

Charity Registration No. 1122809

Company Registration No. 05717237 (England and Wales)

PEARL OF AFRICA CHILD CARE LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2020

PEARL OF AFRICA CHILD CARE LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	R G Whaite, Chairman	
	R Brocken	
	D Tonge	
	E Tonge	
	R Byass	(Appointed 31 August 2019)
	L Bell	(Appointed 1 June 2020)
	S Mulcahy	(Appointed 18 June 2020)
	J Griffiths	(Appointed 18 June 2020)
Charity number	1122809	
Company number	05717237	
Registered office	40 St Dunstons Road London W7 2HB	
Independent examiner	Rickard Luckin Limited 7 Nelson Street Southend-on-Sea Essex SS1 1EH	
Bankers	NatWest Bank Plc - Lewes 11 High Street Lewes East Sussex BN7 2ZX	
	Barclays Bank plc Burgess Hill Lewes Area Branches 1 Lewes East Sussex RH15 9BD	

PEARL OF AFRICA CHILD CARE LIMITED

CONTENTS

	Page
Trustees' report	1 - 11
Independent examiner's report	12
Statement of financial activities	13 - 14
Balance sheet	15
Notes to the financial statements	16 - 23

PEARL OF AFRICA CHILD CARE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) *FOR THE YEAR ENDED 28 FEBRUARY 2020*

The trustees present their report and financial statements for the year ended 28 February 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

Pearl of Africa Child Care Ltd (PoACC) is a registered charity whose purpose is to improve access to education, health and welfare for children suffering through disease, war and poverty in Uganda.

We work towards this purpose by supporting our beneficiaries the Molly and Paul Child Care Foundation (MPCCF), a registered Ugandan non-governmental organization (NGO) and charity (registered number (Uganda) S.5914/481 NGO), with whom we have a close working relationship. This relationship is governed by a Memorandum of Understanding. With origins over 30 years old, today MPCCF's team runs 6 schools, 13 children's homes, a farm school and one clinic in southern Uganda. They provide education, food, accommodation and basic healthcare for over 2,000 children, many of whom are orphans or otherwise destitute.

Our main areas of activity are these:

- Ensuring greater access to education for children at risk of not attending school.
- Improving the nutrition of children in MPCCF schools by better access to food and clean water.
- Providing shelter and care to children in need.
- Improving access to basic healthcare for children in MPCCF schools, and families living in nearby villages.
- Promoting and encouraging sustainable projects.

We continue to rely on the generosity of volunteers across the country who gift their time, money and enthusiasm to the work of the charity. Many of our volunteers have shown extraordinary commitment and we are indebted to them all.

It is confirmed that, in carrying out the charity's activities, the Trustees have had regard to the Charity Commission's guidance on public benefit.

PEARL OF AFRICA CHILD CARE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2020

Safeguarding

The Trustees of Pearl of Africa Child Care (PoACC) recognise the importance of its work with children, young people and adults in need of protection and its responsibility to protect everyone entrusted to our care.

PoACC is committed to the safeguarding of children, young people, adult choir members, accompanying adults and vulnerable adults and ensuring their wellbeing and we respect the rights of children as described in the United Nations Convention on the Rights of the Child.

We recognise that we all have a responsibility to help prevent the physical, sexual, emotional abuse and neglect of children and young people (those under 18 years of age) and to report any such abuse that we discover or suspect. Beyond the statutory categories of children and vulnerable adults, PoACC also recognises the potential vulnerability of the adult Ugandans we work with, both here in the UK and in Uganda.

PoACC has long had a designated Safeguarding Officer and Deputy Safeguarding Officer and has adopted the procedures set out in the PoACC Safeguarding Policy in accordance with statutory guidance and the ten safeguarding standards developed by Thirtyone Eight (formally known as CCPAS) – an independent Christian charity of which PoACC is a member. This policy is subject to regular review by the Officers and Board, with recent attention being particularly directed to the growing problems of exploitation through the internet and social media.

PoACC strives to ensure no child or adult will be disadvantaged should they make a disclosure or allegation of abuse and aims to empower choir members and accompanying adults to tell us if they are suffering harm, whether here in the UK or in Uganda.

During the MPCCF choir tours in the UK, all relevant host families are subject to enhanced Disclosure & Barring Service (DBS) checks, and in accordance with best practice we have a policy of renewing DBS checks every 3 years.

