REGISTERED CHARITY NUMBER: 1136068

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

FOR

CHILD OF HOPE

Newton Magnus
Chartered Certified Accountants
Arrowsmith Court
Station Approach
Broadstone
Dorset
BH18 8AT

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FOR THE YEAR ENDED 31 DECEMBER 2025

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CHILD OF HOPE

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity Child of Hope currently works (although it is not restricted to this purpose) to support the work of its sister charity called Child of Hope Outreach Uganda, a locally registered Non-Governmental Organisation in Mbale, Uganda.

In Uganda, Child of Hope works to lift families out of poverty in slum areas and regions or extreme poverty. It provides free education in its own schools, plus healthcare and welfare wrap-around support to children and their families. Food is provided for the most poor and vulnerable children. Their mothers are encouraged and helped to launch a micro business to enable them to provide for themselves.

The leaders of this project are known personally to the trustees of the UK charity, and are known to enjoy the support of local people and leaders in Mbale for their work to assist in child development through medical care, education and training, to assist parents of children in such need with relief of financial hardship through enterprise initiatives.

Significant activities

An updated partnership agreement was signed in 2025 between the UK and Ugandan charities clarifying mutual responsibilities and ambitions. A business plan from the Ugandan NGO outlines a strategic objective to increase its capacity of secondary education, build a local operational financial reserve and create a scholarship fund for tertiary professional/vocational education. In November 2025, fundraising efforts were targeted towards the reserve and scholarship fund and resulted in significant donations.

Other activities included the further construction on the A-level block of classrooms at our secondary school and the recruitment and assignment of a new UK Director.

Public benefit

Child of Hope's main role is to raise funds for the work of its sister NGO in Uganda, the service delivery of which is laid out in the following paragraphs. That basically involves providing free education for the poorest and most vulnerable children of nursery, primary and secondary age in the slums near Mbale, eastern Uganda - and many 'wrap-around' services to benefit their families.

In doing so, the trustees have complied with their duty to have due regard to the commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

OBJECTIVES AND ACTIVITIES

Grantmaking

In pursuance of their aims, the trustees have made applications to grant-making trusts in the UK and have ongoing discussions with like-minded individuals and groups about further funding for projects which they wish to support. These grants were awarded:

- o Care and Relief for the Young (CRY) £650 per month
- o The Valentine Charitable Trust £6,000
- o The Souter Charitable Trust £6,500
- o The Archer Trust £2,500
- o Seedfield Trust £1,500
- o Marsh Charitable Trust £600
- o Franciscan Aid £2,640

Donations

The charity website, which we share with Child of Hope Uganda, contains an online 'shop' through which donations can be made for many areas of the charity's current activities via PayPal. There are other online payment methods available such as JustGiving and CAF.

ACHIEVEMENTS AND PERFORMANCE

Fundraising activities

The annual accounts for 2025 show that a total of £287,816 was received from different sources by the charity. Monies transferred to Uganda in the period totalled £237,023, and a sum of £31,230 (just 11.64%) was used to cover UK activities: bank and other fees, fundraising, supporter communications, administration, monitoring funds and accountability.

In Uganda, a number of fee-paying students are allowed to join the schools, which enables the Ugandan NGO to be partly self-sustaining. A database of all sponsored children allows the charity to report back to sponsors, with details of the relevant child/children's progress through the Ugandan school system, occasionally with short videos of the children. It also allows for pertinent information to be forwarded to sponsors when received from the Child of Hope School in Mbale.

This brings about a close bond between sponsor and sponsored child/children,
resulting in long-term sponsorship and genuine interest in a particular child and his/her family.

During the year, updates and reports have been received from the Uganda NGO showing that funds transmitted have been used as designated by the trustees. Several of the NGO leaders and department managers met regularly with the UK trustees on Zoom and reported on progress and developments in their work. One of the UK trustees visited our schools in Uganda to talk through the business plan and enhance working relationships and transparency.

FINANCIAL REVIEW

Reserves policy

Total reserves at the year end were £52,207, increased from £32,644 as at 31st December 2024. The trustees deem the level of reserves sufficient to maintain charitable activities with continued growth for the financial year.

The restricted funds balance at 31st December 2025 is £14,822 (2024 £8,239) with all income received being paid out for the principal activities in Uganda.

