

**FEED THE CHILDREN (UK)**  
**ACCOUNTS FOR THE YEAR ENDED**  
**31 MARCH 2009**

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The following page does not form part of the statutory accounts:

A	Detailed Income and Expenditure Account
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Company Number 2904679

Charity Number 1034916

TUESDAY



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COMPANIES HOUSE

**FEED THE CHILDREN (UK)****COMPANY DETAILS****DIRECTORS**

Arthur ADAIR  
Paul Anthony BARBOR  
Dr Larry JONES (resigned 29 April 2009)  
Mrs Frances JONES (resigned 29 April 2009)  
Dr Marilyn ORCHARTON

**SECRETARY**

BLG (Professional Services) Ltd

**REGISTERED OFFICE:**

4420 Nash Court  
Oxford Business Park  
Oxford  
OX4 2RU

**AUDITORS:**

Critchleys  
Chartered Accountants  
Greyfriars Court  
Paradise House  
Oxford  
OX1 1BE

**BANKERS**

Barclays Bank Plc  
Bridlington Quay Branch  
P O Box 13  
Scarborough  
YO11 2HS

NatWest Bank Plc  
PO Box 4452  
18 Market Place  
Henley on Thames  
Oxon  
RG9 2AH

**FEED THE CHILDREN (UK)****DIRECTORS' REPORT  
FOR THE YEAR ENDED 31 MARCH 2009**

The directors present their report along with the financial statements of the charity for the year ended 31 March 2009. The financial statements have been prepared on the accounting policies set out in note 1 to the financial statements. The charity is registered with the Charity Commission under registration number 1034916.

FTC (UK) is a working name of Feed The Children (UK).

**STRUCTURE, GOVERNANCE AND MANAGEMENT****Governing Document**

The organisation is a charitable company limited by guarantee, incorporated on 4 March 1994 and registered as a charity on 11 March 1994. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

**Recruitment and Appointment of Management Committee**

The directors of the company are also charity trustees for the purposes of charity law. Under the requirements of the memorandum of Articles and Association directors are elected to serve for a period of 3 years after which they must be re-elected at the next Annual General Meeting.

**Trustee Induction and Training**

Most directors are already familiar with the practical work of the charity. New trustees are invited and encouraged to attend a series of short training sessions.

**Risk Management**

The directors continue to assess the major risks to which the charity is exposed. Where appropriate, systems or procedures will be established to mitigate the risk the charity faces.

**Organisational Structure**

Feed The Children (UK) currently has three directors, who meet and are responsible for the strategic direction and policy of the charity. The directors have a variety of professional backgrounds relevant to the work of the charity.

A scheme of delegation is in place and day to day responsibility for the provision of services rests with Brian Main, Chief Executive Officer.

**Work with Other Charities**

Feed The Children (UK) collaborates with and has working partnerships with a number of charities and NGO's in the United Kingdom and overseas.

Feed The Children (UK) has joint projects and partnerships and supports other smaller UK charities operating overseas and in the UK where individual expertise provides for wider intervention scope in addition to operating larger projects.

Feed The Children (UK) works in emergency relief aid and on longer-term poverty / feeding / education programmes / projects. Feed The Children (UK) has a Memorandum of Understanding with each of its implementation charity partners ensuring accountability and transparency.

**FEED THE CHILDREN (UK)****DIRECTORS' REPORT  
FOR THE YEAR ENDED 31 MARCH 2009 (CONTINUED)****OBJECTIVES AND ACTIVITIES**

The principal activity of the charity during the year has been the continuation of the process to consolidate the charity in order for it to carry out its charitable objects and purposes in accordance with the objects and powers of the Memorandum and Articles of Association.

These are to advance education and for the public benefit to relieve persons who are suffering need, hardship or distress anywhere in the world as a result of famine, drought, flood, war or other calamity.

**ACHIEVEMENTS AND PERFORMANCE**

Feed The Children (UK) undertakes some disaster relief work and ranks amongst the few charitable organisations that send donated items (Gifts in Kind) to areas of crisis in the form of relief aid. Items such as; shelter, blankets, food, hygiene products, water purification, medical equipment, over the counter medicines and many other essential items to relieve the plight of those affected by the crisis, whether natural disaster or man made. Education and scholastic materials are also provided, as children's education is so often the first to suffer following an emergency. Restoring a form of education, even very basic, is so important in establishing a routine as this forms the basis of the return to normal life.