PoACC has worked closely with MPCCF's Board to draft and implement a Child Protection Policy for use in the Foundation and all of the units. This has included ongoing training for all members of staff within MPCCF.

We are proud to support an organisation that is one of very few NGOs in Uganda with both a Child Protection Policy and Child Protection Officers. (At the time of writing, the post of Chief C.P.O. is temporarily vacant.) We have shared the Ugandan Child Protection Policy with other interested charities and NGOs, to help protect other vulnerable children.

Covid-19 pandemic

The charity was at the planning stage for a Choir Tour in autumn 2020, when news of the Covid pandemic broke. It soon became clear that we would be forced to cancel plans for the fund-raising Tour.

The lockdown in Uganda started on the 19th March 2020 with closure of schools across all of the units in Kampala and Kamuzinda, and also restrictions especially on movement.

The effect of Covid-19 on charities across the world is said to be devastating, and the damage to PoACC's work is no exception. Over recent months, data about the negative effects of the pandemic on charities' capacity to support people have started to emerge, and it makes grim reading.

As a charity, we are looking at ways to sustain our support to MPCCF over this period of uncertainty, both in terms of finances and advice on what our future may hold and how we operate in years to come, and also creativity in fund-raising efforts here and continuing our efforts to invest in sustainable, food- or income-producing projects in Uganda.

PEARL OF AFRICA CHILD CARE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 28 FEBRUARY 2020*

Achievements and performance

We continue to fund the audit of MPCCF accounts by reputable auditors in Uganda with expertise in the field of NGOs. Alongside other volunteer organizations, charities and individuals, we continue to provide professional support and advice to MPCCF, especially in the fields of teaching, management and accounting, agriculture, and safeguarding.

Through our close working relationship, we are confident that MPCCF deliver the financial accountability and transparency that elude similar organizations in many countries and we continue to monitor the Foundation's accounts on a monthly basis to check they appropriately apply the funds entrusted to them. This year this area of financial monitoring has been further developed, by the recruitment of two volunteers here in the UK: John Davies has taken over as Honorary Treasurer for PoACC, supported by Heather Morley who has a wealth of experience in accounting. Heather travelled out to Uganda to meet with MPCCF's accountants and members of staff just prior to her recruitment, and continues to work closely with MPCCF's financial officers. Our renewed thanks go to Claire Lancaster, our former Hon. Treasurer, for all her hard work and dedication over the years; Claire resigned her post after a career change made her volunteer role no longer possible, but she made sure that a smooth hand-over was effected.

With the assistance of our new team, the Trustees decided that the regular transfers to MPCCF would be reduced by $\frac{1}{3}$ in order to extend our funds further during this time of reduced income to the charity. This measure wasn't taken lightly or without consultation with MPCCF, as we were and are well aware of the impact this decision would have on lives in Uganda.

PEARL OF AFRICA CHILD CARE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2020

The Pearl of Africa Children's Choir tour of 2019 took place from September to December and was again successful in fundraising, building new relationships, and sharing African culture with children, families and community members in schools, churches and venues across the country.

The tour started in Morpeth on the 12th September and travelled to Darlington, Kidderminster, Shrewsbury, Kent, Ormskirk and finally Cornwall, concluding on 12th November. The tour generated £78,469 of revenue (collections and sale of home-made crafts), before direct costs of £39,333 (air fares; transport within England; etc.). This compares with the previous 2 tours as follows (Note: the tours were of different durations; no tour was made in 2018).

Choir Tour	2016	2017	2019
Collections	54,767	74,339	54,387
Sales of crafts	23,341	29,728	24,082
Total income	78,108	104,067	78,469
Total expenditure	40,562	36,956	39,333
Net income	37,546	67,111	39,136

In February 2020, two of our trustees visited Uganda with a group of 15 other interested supporters from Rotary International and Christchurch in Ormskirk. The aims were to inspect and carry out projects at MPCCF Kamuzinda Children's Village. They talked to staff and children, and checked on management, accountancy across all units in Uganda, and safeguarding procedures. We are pleased to see continued progress in Uganda as a result of our efforts and those of other supporters. The following is a report from this visit, put together by Liz Tonge (Trustee and visit lead):

Report from Kamuzinda - Visit 11th - 27th February 2020

Our team from Ormskirk spent two weeks at Kamuzinda during which our main project was the building of a new home (Ormskirk Home). Thanks to overall support from Richard Landers School, Ormskirk Clocktower Rotary Club (and friends) and Christchurch, Aughton, plus others, Kamuzinda is continuing to benefit from cash injections for both maintenance and often improvements.

