

Company Registration Number - 335206

The Charity Registration Number is :- 39083

Cherish a Child UK  
Report and Accounts  
31 March 2020

# **Cherish a Child UK**

## **Report and accounts for the year ended 31 March 2020**

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## **Cherish a Child UK**

Company Registration Number - 335206

### **Trustees' Annual Report for the year ended 31 March 2020**

The Trustees present their Report and Accounts for the year ended 31 March 2020, which also comprises the Directors' Report required by the Companies Act 2006.

#### **Reference and administrative details**

##### ***The charity name.***

The legal name of the charity is:- Cherish a Child UK

The charity is also known by its operating name, Cherish a Child UK

##### ***The charity's areas operation and UK charitable registration.***

The charity is registered in Scotland with The Office of the Scottish Charity Regulator (OSCR) with charity number 39083

##### ***Legal structure of the charity***

The charity is constituted as a a company limited by guarantee, registered under the Companies Acts. . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

The Governing Document is dated 12 July 2007

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

## **Cherish a Child UK**

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### **Trustees' Annual Report for the year ended 31 March 2020**

**The principal operating address, telephone number, email and web addresses of the charity are:-**

59 Coopers Avenue  
Heybridge, Maldon  
Essex, CO9 4YX  
Telephone 01621-842996 Email Address office@cherishachild.org Web address www.cherishachild.org

The registered office of the charity for Companies Act purposes is:-

123 Stockwell Street  
Glasgow, Scotland  
G1 4LT,

**The Trustees in office on the date the report was approved were:-**

Brent Phillips  
Nigel John Parker

**The following persons served as Trustees during the year ended 31 March 2020 :-**

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year were:-

Brent Phillips  
Nigel John Parker  
Nigel John Langford                      Resigned 31st January 2020

All the trustees are also members of the charity.

#### ***The purposes of the charity as set out in its governing document.***

Our main activities and who we try to help are set out below. All our charitable activities focus on assisting HIV infected children in Uganda and are undertaken to further our charitable purposes for the public benefit.

## **Cherish a Child UK**

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### **Trustees' Annual Report for the year ended 31 March 2020**

#### ***The main activities undertaken in relation to those purposes during the year.***

In the financial year 2019/2020, Cherish A Child UK has facilitated the advocacy for children living with HIV in Uganda through donations, sponsorship programs and the coordination of volunteer trips to Uganda. Cherish a Child UK has facilitated the participation of British citizens to exchange hope and safeguard the lives of children infected with HIV and their communities in Uganda. The charity has provided significant financial support for Cherish Uganda, which enables rehabilitative care, education, healthcare and sustainable development in communities where a high prevalence of HIV and poverty co-exist. The charity has continued to enable churches across the UK to live out their faith through accepting missional giving which is then transferred to the projects and programs being carried out in communities in Uganda. Additionally, the charity enables the work in Uganda, to be funded through UK trusts and foundations, such as the Porters Trust. UK based businesses have also donated funds through Cherish a Child UK as a part of their corporate social responsibility. In addition, Cherish A Child UK has been a conduit for people to come and be part of the work on the ground. Trips consist of teams from 3-12 who come and take part in the daily running of Cherish Uganda, providing not only help and encouragement, but facilitating training to the Cherish Uganda team, which is invaluable to the organization, the community, and to the staff members as individuals.

#### ***The main activities undertaken during the year to further the charity's purpose for the public benefit.***

Cherish a Child has been a significant funder to the activities that Cherish Uganda takes part in:

- Family Reunification: In addition to reunifying over 125 HIV+ children with family, Cherish Uganda is becoming a source for training, leadership and counseling for other organizations that are either doing, or endeavoring to do the same. We have seen firsthand the difficulties that come from the institutionalization of children and are doing all we can to help not only organizations in Uganda, but also we are currently working with organizations in Brazil and India as they do the important and difficult work of family reunification.
- Foster Care: 5 children are in foster care due to the fact that we either cannot find any family members or the family we did find is not safe. We are continuing to work with families and trace the families we cannot find.
- Family Strengthening: This continues to be the focus of what we do. We work with over 200 families by providing training, education, and counseling. Each family has a case manager that serves that particular family and their unique needs.
- Education: Over 300 children are enrolled in Cherish schools (both primary and secondary)
- Medical: Over 400 patients are seen monthly at the Cherish Hospital.