FUTURE PLANS

Our future plans focusses on two primary targets. First, to match and sustain the running cost requirements requested by the Uganda team, supported by steady income growth and strengthened reserves to ensure long-term financial stability. Second, to fund the expansion of the secondary school through additional classrooms and student accommodation, enabling a more sustainable model that increases fee-paying enrolment while preserving access for the most vulnerable students.

Income growth in the UK will be driven by expanding individual sponsorship, developing match-funding initiatives, cultivating major donors and trusts, and strengthening church and school partnerships. Monthly monitoring and prudent financial planning will ensure responsible progress toward these goals.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

Trustees are appointed by invitation after consideration and agreement by the entire board of trustees. As a Christian charity, the majority of trustees must be Christians and already supportive of the charity and its goals.

Our UK director conducts face-to-face familiarisation with new trustees, explaining the role of CoH UK and the new trustees, meeting existing trustees and others involved with the charity, such as the service providers and volunteers. They also discuss:

- current marketing literature and impact report,
- annual report/accounts,
- the charity's governing document,
- minutes of the last trustee meeting,
- The Essential Trustee: What you need to know (CC3),
- the charity's policy on dealing with conflicts of interest,
- any other key documents which trustees will need, for example, the charity's strategic plan and its vision and values or mission statement.

Related parties

During the year Rachel Clark who is married to the trustee Paul Clark provided digital marketing services to the value of £6,795.00 (2024 £6,125.00) to the charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1136068

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

Principal address
1 Old Kiln Road
Upton
Poole
Dorset
BH16 5SG

Trustees
H Lowe
S Burton
P N Clark
C L Edmunds (resigned 5.1.2026)
A G Goudie
Dr D F Burrows (resigned 28.8.2025)
M Thomas
J G Firth

Chair of Trustees

S Burton

Independent Examiner
C J Fairhall FCCA
Newton Magnus
Chartered Certified Accountants
Arrowsmith Court
Station Approach
Broadstone
Dorset
BH18 8AT

COMMENCEMENT OF ACTIVITIES
The charity Child of Hope was formally registered in the United Kingdom with the Charity Commission and entered onto the Register of Charities on 21 May 2010.

INCOME RESERVES
The Ugandan charity applies for specific monies each month and any excess remained in the UK for future use. It is the policy of the charity to retain sufficient funds in the current bank account to avoid becoming overdrawn and incurring bank charges.

Approved by order of the board of trustees on 18 Oct '25 and signed on its behalf by:

.....
S Burton - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CHILD OF HOPE

Independent examiner's report to the trustees of Child of Hope

I report to the charity trustees on my examination of the accounts of Child of Hope (the Trust) for the year ended 31 December 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

C J Fairhall FCCA

Newton Magnus
Chartered Certified Accountants
Arrowsmith Court
Station Approach
Broadstone
Dorset
BH18 8AT

Date: 30 September 2026

CHILD OF HOPE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
INCOME FROM					
Donations and grants		103,518	184,067	287,585	260,397
Investment income	2	231	-	231	214
Total		103,749	184,067	287,816	260,611
EXPENDITURE ON					
Administration costs	3	31,230	-	31,230	27,650
Other		59,539	177,484	237,023	225,921
Total		90,769	177,484	268,253	253,571
NET INCOME		12,980	6,583	19,563	7,040
RECONCILIATION OF FUNDS					
Total funds brought forward		24,405	8,239	32,644	25,604
TOTAL FUNDS CARRIED FORWARD		37,385	14,822	52,207	32,644

CONTINUING OPERATIONS
All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

CHILD OF HOPE

BALANCE SHEET
31 DECEMBER 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
CURRENT ASSETS					
Debtors	6	5,730	-	5,730	4,426
Cash in hand		36,770	14,822	51,592	31,761
		42,500	14,822	57,322	36,187
CREDITORS					
Amounts falling due within one year	7	(5,115)	-	(5,115)	(3,543)
NET CURRENT ASSETS		37,385	14,822	52,207	32,644
TOTAL ASSETS LESS CURRENT LIABILITIES		37,385	14,822	52,207	32,644
NET ASSETS		37,385	14,822	52,207	32,644
FUNDS	8				
Unrestricted funds				37,385	24,405
Restricted funds				14,822	8,239
TOTAL FUNDS				52,207	32,644

The financial statements were approved by the Board of Trustees and authorised for issue on 18 Oct '26 and were signed on its behalf by:

S Burton - Trustee

P N Clark - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

continued...

2. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	231	214

3. ADMINISTRATION COSTS

Raising donations and legacies

	2025	2024
	£	£
Travel and subsistence	735	74
Fundraising costs	92	122
Stationery, post and IT costs	2,724	2,032
Administrative costs	25,389	23,155
Insurance	386	372
Independent examination	1,260	1,200
Support costs	644	695
	31,230	27,650

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

Trustees' expenses for the year ended 31 December 2025 totalled £nil (2024 £nil).

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
INCOME FROM			
Donations and grants	105,369	155,028	260,397
Investment income	214	-	214
Total	105,583	155,028	260,611
EXPENDITURE ON			
Administration costs	27,650	-	27,650
Other	79,132	146,789	225,921
Total	106,782	146,789	253,571

continued...

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
NET INCOME/(EXPENDITURE)	(1,199)	8,239	7,040
RECONCILIATION OF FUNDS			
Total funds brought forward	25,604	-	25,604
TOTAL FUNDS CARRIED FORWARD	24,405	8,239	32,644

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	5,730	4,426

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other creditors	5,115	3,543

8. MOVEMENT IN FUNDS

	At 1.1.25 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	24,405	12,980	37,385
Restricted funds			
Other restricted	8,239	6,583	14,822
TOTAL FUNDS	32,644	19,563	52,207

continued...

8. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	103,749	(90,769)	12,980
Restricted funds			
Other restricted	184,067	(177,484)	6,583
TOTAL FUNDS	287,816	(268,253)	19,563

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted fund	25,604	(1,199)	24,405
Restricted fund			
Other restricted	-	8,239	8,239
TOTAL FUNDS	25,604	7,040	32,644

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted fund	105,583	(106,782)	(1,199)
Restricted fund			
Other restricted	155,028	(146,789)	8,239
TOTAL FUNDS	260,611	(253,571)	7,040

continued...

8. MOVEMENT IN FUNDS - continued

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

	At 1.1.24	Net movement in funds	At 31.12.25
	£	£	£
Unrestricted fund	25,604	11,781	37,385
Restricted fund			
Other restricted	-	14,822	14,822
TOTAL FUNDS	25,604	26,603	52,207

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted fund	209,332	(197,551)	11,781
Restricted fund			
Other restricted	339,095	(324,273)	14,822
TOTAL FUNDS	548,427	(521,824)	26,603

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.

10. RESTRICTED FUNDS

During the year the following restricted income was received:

	2025	2024
Capital projects	£13,000	£nil
Match funding	£22,478	£nil
Fundraisers & events	£9,423	£1,765
Child education	£66,668	£52,652
Teacher sponsorship	£4,893	£11,010
IGA worker	£1,580	£1,080
Welfare	£1,102	£1,317
Health care	£1,469	£1,371

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2025

10. RESTRICTED FUNDS - continued

Fostering	£444	£449
Food	£1,425	£5,045
Emergency appeal	£11,094	£9,935
Community fund	£600	£1,200
Shoes	£nil	£225
Child gift	£737	£1,200
Other restricted income	£1,715	£1,897
Special projects	£47,439	£65,981
Total	**£184,067**	**£155,027**

CHILD OF HOPE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	2025 £	2024 £
INCOME		
Donations and grants		
General funds	103,518	105,370
Restricted funds	184,067	155,027
	287,585	260,397
Investment income		
Deposit account interest	231	214
Total incoming resources	287,816	260,611
EXPENDITURE		
Raising donations and legacies		
Travel and subsistence	735	74
Fundraising costs	92	122
Stationery, post and IT costs	2,724	2,032
Administrative costs	25,389	23,155
Insurance	386	372
Independent examination	1,260	1,200
	30,586	26,955
Other		
Uganda revenue fund	237,023	225,921
Support costs		
Finance		
Bank and other charges	644	695
Total resources expended	268,253	253,571
Net income	19,563	7,040