Nazarene High School

Richard Landers School continues to be the main sponsor for the High School.

Money left last year for the classroom treadle sewing machines to be repaired has been used and the machines are working. However, there is limited use and it is hoped that with developments at the farm school, this is an area that may be improved.

There has been a large donation made towards the building of the new hall. The foundations are now complete, together with weight supporting pillars, and a huge roof. Assemblies can now be held under the roof, sheltered from sun and rain. There is still an intention of building walls to enclose the space so that it can be used as a community meeting area by both the students and the village. Numbers at the school remain stable (250 registered), and the children are keen to learn. They study from 5am through to 9.30pm (prep). We found that a number of children, although registered, are not attending school due to not being able to afford books or uniform. A member of our visiting group intends to start a fund to get these students back into school. It will raise and supply money for books and uniform and will be run in a similar way to the Porridge programme. (Up-date: the 'back-to-school' fund is now up and running).

PEARL OF AFRICA CHILD CARE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2020

A new curriculum is being rolled out in Uganda, based on a 'selflearning' style of teaching. Use of computers is an important factor, but we found that out of 7 computers, only 2 worked. Fortunately we were able to afford ten reconditioned computers for the high school, which were set up and introduced by a student of IT who was travelling with us. We also provided many Maths and Science textbooks and homework books which compiled a scheme across all years. This matched the new curriculum and should be invaluable. The teaching staff have had a few replacements due to staff leaving. Annet (Director, MPCCF) feels the staff turnover is due to unreliable wages being paid.

New Nazarene kitchen

The new larger kitchen and storerooms for Nazarene are up and running. This was paid for by a member of Christchurch last year. Some repairs were needed to the three chimneys, which had been made from steel rather than the cast iron they should have been. This was funded by the Uganda 2020 group.

Primary School

The school, which was extended in 2019, is in a good general state of repair, although one floor had not been completed, and two classrooms needed painting. This was done during this visit. We also funded the addition of fascia boards and guttering, together with a water tank which has been placed near to the primary toilets. It is hoped that this will provide hand-washing facilities as and when the rains come.

We also left enough money to complete the build by adding a veranda to the extended side of the school. This will help stop the erosion of soil by rain and footfall.

Liz and Pete Chalk supervised the building of a new kitchen, preparation room and storerooms for the primary school following the donation by a private sponsor. The footings were in by the time we left. The kitchen will bring many benefits to the primary school, but in order to build it, the kitchen belonging to Crested Home had to be demolished and now needs replacing.

Annet told us that the improved school continues to generate more students from the surrounding area, and that many of these are able to afford to contribute towards their education. There are 350 registered children, whilst maintaining the vision of providing free education to those who cannot afford to pay, the extra fee-paying students slightly ease the financial problems they have. Having said that, low salaries are still considered to be a problem this year, although it has been recognised that the budget has been increased.

Report on Wish list 2019:

- Guttering of the whole roof, and a veranda around the new build is still needed, this was completed on this visit.
- Books and educational resources. Still required.
- New desks. The large space created by the extended classrooms is still often unfilled as the children remain crammed several to one desk. I'm hoping to fundraise for this via a 'Sponsor a desk' drive.

Update: We collected £840 via a 'Sponsor a desk' scheme. This provided 50 single desks (for exams particularly) and 20 regular desks. The children's enthusiasm to learn continues to be very evident, and the standard of their work is good.

PEARL OF AFRICA CHILD CARE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2020

Kindergarten

Numbers are good at the kindergarten and the children are lively and eager to learn and interact. The classrooms have some good displays, but repairs are needed. The staff are dedicated and seem happier with the rise in budget for 2020.

Kamuzinda Farm School

A meeting was held with Farm School reps during this visit, on Wednesday 19th February 2020. Present were: Auntie Molly, Auntie Annet, Dennis Bukenya, Richard Nakibinge (Farm School Manager), Liz & Dave Tonge, and Pete Chalk.

