

**KARIS KIDS**

**Accounts – 30th September 2021**

## **KARIS KIDS**

Charity number: 1120915

Accounts – 30th September 2021

### **INDEX**

- 1. Officers and Professional Advisers
- 2-5. Trustees' Report
- 6. Independent Examiner's Report
- 7. Statement of Financial Activities
- 8. Balance Sheet
- 9-11. Notes to the Accounts

**OFFICERS AND PROFESSIONAL ADVISERS**

**TRUSTEES**

Mr J F Powell  
Mrs K M Powell  
Mrs C M O'Connor (resigned 29 December 2021)  
Mr C Mistry  
Mr G Normington  
Mr N J Winning (appointed 9 December 2020)  
Mrs J A Winning (appointed 9 December 2020)  
Mr E Law (appointed 7 January 2021)

**UK DIRECTORS**

Mr N Winning  
Mrs J Winning

**REGISTERED OFFICE**

Karis Kids  
18 Colley Close  
Winchester  
Hampshire  
SO23 7ES

**BANKERS**

CAF Bank Limited  
25 Kings Hill Avenue,  
Kings Hill,  
West Malling  
Kent  
ME19 4JQ

**ACCOUNTANTS & INDEPENDENT EXAMINER**

Anthony Williams FCCA  
A J Carter & Co  
22b High Street  
Witney  
Oxon  
OX28 6RB

**SOLICITORS**

Lawson Lewis & Co  
Solicitors & Commissioners for Oaths  
37 Brassey Avenue  
Hampden Park  
Eastbourne  
East Sussex  
BN22 9QD

**TRUSTEES' REPORT  
for the year ended 30<sup>th</sup> September 2021**

The Trustees of the Charity Karis Kids have pleasure in presenting their Annual Report together with the Financial Statements for the year ended 30<sup>th</sup> September 2021

**Purpose and Mission**

Karis Kids was established as a charity in order to:

1. Bring hope to orphaned children in Uganda by placing them in families who will provide shelter, nurture and practical needs.
2. Provide the family with help towards education, healthcare, basic necessities such as some food, soap, fresh water purification units and mosquito nets.
3. Provide encouragement, support, training, relief from suffering through meetings with members of the Church of Uganda.
4. Raise up families and groups in the UK to link with families in the slums for their support and mutual encouragement
5. Partner UK churches with Ugandan churches for mutual support and encouragement, for the relief of poverty and for the advancement of the Gospel of Christ.

The Trust Deed requires the Trustees to meet at least twice in every calendar year. This year the Trustees met on five occasions.

The Trustees decide on policy and the direction of Karis Kids taking advice from relevant people with expertise.

**Administrative Information**

- a) Name of Charity: Karis Kids. Registered Charity Number 1120915
- b) Founding Trustees: Dr T N Peppiatt and Mrs P H Peppiatt
- c) The current trustees are listed on page 1 of the accounts.
- d) UK Directors: Mr N Winning and Mrs J Winning
- e) International board of reference: Zac Niringiye
- f) Treasurer: Mr E C Law
- g) UK Champion: Mr W Law
- h) Website information: <http://www.kariskids.org/>
- i) Email: [admin@kariskids.org](mailto:admin@kariskids.org)

**Method of appointment of Trustees**

As stated in the Trust Deed:

- 'Any Trustee shall be required to declare his belief and allegiance to the Statement of Beliefs set out in the Schedule.'
- '...any new Trustee may be appointed by a resolution of the Trustees passed by a majority of the Trustees for the time being (and not just by a simple majority present at a meeting when the resolution is considered) and such resolution shall be recorded in the minutes and signed by the new Trustee and by the chairman of the meeting and such records shall be conclusive evidence of his appointment.'

**TRUSTEES' REPORT**  
**for the year ended 30<sup>th</sup> September 2021 (continued)**

**Summary of activities**

During the last 12 months, the working infrastructure of the charity has continued to serve the aims of the charity. We continue to grow and deliver tangible and intangible benefits to families living in the slums of Kampala.

In the UK we have had regular trustees' meetings, regular financial reviews with our Treasurer, regular transfers of monies to Uganda and regular feedback to UK Donors.