Feed The Children (UK) also undertakes humanitarian emergency aid which is mostly famine and drought relief. We also send aid to our long-term projects where appropriate and the items enhance and support the project objectives. These can include food, blankets, children's clothing, medical equipment, educational materials, vocational training equipment and many other requested essential items. Sending aid to people living in abject poverty is very effective as the value of the aid is usually at least ten times greater than the cost of shipping and the items we send are donated by individuals and companies.

Longer term projects are funded through trusted partners and are fully accountable and we do not and will not send money via governments as this can lose transparency. By sending and distributing aid ourselves or through trusted long term partners we can ensure that our aid reaches those who need it most and is not lost or mislaid before it gets to the people intended.

With the exception of emergency and humanitarian relief aid our projects are not just about delivering food and other items that require continued replenishment, our projects have sustainable elements so that people can help themselves thereby restoring dignity and self worth enabling individuals and communities to become self reliant. Our aim is to ensure all people in our areas of working have access to nutrition, safe drinking water, sanitation and the opportunity to receive education and life skills leading to a sustainable livelihood.

When setting our programmes we regard both the Charity Commissions general guidance on public benefit and prevention and relief of poverty for the public benefit. We ensure that the programmes are in line with our charitable objectives and aims. We take into account honouring our existing commitments to prevent or relieve poverty and the information from partners about areas that are not well served by NGO or International support where we can make a difference. We also take into account the potential partners standing and willingness to work in close partnership with us and the degree of stability, safety and security in the area.

**FEED THE CHILDREN (UK)****DIRECTORS' REPORT  
FOR THE YEAR ENDED 31 MARCH 2009 (CONTINUED)**

The main areas of charitable activity are:

**Development programmes:****UK programmes:****ClubAM Breakfast Clubs:**

Breakfast Clubs are located in areas formally designated by the government as Education Action Zones these highlight an area of perceived deprivation and form the basis of our initial planning. We look for schools with 50% or more pupils eligible for free school meals which are then approached to assess the need as not all schools are short of funding and they may have a funded breakfast club in operation already. Eligible schools will then form the basis for ClubAM breakfast club expansion. We will not fund a breakfast club where the local authority has previously funded a breakfast club and decided to stop funding.

It is reported that 20% of all school age children go to school without breakfast and 28% never sit with their family to eat a meal. Our aim is to promote the eating of breakfast by school age children to improve concentration to help attain a higher standard of education and to improve behaviour through the provision of Club AM breakfast clubs in areas of deprivation.

ClubAM breakfast clubs provide a nourishing breakfast free of charge to pupils eligible for free school meals and for those who normally pay for their school meals we make a nominal charge.

Funding for both existing and new ClubAM breakfast clubs continued and increased from a number of sources including major corporate bodies such as Sodexo and trust funds such as The John James Charitable Trust, along with a range of other Charitable Trusts. This funding enabled us to expand our clubs services allowing us to provide over 71,000 meals an increase of 22% over the previous year. Funding allowed us to continue with the important task of providing a nourishing breakfast for children in deprived areas where they may not have had the opportunity to eat breakfast before going to school. Providing breakfast leads to greater concentration, increased learning and improved behaviour, which benefits the children the school and the community at large.

An example is Florence Brown Community Special School, which works with and supports children with emotional, social, behavioural and learning difficulties and has been running a "Club AM" breakfast club for over three years. We provide breakfast for approximately 57 children from key stage 2 and 3 and most recently, we have been able to provide for some pupils in key stage 4. The school says that this is a vital and very enjoyable start to the day. We are providing the most basic requirement and at the same time we are experiencing an improvement in the pupils approach to social situations. It has become the most important part of the day when staff have an opportunity to assess the moods of the children, smooth out any problems and therefore ensure a more focused approach to learning. "We are committed to running the "Club AM" for all our young people and very grateful to Feed The Children for providing us with the resources to make it such a success".