Purpose of the meeting:

To discuss the plans to expand the Farm School and any future projects. The discussions covered: (i) the high national ranking achieved by pupils; entry level requirements; and how to attract larger numbers; also the plan to promote the availability of the new dormitory; (ii) the possibility of providing additional vocational courses, such as fashion & design and metal fabrication; the intention would be to start with a pilot project, perhaps a holiday programme; (iii) the need for the Farm School to keep a couple of pigs and a few chicken. The pigs had been wiped out by malnutrition and swine flu. It is more economical to rear the chickens for broilers rather than for egg production; and (iv) the coffee project for income generation. This is being run by Dr Baker and Livingstone and they are seeking a grant from Rotary International, with the application including irrigation and labour costs. Regular progress meetings are to be held and notes forwarded to the PoACC trustees and Pete Chalk; and a Farm School WhatsApp group is being created to help everyone to monitor the progress.

All schools

All schools have a number of broken windows which are dangerous, and which offer no protection from mosquitoes during the rainy season. (Up-date: steps have taken to repair them and mesh is to be fixed over the windows).

Clinic

Baker and his team continue to offer invaluable service to the children and local community. He has increased his staff, and has also started to grow plants with medicinal benefits in his allotment. The supplies in the medical store were much improved on our last visit. He has devised his own methods of record-keeping and dispensing to ensure that patients continue to take an entire course of medication rather than giving up when they feel better. This has had a marked improvement on health.

Bud (Trustee R Byass) continues to support and work with him, and visited during the year. She also delivers advice and knowledge on family planning within the community and holds sessions on sex education to pupils at the high school whilst at Kamuzinda.

Homes

The sponsored home, Lionel, continues to be maintained by the sponsors, but Shrewsbury House has lost its sponsor and needs much improvement. However, there does not seem to be enough money to improve conditions.

Elsewhere, Kangaroo has been extended by Leonie Bell and is looking good. Crested Home, which we extended last year, now sleeps 47 including three toddlers.

PEARL OF AFRICA CHILD CARE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2020

During our visit we completed the building of a new home (Ormskirk Home) which was partially funded by a Rotary District Grant. This is a far more spacious and airy home than the others and will house 40 teenage boys in three large dormitories. There is a separate good sized bedroom for the House Father, and a big tiled communal sitting area. We also funded guttering and a large water tank for the property, and a fence surrounding the area - part of a Ministry of Education requirement to improve safeguarding. Finally, we funded an electricity supply to the home, bunkbeds, mosquito nets and new mattresses and bedding where required. The standard of this home is much higher than the surrounding homes.

Ormskirk Home will house the boys from White Angel Home. The White Angel home will provide spaces for children from the overcrowded Crested Home, and also the children from the cramped Shrewsbury Home. Shrewsbury home will become accommodation for teachers, reducing the need for them to travel each day, and also providing some control on the 'school side' of the village, where currently there is none.

Whilst the children are well cared for by the Mamas, there is still a need to upgrade those houses that are yet to be improved. Numbers are still rising and children are sleeping in the living areas. There is still one home that is past being liveable. We haven't seen it, but we were told only a Mama lives there. This remains a possible target for future groups going out there.

Finally, with the help of two UK sponsors, we were able to buy a mature dairy cow and a calf for the homes department in order to supplement the milk diets of the children. The Mamas of all the homes have agreed to fund the cows' needs, which will be the responsibility of the House father. They are all extremely keen to run this project successfully, but have agreed that if they face difficulties, the cows would be given to the farm school.

Mission House and accommodation

There is a continual drive to improve the living accommodation for visiting groups with profits from accommodation fees being put into upgrading facilities.

This year we stayed in the new mission house which has had some plumbing repairs as well as a new tiled floor in the living area. New mattresses and bedding have been bought. (This has also been done in the old mission house.) It had made a huge improvement. There is still a way to go, with electrics being unreliable, water pumps breaking and some glass missing from windows, but it is very acceptable and actually quite homely.

The small 'cottage' has been built, a circular home next to the new mission house is in a good state of repair. There is also a new circular thatched outdoor eating area (they call it the gazebo) which is a very pleasant addition to the mission houses, and a further pleasing addition is a portable hand-washing facility there. The new venture into inviting groups is yet to bring in much extra income. However, I feel it is still questionable to charge any more than £15 pp per night for meals and accommodation until facilities are improved.

Porridge Programme

Liz Chalk met with staff responsible for delivering the programme to monitor its effectiveness. Everything is still going well, but some children still don't have a cup of their own.

PEARL OF AFRICA CHILD CARE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2020

Other matters...

