

DOCTORS WITH AFRICA CUAMM UK

Charity No. 1172344

Company No. 10639075

Trustees' Report and Unaudited Accounts

31 March 2020

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The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2020.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 10639075

Charity No. 1172344

Principal Office

1 Burntwood Close
London
SW18 3JU
United Kingdom

Registered Office

10 QUEEN STREET
LONDON
EC4R 1BE

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

D. Carraro
C. De Toma
A. Pozniak

Key Management Personnel

Chief Executive Officer	Andrea Atzori
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Accountants

Delbeck Accountancy
8 Newton Hall
Town Street
Newton
Cambridge
CB22 7ZE

Bankers

Barclays Bank UK PLC

Solicitors

None

Investment Advisors

None

OBJECTIVES AND ACTIVITIES

To relief sickness and promote the preservation of health, in particular but not exclusively in Africa. To advance the education of the general public in all areas relating to global development and health. To promote research for the public benefit in all aspects of that subject and to publish the useful results.

ACHIEVEMENTS AND PERFORMANCE

In 2019 CUAMM UK continued supporting a program targeting HIV among adolescents in Mozambique. The program aims at helping adolescent-friendly facilities educating young people about healthy behaviours, encouraging voluntary testing and following up on patients on ARTs at both the health centre level and at the community level. CUAMM's interventions are based on three levels: health facilities, schools, and communities, creating a strong linkage between counselling, testing and treatment. For the year 2020 CUAMM UK intends to keep supporting this program.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

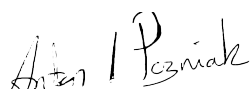
The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

A. Pozniak

Trustee

31 July 2020



DOCTORS WITH AFRICA CUAMM UK
Statement of Financial Activities
for the year ended 31 March 2020

	Notes	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income and endowments from:				
Donations and legacies	4	2,126	2,126	273,256
Total		2,126	2,126	273,256
Expenditure on:				
Charitable activities	5	159,720	159,720	50,000
Other	6	21,696	21,696	6,806
Total		181,416	181,416	56,806
Net gains on investments		-	-	-
Net (expenditure)/income		(179,290)	(179,290)	216,450
Transfers between funds		-	-	-
Net (expenditure)/income before other gains/(losses)		(179,290)	(179,290)	216,450
Other gains and losses				
Net movement in funds		(179,290)	(179,290)	216,450
Reconciliation of funds:				
Total funds brought forward		216,450	216,450	-
Total funds carried forward		37,160	37,160	216,450

DOCTORS WITH AFRICA CUAMM UK
Summary Income and Expenditure Account
for the year ended 31 March 2020

	2020 £	2019 £
Income	2,126	-
Gross income for the year	<u>2,126</u>	<u>-</u>
Expenditure	181,416	-
Total expenditure for the year	<u>181,416</u>	<u>-</u>
Net expenditure before tax for the year	(179,290)	-
Net expenditure for the year	<u>(179,290)</u>	<u>-</u>

DOCTORS WITH AFRICA CUAMM UK

Balance Sheet

at 31 March 2020

Company No. 10639075	Notes	2020 £	2019 £
Current assets			
Cash at bank and in hand		37,160	216,450
		<u>37,160</u>	<u>216,450</u>
Net current assets		37,160	216,450
Total assets less current liabilities		<u>37,160</u>	<u>216,450</u>
Net assets excluding pension asset or liability		<u>37,160</u>	<u>216,450</u>
Total net assets		<u>37,160</u>	<u>216,450</u>
The funds of the charity			
Restricted funds	8		
Unrestricted funds	8		
General funds		37,160	216,450
		<u>37,160</u>	<u>216,450</u>
Reserves	8		
Total funds		<u>37,160</u>	<u>216,450</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2020 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.


The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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.

Approved by the board on 31 July 2020

And signed on its behalf by:

A. Pozniak
Trustee
31 July 2020



DOCTORS WITH AFRICA CUAMM UK

Statement of Cash flows

for the year ended 31 March 2020

	2020 £	2019 £
Cash flows from operating activities		
Net (expenditure)/income per Statement of Financial Activities	(179,290)	216,450
Net cash (used in)/provided by operating activities	<u>(179,290)</u>	<u>216,450</u>
Net cash from investing activities	<u>-</u>	<u>-</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net (decrease)/increase in cash and cash equivalents	(179,290)	216,450
Cash and cash equivalents at the beginning of the year	216,450	-
Cash and cash equivalents at the end of the year	<u>37,160</u>	<u>216,450</u>
Components of cash and cash equivalents		
Cash and bank balances	37,160	216,450
	<u>37,160</u>	<u>216,450</u>

for the year ended 31 March 2020

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
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Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
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Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
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Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
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Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
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Volunteer help	The value of any volunteer help received is not included in the accounts.
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Investment income	This is included in the accounts when receivable.
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Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
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Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
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Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Intangible fixed assets and amortisation