Far Furlong school Bristol says: "Breakfast club makes such a difference to so many of our learners. Children who have previously had some problems managing their behaviour at the beginning of the school day have shown a remarkable improvement with a structured and welcoming start to the day. We have several children who have been less than confident to come to school but with their inclusion in breakfast club things have settled down significantly and they now make a happy start to the school day. Breakfast club provides a warm, safe environment with which to welcome our children and ensure they make a good start to their learning."

Our ClubAM clubs have been set up in primary schools in Bristol and Birmingham with limited secondary school clubs activity. As the benefits of a club include improved secondary pupil attendance, we will continue to look more closely at expanding club activity in secondary schools.

## **FEED THE CHILDREN (UK)**

### **DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2009 (CONTINUED)**

#### **Reading**

With specific funding, as part of our breakfast club expansion, we started to provide for a new club at the Ridgeway Primary School. Whilst the school met the criteria for Feed The Children provision the club was closed by the school in December 2008 due to pupil's non attendance caused by poor parental support.

#### **UK Community Programmes:**

During the course of the financial year, we supported a number of community groups working with children and their families in great need. Community based organisations received help with goods that were either inappropriate to send overseas or had insufficient (minimum nine months) shelf life to store or ship overseas. Organisations such as:

Holy Cross Charitable Trust which was established in December 1988 to the rapidly growing number of homeless people in the King's Cross area of London. They are now an independent, secular organisation and have grown to work alongside over 1400 individuals last year supporting mental health recovery and promoting the active participation of the homeless and refugees and asylum seekers within the wider community. A range of items including food was supplied.

Women's refuges such as the East Berkshire Women's Aid have been supplied with items such as food, clothes, toiletries, feminine hygiene products and many other essential items.

A number of other smaller organisations and community groups working with homeless and other people also received goods from clothes to food, hygiene and toiletry products and other items.

#### **Overseas Programmes and Project Areas:**

##### **Liberia:**

We continue to work with long-term partners the Silesian Mission, The Sean Deveraux Children's Trust and Practical Christian Ministries with over £121,000 of donated aid during the year.

Feed The Children is supporting drop-in shelters for street children, a rehabilitation centre for 1,000 children, a community school and transit homes for ex-child soldiers.

Schemes to develop skills in women and young people by providing equipment such as hand sewing machines sewing kits and fabric have helped women's groups make garments and start to sustain an income leading to self-sufficiency. Computers, educational materials and other equipment provide a good level of education for students at a technical school to seek meaningful work.

##### **Uganda:**

##### **Health & Education:**

##### **Stamp out "Jiggers":**

Jiggers (Tunga Penetrans) are a sand flea. The female embeds herself predominately in the skin of the feet, ankles and hands of children and feeds on the blood/flesh. Heavy infestations may lead to severe inflammation, ulceration, and fibrosis. Lymphangitis, gangrene, sepsis, the lost of toenails, autoamputation of the digits, and may result in death. To reduce the suffering, people resort to trying to remove the Jigger with a sharp stick or needle to lift it out. The sharp implement will be used by a number of people with the increased spread of infection and HIV/aids. Some children who are affected can miss school through pain and difficulty in walking and consequently their education can also suffer.

## **FEED THE CHILDREN (UK)**

### **DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2009 (CONTINUED)**

Our project goal is to improve the quality of health of the population infected and affected by Jiggers and to eradicate jigger infections among school children in 14 primary schools in Kalaki sub district. We are doing this by: A fumigation exercise for all classrooms in 14 schools and providing treatment (HIV risk free). Concrete dusty earth classroom floors, fumigation exercises in the affected households. Meetings with local leaders in 3 parishes and 64 village awareness meetings on jigger control and management. The total number of children to benefit will be 13,104.

#### **Rural communities:**

Many rural communities have received aid from our UK shipments to help alleviate the poverty they are suffering and items to help them on their way to self-sufficiency.

Organisations such as:

Restoration for Hope, St. Josephs Foster Home, Kansanga Miracle Centre, Missionaries of Poor, Lake Victoria Islands Children's care, KERA Community Counselling, Kawemoe Positive Women's Union, Reach Out primary School, Bukwenda Community Programme, Lweru Orphanage, Umoja Orphanage, Kyasira Home of Hope and many more received donated aid.

Some of the above communities received eleven goats, one male and ten female. As the herd increases in numbers then some animals can be sold to buy essential items and thereby creating a sustainable income. One boarding school in a very poor rural area who received eleven goats saw the herd grow to 25 in the first year and sold some goats to buy a cow to provide fresh milk for the pupils.