In Uganda, both the Steering Committee and the Diocesan Administrative Committee have continued to perform with excellence. The Steering Committee oversees developments in Kampala and advises regarding the progress of the charity's work on the ground. The Administrative Committee oversees financial and managerial elements of the charity's work in Uganda. Both committees and our staff there work under the title of Karis Family Link Ministry. During the last year, we have continued to monitor the work of our staff, as well as review the workings of these Committees. We have found them to be working effectively ensuring financial probity and informed decision making

During the year 5 UK churches have maintained their links to 6 Ugandan churches based in the slums of Kampala. The Working Group of donors remain committed to their Ugandan link church & families. Groundwork continues to be undertaken to prepare other churches to be linked up in the future.

The number of Ugandan families supported has remained at 105. Within these families there are 480 children. Families are supported by the charity through the provision of mosquito nets, bunk beds, monthly contributions of food, soap, clothes, health and career education sessions and access to funded health care. Food contributions have been maintained and supplemented throughout the COVID-19 pandemic. The families have received regular support from Community Support Workers in line with the Government's COVID Standard Operations Procedures.

The Directors, in consultation with Karis Family Link Ministry team in Uganda, the Diocese of All Saints Cathedral, Kampala and the Trustees, have begun implementing the Finishing Well Plan (exit strategy) for the carers and families. It is designed to support the families in becoming self-sustaining through education/ training and income generating projects. One outcome is the commitment to enable at least one child per family to complete secondary/further education.

**Education in 2020/2021**

Due to the COVID-19 pandemic all Primary and Further education has been severely disrupted. Schools, Universities and Vocational training centres have all had periods of closure in 2020/21. Children in the final year of Primary School, 0 and A level candidate classes have been prioritised when schools have been able to open. University students have studied online. Schools are closed to all as at 30<sup>th</sup> September 2021.

There were 219 school aged children in Education in 2020/2021.

- 79 children attended Primary School
- 90 attended Secondary School
- 38 students were in Vocational Training
- 15 students were at University

**COVID-19 response & Projects**

These are the projects and financial responses undertaken this year

1. The Andre Trust – Sanitary wear and education for girls £1,667 (3<sup>rd</sup> of 3 annual payments)
2. Fundraiser for Ministers and Staff of our link churches: £9,036 sent
3. Christmas Party 2020 £2,500.

**TRUSTEES' REPORT  
for the year ended 30<sup>th</sup> September 2021 (continued)**

**COVID-19 response & Projects (continued)**

The charity's principal source of funds comes from regular standing orders from the UK link families and friends. In addition, churches provide regular funds to the charity for Community Support Workers. The Programme Director in Kampala, Uganda, is Ketrah Turyakira and she is 92% supported by the Winchester Vineyard Christian Fellowship.

We continue to work with CAF Bank Ltd, Stewardship and MoneyCorp for FX (transfer of funds to Kampala).

**Events 1st October 2020 – 30th September 2021**

The usual programmed events such as life skills session, health education and Youth Summer Camp have not been able to take place due to the Covid Pandemic. There have been no visits from the UK due to travel restrictions and the closure of the Ugandan border.

Children able to attend school were provided with school shoes and new uniforms. University students were helped with provision of internet bundles and a laptop or smart phone to enable them to access online learning.

December 2020:

- The Karis Kids Christmas parties were held at the 6 individual churches due to the limit on numbers allowed to gather. It was attended by 100 families, church leaders, Diocesan Secretariat representatives and representatives of the Karis Family Link ministry team in Kampala. Gifts were distributed to all families consisting of food items and household goods.

94.1% of all income has been passed directly to Uganda for the families, church projects and the four staff. There are also six Church Community Mobilisers (CCM) (support volunteers on hourly expenses) in Kampala. The balance has been used for administration and the running of the charity. We have been developing the communications side of the charity, with Salesforce and sharing secure working Google documents. CCMs have been provided with Smartphones which have been of particular benefit in communication with families in the slums and the Karis team during the Covid lockdown restrictions. We are happy that the expenditure has supported the key objectives of the charity.