Intangible fixed assets (including purchased goodwill, patents and trademarks) are carried at cost less accumulated amortisation and impairment losses.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2019 £	Total funds 2019 £
Income and endowments from:		
Donations and legacies	273,256	273,256
Total	<u>273,256</u>	<u>273,256</u>
Expenditure on:		
Charitable activities	50,000	50,000
Other	6,806	6,806
Total	<u>56,806</u>	<u>56,806</u>
Net income	<u>216,450</u>	<u>216,450</u>
Net income before other gains/(losses)	216,450	216,450
Other gains and losses:		
Net movement in funds	<u>216,450</u>	<u>216,450</u>
Reconciliation of funds:		
Total funds carried forward	<u><u>216,450</u></u>	<u><u>216,450</u></u>

4 Income from donations and legacies

Unrestricted	Total 2020	Total 2019
£	£	£
(1)	(1)	267,692
2,127	2,127	5,564
<u>2,126</u>	<u>2,126</u>	<u>273,256</u>

5 Expenditure on charitable activities

	Unrestricted	Total 2020	Total 2019
	£	£	£
<i>Expenditure on charitable activities</i>			
	159,720	159,720	50,000
<i>Governance costs</i>	<u>159,720</u>	<u>159,720</u>	<u>50,000</u>

6 Other expenditure

	Unrestricted	Total 2020	Total 2019
	£	£	£
	-	-	6,000
Motor and travel costs	10,666	10,666	-
General administrative costs	1,788	1,788	-
Legal and professional costs	9,242	9,242	806
	<u>21,696</u>	<u>21,696</u>	<u>6,806</u>

7 Staff costs

No employee received emoluments in excess of £60,000.

8 Movement in funds

	At 1 April 2019	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2020 £
Restricted funds:				
Unrestricted funds:				
General funds	216,450	2,126	(181,416)	37,160
Revaluation Reserves:				
Total funds	<u>216,450</u>	<u>2,126</u>	<u>(181,416)</u>	<u>37,160</u>

9 Analysis of net assets between funds

	Unrestricted funds £	Total £
Net current assets	37,160	37,160
	<u>37,160</u>	<u>37,160</u>

10 Reconciliation of net debt

	At 1 April 2019 £	Cash flows £	New HP/Finance leases £	At 31 March 2020 £
Cash and cash equivalents	216,450	(179,290)		37,160
	<u>216,450</u>	<u>(179,290)</u>	-	<u>37,160</u>
Net debt	<u>216,450</u>	<u>(179,290)</u>	-	<u>37,160</u>

11 Related party disclosures

Controlling party

DOCTORS WITH AFRICA CUAMM UK
Detailed Statement of Financial Activities
for the year ended 31 March 2020

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income and endowments from:			
Donations and legacies	(1) 2,127	(1) 2,127	267,692 5,564
	<u>2,126</u>	<u>2,126</u>	<u>273,256</u>
Total income and endowments	2,126	2,126	273,256
Expenditure on:			
Charitable activities	159,720	159,720	50,000
	<u>159,720</u>	<u>159,720</u>	<u>50,000</u>
Total of expenditure on charitable activities	159,720	159,720	50,000
Other expenditure	-	-	6,000
	<u>-</u>	<u>-</u>	<u>6,000</u>
Motor and travel costs			
Travel and subsistence	10,666	10,666	-
	<u>10,666</u>	<u>10,666</u>	<u>-</u>
General administrative costs, including depreciation and amortisation			
Bank charges	148	148	-
Telephone, fax and broadband	1,640	1,640	-
	<u>1,788</u>	<u>1,788</u>	<u>-</u>
Legal and professional costs			
Accountancy and bookkeeping	1,080	1,080	240
Other legal and professional costs	8,162	8,162	566
	<u>9,242</u>	<u>9,242</u>	<u>806</u>
Total of expenditure of other costs	<u>21,696</u>	<u>21,696</u>	<u>6,806</u>
Total expenditure	181,416	181,416	56,806
Net gains on investments	-	-	-
	<u>(179,290)</u>	<u>(179,290)</u>	<u>216,450</u>
Net (expenditure)/income			
Net (expenditure)/income before other gains/(losses)	<u>(179,290)</u>	<u>(179,290)</u>	<u>216,450</u>
Other Gains	-	-	-

DOCTORS WITH AFRICA CUAMM UK
Detailed Statement of Financial Activities

Net movement in funds				<u>(179,290)</u>	<u>(179,290)</u>	<u>216,450</u>
Reconciliation of funds:						
Total funds brought forward	216,450	-	-	216,450	-	
Total funds carried forward	<u>37,160</u>	<u>-</u>	<u>-</u>	<u>37,160</u>	<u>216,450</u>	