#### **Sustainable Agriculture:**

With a prospect of a ceasefire and peace following twenty two years of insurgency in Northern Uganda people who fled their villages from the rape, pillage, murder and abduction of children by the Lords Resistance Army (LRA) are starting to return to their former homes. Unemployment is high and Children and young people have never seen their home communities. The people of Keyo Camp are no exception and former homes need to be rebuilt and land cleared for planting. To help in this process of return we provided vegetable seeds and garden tools such as hoes, rakes, forks, spades and other useful tools. Community groups formed to collectively plant and grow the produce. Initially growing food to eat with surplus produce to sell thereby starting a sustainable future in an area where there is very few work opportunities.

One group the Lamoge Community group comprising 66 members have opened their small garden plots and joined with their neighbours to increase field size and are now growing vegetable to send to market thereby providing a sustainable future income.

Sports equipment such as table tennis and soccer strips were also provided by donors. This equipment provides activity that helps the teenagers to occupy them selves and reduces sexual activity and thereby the spread of HIV/aids.

#### **Zimbabwe:**

Communities were struggling, with Zimbabwe's economic difficulties - inflation in March was around 1,700% and grew to a staggering 15,000%.

We are delighted that we have continued to support around 600 children, in 13 schools catering for youngsters with special needs in the area of Gweru, between Bulawayo and Harare.

Children with special needs are especially vulnerable in times of difficulty; the extra support they need, such as physiotherapy, speech therapy, special needs teaching and aids such as wheelchairs are simply not available in impoverished communities. Our donations of equipment, food, cooking oil, clothes, water purification and hand disinfectant, to help fight the spread of Cholera and much more made a significant contribution to their welfare and living conditions.

**FEED THE CHILDREN (UK)****DIRECTORS' REPORT  
FOR THE YEAR ENDED 31 MARCH 2009 (CONTINUED)****Pakistan:**

In partnership with CHAL and the Pakistan Institute of Prosthetic and Orthotic Sciences we are continuing to provide prosthetic and orthotic treatments to children who lost limbs as a result of the 2005 earthquake. The children aged at the earthquake two years to eight years are receiving new prosthetics as required, potentially four, up to the age of seventeen years and in addition, this includes education and regular hospital visits. We have now extended this project to include children who were not victims of the earthquake.

**Moldova:**

We have continued to send relief aid to Moldova where it is distributed by our partner to people living in areas of poverty.

Asylim Samariteanul, Milostir – Boarding school at Chisináu – Kindergarten – Street Children and 40 families in Trebujeni received a range of products including food, clothes, toiletries, feminine hygiene products, blankets and sewing machines.

**Eastern Europe:**

Aid was also sent to help in other eastern European countries like Romania, Georgia and Ukraine which was distributed to a range of beneficiaries by our partner International Aid Transport working in Eastern Europe. Transportation time is shorter which enables shorter self life products to be distributed to people in great need. It also allows items unsuitable for our African projects and winter clothes to benefit children and their families living in poverty.

**Voluntary help and gifts in kind**

The charity has a significant number of volunteers offering their time and talents in all areas of the organisation. Volunteers help in marketing, office, administration and financial areas provide a valuable service to the organisation. Volunteer fundraisers who organise activity in all weathers make an extremely valuable contribution to fundraising activity. The public and companies have been very generous in donating gifts in kind including food, children's clothing, blankets, toiletries, education supplies and many items too numerous to mention for which we are very grateful. Our warehouse volunteers sort the donated gifts we receive and pack into boxes for shipping ensuring we send the right goods in the right condition to the right place. Every donated item is inspected to ensure suitability and quality, which maintains a high standard. Without the dedication and commitment of these hard working members of the team, we could not function as efficiently or help as many children as we do. Our volunteers over the last year worked around 17,000 hours, which at £6 per hour would have amounted to around £102,000 for which we would extend our grateful thanks.



**FEED THE CHILDREN (UK)****DIRECTORS' REPORT  
FOR THE YEAR ENDED 31 MARCH 2009 (CONTINUED)****FINANCIAL REVIEW**

Incoming resources (including gifts in kind) for the financial year 2008/2009 grew by 5.7% over the previous year to £3,590,496. There has been a continued growth in incoming resources over the last three years +5.7%, +5.5%, and +26%.