It was a worry that on our arrival mid-February we found that two out of the three boreholes were not working ... and had been broken since December. We paid for repairs immediately, but the concern is that this lifeline to clean water should never be out of use.

The Trustees Board are encouraged by the approach of 'Self Sustainability', and MPCCF are looking at several projects to enable them to support themselves in the future. One such project is reported on in detail by Annet Kaigwa (Director, MPCCF). It is an Agricultural Project to provide a sustainable supply of food to the children and staff for the next year given the food shortages and increased prices of food as a result of Covid-19. Its aims are to start a project which may have sustainability into the future, guaranteeing all children and staff a meal a day and saving on the cost of buying food and to promote skills development in sustainable agriculture to the older children in the schools.

There is also a proposal by a Rotary Club in Truro, Cornwall to obtain a grant to create a Coffee Growing Project. The goal is to establish, on an 11 acre site at Kamuzinda, an income-generating project, which will support the organisation to run its Schools and Clinic at Kamuzinda children's village by 2023.

The Kamuzinda Clinic offers services to the Molly and Paul Foundation schoolchildren and staff and the local community. It is the only clinic offering services to the local population within a 7-mile radius (8 villages). Its licence has been renewed as a 'level 3' clinic overseen by a Clinical Officer, who visits weekly. Treatment is free to all MPCCF staff and students. The local population contributes very little to their treatment costs because of penury. 30% of the Clinic's budget goes on drugs. The supply of drugs is precarious because of funding pressures. When adequate funding has ensured a good supply of drugs, the Clinic has been busy, diagnosing and treating malaria and other conditions, offering in-patient treatment and referrals when necessary to Masaka Hospital. Approximately 2/3 of the Clinic's costs are met by contributions from the UK; PoACC is seeking to reduce the shortfall.

The Clinic continues to health-screen all MPCCF school children. General hygiene has improved significantly over recent years, due to greater awareness and a clean-up promotion in villages. Most admissions are of those with malaria during the two rainy seasons. The provision of mosquito nets to the MPCCF homes always fluctuates. One of this charity's priorities is to improve provision of protection against malaria.

The main structure of the Clinic has been re-roofed, and new latrines for the Clinic have been built and completed. The chicken project, aimed at income-generation, continues but the rising cost of chicken feed has reduced its profitability.

PEARL OF AFRICA CHILD CARE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2020

Financial review

Of the various English bodies contributing to MPCCF's operations, PoACC makes the biggest contribution.

At present, the cost of MPCCF's operations exceeds the funds available to it and so, with some advisory input from us and others, MPCCF has changed its policy objectives and reviewed, and continues to review, the scale and nature of its operations: MPCCF is now moving towards the objective of self-sustainability, by developing schemes that generate more income locally.

Our incoming resources for the year amounted to £180,084, compared with £86,265 the previous year (when no tour took place) and in line with 2018 (£186,327). Accordingly, we had been planning to restore our funding of MPCCF to normal levels. Then news of the pandemic broke, and it rapidly became clear that no Choir Tour would be possible in autumn 2020. As a result, and as noted above, the charity was forced to scale back its financial support to MPCCF.

We recognize that dependency on fund-raising tours needs to be reduced by attracting funding from a greater variety of sources, and initiatives are being taken in this direction.

The net funds raised are allocated in proportion to the MPCCF's budget for the relevant calendar year and we make transfers by instalments, normally on a bi-monthly basis.

PoACC governance costs and expenses are kept to a minimum. Apart from the cost of running the tour, insurance and bank charges for the transfers to Uganda all our income is transferred to benefit the children we support. Some funding we send is restricted for particular purposes, such as specific projects for food or building work as per donor requests.

Reserves

Our reserves are kept at a level that allows us both to spread our budgeted funding over the financial year and monitoring our beneficiaries' needs, to meet occasional emergencies should they arise. Our budgets are discussed in advance with MPCCF.

PoACC does not generally incur liabilities (such as rent or salaries) and uses, directly or indirectly, virtually all its funds for its beneficiaries in Uganda. The level of unrestricted (designated) reserves is kept to a minimum consistent with a fairly even distribution throughout the year.

