

REGISTERED COMPANY NUMBER: CE001592 (England and Wales)
REGISTERED CHARITY NUMBER: 1158189

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023
FOR
EMPOWERING VULNERABLE CHILDREN (EVC)
UGANDA

Herath Associates Ltd
Chartered Certified Accountants
1 Chiltern Business Centre
Amersham
Buckinghamshire
HP6 6AA

**EMPOWERING VULNERABLE CHILDREN (EVC)
UGANDA**

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FOR THE YEAR ENDED 31 DECEMBER 2023**

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**EMPOWERING VULNERABLE CHILDREN (EVC)
UGANDA**

**CHAIRMAN'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023**

Our work continues to be built upon a strong Christian ethos, with The Lord Jesus at the centre of all we do.

This year saw continued, sustained development of our work in Uganda, with our Vice Chairman and his wife, undertaking a Governance visit to the Project in November. The main school we support has developed from being a Greenfield site, to a primary school of twelve classrooms and two dormitories, mostly funded by EVC Uganda, who have also installed solar panels for electricity and twelve large tanks to collect rainwater. These supplement the water from the solar powered water pump, also provided in a previous year by EVC. The newest five classroom block now houses a library, an IT facility and the classrooms needed for teaching vocational skills. Early this year, EVC provided all the library and text books the school had need of and, the first ten of thirty computers. All of these were funded through the generosity of UK donors. In January of next year, the building of a much needed new Nursery Department will commence at the school, funded by a major UK donor and, there is much excitement and enthusiasm for this. The school now has a fully qualified nurse on site and, the first year's costs for her salary and medicines needed, were given by EVC.

During the Governance visit, meetings were held with the Charity's patron, Bishop Serverus Jjumba and, with 200 plus parents and guardians, who thanked EVC for their support in enabling their children to be in school. They met the EVC Ugandan based staff team, who are developing the work well, with ever more children gaining access to the life changing opportunity of education. During the year, one of the staff team set up a number of micro finance groups, where parents come together to save money for the items their children need each term in school.

The EVC Church Appeals Programme continues to provide our main source of income and, is the major source of new child sponsorships and donors. In September, an EVC concert was held, which raised funds and, awareness about our work. This was a very popular and highly professional event. Other funds were also gained from Gift Aid and sponsorship for our Vice Chairman's participation in the Barcelona Marathon. We are currently seeking other ways to diversify and develop our income streams. Presentations were also made in a number of UK schools, which sponsor EVC children in education.

A major challenge for the future is the steeply escalating cost of education, which EVC must meet in order to ensure our sponsored children remain in school. There is also the need to build permanent office and accommodation for the EVC staff, who are vital in delivering our services on the ground. Donor satisfaction with our work continues to be very high, as it is known, that all funds donated for child sponsorship and projects, go directly there and, that projects, are completed to a very high standard. The future for our work, going forward, is very bright, with an excellent record to build upon.



Edward Fawcett
Chairman
EVC

Date: 2 OCTOBER 2024

**EMPOWERING VULNERABLE CHILDREN (EVC)
UGANDA**

**OPERATING AND FINANCIAL REVIEW
FOR THE YEAR ENDED 31 DECEMBER 2023**

The surplus for the year was £46,601 (2022: deficit £39,295) which has been added to general reserves. This turnaround from deficit to surplus compared with last year arises from an overall increase in income at £215,885 (2022: £167,059) and a reduction in expenditure at (£169,284 (2022: £206,354)). There has been some income growth in the number of sponsors through the EVC Church appeals programme and significant gift aid receipts from HMRC of £38,527 in 2023. The reduction in expenditure has arisen substantially due to child sponsorship transfers at £115,885 (2022: £138,487). These much higher transfers in 2022 to Uganda occurred due to releasing the monies held over in the UK in 2021 whilst schools were closed in Uganda during the COVID-19 pandemic.

There were also a number of projects which were funded during the year, further details of which are provided below. In addition to the funds transferred to Uganda for child sponsorship, during the year an additional £12,396 (2022: £6,987) was transferred principally by way of contribution to salaries and administrative costs in Uganda. The increase in costs this year is to align the Ugandan staff salaries with the growing responsibility that the staff undertake as well as including a more comprehensive resource budget to carry out their invaluable work for the Charity.