Total cash donations including legacies received stayed broadly level. Feed The Children (UK) no longer receives any funding or support from FTC Oklahoma and is an autonomous British registered charity no longer having any association with Feed The Children Oklahoma. Feed The Children (UK) has its own board of directors, projects, aspirations and funding streams.

The geographical location of emergencies and the lack of unrestricted funds prevented Feed The Children (UK) from responding to some emergencies, and the economic climate provided a framework for us to concentrate on existing countries and projects, and review potential new projects.

Charitable activities and project support increased by 6.1% to £3,334,990.

We are still experiencing donor's reluctance to offer cash donations, but they are very happy to provide gifts of material goods in the knowledge that their items will reach people who have a great need. They do still seem however to respond to major campaigns fronted by celebrities on television and donate money to those charities appeals. Our challenge remains to show these potential donors that a smaller organisation can reach people in great need and a container of aid can cost up to £8,000-£10,000 to send but can carry between £80,000 and £300,000 of life saving aid making a valued contribution and often reaching people that the larger NGOs do not.

A number of companies have continued to provide valuable services that have been of great assistance such as Mobile Windscreens providing transport at no charge. Akers Clayton Reeve for pro bono legal services and Ruscombe Printing for sponsoring our newsletters and printing requirements for which we are extremely grateful.

**Legacies:**

During the course of this financial year we have received £110,000 from a legacy, and have on evidence from a firm of solicitors accrued a further £83,000 (see note 8 to the financial statements).

**Investment Policy**

We do not have any material investments as we put funds into projects but surplus funds, over and above operating costs, are held in a treasury account on a thirty or sixty day term to generate interest.

**Reserves Policy**

The directors have examined the charity's requirements for reserves in the light of the major risks to the organisation. It has established a policy whereby a reserve fund equal to three months operating costs will be established over time. Reserves were not in place this accounting year as reserves funding would have been to the detriment of project activity.

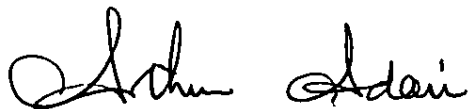
**FEED THE CHILDREN (UK)****DIRECTORS' REPORT  
FOR THE YEAR ENDED 31 MARCH 2009 (CONTINUED)****PLANS FOR FUTURE PERIODS**

Since formation Feed The Children (UK) has built significant Gift In Kind donation levels but recognise that a hand out culture is no longer the way forward. Our projects undertaken over the last three years have been fully sustainable or have sustainable elements as we recognise that people need to restore their dignity by providing for their families and communities. Our projects will enable beneficiaries to develop a sustainable future including the skills to provide livelihood activities. Potential long term projects are being researched in a number of African countries and our new International Programmes Officer will spearhead this activity. Projects under consideration include a Kindergarten in Uganda and Kenya a major project in northern Uganda working with former child soldiers and a range of smaller projects.

We will continue to expand, as finances allow, our UK ClubAM breakfast club's in existing areas as well as looking at potential new geographical areas.

Volunteers continue to be recruited to provide additional resources in fund raising where we must encourage the formation of new groups to generate general and specific project funds.

**Approved by the trustees and signed on their behalf by:**



**Arthur Adair**

**Date:** 15 - 1 - 2010

**FEED THE CHILDREN (UK)****STATEMENT OF DIRECTORS' RESPONSIBILITIES**

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

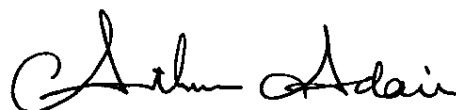
Company law requires the directors of a company to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then 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 company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In accordance with company law, as the company's directors, we certify that:

- so far as we are aware, there is no relevant audit information of which the company's auditors are unaware; and
- as the directors of the company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.



Arthur Adair  
Director

**INDEPENDENT AUDITORS' REPORT**  
**TO THE MEMBERS OF FEED THE CHILDREN (UK)**

We have audited the accounts of Feed The Children (UK) for the year ended 31 March 2009 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. These accounts have been prepared in accordance with the accounting policies set out therein.