The funds that come through Cherish a Child UK are what facilitate the above programming.

- Cherish Administration Building: A new building was built that is the administrative hub for all that Cherish does and everyone we serve.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

#### **The main achievements and performance of the charity during the year.**

1. The funding of the activities of Cherish Uganda (See above)
2. Further development of our Family Strengthening Centre
2. Further development of our Family Strengthening Centre
3. Our family reunification training is starting to go well beyond our own organisation.

## **Cherish a Child UK**

Company Registration Number - 335206

### **Trustees' Annual Report for the year ended 31 March 2020**

#### ***Fundraising activities during the year.***

1. CEO meetings with individuals while in the UK
2. CEO speaking at churches and conferences in England
3. The Christmas in July campaign which raised money for needed supplies
4. A child sponsorship program

#### ***The difference the charity's performance during the year has made to the beneficiaries of the charity.***

Teams have travelled to Uganda bringing great benefit to those in Uganda as well as the traveling teams. Many in Uganda receive an education, medical care, family strengthening and business training due to the work of Cherish a Child.

#### ***The degree to which the achievements and performance during the year have benefited wider society.***

Cherish a Child not only benefits those in the UK, but also thousands in Uganda and many in the US, with partners also in Hong Kong, Australia and Canada. A Cherish Uganda staff member sits on the board of a UK based charity, bringing experience and synergy to both countries.

### **Structure, governance and management of the charity**

#### ***The methods used to recruit and appoint new charity trustees.***

The charity will continue to do due diligence in looking for new trustees and continues to use recommended OSCR procedures as to recruitment, training and retention of new trustees.

Bankers RBS, 10 Gordon Street, Glasgow G1 3PL  
Accountants Caris Brook Ltd, Lucas Cottage, Lucas Lane, Castle Hedingham CO9 3HE

### **Financial review**

#### ***The charity's financial position at the end of the year ended 31 March 2020***

The financial position of the charity at 31 March 2020 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
<b>Net expenditure</b>	(1,479)	(4,397)
Restricted Revenue Funds	2,119	3,598
<b>Total Funds</b>	<b>2,119</b>	<b>3,598</b>

## **Cherish a Child UK**

Company Registration Number - 335206

### **Trustees' Annual Report for the year ended 31 March 2020**

#### ***Financial review of the position at the reporting date, 31 March 2020 .***

The trustees consider the financial performance by the charity during the year to have been satisfactory.

#### ***Policies on reserves.***

The board of trustees is satisfied that the charity's assets in the fund are available and adequate to fulfil its obligations in respect of that fund. The reason why the trustees believe this is because the costs of running the charity are very low and therefore large reserves are unnecessary.

#### ***Availability and adequacy of assets of each of the funds***

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

### **Details of The Independent Examiner**

Christopher Devereux-Cooke

Member of Association of International Accountants

Luces Cottage, Luces Lane

Castle Hedingham

Halstead

Essex

CO9 3HE

### **Statement of the Directors' and Trustees' Responsibilities**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and The Charities Accounts (Scotland) Regulations 2006 (as amended)

In particular, the Companies Act 2006 and charity law require 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 as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements 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 in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

## **Cherish a Child UK**

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### **Trustees' Annual Report for the year ended 31 March 2020**

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

#### **Method of preparation of accounts - Small company provisions**

The financial statements are set out on pages 9 to 23.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 15 July 2020.

Brent Phillips  
Director and Trustee



## **Cherish a Child UK**

### **Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 March 2020**

I report on the financial statements of the charitable company on pages 9 to 23 for the year ended 31 March 2020 which have been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by The Office of the Scottish Charity Regulator (OSCR) , effective January 2015 (The SORP), under the historical cost convention and the accounting policies set out on page 14.