Risk management

The Trustees have regularly reviewed the risks to which the charity is exposed and focusing on the Charity Commission's Risk Assessment Cycle, have implemented a risk management strategy that comprises:

- Identify, assess and prioritize risk and gain an understanding of how risks might present themselves. For each risk identified, there are actions agreed by the Trustees to manage or mitigate its effects.
- Robust governance and financial reporting to remove or reduce the risks of corruption or irregularities, as known risks of operating in Africa.
- Design systems and procedures to mitigate or manage the identified risk
- Implement procedures, seek and take advantage of training to support the Charity. Offer guidance to MPCCF in Uganda to manage the risks.
- Monitor and review performance, taking on board lessons learned.

Certain risks are inevitable because of the nature of the activities we engage in and their location in Uganda. We actively manage these risks.

PEARL OF AFRICA CHILD CARE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2020

Certain risks relate to the size and structure of the beneficiary organisation and its need to become more self-sufficient. To help manage the available resources, and to mitigate such risks, we seek to recruit a Chief Operating Officer to MPCCF to strengthen its management, and help oversee development. This plan has been agreed in principle by the Boards of both PoACC and MPCCF.

We have a Memorandum of Understanding (MoU) with MPCCF. This governs our working relationship, and provides for accounting, reporting, and other essential matters. The MoU codified and built on the 'TAP' principles that have applied since the start of the relationship: that is, the principles of Transparency, Accountability, and Participation (i.e. active participation by all parts of MPCCF, not just senior management). Pursuant to the MoU, the Charity's relationship with MPCCF is itself subject to regular review.

Trustees aim to visit the Ugandan Foundation we support at least every 2 years for the purpose of monitoring their activities; between these visits, trustees of PoACC are in frequent contact with MPCCF by email or phone to obtain additional information and explanation as required, supplementing the regular reports.

Structure, governance and management

Pearl of Africa Child Care Limited has charitable status: registered charity (England & Wales) number 1122809.

PoACC is controlled by its Memorandum & Articles of Association, and constitutes a limited company (registration (England and Wales) number 05717237), limited by guarantee, as defined by the Companies Act 2006.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

R G Whaite, Chairman

R Brocken

L Morgan

(Resigned 31 August 2019)

L Preece

(Resigned 31 August 2019)

D Tonge

E Tonge

R Byass

(Appointed 31 August 2019)

L Bell

(Appointed 1 June 2020)

S Mulcahy

(Appointed 18 June 2020)

J Griffiths

(Appointed 18 June 2020)

Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees.

The criteria are as follows:

1. Membership of PoACC.
2. Commitment to the aims and the objectives of PoACC.
3. A specific set of skills and experience needed by the Charity and complementary to that of the other trustees.
4. The ability and preparedness to give time regularly to the running of the Charity.

The minimum number of Trustees is three with a maximum of nine. Each year one-third of Trustees (or the nearest number to one-third) are required to retire and may stand for re-election. Potential new trustees are identified by the board for the particular skills, knowledge or experience they can bring to enhance its skill set. The induction of new Trustees normally involves: attendance at one or more meetings as an observer prior to co-option, provision of recent minutes, financial reports and other relevant materials, and close liaison with other Trustees.

PEARL OF AFRICA CHILD CARE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2020

The Trustees are guided in their responsibilities by the Company's Memorandum of Association and the Charity Commission's publication "Good Governance – A code for the Voluntary and Community Sector". The Trustees embrace the Code's six key principles which describe how an effective board provides good governance and leadership.

- Identify their role.
- Ensuring delivery of organisational purpose.
- Working effectively both as individuals and a team.
- Exercising effective control.
- Behaving with integrity.
- Being open and accountable.
- The Trustees meet regularly (either face-to-face or 'virtually', by telephone conference) and hold additional ad hoc phone conferences as required. A countrywide community of volunteers provided technological support as well as PR, marketing, and finance advice.

None of the Trustees or volunteers supporting PoACC, received remuneration for their work. The Charity has mechanisms in place to allow for claiming reimbursement for reasonable out-of-pocket expenses, though frequently our Trustees and supporters forgo such claims.

The trustees' report was approved by the Board of Trustees.



R G Whaite, Chairman

Trustee

Dated: 15th December 2020 .

PEARL OF AFRICA CHILD CARE LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF PEARL OF AFRICA CHILD CARE LIMITED

I report to the trustees on my examination of the financial statements of Pearl Of Africa Child Care Limited (the charity) for the year ended 28 February 2020 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.