This report is made solely to the company's members, as a body, in accordance with Section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Respective responsibilities of directors and auditors**

The directors' responsibilities for preparing the annual report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the statement of directors' responsibilities on page 3.

Our responsibility is to audit the accounts in accordance with relevant legal and regulatory requirements and Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the accounts give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you if, in our opinion, the Directors' Report is consistent with the accounts. In addition we report to you if, in our opinion, the charity has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding directors' remuneration and transactions with the charity is not disclosed.

We read other information contained in the Directors' Report and consider the implications for our report if we become aware of any apparent misstatements within it

**Basis of opinion**

We conducted our audit in accordance with Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the accounts. It also includes an assessment of the judgements made by the directors in the preparation of the accounts, and of whether the accounting policies are appropriate to the charitable company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance as to whether the accounts are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the accounts.

**Opinion**

In our opinion the financial statements:

- give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the charitable company's affairs as at 31 March 2009, and of its incoming resources and application of resources, in the year then ended; and
- have been properly prepared in accordance with the Companies Act 1985; and
- the information given in the directors' report is consistent with the financial statements.



Critchleys  
Chartered Accountants  
Registered Auditors

Oxford

25/1/10.

## FEED THE CHILDREN (UK)

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2009  
(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)**

	Note	Unrestricted funds £	Restricted funds £	Total 2009 £	Total 2008 £
<b>Incoming resources</b>					
<b>Incoming resources from generated funds</b>					
<i><b>Voluntary Income:</b></i>					
Donations - FTCI Oklahoma		-	-	-	994
Other		368,963	42,465	411,428	501,117
Legacies		193,000	-	193,000	99,629
Gifts in kind		2,984,028	-	2,984,028	2,794,871
<i><b>Investment Income</b></i>					
Interest		2,040	-	2,040	1,410
<b>Total incoming resources</b>		<b>3,548,031</b>	<b>42,465</b>	<b>3,590,496</b>	<b>3,398,021</b>
<b>Resources expended</b>					
<b>Costs of generating funds</b>					
<i><b>Voluntary Income:</b></i>					
Fundraising and publicity	3	189,105	-	189,105	205,345
<b>Charitable activities</b>					
UK Aid	4	33,835	22,526	56,361	61,893
Overseas Aid	4	3,261,007	17,622	3,278,629	3,079,860
<b>Governance costs</b>	6	<b>4,850</b>	<b>-</b>	<b>4,850</b>	<b>4,902</b>
<b>Total resources expended</b>		<b>3,488,797</b>	<b>40,148</b>	<b>3,528,945</b>	<b>3,352,000</b>
<b>Net incoming resources before transfers</b>		<b>59,234</b>	<b>2,317</b>	<b>61,551</b>	<b>46,021</b>
<b>Transfers</b>					
Gross transfers between funds		1,567	(1,567)	-	-
<b>Net movement in funds</b>		<b>60,801</b>	<b>750</b>	<b>61,551</b>	<b>46,021</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		56,283	31,138	87,421	41,400
Total funds carried forward		117,084	31,888	148,972	87,421

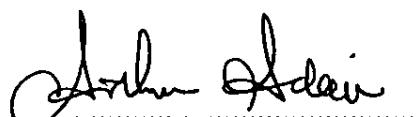
## FEED THE CHILDREN (UK)

BALANCE SHEET  
AS AT 31 MARCH 2009

	Note	£	2009	£	£	2008	£
<b>Current Assets</b>							
Debtors	11	129,057			86,806		
Stock	12	1,786			3,045		
Cash at bank and in hand		<u>55,504</u>			<u>48,146</u>		
		186,347			137,997		
<b>Current Liabilities</b>							
Creditors: Amounts falling due within one year	13	<u>(37,375)</u>			<u>(50,576)</u>		
Net current assets				<u>148,972</u>			<u>87,421</u>
<b>Net assets</b>				<u>148,972</u>			<u>87,421</u>
<b>The funds of the charity:</b>							
Restricted funds	15			31,888			31,138
Unrestricted fund: General fund				<u>117,084</u>			<u>56,283</u>
				<u>148,972</u>			<u>87,421</u>

The accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective January 2007).

The accounts on pages 4 to 12 were approved and authorised for issue by the board on 15 January 2010.