We were also grateful to receive grants from " Special Projects in Christian Missionary Areas (SPICMA) – as a contribution towards rainwater harvesting for the main classrooms at St Matia Mulumba Primary School

The following projects were funded from the charity's own reserves, all at St Matia Mulumba Primary School:

- " A second toilet for the main classroom
- " Gutters and handwashing tanks for boys` and girls` dormitories
- " Repairs and improvements to the site including the main classroom the school entrance and installation of washing lines
- " Extra desks for the main the main classroom and Nursery
- " Extra solar panels and generator for the vocational classroom
- " Security equipment for the vocational classrooms

In summary £161,300 was sent to Uganda in the financial year, comprising funds for child sponsorship, administration costs in Uganda and for projects undertaken in Uganda, primarily at St Matia Mulumba Primary School

We have also received donations that are currently retained in the UK towards the construction in 2024 of a nursery and kitchen/dining hall at St Matia Mulumba Primary School.

Trustees have also agreed to maintain the designated fund of £20,000 created last year to provide for circumstances where at times in the future sponsorship monies do not fully cover school fees and other requirements which the children may need to attend school. This fund was drawn down during the year and a transfer of £8480 top up fees were made. This has now been replenished out of general reserves. As of 31st December 2023, total reserves were £129,298 (2022: £82,697) which were represented by cash at bank. This includes restricted funds of £59,085.

The charity's policy on reserves:

EVC needs reserves 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 in this process.

The board has a reserves policy that requires:

- Reserves to be maintained at a level ensuring EVC's core activity could continue during a period 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 because 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 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.

Plans for future periods:

EVC continues to operate very successfully with low costs and a sound financial base. There are plans to diversify and develop our income streams. Work continues to thrive and grow, and we thank all our donors and supporters for their great support.



Christopher Rooke FCCA
Trustee/Treasurer

Date: 02 - 10 - 2024

**EMPOWERING VULNERABLE CHILDREN (EVC)
UGANDA**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

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.

Significant activities

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.

Public benefit

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".

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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 8th August 2014.

Recruitment and appointment of new trustees

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE001592 (England and Wales)

Registered Charity number

1158189

Registered office

1 Church Road
Willington
Bedford
MK44 3QD

Trustees

Edward Fawcett, Chair

Neil Yeomans, Treasurer stepped down on 27th April 2024 in line with the constitution of time spent on the EVC Board

Gordon Lland Vice Chair

Ramon Monserrate (a Founder Trustee), resigned 3rd February 2024 to concentrate on family and work commitments

Andy Hunt stepped down on 27th April 2024 in line with the constitution of time spent on the EVC Board

Judith Fawcett Director of Child Sponsorship and Fundraising

Father Boniface Kaayabula

Oyeyinka Moses Olaniran resigned 29th February 2024

Father Michael Kamelegeya

Christopher Rooke, Treasurer appointed 4th May 2024

EMPOWERING VULNERABLE CHILDREN (EVC)
UGANDA

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner
Vijay Herath FCCA, ACA
Herath Associates Ltd
Chartered Certified Accountants
1 Chiltern Business Centre
Amersham
Buckinghamshire
HP6 6AA

Approved by order of the board of trustees on 2 OCTOBER 2024 and signed on its behalf by:

ES Fawcett

.....
Edward Fawcett - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
EMPOWERING VULNERABLE CHILDREN (EVC)
UGANDA**

Independent examiner's report to the trustees of Empowering Vulnerable Children (EVC) Uganda ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Vijay Herath FCCA, ACA
Herath Associates Ltd
Chartered Certified Accountants
1 Chiltern Business Centre
Amersham
Buckinghamshire
HP6 6AA

Date: 2/15/24

**EMPOWERING VULNERABLE CHILDREN (EVC)
UGANDA**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	Unrestricted fund £	Designated £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies		<u>80,385</u>	-	<u>135,500</u>	<u>215,885</u>	<u>167,059</u>
EXPENDITURE ON						
Raising funds		3,498	-	-	3,498	2,591
Charitable activities						
Donations		<u>41,201</u>	<u>8,480</u>	<u>116,105</u>	<u>165,786</u>	<u>203,763</u>
Total		<u>44,699</u>	<u>8,480</u>	<u>116,105</u>	<u>169,284</u>	<u>206,354</u>
NET INCOME/(EXPENDITURE)						
Transfers between funds	6	35,686 <u>(13,300)</u>	(8,480) <u>8,480</u>	19,395 <u>4,820</u>	46,601 <u>-</u>	(39,295) <u>-</u>
Net movement in funds		22,386	-	24,215	46,601	(39,295)
RECONCILIATION OF FUNDS						
Total funds brought forward		<u>27,307</u>	<u>20,000</u>	<u>35,390</u>	<u>82,697</u>	<u>121,992</u>
TOTAL FUNDS CARRIED FORWARD		<u>49,693</u>	<u>20,000</u>	<u>59,605</u>	<u>129,298</u>	<u>82,697</u>