**Partner Churches**

**UK**

Winchester Vineyard

Christ Church Beckenham  
Revd Rob Hinton

Woking Group  
Paul Huggett

Holy Trinity Church, Richmond  
Revd Dan Wells

Christ Church, Winchester  
Revd Simon Cansdale

Down's Benefice  
Revd Jax Machin

**Kampala**

St John's Kamwokya  
Christian Fellowship    Revd David Serwadda  
Nigel Hemming

St Luke's Ntinda  
Revd Samuel Kyakulagira

St Peter's, Naguru  
Revd Nathan Natukunda

St Peter's Wandegaye  
Revd Moses Nyombi

St Nicholas, Kalerwe  
Revd Samuel Kanyike

St Paul's Okuvu  
Revd John Atiku

**TRUSTEES' REPORT**  
**for the year ended 30<sup>th</sup> September 2021 (continued)**

**KFLM Staff & Operations**

All Saint's Cathedral, Kampala, houses the offices of Bishop Hannington Mutebi, Ketrach Turyakira (Programme Director), Stephen Omu (Assistant Accountant), Solome Kalagala (Deputy Director and Communications Officer), Aloysius Mutalindwa (Administrative Assistant) the Steering Committee and the Administrative Committee. As already noted, under 'Summary of Activities', these Committees have been appropriately monitored and they have successfully managed the received finances. We are pleased at the level of reporting and the way the funds have been handled with the families, medical institutions and schools. There is a culture of diligence and excellence in the operation of the Karis Family Links Ministry. The KFLM accounts audit for this year was delayed but see Post Balance Sheet events.

**Summary of Accounts for the year ended 30<sup>th</sup> September 2021**

Income for the 12 month period was £201,862 of which £183,852 were restricted gifts towards the projects in Uganda. Of the total income £192,413 had been transferred by the year-end.

Of the unrestricted income of £18,110 and unrestricted reserves brought forward, £7,985 has been expended mainly on UK administrative costs.

The Balance Sheet remains positive at £57,413 with debtors of £7,064 (gift aid recoverable)

**Reserves Policy**

In order to minimise hardship if a donor family drops out, the charity aims to keep at least £77.50 x 6 months x 2 families = £930 in reserve.

Since the formation of the charity some donors have dropped out, all but one have been replaced and therefore no hardship has been incurred to any Ugandan family.

**Investment Policy**

In January 2021 we invested £25,000 at 0.70% pa to offset CAF bank charges. This has worked well.

**Salaries & Pensions**

No UK salaries or pension payments were made in this year.

There are four full time paid employees in the Ugandan church and six CCM's (Part Time Support Workers)

Ketrach Turyakira (Programme Director)

Stephen Omu (Assistant Accountant to Ketrach Turyakira)

Solome Kalagala (Deputy Director and Communications Officer)

Aloysius Mutalindwa (Administrative Assistant)

**Post Balance Sheet Events**

- We continue to strengthen our fundraising for core UK costs which have been underfunded in the past.
- We are concerned about the effects of inflation in Kampala and are discussing ways to help all those in need.
- Mrs C M O'Connor resigned as a Trustee, 29 December 2021
- The KFLM bought all the auditing up to the year ended 31 December 2020 and reported on 3 March 2022.

This report was agreed by the Board of Trustees.

Signed: G Normington  
 Glyn Normington  
 Trustee  
 Karis Kids

Date: 4th July 2022

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

I report to the trustees on my examination of the accounts of Karis Kids for the year ended 30th September 2021.

**Responsibilities and Basis of Report**

As the charity's trustees 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 charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent Examiner's Statement**

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 charity 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.

A P Williams FCCA  
A J Carter & Co  
Chartered Accountants

22b High Street  
Witney  
Oxon  
OX28 6RB

5th July 2022



STATEMENT OF FINANCIAL ACTIVITIES  
(including an income and expenditure account)  
for the year ended 30th September 2021

Notes	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
<b>Income from:</b>				
<b>3</b> Voluntary income	18,006	183,752	201,758	222,959
Investment income - interest received	104	-	104	-
Total income	18,110	183,752	201,862	222,959
<b>Expenditure on:</b>				
<b>4</b> Charitable activities	7,985	184,428	192,413	215,898
<b>Net incoming resources before transfers</b>	10,125	(676)	9,449	7,061
<b>Transfers between funds</b>	-	-	-	-
<b>Net incoming resources after transfers</b>	10,125	(676)	9,449	7,061
 TOTAL FUNDS brought forward	 (15,804)	 63,768	 47,964	 40,903
 TOTAL FUNDS carried forward	 £(5,679)	 £63,092	 £57,413	 £47,964

