

Empowering Vulnerable Children (EVC) Uganda
(Registered charity, number 1158189)
Financial statements
for the year ended 31 December 2019

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**Empowering Vulnerable Children (EVC) Uganda
Trustees' annual report
for the year ended 31 December 2019**

Full name Empowering Vulnerable Children (EVC) Uganda

Organisation type Charitable incorporated organisation

Registered charity number 1158189

Principal address Chapel Corner, 1 Church Road, Willington, Bedfordshire, MK44 3QD

Trustees

Edward Fawcett, Chair

Neil Yeomans, Treasurer

Gordon Lland

Judith Fawcett

Father Boniface Kaayabula

Ramon Monserrate

Robert Bbaale

Andy Hunt

Jenny Hall, until 14/08/19

Independent examiner

John O'Brien, employee of Community Accounting Plus, Units 1 & 2, North West, 41 Talbot Street, Nottingham, NG1 5GL

Governance and management

The charity is operated under the rules of its CIO - Foundation constitution adopted by the trustees on 18th May 2014 and registered with the Charity Commission on 8 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.

Objectives and activities

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.

Public benefit statement

The Trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'.

Empowering Vulnerable Children (EVC) Uganda

Summary of the main activities undertaken for the public benefit

EVC's main activity is child sponsorship. This is supplemented by a church appeals programme and a number of other one-off and recurring activities to fund improvements in the infrastructure at schools which the sponsored children attend.

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.

Summary of the main achievements during the period

Child Sponsorship Programme

Just under 60 new children joined this programme during the year thereby benefitting from the life changing opportunity of education.

Church Appeals

This year we held 17 church appeals within England raising significant funds for our work. We continue to receive great support from the church communities. We are also working to diversify our funding streams in order not to be over reliant on one source of income.

Finance and Administration Manager and Assistant (based in Uganda)

These posts are funded through a donation from EVC Uganda to the employing body in that country and have contributed significantly to the high quality of our work, enabling us to meet both the needs of the children and their donors.

Projects

A major donor contributed the funding for a boys dormitory at one of our EVC schools, the building of which will commence in 2020. We have also agreed on building a much needed IT / Vocational Classroom and a 3 Storey Classroom block at our schools next year.

Father Boniface`s UK visit

Father Boniface, one of EVC`s founders, visited the UK this year and met with Trustees, volunteers and child sponsors to talk about the work in Uganda.

Concert

This year was another great success with the largest turnout to date providing a very enjoyable evening and raising significant funds for the Charity.

Trustees

Jenny Hall retired from the Board this year and we thank her for her contribution.

Empowering Vulnerable Children (EVC) Uganda

Financial review

The surplus for the year was £48,482 (2018:£335) which has been transferred to general reserves. In addition to the funds transferred to Uganda for child sponsorship, during the year an additional £6,477 was transferred principally by way of contribution to salaries and administrative costs in Uganda and to buy fire safety equipment. In summary £73,619 was sent to Uganda in the financial year.

During 2020 work will commence on a number of construction projects and as a result trustees have decided to designate the following amounts from unrestricted reserves - Boys dormitory £36,000; Vocational classroom block £33,000.

As of 31st December 2019, total reserves were £90,349 (2018:£41,867) which were represented by cash at bank. Bank includes restricted funds of £14,066.

The charity's policy on reserves

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;
- EVC's 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;
- EVC's commitments;
- Statement of the required reserves level as a result of the above.

Financial risks

The trustees have examined the major strategic, financial 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.

As EVC is staffed entirely by volunteers and has not entered in to any long-term financial commitments, the level of financial risk to which the organisation is exposed is very low. All child sponsorship and development projects in Uganda are financed entirely by monies received from sponsors and donors.

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Plans for future periods

EVC continues to operate very successfully with low costs and a sound financial base. The work continues to thrive and grow and we thank all our donors and supporters for their great support.

Corona virus

Corona virus has had a significant impact on our sponsored children's education in Uganda with schools closed from March until at least September 2020. Every effort is being made to provide outreach teaching to the children where they are living and the success of this is being monitored closely. Similarly, the virus will significantly impact upon our income streams during 2020, but it is anticipated this will return to normal from around the start of the second quarter of 2021. As income will be less, the ratio of costs to income will increase.

Signed on behalf of the charity's trustees:

Signed _____ Date _____
Edward Fawcett, Trustee

Independent examiner's report to the trustees of Empowering Vulnerable Children (EVC) Uganda for the year ended 31 December 2019

I report to the trustees on my examination of the accounts of Empowering Vulnerable Children (EVC) Uganda (the charity) for the year ended 31 December 2019.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records.

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.