**EMPOWERING VULNERABLE CHILDREN (EVC)
UGANDA**

**BALANCE SHEET
31 DECEMBER 2023**

	Notes	Unrestricted fund £	Designated £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
CURRENT ASSETS						
Cash at bank		49,693	20,000	59,605	129,298	82,697
NET CURRENT ASSETS		<u>49,693</u>	<u>20,000</u>	<u>59,605</u>	<u>129,298</u>	<u>82,697</u>
TOTAL ASSETS LESS CURRENT LIABILITIES						
		49,693	20,000	59,605	129,298	82,697
NET ASSETS		<u>49,693</u>	<u>20,000</u>	<u>59,605</u>	<u>129,298</u>	<u>82,697</u>
FUNDS						
Unrestricted funds	6				69,693	47,307
Restricted funds					<u>59,605</u>	<u>35,390</u>
TOTAL FUNDS					<u>129,298</u>	<u>82,697</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.


The trustees acknowledge their responsibilities for

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

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 2 October 2024 and were signed on its behalf by:


Edward Fawcett - Trustee


Christopher Rooke - Trustee

**EMPOWERING VULNERABLE CHILDREN (EVC)
UGANDA**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

1. GIFT AID DEBTOR

The accounts are produced on a cash basis, however, the gift aid debtor at the year end was £15,515 (2022: £16,892).

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on a cash basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.12.23	31.12.22
	£	£
Independent examination	<u> </u>	<u>580</u>

The accounts have been prepared on a cash basis. For the years ended 31.12.2022 and 31.12.2023, the Independent Examiner has provided his professional services on a pro bono basis.

The Independent Examiner's fees shown in the accounts for 2022 relates to the services provided by the Independent Examiner for the year ended 31.12.2021.

**EMPOWERING VULNERABLE CHILDREN (EVC)
UGANDA**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

	31.12.23	31.12.22
	£	£
Trustees' expenses	<u>3,498</u>	<u>2,591</u>

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Designated £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	<u>43,505</u>	-	<u>123,554</u>	<u>167,059</u>
EXPENDITURE ON				
Raising funds	2,591	-	-	2,591
Charitable activities				
Donations	<u>57,180</u>	-	<u>146,583</u>	<u>203,763</u>
Total	<u>59,771</u>	-	<u>146,583</u>	<u>206,354</u>
NET INCOME/EXPENDITURE	(16,266)		(23,029)	(39,295)
Transfers between funds	<u>(8,387)</u>	<u>8,047</u>	<u>340</u>	<u> </u>
Net movement in funds	<u>(24,653)</u>	<u>8,047</u>	<u>(22,689)</u>	<u>(39,295)</u>
RECONCILIATION OF FUNDS				
Total funds brought forward	<u>51,960</u>	<u>11,953</u>	<u>58,079</u>	<u>121,992</u>
TOTAL FUNDS CARRIED FORWARD	<u>27,307</u>	<u>20,000</u>	<u>35,390</u>	<u>82,697</u>

**EMPOWERING VULNERABLE CHILDREN (EVC)
UGANDA**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

6. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General fund	27,307	35,686	(13,300)	49,693
Future fee increases	<u>20,000</u>	<u>(8,480)</u>	<u>8,480</u>	<u>20,000</u>
	<u>47,307</u>	<u>27,206</u>	<u>(4,820)</u>	<u>69,693</u>
Restricted funds				
Child sponsorship	17,681	3645	520	21,846
Charity Set up	500	-	-	500
Sports equipment	1,000	-	-	1,000
Rainwater harvesting project	-	(4,300)	4,300	-
Nursery	6,209	20,050	-	26,259
Kitchen/Dining Hall	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>10,000</u>
	<u>35,390</u>	<u>19,395</u>	<u>4,820</u>	<u>59,605</u>
TOTAL FUNDS	<u>82,697</u>	<u>46,601</u>	<u>-</u>	<u>129,298</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	80,385	(44,699)	35,686
Future Fee increases	<u>80,385</u>	<u>(8,480)</u>	<u>(8,480)</u>
	<u>80,385</u>	<u>(53,179)</u>	<u>27,206</u>
Restricted funds			
Child sponsorship	110,950	(107,305)	3645
Rainwater harvesting project	4,500	(8,800)	(4,300)
Nursery	20,050	-	20,050
	<u>135,500</u>	<u>(116,105)</u>	<u>19,395</u>
TOTAL FUNDS	<u>215,885</u>	<u>(169,284)</u>	<u>46,601</u>