W J Gould FCA
Rickard Luckin Limited
7 Nelson Street
Southend-on-Sea
Essex
SS1 1EH
Dated: 22/12/2020

PEARL OF AFRICA CHILD CARE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 28 FEBRUARY 2020

	Notes	Unrestricted funds general	Unrestricted funds designated	Restricted funds	Total	Unrestricted funds general	Unrestricted funds designated	Restricted funds	Total
		2020	2020	2020	2020	2019	2019	2019	2019
		£	£	£	£	£	£	£	£
Income from:									
Donations and legacies	3	-	80,859	20,531	101,390	-	68,537	17,572	86,109
Other activities	4	-	78,694	-	78,694	-	156	-	156
Total income		-	159,553	20,531	180,084	-	68,693	17,572	86,265
Expenditure on:									
Raising funds	5	-	36,528	-	36,528	-	687	-	687
Charitable activities	6	-	69,423	20,783	90,206	-	100,929	15,331	116,260
Total resources expended		-	105,951	20,783	126,734	-	101,616	15,331	116,947
Net income/(expenditure) for the year/ Net movement in funds		-	53,602	(252)	53,350	-	(32,923)	2,241	(30,682)

PEARL OF AFRICA CHILD CARE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 28 FEBRUARY 2020

Net income/(expenditure) for the year/ Net movement in funds	-	53,602	(252)	53,350	-	(32,923)	2,241	(30,682)
Fund balances at 1 March 2019	38	53,230	10,943	64,211	38	86,153	8,702	94,893
Fund balances at 28 February 2020	<u>38</u>	<u>106,832</u>	<u>10,691</u>	<u>117,561</u>	<u>38</u>	<u>53,230</u>	<u>10,943</u>	<u>64,211</u>

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

PEARL OF AFRICA CHILD CARE LIMITED

BALANCE SHEET

AS AT 28 FEBRUARY 2020

	Notes	2020 £	£	2019 £	£
Current assets					
Debtors	10	14,110		13,429	
Cash at bank and in hand		103,451		50,782	
		<u>117,561</u>		<u>64,211</u>	
Net current assets			<u>117,561</u>		<u>64,211</u>
Income funds					
Restricted funds	12		10,691		10,943
<u>Unrestricted funds</u>					
Designated funds	11	106,832		53,230	
General unrestricted funds		<u>38</u>		<u>38</u>	
			106,870		53,268
			<u>117,561</u>		<u>64,211</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 28 February 2020.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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 company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 15th December 2020.



R G Whaite, Chairman
Trustee

Company Registration No. 05717237

PEARL OF AFRICA CHILD CARE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2020

1 Accounting policies

Charity information

Pearl Of Africa Child Care Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 40 St Dunstons Road, London, W7 2HB.

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Expenditure

Liabilities and all expenses are included in the Statement of Financial Activities on an accruals basis.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

PEARL OF AFRICA CHILD CARE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2020

1 Accounting policies

(Continued)

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including trade and other payables, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.8 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

PEARL OF AFRICA CHILD CARE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2020

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds designated 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds designated 2019 £	Restricted funds 2019 £	Total 2019 £
Donations and gifts	56,749	13,749	70,498	55,075	13,062	68,137
Other Grants	10,000	-	10,000	-	-	-
Gift Aid Tax Reclaimed	14,110	-	14,110	13,462	-	13,462
Appeals and Donations	-	6,782	6,782	-	4,510	4,510
	<u>80,859</u>	<u>20,531</u>	<u>101,390</u>	<u>68,537</u>	<u>17,572</u>	<u>86,109</u>

4 Other activities

	Unrestricted funds designated 2020 £	Unrestricted funds designated 2019 £
Collections	54,387	-
Sale of crafts	24,082	36
Other income	225	120
Other activities	<u>78,694</u>	<u>156</u>

PEARL OF AFRICA CHILD CARE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2020

5 Raising funds

	Unrestricted funds designated 2020 £	Unrestricted funds designated 2019 £
<u>Raising Funds</u>		
Transport and sundry tour costs	35,560	35
Advertising	414	120
Other fundraising costs	554	532
	<hr/>	<hr/>
Raising Funds	36,528	687
	<hr/>	<hr/>
	<u>36,528</u>	<u>687</u>