#### **Respective responsibilities of the Trustees and the Independent Examiner**

As described on page 5, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Regulations 10(1) (a) to (c) of the The Charities Accounts (Scotland) Regulations 2006 (as amended) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit under any legal provision, or otherwise, and is eligible for independent examination, it is my responsibility to:-

- a) examine the accounts under Section 44(1)(c) of the Act;
- b) follow the procedures in the Regulation 11 of The Charities Accounts (Scotland) Regulations 2006 (as amended) and in accordance with the guidance given by The Office of the Scottish Charity Regulator and;
- c) state whether particular matters have come to my attention.

#### **Basis of Independent Examiner's Statement and scope of work undertaken**

I conducted my examination in accordance with the Regulation 11 of The Charities Accounts (Scotland) Regulations 2006 (as amended) and in accordance with the guidance given by The Office of the Scottish Charity Regulator, setting out the duties of an Independent Examiner in relation to the conducting of an Independent Examination. An Independent Examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the Independent Examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

#### **Independent Examiner's Statement, Report and Opinion**

Subject to the limitations upon the scope of my work as detailed above, in connection with my examination, I can confirm that :-

## **Cherish a Child UK**

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

and that I am qualified to act as Independent Examiner in accordance with that section by virtue of my being a qualified member of Association of International Accountants;

This is a report in respect of an examination carried out under 44(1)(c) of the Act and in accordance with Regulation 11 of The Charities Accounts (Scotland) Regulations 2006 (as amended) and in accordance with the guidance given by The Office of the Scottish Charity Regulator which may be applicable;

and that no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements :-

to keep accounting records in accordance with Section 386 of the Companies Act 2006 and Section 44(1)(a) of The Charities and Trustee Investment (Scotland) Act 2005;

to prepare financial statements which accord with the accounting records and comply with the accounting requirements of Section 396 of the Companies Act 2006 and The Charities and Trustee Investment (Scotland) Act 2005 and;

have been prepared in accordance with and and with the methods and principles set out in the FRS102 Statement of Recommended Practice - Accounting and Reporting by Charities (effective January 2016)

have not been met or to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached;

**Signed:-**

Christopher Devereux-Cooke - Independent Examiner  
Association of International Accountants

Luces Cottage, Luces Lane  
Castle Hedingham  
Halstead  
Essex  
CO9 3HE

This report was signed on 15 July 2020

**Cherish a Child UK - Statement of Financial Activities for the year ended 31 March 2020**

**Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 March 2020, as required by the Companies Act 2006)**

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2020 £	2020 £	2020 £	2019 £
<b>Income &amp; Endowments from:</b>					
Donations & Legacies	A1	-	59,835	<b>59,835</b>	85,102
<b>Expenditure on:</b>					
Raising funds	B1	-	1,982	<b>1,982</b>	624
Charitable activities	B2	-	59,332	<b>59,332</b>	88,875
<b>Total expenditure</b>	<b>B</b>	<b>-</b>	<b>61,314</b>	<b>61,314</b>	<b>89,499</b>
<b>Net expenditure for the year</b>		<b>-</b>	<b>(1,479)</b>	<b>(1,479)</b>	<b>(4,397)</b>
<b>Net income after transfers</b>	<b>A-B-C</b>	<b>-</b>	<b>(1,479)</b>	<b>(1,479)</b>	<b>(4,397)</b>
<b>Net movement in funds</b>		<b>-</b>	<b>(1,479)</b>	<b>(1,479)</b>	<b>(4,397)</b>
<b>Reconciliation of funds:-</b>					
	<b>E</b>				
<b>Total funds brought forward</b>		<b>-</b>	<b>3,598</b>	<b>3,598</b>	7,995
<b>Total funds carried forward</b>		<b>-</b>	<b>2,119</b>	<b>2,119</b>	<b>3,598</b>