**EMPOWERING VULNERABLE CHILDREN (EVC)
UGANDA**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

6. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General fund	51,960	(16,266)	(8,387)	27,307
Vocational classroom block	11,900	-	(11,900)	-
St Mm Boys Dorm	53	-	(53)	-
Future Fee increases	-	-	20,000	20,000
	<u>63,913</u>	<u>(16,266)</u>	<u>(340)</u>	<u>47,307</u>
Restricted funds				
Child sponsorship	54,579	(37,238)	340	17,681
Charity Set up	500	-	-	500
Sports equipment	1,000	-	-	1,000
Text books	2,000	(2,000)	-	-
Nursery	-	6,209	-	6,209
Kitchen/Dining Hall	-	10,000	-	10,000
	<u>58,079</u>	<u>(23,029)</u>	<u>340</u>	<u>35,390</u>
TOTAL FUNDS	<u>121,992</u>	<u>(39,295)</u>	<u>-</u>	<u>82,697</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	43,505	(59,771)	(16,266)
Restricted funds			
Child sponsorship	100,093	(137,331)	(37,238)
Text books	-	(2,000)	(2,000)
Sewing machines & furniture	6,000	(6,000)	-
Nursery	6,209	-	6,209
Kitchen/Dining Hall	10,000	-	10,000
Solar Panels	1,252	(1,252)	-
	<u>123,554</u>	<u>(146,583)</u>	<u>(23,029)</u>
TOTAL FUNDS	<u>167,059</u>	<u>(206,354)</u>	<u>(39,295)</u>

**EMPOWERING VULNERABLE CHILDREN (EVC)
UGANDA**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General fund	51,960	19,420	(21,687)	49,693
Vocational classroom block	11,900	-	(11,900)	-
St Mm Boys Dorm	53	-	(53)	-
Future Fee increases	-	(8,480)	28,480	20,000
	<u>63,913</u>	<u>10,940</u>	<u>(5,160)</u>	<u>69,693</u>
Restricted funds				
Child sponsorship	54,579	(33,593)	860	21,846
Charity Set up	500	-	-	500
Sports equipment	1,000	-	-	1,000
Rainwater harvesting project	-	(4,300)	4,300	-
Text books	2,000	(2,000)	-	-
Nursery	-	26,259	-	26,259
Kitchen/Dining Hall	-	10,000	-	10,000
	<u>58,079</u>	<u>(3,634)</u>	<u>5,160</u>	<u>59,605</u>
TOTAL FUNDS	<u>121,992</u>	<u>7,306</u>	<u>-</u>	<u>129,298</u>

**EMPOWERING VULNERABLE CHILDREN (EVC)
UGANDA**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

6. MOVEMENT IN FUNDS – continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	123,890	(104,470)	19,420
Future Fee Increases	-	(8,480)	(8,480)
	<u>123,890</u>	<u>(112,950)</u>	<u>10,940</u>
Restricted funds			
Child sponsorship	211,043	(244,636)	(33,593)
Text books	-	(2,000)	(2,000)
Sewing machines and furniture	6,000	(6,000)	-
Rainwater harvesting project	4,500	(8,800)	(4,300)
Nursery	26,259	-	26,259
Kitchen/Dining Hall	10,000	-	10,000
Solar panels	1,252	(1,252)	-
	<u>259,054</u>	<u>(262,688)</u>	<u>(3,634)</u>
TOTAL FUNDS	<u>382,944</u>	<u>(375,638)</u>	<u>7,306</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

**EMPOWERING VULNERABLE CHILDREN (EVC)
UGANDA**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

	31.12.23 £	31.12.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations, fundraising & sponsorship	177,358	159,506
Gift aid	38,527	7,553
Grants	-	-
Total incoming resources	<u>215,885</u>	<u>167,059</u>
EXPENDITURE		
Other trading activities		
Trustees' expenses	3,498	2,591
Charitable activities		
Sundries	122	3,625
Equipment & furniture	269	8,308
Donation boxes	-	-
Project costs	33,089	42,550
Child sponsorship	<u>115,815</u>	<u>138,487</u>
	<u>149,295</u>	<u>192,970</u>
Support costs		
Management		
Uganda administration & wages	12,397	6,987
Rent	-	-
	<u>12,397</u>	<u>6,987</u>
Finance		
Bank charges	150	165
Human resources		
Telephone	322	104
Postage and stationery	2,735	1,894
Computer costs	322	198
Transport costs	-	254
Donor care	<u>168</u>	<u>149</u>
	<u>3,547</u>	<u>2,599</u>
Governance costs		
Independent examination	-	580
Training	-	70
Insurance	397	392
	<u>397</u>	<u>1,042</u>
Total resources expended	<u>169,284</u>	<u>206,354</u>
Net (expenditure)/income	<u>46,601</u>	<u>(39,295)</u>

This page does not form part of the statutory financial statements