4,356)</b>	<b>2,736</b>	<b>23,748</b>

Waterhole Project - Fund raised by St Joseph's Church Bedford for the Water Bore Hole project

Classroom - For the construction of classrooms at St Matia Malumba School

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**NOTES TO THE ACCOUNTS**

For the Period 31st December 2017

Restricted Funds	Opening	Movement	Movement	Transfer	Closing
	Balance				
	01.04.17	In	Out	£	31.12.17
	£	£	£	£	£
Child Sponsorship	10,874	40,063	(35,179)		15,758
Dormitory Project	1,467	3,988	(7,734)	2,279	-
Waterhole Project	4,115	-	-	(4,115)	-
Lighting Project	-	1,259	(400)		859
Xmas Cards	20				20
Children	130	1,065	(960)		235
Rosaries	248	44			292
Medical	60				60
Granny	60				60
Bank Fees	(100)			100	-
Charity Set up	500				500
Classroom	1,000			(1,000)	-
	<b>18,374</b>	<b>46,419</b>	<b>(44,273)</b>	<b>(2,736)</b>	<b>17,784</b>

Child Sponsorship - Individuals pay to sponsor a child to attend private school in Uganda.

Dormitory Project - For the construction of a girls' dormitory and shower block at St Matia Malumba School.

Lighting Project - Funds raised by Risely Men's group for the purchase of solar powered lighting equipment for use in Uganda.

Xmas Cards - Funds raised from the sale of Christmas Cards made by the Children in Uganda for the purchase of school equipment and materials.

Children - Sponsors contribute for any extra items the children may need.

Rosaries - Funds raised from the sale of rosaries made by the children in Uganda for the purchase of school equipment and materials.

Medical - Towards medical costs for the Children

Granny - Donated for the Grandmother of a sponsored child.

Bank Fees - Funds raised for the transfer of monies to Uganda.

Charity Set up - Towards the Charity set up costs.