Arthur Adair  
Director

## FEED THE CHILDREN (UK)

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

#### 1 ACCOUNTING POLICIES

The principal accounting policies, all of which have applied consistently throughout the year, are set out below.

a) **Basis of preparation**

The accounts have been prepared under the historical cost convention, and are in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007) and the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities", issued in March 2005.

b) **Fund accounting**

Unrestricted funds are general funds that are available for use at the trustees' discretion in furtherance of the charity's objectives.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose. Any expenditure in anticipation of restricted income is carried forward as a negative balance on the restricted fund.

c) **Incoming resources**

Voluntary income, including donations that provide core funding or are of a general nature, is recognised on a receipts basis.

Gift Aid recoverable is accounted for in the same period as the related donation.

Legacies are recognised when received or if, before receipt, there is sufficient evidence to provide the necessary certainty that the legacy will be received and the value can be measured with reasonable certainty, at the point when this evidence arises.

Investment income is recognised on a receivable basis.

d) **Resources expended**

Expenditure is recognised when a liability is incurred.

Costs of generating funds are those costs incurred in attracting voluntary income.

Governance costs include those incurred in the governance of its assets and are primarily associated with constitutional and statutory requirements.

Support costs include central functions and have been allocated to activity cost categories based on estimated activity levels.

e) **Gifts in kind**

Gifts in kind donated for distribution are included at estimated market value and recognised as income when they are distributed to the projects.

No amounts are included in the accounts for services donated by volunteers.

f) **Pension costs**

The charity operates a money purchase pension scheme for staff to which it does not contribute.

g) **Operating leases**

Rental payments under operating leases are charged as expenditure as incurred over the term of the lease.

## FEED THE CHILDREN (UK)

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2009 (CONTINUED)**

**1 ACCOUNTING POLICIES (continued)****h) Tangible fixed assets and depreciation**

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost less the estimated residual value over the anticipated useful life of each asset. The rates, which are reviewed annually, are as follows:

Equipment      25% on cost

**2 NET INCOMING RESOURCES**

Is stated after charging:	<b>2009</b>	<b>2008</b>
	£	£
Auditors' remuneration	<u>3,000</u>	<u>3,000</u>

**3 COSTS OF GENERATING FUNDS: FUNDRAISING AND PUBLICITY**

	<b>2009</b>	<b>2008</b>
	£	£
Salaries	111,915	89,859
Advertising, direct mail and consultancy	39,647	67,453
Support costs	<u>37,543</u>	<u>48,033</u>
	<u>189,105</u>	<u>205,345</u>

**4 COST OF ACTIVITIES**

Activity	Salaries £	Programme support & gifts in kind £	Warehouse costs £	Support costs £	2009 Total £	2008 Total £
UK Aid	1,313	51,827	164	3,057	56,361	61,893
Overseas Aid	<u>76,394</u>	<u>3,014,867</u>	<u>9,547</u>	<u>177,821</u>	<u>3,278,629</u>	<u>3,079,860</u>
	<u>77,707</u>	<u>3,066,694</u>	<u>9,711</u>	<u>180,878</u>	<u>3,334,990</u>	<u>3,141,753</u>

Overseas aid includes £866,084 (2008: £187,282) relating to gifts in kind passed by the charity to International Aid Trust for onward overseas distribution in Eastern Europe.

**5 SUPPORT COSTS**

The support costs of the charity (including gifts in kind) have been apportioned across the work of the charity on the basis disclosed in note 1(d) and allocated to each of the charity's activities in note 4 and costs of generating funds in note 3

	<b>2009</b>	<b>2008</b>
	£	£
Salaries	57,980	66,321
Premises and insurance costs	79,939	75,706
Travel and subsistence	25,490	13,931
Office costs	39,897	52,372
Consultancy	-	-
Other costs	<u>15,115</u>	<u>14,704</u>
	<u>218,421</u>	<u>223,034</u>



**FEED THE CHILDREN (UK)**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2009 (CONTINUED)**

**6 GOVERNANCE COSTS**

The governance costs of the charity consisted of the following direct and indirect costs:

	2009 £	2008 £
Legal and professional	1,850	1,902
Auditors' remuneration	<u>3,000</u>	<u>3,000</u>
	<u>4,850</u>	<u>4,902</u>

**7 STAFF COSTS**

	2009 £	2008 £
Wages and salaries	225,779	201,903
Employers NIC	<u>21,823</u>	<u>19,716</u>
	<u>247,602</u>	<u>221,619</u>

The company had an average of 12 (2008: 10) employees during the year.