Signed _____ Date _____

John O'Brien MSc, FCCA, FCIE
Employee of Community Accounting Plus

**Empowering Vulnerable Children (EVC) Uganda
Receipts & payments account
for the year ended 31 December 2019**

| 2018 | | Unrestricted | Restricted | 2019 |
|---------------|---|----------------------|----------------------|-----------------------|
| Total | | Funds | Funds | Total |
| Funds | | Funds | Funds | Funds |
| £ | | £ | £ | £ |
| | Receipts | | | |
| 79,256 | Donations, fundraising & sponsorship | 51,103 | 64,342 | 115,445 |
| <u>8,224</u> | Gift aid | <u>11,926</u> | <u>-</u> | <u>11,926</u> |
| <u>87,480</u> | Total receipts | <u>63,029</u> | <u>64,342</u> | <u>127,371</u> |
| | Payments | | | |
| 240 | Bank charges | 150 | - | 150 |
| 500 | Bursary | 500 | - | 500 |
| 52,960 | Child sponsorship | 1,800 | 64,842 | 66,642 |
| 3,786 | Classroom project | - | - | - |
| - | Concert expenses | 207 | - | 207 |
| - | Courses | 180 | - | 180 |
| 14,072 | Dormitory project | - | - | - |
| - | Equipment & furniture | 2,531 | - | 2,531 |
| 619 | Independent examination | 613 | - | 613 |
| 299 | Insurance | 376 | - | 376 |
| 206 | Other & miscellaneous | 100 | 667 | 767 |
| 1,580 | Printing & stationery | 1,618 | - | 1,618 |
| - | Rent | 33 | - | 33 |
| 108 | Telephone | 203 | - | 203 |
| 1,069 | Trustees' expenses | 1,187 | - | 1,187 |
| 310 | Uganda administration & staff costs | 3,787 | - | 3,787 |
| 11,311 | Waterhole project | - | - | - |
| <u>85</u> | Website | <u>95</u> | <u>-</u> | <u>95</u> |
| <u>87,145</u> | Total payments | <u>13,380</u> | <u>65,509</u> | <u>78,889</u> |
| 335 | Net receipts/(payments) | 49,649 | (1,167) | 48,482 |
| <u>41,532</u> | Cash funds at start of this period | <u>26,634</u> | <u>15,233</u> | <u>41,867</u> |
| <u>41,867</u> | Cash funds at end of this period | <u>76,283</u> | <u>14,066</u> | <u>90,349</u> |

Empowering Vulnerable Children (EVC) Uganda
Statement of assets and liabilities
at 31 December 2019

| <i>2018</i> | | <i>2019</i> |
|------------------------------|-------------------------------------|---------------|
| £ | Cash assets | £ |
| 41,867 | Bank accounts | 90,349 |
| <u>41,867</u> | | <u>90,349</u> |
| | | |
| Other monetary assets | | |
| 4,422 | Debtors - Gift aid | 4,613 |
| <u>4,422</u> | | <u>4,613</u> |
| | | |
| Liabilities | | |
| (600) | Creditors - Independent examination | (570) |
| <u>(600)</u> | | <u>(570)</u> |

These financial statements are accepted on behalf of the charity by:

Signed _____ Dated _____
 Neil Yeomans, Trustee

Empowering Vulnerable Children (EVC) Uganda
Notes to the accounts
for the year ended 31 December 2019

1. Receipts & payments accounts

Receipts and payments accounts contain a summary of money received and money spent during the period and a list of assets and liabilities at the end of the period. Usually, cash received and cash spent will include transactions through bank accounts and cash in hand.

2. Funds analysis

| | Opening balance £ | Receipts £ | (Payments) £ | Transfers £ | Closing balance £ |
|----------------------------|-------------------------|---------------|-----------------|----------------|-------------------------|
| Restricted funds | | | | | |
| Child Sponsorship | 13,207 | 64,342 | (64,842) | - | 12,707 |
| 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 |
| | 15,233 | 64,342 | (65,509) | - | 14,066 |
| Unrestricted funds | | | | | |
| General fund | 26,634 | 43,029 | (13,380) | (49,000) | 7,283 |
| Designated | | | | | |
| Vocational classroom block | - | - | - | 33,000 | 33,000 |
| St MM Boys Dorm | - | 20,000 | - | 16,000 | 36,000 |
| | 26,634 | 63,029 | (13,380) | - | 76,283 |

The specific purposes for which the funds are to be applied are as follows:

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.

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Vocational classroom block – to be used to construct a vocational classroom block at St Matia Mulumba school.

St. MM Boys Dorm – to be used to construct a boys dormitory at St Matia Mulumba school.

3. Trustees' remuneration

During this period, a total of £1,187 was reimbursed to 2 trustees for travel & accommodation expenses incurred.

4. Related party transactions

There were no related party transactions in this period.

5. Glossary of terms

Creditors: These are amounts owed by the charity, but not paid during the accounting period.

Debtors: These are amounts owed to the charity, but not received in the accounting period.

Restricted funds: These are funds given to the charity, subject to specific restrictions set by the donor, but still within the general objects of the charity.