6 Charitable activities

	Bank charges 2020 £	Uganda 2020 £	Total 2020 £	Total 2019 £
Kamuzinda	-	-	-	2,760
Wheeling Feeding	-	2,800	2,800	-
MPCCF	-	86,067	86,067	112,643
Kibuye	-	-	-	490
	<hr/>	<hr/>	<hr/>	<hr/>
	-	88,867	88,867	115,893
Share of support costs (see note 9)	-	1,339	1,339	367
	<hr/>	<hr/>	<hr/>	<hr/>
	-	90,206	90,206	116,260
	<hr/>	<hr/>	<hr/>	<hr/>
Analysis by fund				
Unrestricted funds - designated	-	69,423	69,423	100,929
Restricted funds	-	20,783	20,783	15,331
	<hr/>	<hr/>	<hr/>	<hr/>
	-	90,206	90,206	116,260
	<hr/>	<hr/>	<hr/>	<hr/>
For the year ended 28 February 2019				
Unrestricted funds - designated	367	100,562		100,929
Restricted funds	-	15,331		15,331
	<hr/>	<hr/>		<hr/>
	367	115,893		116,260
	<hr/>	<hr/>		<hr/>

PEARL OF AFRICA CHILD CARE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2020

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.
No trustees' expenses occurred during the year.

8 Employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
Total	-	-

9 Support costs

	Support costs £	Governance costs £	2020 £	Support costs £	Governance costs £	2019 £
Bank charges	1,339	-	1,339	367	-	367
	<u>1,339</u>	<u>-</u>	<u>1,339</u>	<u>367</u>	<u>-</u>	<u>367</u>
Analysed between Charitable activities	<u>1,339</u>	<u>-</u>	<u>1,339</u>	<u>367</u>	<u>-</u>	<u>367</u>

10 Debtors

	2020 £	2019 £
Amounts falling due within one year:		
Other debtors	<u>14,110</u>	<u>13,429</u>

PEARL OF AFRICA CHILD CARE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2020

11 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds			Movement in funds			Balance at 28 February 2020
	Balance at 1 March 2018	Incoming resources	Resources expended	Balance at 1 March 2019	Incoming resources	Resources expended	
	£	£	£	£	£	£	£
Kamuzinda Fund	86,153	68,693	(101,616)	53,230	162,113	(108,511)	106,832
	<u>86,153</u>	<u>68,693</u>	<u>(101,616)</u>	<u>53,230</u>	<u>162,113</u>	<u>(108,511)</u>	<u>106,832</u>

The Kamuzinda Fund has been designated for the support of the Molly and Paul Childcare Foundation. Support is provided in the Kamuzinda area in Central Uganda.

12 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			Balance at 28 February 2020
	Balance at 1 March 2018	Incoming resources	Resources expended	Balance at 1 March 2019	Incoming resources	Resources expended	
	£	£	£	£	£	£	£
Kamuzinda Clinic	1,932	7,116	(5,325)	3,723	5,169	(5,063)	3,829
Kamuzinda Feeding	1,043	4,510	(4,060)	1,493	4,252	(4,610)	1,135
Afripads	3,750	-	-	3,750	-	-	3,750
Kibuye feeding	1,977	-	-	1,977	-	-	1,977
Wheeling School	-	-	-	-	2,800	(2,800)	-
Kamuzinda Ormskirk	-	5,946	(5,946)	-	5,810	(5,810)	-
Kamuzinda primary school kitchen	-	-	-	-	2,500	(2,500)	-
	<u>8,702</u>	<u>17,572</u>	<u>(15,331)</u>	<u>10,943</u>	<u>20,531</u>	<u>(20,783)</u>	<u>10,691</u>

PEARL OF AFRICA CHILD CARE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2020

13 Analysis of net assets between funds

Fund balances at 28 February 2020 are represented by:
Current assets/(liabilities)

	Unrestricted funds 2020 £	Designated funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Designated funds 2019 £	Restricted funds 2019 £	Total 2019 £
	38	106,832	10,691	117,561	38	53,230	10,943	64,211
	38	106,832	10,691	117,561	38	53,230	10,943	64,211

PEARL OF AFRICA CHILD CARE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) *FOR THE YEAR ENDED 28 FEBRUARY 2020*

14 Events after the reporting date

The effects of the worldwide Covid-19 pandemic began impacting in the UK from March 2020. This has led to a significant shut-down of both social and economic activity in the UK and in many other countries around the globe.

It is impossible to determine what the impact will be on future charity activities, but no adjustment is required in respect of the company's results to 28 February 2020.

15 Related party transactions

No guarantees have been given or received.

The total donations received from trustees during the year was £nil (2019 - £nil).