No employee received remuneration exceeding £60,000 during the year.

No trustee received any remuneration during the year (2008: nil). Expenses reimbursed to two trustees in respect of travel and other expenses amounted to £485 (2008: £388).

**8 LEGACIES**

The Statement of Financial Activities shows legacy income of £193,000. This includes £83,000 in debtors which represents estimated further distributions receivable based on evidence at the balance sheet date.

**9 TAXATION**

No liability to UK corporation tax arises on the results for the year due to the company's charitable status.

**10 UNDISTRIBUTED GIFTS IN KIND**

Gifts in kind with an estimated market value of £803,821 were held by the charity at 31 March 2009 for distribution post year end (2008: £264,689).

## FEED THE CHILDREN (UK)

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2009 (CONTINUED)**

<b>11</b>	<b>DEBTORS</b>	<b>2009</b>	<b>2008</b>
		<b>£</b>	<b>£</b>
	VAT recoverable	5,464	7,784
	Other debtors	94,638	52,844
	Prepayments and accrued income	<u>28,955</u>	<u>26,178</u>
		<u>129,057</u>	<u>86,806</u>
<b>12</b>	<b>STOCK</b>		
	The value of purchased stock (cooking oil) was £1,786 at the year end. This will be distributed with pulses during the year 2009.		
<b>13</b>	<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>2009</b>	<b>2008</b>
		<b>£</b>	<b>£</b>
	Trade creditors	17,915	29,549
	Indirect taxes and social security	5,744	6,089
	Accruals and other creditors	<u>13,716</u>	<u>14,938</u>
		<u>37,375</u>	<u>50,576</u>

## FEED THE CHILDREN (UK)

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2009 (CONTINUED)**

**14 COMMITMENTS UNDER OPERATING LEASES**

At 31 March 2009 the charity had annual commitments under non-cancellable operating leases as set out below:

	2009 Land and buildings £	2008 Land and buildings £
Operating leases which expire: within 2 – 5 years	<u>59,604</u>	<u>58,724</u>

**15 RESTRICTED FUNDS**

	Fund Balance 1 April 08 £	Incoming Resources £	Charitable expenditure £	Transfers £	Fund Balance 31 Mar 09 £
Alternative Gifts	7,061	5,726	(5,899)	-	6,888
Kenya: ABC and Other	8,145	4,845	(3,626)	-	9,364
Liberia	-	-	-	-	-
Ethiopia	-	500	-	(500)	-
Uganda	2,830	9,784	(8,097)	2,933	7,450
Pakistan	25	3,975	-	(4,000)	-
Breakfast Club	13,077	17,635	(22,526)	-	8,186
	<u>31,138</u>	<u>42,465</u>	<u>(40,148)</u>	<u>(1,567)</u>	<u>31,888</u>

Restricted funds relate to specific projects that have been set up to provide aid in the countries or for the purpose listed above.

**16 ALLOCATION OF NET ASSETS**

	Unrestricted funds £	Restricted funds £	Total £
Net current assets	<u>117,084</u>	<u>31,888</u>	<u>148,972</u>

**17 OTHER CONNECTED ORGANISATIONS**

Feed the Children was founded in the United States of America in 1979 by Dr L Jones. The UK operation was set up with funding from Feed The Children Oklahoma in 1994 as a British registered charity with the intention of becoming an independent stand alone operation. Dr & Mrs. Jones were on the board of directors of Feed The Children (UK) until April 2009 when they both stood down. Feed The Children (UK) no longer has any association with Feed the Children Oklahoma and as a stand alone organisation has its own aspirations and funding streams and continues to develop its own projects.

**FEED THE CHILDREN (UK)****NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2009 (CONTINUED)****18 RELATED PARTY TRANSACTIONS**

Donations received include £Nil (2008: £994) which was donated by Feed The Children, an organisation registered in Oklahoma, USA, of which Dr L Jones is a trustee. All income received is fully expended on the Charity's objects.