

Registered CIO Number:1158189

**EMPOWERING VULNERABLE CHILDREN (EVC)
UGANDA**

FINANCIAL STATEMENTS AND REPORT

FOR FINANCIAL YEAR ENDING

31st DECEMBER 2018

EMPOWERING VULNERABLE CHILDREN (EVC) UGANDA

FINANCIAL STATEMENTS AND ANNUAL REPORT FOR THE YEAR ENDING 31st DECEMBER 2018

Registered CIO Number: 1158189

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

Trustees: Edward Fawcett
Gordon Lland
Judith Fawcett
Father Boniface Kaayabula
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 31st DECEMBER 2018

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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 18th May 2014 and registered with the Charity Commission on 8th 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

The Church Appeals' Programme continues to be highly successful in increasing the number of poor children sponsored in education and creating strong awareness about our work within many parts of the UK. Over 210 children are now sponsored in education by UK donors.

Great progress has been made on EVC projects. At one of our schools a girls' dormitory nears completion and a solar powered water pump provides clean water for the children, all funded by UK donors. Trustee Gordon Lland and his wife Phil visited the work in November and were able to witness the considerable progress made, including the real difference education makes to the lives of the children.

EVC's new school report template provides our child sponsors with key educational information on their child's progress at school. Each year child sponsors receive 2 letters from their child, an up to date phot, a report on their educational progress and 2 newsletters updating them on EVC work.

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This year 3 new trustees joined the board – Andy Hunt (Coaching and Business Development), Neil Yeomans (Treasurer/Finance) and Jenny Hall (Education and Networking), adding significantly to our expertise.

EVC's annual concert took place again this year, a highly professional event with a full house in attendance. This created more awareness about our work, with new people taking on child sponsorship and a wonderful evening's entertainment where around £1,800 was raised.

The Charity's website continues to be a highly professional resource, managed and maintained by a very talented team of volunteers and, offers comprehensive information about our work.

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 £335(2017:£6,233) which has been transferred to general reserves. In addition to the funds transferred to Uganda for child sponsorship, during the year an additional £7,075 was transferred to fund the dormitory project. In summary the project transfers during the year being independently examined were dormitory project £14,072, waterhole project £11,311 and classroom project £3,786. As of 31st December 2018, total reserves were £41,867 (2017:£40,932) which, in large part, were represented by cash at bank. Bank includes restricted funds of £15,233.

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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

In the future we aim to continue to develop our work by expanding further the Church Appeals' Programme, developing fruitful partnerships with companies and other key organisations, developing our Donor Care Programme and expanding our marketing to reach ever more people.

On behalf of the Charity I wish to thank our Trustees, volunteers and donors for all their deep commitment and passion for our work and we go forward in the knowledge that the future is very bright.

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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 12th October 2019,
signed on their behalf.



Edward Fawcett Chair/Trustee



To: THE MEMBERS
EMPOWERING VULNERABLE CHILDREN (EVC) UGANDA
CHARITY INCORPORATED ORGANISATION NO: **1158189**

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INDEPENDENT EXAMINER'S REPORT

We have examined the accounts of the Charity set out on pages 6 to 10, which have been prepared on the accrual concept for financial year ending 31st December 2018.

Respective Responsibilities of Trustees and Examiner

The trustees of the charity are responsible for the preparation of accounts. They consider that the audit requirement under Section 144 (2) of the Charities Act 2011 (The 2011 Act) does not apply and that an independent examination is needed.

It is our responsibility to:

- Examine the accounts under section 145 of the 2011 Act
- To follow the procedures laid down in the general Directions given by the Charity Commission under Section 145 (5) (b) of the 2011 Act
- to state whether any particular matter has come to our attention.

Basis of Independent Examiner's Report

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of accounting records kept by the charity trustees 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 you as 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 connections 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
 - to prepare accounts that accord with the accounting records and comply with the accounting requirements of the 2011 Act

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.