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

**The notes attached on pages 14 to 23 form an integral part of these accounts.**

**Cherish a Child UK - Statement of Financial Activities for the year ended 31 March 2020**

**Cherish a Child UK - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP**

	SORP Ref	Prior Year Unrestricted Funds 2019 £	Prior Year Restricted Funds 2019 £	Prior Year Total Funds 2019 £
<b>Income &amp; Endowments from:</b>				
Donations & Legacies	A1	-	85,102	<b>85,102</b>
<b>Total income</b>	<b>A</b>	<u>-</u>	<u>85,102</u>	<u>85,102</u>
<b>Expenditure on:</b>				
Raising funds	B1	-	624	<b>624</b>
Charitable activities	B2	-	88,875	<b>88,875</b>
<b>Total expenditure</b>	<b>B</b>	<u>-</u>	<u>89,499</u>	<u>89,499</u>
<b>Net expenditure for the year</b>		-	(4,397)	<b>(4,397)</b>
<b>Net income after transfers</b>		<u>-</u>	<u>(4,397)</u>	<u>(4,397)</u>
<b>Other recognised gains/(losses)</b>		-	-	-
<b>Net movement in funds</b>		<u>-</u>	<u>(4,397)</u>	<u>(4,397)</u>
<b>Reconciliation of funds:-</b>	<b>E</b>			
<b>Total funds brought forward</b>		-	7,995	<b>7,995</b>
<b>Total funds carried forward</b>		<u>-</u>	<u>3,598</u>	<u>3,598</u>

**All activities derive from continuing operations**

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.'

The notes attached on pages 14 to 23 form an integral part of these accounts.

**Cherish a Child UK - Resources applied in the year ended 31 March 2020 towards fixed assets for Charity use:-**

	2020 £	2019 £
Funds generated in the year as detailed in the SOFA	<u>(1,479)</u>	<u>(4,397)</u>
<b>Net resources available to fund charitable activities</b>	<u><b>(1,479)</b></u>	<u><b>(4,397)</b></u>

The notes attached on pages 14 to 23 form an integral part of these accounts.

**Cherish a Child UK - Statement of Financial Activities for the year ended 31 March 2020**

**Movements in revenue and capital funds for the year ended 31 March 2020**

**Revenue accumulated funds**

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Last year Total Funds 2019 £
Accumulated funds brought forward	-	3,598	3,598	7,995
Recognised gains and losses before transfers	-	(1,479)	(1,479)	(4,397)
	-	2,119	2,119	3,598
<b>Closing revenue funds</b>	-	2,119	2,119	3,598

**Summary of funds**

	Unrestricted and Designated funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Last Year Total Funds 2019 £
Revenue accumulated funds	-	2,119	2,119	3,598

The notes attached on pages 14 to 23 form an integral part of these accounts.

**Cherish a Child UK  
Income and Expenditure Account for the year ended 31 March 2020 as required by the  
Companies Act 2006**

	2020 £	2019 £
<b>Income</b>		
Income from operations	59,835	85,102
Investment income		
<b>Gross income in the year before exceptional items</b>	<b>59,835</b>	<b>85,102</b>
<b>Gross income in the year including exceptional items</b>	<b>59,835</b>	<b>85,102</b>
<b>Expenditure</b>		
Charitable expenditure, excluding depreciation and amortisation	58,587	88,130
Fundraising costs	1,982	624
Governance costs	745	745
Realised losses on disposals of social investments which are programme related	-	-
<b>Total expenditure in the year</b>	<b>61,314</b>	<b>89,499</b>
<b>Net income before tax in the financial year</b>	<b>(1,479)</b>	<b>(4,397)</b>

## **Cherish a Child UK - Statement of Financial Activities for the year ended 31 March 2020**

Tax on surplus on ordinary activities	-	-
<b>Net income after tax in the financial year</b>	<b>(1,479)</b>	<b>(4,397)</b>
<b>Retained surplus for the financial year</b>	<b>(1,479)</b>	<b>(4,397)</b>

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

**The notes attached on pages 14 to 23 form an integral part of these accounts.**

**Cherish a Child UK - Balance Sheet as at 31 March 2020**

	SORP		2020	2019
	Note	Ref	£	£
<b>Current assets</b>		B		
Debtors	8	B2	1,689	1,940
Cash at bank and in hand		B4	1,231	2,404
<b>Total current assets</b>			<u>2,920</u>	<u>4,344</u>
<b>Creditors: amounts falling due within one year</b>	10	C1	<u>(800)</u>	<u>(746)</u>
<b>Net current assets</b>			2,120	3,598
<b>The total net assets of the charity</b>			<u>2,120</u>	<u>3,598</u>

