

Company Registration Number - 335206

The Charity Registration Number is :- 39083

Cherish a Child UK
Report and Accounts
31 March 2019

Cherish a Child UK

Report and accounts for the year ended 31 March 2019

Contents

	Page
Charity information	1
Trustees' Annual Report	1
Statement of directors' responsibilities	5
Independent Examiner's Report	7
<i>Funds Statements:-</i>	
Statement of Financial Activities	9
Statement of Financial Activities - Prior Year statement	10
Movements in funds	11
Income and Expenditure account	11
Summary of funds	21
Balance sheet	13
Notes to the accounts	14

Cherish a Child UK

Company Registration Number - 335206

Trustees' Annual Report for the year ended 31 March 2019

The Trustees present their Report and Accounts for the year ended 31 March 2019, 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

Company Registration Number - 335206

Trustees' Annual Report for the year ended 31 March 2019

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 Langford
Nigel John Parker

The following persons served as Trustees during the year ended 31 March 2019 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

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

Company Registration Number - 335206

Trustees' Annual Report for the year ended 31 March 2019

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

In the financial year 2018/2019, 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: Over 80 HIV+ children have been reunified with family. Cherish Uganda has seen firsthand the difficulties that come from the institutionalization of children and have not only reunified the children who were in their care but are now working with other organizations in Uganda and abroad to do the same.
 - Foster Care: 4 children are in foster care due to the fact that we could not trace any family members. We will continue to trace.
 - Family Strengthening: Over 150 families (including the 80 mentioned above) are in our family strengthening program. Social workers and counselors are supporting families through counseling and training.
 - Education: Over 300 children are enrolled in Cherish schools (both primary and secondary)
 - Medical: Over 350 patients are seen monthly at the Cherish Hospital.
- The funds that come through Cherish a Child UK are what facilitate the above programming.
- Community Learning Center: A new building was built that serves a dual purpose - education through our school and education in our community

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.

The main achievements of the charity in this year:

1. The funding of the activities of Cherish Uganda (See above)
2. Training of education staff

Cherish a Child UK

Company Registration Number - 335206

Trustees' Annual Report for the year ended 31 March 2019

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. Over 80 children have been united with family and 4 are in foster care.

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

Financial review

The charity's financial position at the end of the year ended 31 March 2019

The financial position of the charity at 31 March 2019 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2019	2018
	£	£
Net (expenditure)/income	(2,366)	2,452
Restricted Revenue Funds	3,598	7,995
Total Funds	3,598	7,995

Cherish a Child UK

Company Registration Number - 335206

Trustees' Annual Report for the year ended 31 March 2019

Financial review of the position at the reporting date, 31 March 2019 .

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

Cherish a Child UK

Company Registration Number - 335206

Trustees' Annual Report for the year ended 31 March 2019

departures disclosed and explained in the financial statements;

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 3 October 2019.

Brent Phillips

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 2019

I report on the financial statements of the charitable company on pages 9 to 23 for the year ended 31 March 2019 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 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:- *Chris Devereux-Cooke*

Christopher Devereux-Cooke - Independent Examiner

Association of International Accountants

Luces Cottage, Luces Lane

Castle Heddingham

Halstead

Essex

CO9 3HE

This report was signed on 3 October 2019

Cherish a Child UK - Statement of Financial Activities for the year ended 31 March 2019

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 March 2019, 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
		2019 £	2019 £	2019 £	2018 £
Income & Endowments from:					
Donations & Legacies	A1	-	85,102	85,102	87,103
Expenditure on:					
Raising funds	B1	-	624	624	216
Charitable activities	B2	-	86,844	86,844	84,435
Total expenditure	B	-	87,468	87,468	84,651
Net (expenditure)/income for the year		-	(2,366)	(2,366)	2,452
Net income after transfers	A-B-C	-	(2,366)	(2,366)	2,452
Net movement in funds		-	(2,366)	(2,366)	2,452
Reconciliation of funds:-					
	E				
Total funds brought forward		-	7,995	7,995	5,543
Total funds carried forward		-	5,629	5,629	7,995

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 2019

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 2018 £	Prior Year Restricted Funds 2018 £	Prior Year Total Funds 2018 £
Income & Endowments from:				
Donations & Legacies	A1	-	87,103	87,103
Total income	A	<u>-</u>	<u>87,103</u>	<u>87,103</u>
Expenditure on:				
Raising funds	B1	-	216	216
Charitable activities	B2	-	84,435	84,435
Total expenditure	B	<u>-</u>	<u>84,651</u>	<u>84,651</u>
Net income for the year		-	2,452	2,452
Net income after transfers		<u>-</u>	<u>2,452</u>	<u>2,452</u>
Other recognised gains/(losses)		-	-	-
Net movement in funds		<u>-</u>	<u>2,452</u>	<u>2,452</u>
Reconciliation of funds:-	E			
Total funds brought forward		-	5,543	5,543
Total funds carried forward		<u>-</u>	<u>7,995</u>	<u>7,995</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 2019 towards fixed assets for Charity use:-