B Peers-Ross

Brenda Peers-Ross FMAAT ACIE
8th October 2019

RECEIPTS AND PAYMENTS ACCOUNT

For the Period 31st December 2018

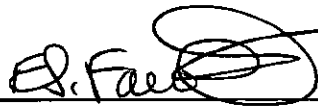
	Notes	Unrestricted £	Restricted £	2018 £	2017 £
Income From					
Voluntary income - donations	1	32,650	50,409	83,059	57,003
Interest		-	-	-	4
Grants		-	-	-	-
Income other		4,421	-	4,421	-
Total receipts for the Year		37,071	50,409	87,480	57,007
Expenditure					
Charitable activities					
Child Sponsorship		-	52,960	52,960	36,138
Dormitory Project		14,072	-	14,072	7,734
Waterhole Project		11,311	-	11,311	-
Lighting Project		-	-	-	400
Uganda administration & Staff Costs		310	-	310	690
Bursary		500	-	500	-
Insurance		299	-	299	264
Printing & Stationery		1,580	-	1,580	1,566
Telephone		108	-	108	182
Website		85	-	85	408
Trustee Expenses		1,069	-	1,069	413
Classroom Project		3,786	-	3,786	-
Bank Charges		240	-	240	90
Other Expenditure		206	-	206	263
Examiners fees		619	-	619	480
Total Payments for the Year		34,185	52,960	87,145	48,628
Surplus/(Deficit) in year		2,886	(2,551)	335	8,379
Transfer between Funds		-	-	-	-
Balance Bought Forward		23,748	17,784	41,532	33,153
Balance Carried Forward		26,634	15,233	41,867	41,532

STATEMENT OF ASSETS AND LIABILITIES

For the Period 31st December 2018

	Notes	Unrestricted £	Restricted £	2018 £	2017 £
Assets:					
Cash at bank and in hand	2	26,634	15,233	41,867	41,532
Debtors		4,422	-	4,422	-
		<u>31,056</u>	<u>15,233</u>	<u>46,289</u>	<u>41,532</u>
Liabilities					
Creditors - IE		(600)	-	(600)	(600)
		<u>(600)</u>	<u>-</u>	<u>(600)</u>	<u>(600)</u>
Net Assets		<u>30,456</u>	<u>15,233</u>	<u>45,689</u>	<u>40,932</u>

Presented and approved by the Trustees at a committee meeting held on 12th October 2019,
and signed on their behalf.


Edward Fawcett Chair/Trustee


Neil Yeomans Treasurer/Trustee

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.

Note 1	Unrestricted	Restricted	2018	2017
	£	£	£	£
Donations., sponsorship	17,630	50,409	68,039	49,061
Fundraising	15,020	-	15,020	7,942
	32,650	50,409	83,059	57,003

Note 2	Unrestricted	Restricted	2018	2017
	£	£	£	£
Cash at Bank:				
Barclays Community Account	26,634	15,233	41,867	41,528
Barclays Active Saver	-	-	-	4
	26,634	15,233	41,867	41,532

Represented by:

Unrestricted/Designated Reserves	Opening				Closing Balance
	Balance	Movement	Movement	Transfer	
	01.01.18	In	Out		
£	£	£	£	£	
General Reserve	18,633	37,071	(19,088)	(9,982)	26,634
Designated - Waterhole Project	4,115	-	(11,311)	7,196	-
Designated - Classroom	1,000	-	(3,786)	2,786	-
	23,748	37,071	(34,185)	-	26,634

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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Registered CIO Number 1158189

NOTES TO THE ACCOUNTS

For the Period 31st December 2018

Restricted Funds	Opening		Movement Out	Transfer	Closing Balance
	Balance 01.01.18	Movement In			
	£	£	£	£	£
Child Sponsorship	15,758	50,409	(52,960)	-	13,207
Lighting Project	859	-	-	-	859
Xmas Cards	20	-	-	-	20
Children	235	-	-	-	235
Rosaries	292	-	-	-	292
Medical	60	-	-	-	60
Granny	60	-	-	-	60
Charity Set up	500	-	-	-	500
	17,784	50,409	(52,960)	-	15,233

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

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.

Charity Set up - Towards the Charity set up costs.