**The total net assets of the charity are funded by the funds of the charity, as follows:-**

<b>Restricted funds</b>				
Restricted Revenue Funds	16	D2	2,120	3,598
<b>Unrestricted Funds</b>				
<b>Designated Funds</b>				
<b>Total charity funds</b>			<u>2,120</u>	<u>3,598</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 8.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

**Brent Phillips**

Trustee

Approved by the board of trustees on 15 July 2020

**The notes attached on pages 14 to 23 form an integral part of these accounts.**

# Cherish a Child UK

## Notes to the Accounts for the year ended 31 March 2020

### 1 Accounting policies

#### *Policies relating to the production of the accounts.*

##### **Basis of preparation and accounting convention**

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by The Office of the Scottish Charity Regulator (OSCR) , effective January 2016., and in accordance with all applicable law in the charity's jurisdiction of registration

##### **Risks and future assumptions**

The charity is a public benefit entity; there have been no judgements, apart from those involving estimations, that management has made in the process of applying the entity's accounting policies that have the most significant effect on the amounts recognised in the accounts; there are no key assumptions concerning the future, and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period; and in respect of those assets and liabilities there is no significant risk of material adjustment within the next reporting period.

#### *Policies relating to categories of income and income recognition.*

##### **Nature of income**

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

##### **Categories of Income**

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

**Income from exchange transactions** is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

**Income from a non-exchange transaction** is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

##### **Income recognition**

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.



## **Cherish a Child UK**

### **Notes to the Accounts for the year ended 31 March 2020**

#### ***Policies relating to expenditure on goods and services provided to the charity.***

##### **Recognition of liabilities and expenditure**

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

##### **Volunteers**

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity. However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note5.

#### ***Policies relating to assets, liabilities and provisions and other matters.***

##### **Debtors**

Debtors are measured at their recoverable amounts at the balance sheet date.

##### **Creditors and provisions**

Creditors are recognised on the accrual basis at the balance sheet date.

##### **Cash and bank balances**

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank

##### **Fund Accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the ch

There are no designated funds.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

## **2 Liability to taxation**

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the

## **3 Winding up or dissolution of the charity**

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

## Cherish a Child UK

### Notes to the Accounts for the year ended 31 March 2020

#### 4 Significance of financial instruments to the charity's position

The charity does not make use of financial instruments.

#### 5 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

#### 6 Staff costs and emoluments

<b>Salary costs</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Gross Salaries excluding trustees and key management personnel	1,270	1,410
<b>Total salaries, wages and related costs</b>	<b>1,270</b>	<b>1,410</b>

<b>Numbers of full time employees or full time equivalents</b>	<b>2020</b>	<b>2019</b>
The average number of total staff employed in the year was	1	1
The average number of part time staff employed in the year was	1	1
The estimated full time equivalent number of all staff employed in the year w	1	1

#### **The estimated equivalent number of full time staff deployed in different activities in the year was:-**

Engaged on management and administration	1	1
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<b>The estimated full time equivalent number of all staff employed as abo</b>	<b>1</b>	<b>1</b>
---	----------	----------

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

#### 7 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

**This row will autohide if not relevant**

0	-	-	-	-
<b>8 Debtors</b>				
	<b>2020</b>	<b>2019</b>		
	<b>£</b>	<b>£</b>		
Other debtors	1,689	1,940		
<b>9 Contingent asset</b>	<b>2020</b>	<b>2019</b>		
	<b>£</b>	<b>£</b>		
<b>10 Creditors: amounts falling due within one year</b>	<b>2020</b>	<b>2019</b>		
	<b>£</b>	<b>£</b>		
Accruals	800	746		

## Cherish a Child UK

### Notes to the Accounts for the year ended 31 March 2020

#### 11 Loans to trustees included in debtors

There are no loans to trustees included in debtors.

#### 12 Guarantees made by the charity on behalf of trustees

There have been no guarantees made by the charity on behalf of trustees.

#### 13 Income and Expenditure account summary

	2020	2019
	£	£
<b>At 1 April 2019</b>	3,598	7,995
Loss after tax for the year	(1,479)	(4,397)
<b>At 31 March 2020</b>	<b>2,119</b>	<b>3,598</b>

#### 14 No related party transactions

There were no transactions with related parties in the year.