	2019 £	2018 £
Funds generated in the year as detailed in the SOFA	(2,366)	2,452
Net resources available to fund charitable activities	<u>(2,366)</u>	<u>2,452</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 2019

Movements in revenue and capital funds for the year ended 31 March 2019

Revenue accumulated funds

	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £	Last year Total Funds 2018 £
Accumulated funds brought forward	-	7,995	7,995	5,543
Recognised gains and losses before transfers	-	(2,366)	(2,366)	2,452
	-	5,629	5,629	7,995
Closing revenue funds	-	5,629	5,629	7,995

Summary of funds

	Unrestricted and Designated funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £	Last Year Total Funds 2018 £
Revenue accumulated funds	-	5,629	5,629	7,995

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 2019 as required by the Companies Act 2006

	2019 £	2018 £
Income		
Income from operations	85,102	87,103
Investment income		
Gross income in the year before exceptional items	85,102	87,103
Gross income in the year including exceptional items	85,102	87,103
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	88,130	83,703
Fundraising costs	624	216
Governance costs	745	732
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	89,499	84,651
Net income before tax in the financial year	(4,397)	2,452

Cherish a Child UK - Statement of Financial Activities for the year ended 31 March 2019

Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	(4,397)	2,452
Retained surplus for the financial year	(4,397)	2,452

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 2019

	SORP		2019	2018
	Note	Ref	£	£
Current assets		B		
Debtors	8	B2	1,940	2,511
Cash at bank and in hand		B4	2,404	6,327
Total current assets			<u>4,344</u>	<u>8,838</u>
Creditors: amounts falling due within one year	10	C1	<u>(746)</u>	<u>(843)</u>
Net current assets			3,598	7,995
The total net assets of the charity			<u>3,598</u>	<u>7,995</u>

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

Restricted funds				
Restricted Revenue Funds	16	D2	3,598	7,995
Unrestricted Funds				
Designated Funds				
Total charity funds			<u>3,598</u>	<u>7,995</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

Brent Phillips

Trustee

Approved by the board of trustees on 3 October 2019

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 2019

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 2019

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 relevant

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 2019

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

Salary costs	2019	2018
	£	£
Gross Salaries excluding trustees and key management personnel	1,410	2,206
Total salaries, wages and related costs	1,410	2,206

Numbers of full time employees or full time equivalents	2019	2018
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 was	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
--	---	---

The estimated full time equivalent number of all staff employed as above 1 1

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.

8 Debtors

	2019	2018
	£	£
Prepayments and accrued income	-	156
Other debtors	1,940	2,355
	1,940	2,511

9 Contingent asset

2019	2018
£	£

10 Creditors: amounts falling due within one year

	2019	2018
	£	£
Accruals	746	843

Cherish a Child UK

Notes to the Accounts for the year ended 31 March 2019

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	2019	2018
	£	£
At 1 April 2018	7,995	5,543
(Loss)/surplus after tax for the year	(4,397)	2,452
At 31 March 2019	3,598	7,995

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 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)
	-	-	3,598	3,598	3,598

At 1 April 2018	Unrestricted funds	Designated funds	Restricted funds	Total Funds	Total Funds
	£	£	£	£	£
Current Assets	843	-	7,995	8,838	8,838
Current Liabilities	(843)	-	-	(843)	(843)
	-	-	7,995	7,995	7,995

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

	Funds brought forward from 2018	Movement in funds in 2019	Transfer s between funds in 2019	Funds carried forward to 2020	Funds carried forward to 2020
	£	£	£	£	£
Restricted funds:-					
Cherish a Child Uganda	7,995	(2,366)	-	5,629	5,629
Total restricted funds	3,598	(2,366)	-	1,232	1,232
Total charity funds	3,598	(2,366)	-	1,232	1,232

Cherish a Child UK

Notes to the Accounts for the year ended 31 March 2019

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
	2019	2019	2019	2019	2019
	£	£	£	£	£
Restricted funds:-					
Cherish a Child Uganda	85,102	(87,468)	-	(2,366)	(2,366)
	85,102	(87,468)	-	(2,366)	(2,366)