There are no recognised gains or losses other than those included in the Statement of Financial Activities

The notes on pages 9 to 11 form part of these financial statements

BALANCE SHEET  
as at 30th September 2021

BALANCE SHEET	30th September 2021	2020
Notes	£	£
<b>Current Assets</b>		
5 Debtors - Gift Aid tax refund	7,064	8,178
Bank accounts	51,237	40,674
	58,301	48,852
<b>Creditors - Amounts falling due within on year</b>		
6 Accruals	888	888
7 <b>NET ASSETS</b>	<u>£57,413</u>	<u>£47,964</u>
<b>Represented by:</b>		
UNRESTRICTED FUNDS	(5,679)	15,804
8 RESTRICTED FUNDS	63,092	63,768
	<u>£57,413</u>	<u>£47,964</u>

Approved by the Trustees on 4th July 2022 and signed on their behalf:

G Normington  
Trustee

The notes on pages 9 to 11 form part of these financial statements

NOTES TO THE ACCOUNTS  
for the year ended 30th September 2021

1. **Accounting Policies**

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) **Basis of Preparation**

The Financial Statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

b) **Income Recognition Policies**

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the items of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Income received in advance of a specific performance or provision of other specified service is deferred until the criteria for income recognition are met.

c) **Interest Receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank.

d) **Fund Accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Designated funds are unrestricted funds of the Charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for the particular areas of the Charity's work or for specific projects being undertaken by the Charity.

e) **Expenditure and Irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) **Debtors**

Debtors are recognised at the settlement amounts due.

NOTES TO THE ACCOUNTS  
for the year ended 30th September 2021 (continued)

h) **Cash at Bank and in Hand**

Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

i) **Creditors**

Creditors 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 are normally recognised at their settlement amount after allowing for any trade discounts due.

2. **Legal Status of the Charity**

Karis Kids is a registered charity and was formed under a Deed of Trust dated 6th August 2007.

Notes	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
3. <b>Donations and Gifts</b>				
Donations	14,536	160,952	175,488	192,898
Gift Aid tax refunds	3,470	22,800	26,270	30,061
	<u>£18,006</u>	<u>£183,752</u>	<u>£201,758</u>	<u>£222,959</u>

4. **Charitable Activities**

Wages and salaries	-	-	-	-
Mission payments for Uganda	-	180,429	180,429	206,277
Equipment and training for Uganda	-	3,999	3,999	4,389
Travel costs	55	-	55	1,507
Computer costs	273	-	273	374
Bank charges	110	-	110	120
Legal and professional	6,480	-	6,480	1,560
General administration	179	-	179	783
Accountancy	888	-	888	888
	<u>£7,985</u>	<u>£184,428</u>	<u>£192,413</u>	<u>£215,898</u>

**Staff Costs**

Wages and salaries	-	-
Social security costs	-	-
	<u>£-</u>	<u>£-</u>

No employee earned in excess of £60,000

NOTES TO THE ACCOUNTS  
for the year ended 30th September 2021 (continued)

Notes	Total 2021	Total 2020
<b>5. Debtors</b>		
Gift Aid tax refund	£7,064	£8,178
<b>6. Creditors: Amounts falling due within one year</b>		
Accountancy accrual	£888	£888
<b>7. Analysis of net assets between funds</b>		
Current assets	(4,791)	63,092
Creditors	(888)	-
	£(5,679)	£63,092
		£57,413

**8 Restricted funds**

	At 1.10.2020 £	Income £	Expenditure £	Transfers £	At 30.9.2021 £
Winchester Vineyard	1,858	32,770	(33,804)	-	824
Christ Church Beckenham	676	7,525	(7,337)	-	864
Holy Trinity Richmond	1,933	34,046	(28,300)	-	7,679
Woking Vineyard	38	10,496	(10,231)	-	303
Christ Church Winchester	2,729	34,097	(32,277)	-	4,549
Downs Benefice	1,635	12,203	(11,616)	-	2,222
Education Fund	13,878	18,638	(31,374)	-	1,142
Central Funds	41,021	33,977	(29,489)	-	45,509
	£63,768	£183,752	£(184,428)	£-	£63,092