#### 15 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2020	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £	Total Funds £
Current Assets	801		2,119	2,920	2,920
Current Liabilities	(800)	-	-	(800)	(800)
	<b>1</b>	<b>-</b>	<b>2,119</b>	<b>2,120</b>	<b>2,120</b>

  

At 1 April 2019	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £	Total Funds £
Current Assets	746	-	3,598	4,344	4,344
Current Liabilities	(746)	-	-	(746)	(746)
	<b>-</b>	<b>-</b>	<b>3,598</b>	<b>3,598</b>	<b>3,598</b>

#### 16 Change in total funds over the year as shown in Note 15 , analysed by individual funds

	Funds brought forward from 2019	Movement in funds in 2020	Transfer s between funds in 2020	Funds carried forward to 2021	Funds carried forward to 2021
	£	£	£	£	£
<b>Restricted funds:-</b>					
Cherish a Child Uganda	2,174	(1,424)	-	750	750
<b>Total restricted funds</b>	<b>2,119</b>	<b>(1,479)</b>	<b>-</b>	<b>640</b>	<b>640</b>
<b>Total charity funds</b>	<b>2,119</b>	<b>(1,479)</b>	<b>-</b>	<b>640</b>	<b>640</b>

## Cherish a Child UK

### Notes to the Accounts for the year ended 31 March 2020

#### 17 Analysis of movements in funds over the year as shown in Note 16

	Income	Expenditure	Other Gains & Losses	Movement in funds	Movement in funds
	2020	2020	2020	2020	2020
	£	£	£	£	£
<b>Restricted funds:-</b>					
Cherish a Child Uganda	59,835	(61,259)	-	(1,424)	(1,424)
	<b>59,835</b>	<b>(61,314)</b>	<b>-</b>	<b>(1,479)</b>	<b>(1,479)</b>

#### 18 The purposes for which the funds as detailed in note 16 are held by the

##### **Unrestricted and designated funds:-**

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on
Unrestricted Revaluation Reserve	This fund represents the unrestricted surplus arising on the revaluation of the charity's assets.
Designated Revenue Funds	There are no designated revenue funds.
Designated Fixed Asset Funds	There are no designated fixed asset funds

##### **Restricted funds:-**

Cherish a Child Uganda	The purpose of these funds has been more fully described in the trustee report.
Restricted Revaluation Reserve	This fund represents the restricted surplus arising on the revaluation of the cl

#### 19 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding **£1.00** to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

## Cherish a Child UK

Detailed analysis of income and expenditure for the year ended 31 March 2020 as required by the SORP 2015

*This analysis is classified by conventional nominal descriptions and not by activity.*

### 20 Donations and Legacies

	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
<b>Donations and gifts from individuals</b>				
Small donations individually less than £1000	-	53,835	53,835	65,102
Bristol Chiropractic Centre	-	5,000	5,000	-
Bristol Chiropractic Centre	-	1,000	1,000	-
Porters Trust	-	-	-	12,000
Chiropractic	-	-	-	8,000
<b>Total donations and gifts from individuals</b>	<b>-</b>	<b>59,835</b>	<b>59,835</b>	<b>85,102</b>
<b>Total Donations and Legacies A1</b>	<b>-</b>	<b>59,835</b>	<b>59,835</b>	<b>85,102</b>

### 21 Expenditure on charitable activities- Grant funding of activities

	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Grants made to organisations	-	58,532	58,532	86,099
Total grantmaking costs B2c	-	<b>58,532</b>	<b>58,532</b>	<b>86,099</b>

#### Breakdown of Grants made to organisations

	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Cherish a Child Uganda	-	58,532	58,532	86,099
	<b>-</b>	<b>58,532</b>	<b>58,532</b>	<b>86,099</b>

The use of the grants made to Cherish a Child Uganda are more fully outlined in the Trustees report. Further information can be obtained from <http://www.cherishuganda.org>

## Cherish a Child UK

Detailed analysis of income and expenditure for the year ended 31 March 2020 as required by the SORP 2015