Gains and losses are detailed in notes 0,0, 0, 0 and 0

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 2019 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 2019 £	Current year Restricted Funds 2019 £	Current year Total Funds 2019 £	Prior Year Total Funds 2018 £
Donations and gifts from individuals				
Small donations individually less than £1000	-	65,102	65,102	68,279
Porters Trust	-	12,000	12,000	-
Chiropractic	-	8,000	8,000	-
Bristol Chiro Clinic	-	-	-	13,559
Dulwich Village School	-	-	-	1,482
Christian Growth	-	-	-	2,500
Stewardship	-	-	-	1,283
Total donations and gifts from individuals	-	85,102	85,102	87,103
Total Donations and Legacies	-	85,102	85,102	87,103

21 Expenditure on charitable activities- Grant funding of activities

	Current year Unrestricted Funds 2019 £	Current year Restricted Funds 2019 £	Current year Total Funds 2019 £	Prior Year Total Funds 2018 £
Grants made to organisations	-	86,099	86,099	80,773
Total grantmaking costs	-	86,099	86,099	80,773

Breakdown of Grants made to organisations

	Current year Unrestricted Funds 2019 £	Current year Restricted Funds 2019 £	Current year Total Funds 2019 £	Prior Year Total Funds 2018 £
Cherish a Child Uganda	-	86,099	86,099	80,773
	-	86,099	86,099	80,773

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 2019 as required by the SORP 2015

22 Support costs for charitable activities

	Current year Unrestricted Funds 2019 £	Current year Restricted Funds 2019 £	Current year Total Funds 2019 £	Prior Year Total Funds 2018 £
Employee costs not included in direct costs				
Salaries - Administrative staff	-	1,410	1,410	2,206
Administrative overheads				
Stationery and printing	-	-	-	8
Software licences and expenses	-	-	-	192
Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees				
As detailed in Note 23	-	621	621	524
Support costs before reallocation	-	-	2,031	2,930
Total support costs	-	-	2,031	2,930

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

23 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2019 £	Current year Restricted Funds 2019 £	Current year Total Funds 2019 £	Prior Year Total Funds 2018 £
Independent Examiner's fees	-	745	745	732
Total Governance costs	-	745	745	732
Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees				
			2019 £	2018 £
Fees paid to the examiner's firm	-	621	621	524
Total additional fees included in support costs at	-	621	621	524

Cherish a Child UK

Detailed analysis of income and expenditure for the year ended 31 March 2019 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
		2019	2019	2019	2018
		£	£	£	£
Total grantmaking costs	B2c	-	86,099	86,099	80,773
Total support costs	B2d	-	-	2,031	2,930
Total Governance costs	B2e	-	745	745	732
Total charitable expenditure	B2	-	86,844	88,875	84,435

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
		2019	2019	2019	2018
		£	£	£	£
Cost of fundraising activities		-	216	216	216
Fundraising trading costs		-	408	408	-
Total fundraising costs	B1	-	624	624	216

Cherish a Child UK

Activity analysis of Income and expenditure for the for the year ended 31 March 2019

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

26 Analysis of income by activity

	SOFA ref	2019 £	2018 -
<i>Activity</i>			
Summary of Total Income, including the items above			
Donations & Legacies	A1	85,102	87,103
Categories of income			
Income from exchange transactions		85,102	87,103

27 Analysis of charitable expenditure by activity

Activity

Summary of charitable costs by activity

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2019 £	2019 £	2019 £	2019 £	2018 £
Total Governance costs as detailed in Note 23	-	745	-	745	732
B1. Employee costs not included in direct costs		1,410		1,410	
B5. Professional Fees		621		621	
Total charitable expenditure	-	2,776	-	2,776	84,435

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

<i>Activity</i>	Governance	Finance	Human Resources	Other Overheads	Total
Independent Examiner	745	732	-	-	745

Cherish a Child UK

Activity analysis of Income and expenditure for the for the year ended 31 March 2019

Summary of grant making by activity

	Grants to institution 2019 £	Grants to individuals 2019 £	Support costs 2019 £	Total 2019 £	Total 2018 £
<i>Voluntary Income</i>	86,099	-	(86,099)		80,773
	<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 2019 £	Fundraising activities 2018 £
Direct fundraising costs	624	216
Indirect fundraising costs:-	-	-
<i>Governance costs</i>	Governance costs 2019 £	Governance costs 2018 £
Other Expenditure - Governance costs as detailed in Note 23	745	732
Total non charitable expenditure	2019 £	2018 £
Total costs of Fundraising activities	624	216
Total non charitable expenditure	624	216