### 22 Support costs for charitable activities

	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
<b>Employee costs not included in direct costs</b>				
Salaries - Administrative staff	-	1,270	1,270	1,410
<b>Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees</b>				
As detailed in Note 23	-	83	83	621
<b>Support costs before reallocation</b>	<b>-</b>	<b>1,353</b>	<b>1,353</b>	<b>2,031</b>
<b>Less support costs reallocated to specific activities</b>				
To costs of raising funds	-	(1,298)	(1,298)	-
<b>Total support costs</b>	<b>-</b>	<b>55</b>	<b>55</b>	<b>2,031</b>

The basis of allocation of costs between activities is described under accounting policies

### 23 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Independent Examiner's fees	-	745	745	745
<b>Total Governance costs</b>	<b>-</b>	<b>745</b>	<b>745</b>	<b>745</b>
<b>Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees</b>				
			<b>2020 £</b>	<b>2019 £</b>
Fees paid to the examiner's firm	-	83	83	621
<b>Total additional fees included in support costs at</b>	<b>-</b>	<b>83</b>	<b>83</b>	<b>621</b>

## Cherish a Child UK

Detailed analysis of income and expenditure for the year ended 31 March 2020 as required by the SORP 2015

### 24 Total Charitable expenditure

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2020	2020	2020	2019
		£	£	£	£
Total grantmaking costs	<b>B2c</b>	-	58,532	58,532	86,099
Total support costs	<b>B2d</b>	-	55	55	2,031
Total Governance costs	<b>B2e</b>	-	745	745	745
<b>Total charitable expenditure</b>	<b>B2</b>	-	<b>59,332</b>	<b>59,332</b>	<b>88,875</b>

### 25 Expenditure on raising funds and costs of investment management

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2020	2020	2020	2019
		£	£	£	£
Cost of fundraising activities		-	216	216	216
Fundraising trading costs		-	468	468	408
<i>Reallocated from support costs</i>		-	1,298	1,298	-
<b>Total fundraising costs</b>	<b>B1</b>	-	<b>1,982</b>	<b>1,982</b>	<b>624</b>

## Cherish a Child UK

Activity analysis of Income and expenditure for the for the year ended 31 March 2020

*This analysis is classsified by activity and not by conventional nominal descriptions.*

### 26 Analysis of income by activity

	SOFA ref	2020 £	2019 -
Activity			
<b>Summary of Total Income, including the items above</b>			
Donations & Legacies	A1	59,835	85,102
<b>Categories of income</b>			
Income from exchange transactions		59,835	85,102

### 27 Analysis of charitable expenditure by activity

Activity

Summary of charitable costs by activity

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2020 £	2020 £	2020 £	2020 £	2019 £
Total Governance costs as detailed in Note 23	-	745	-	745	745
B1. Employee costs not included in direct costs		1,215		1,270	1,410
B5. Professional Fees		83		83	621
<b>Total charitable expenditure</b>	<b>-</b>	<b>2,043</b>	<b>-</b>	<b>2,098</b>	<b>90,906</b>

The basis of allocation of costs between activities is described under accounting policies

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 24

#### Analysis of support and governance costs by charitable activities

Activity	Governance	Finance	Human Resources	Other Overheads	Total
Independent Examiner	745		-	-	745



## Cherish a Child UK

### Activity analysis of Income and expenditure for the for the year ended 31 March 2020

#### Summary of grant making by activity

	Grants to institution 2020 £	Grants to individuals 2020 £	Support costs 2020 £	Total 2020 £	Total 2019 £
<i>Voluntary Income</i>	58,532	-	(58,532)		86,099
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Fuller details of grants made and related costs, including support costs, are shown in note 21.

### 28 Analysis of non charitable expenditure by activity

#### Activity

#### *Fundraising activities*

	Fundraising activities 2020 £	Fundraising activities 2019 £
Direct fundraising costs	684	624
Indirect fundraising costs:-	-	-

#### *Governance costs*

	Governance costs 2020 £	Governance costs 2019 £
Other Expenditure - Governance costs as detailed in Note 23	745	745
<b>Total non charitable expenditure</b>	<b>2020 £</b>	<b>2019 £</b>
Total costs of Fundraising activities	684	624
<b>Total non charitable expenditure</b>	<b>684</b>	<b>624</b>