

KARIS KIDS

Accounts – 30th September 2022

KARIS KIDS

Charity number: 1120915

Accounts – 30th September 2022

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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
Mrs J A Winning
Mr E Law

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 30th September 2022**

The Trustees of the Charity Karis Kids have pleasure in presenting their Annual Report together with the Financial Statements for the year ended 30th September 2022

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

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 30th September 2022 (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. Regular monitoring of activities in Kampala has been undertaken via zoom and a visit by the Directors of Karis Kids UK in August 2022.

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 399 children. Families are supported by the charity through the provision of mosquito nets, bunk beds, water filters, 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.

The Finishing Well Plan (exit strategy) 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.

The Finishing Well Plan for the qualifying carers and families in 2021 was delayed until December 2022 due to the impact of Covid outcome on businesses and schooling.

Education in 2021/2022

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 2021/22. Children in the final year of Primary School, O and A level candidate classes have been prioritised when schools have been able to open. University students have studied online. Schools re-opened to all on 10th January 2022 following two years of closure.

There were 277 school aged children in Education in 2021/2022.

- 91 children attended Primary School
- 115 attended Secondary School
- 53 students were in Vocational Training
- 18 students were at University

TRUSTEES' REPORT
for the year ended 30th September 2022 (continued)

Projects

These are the projects and financial responses undertaken this year

1. Water Filters - Movement for Good Award £1000
2. Karis vehicle - The Andre Trust & Kevin Lay Trust and individual donations £14,216
3. Summer Camp T shirts - The Andre Trust £2144
4. Support for youth work at St Peter's Nagaru - £1200
5. Further Education for 2022/23 - Churches sent £8500
6. 2021 Christmas Party and presents £2050.

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 Ketrach 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 2021 – 30th September 2022

The usual programmed events such as life skills session, health education have been reintroduced following their suspension during the Covid lockdown. We were able to cover medical expenses over and above the normal clinic budget so that carers and children could get back to health. A number of building projects have been supported which have improved the living conditions and sanitation.

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

December 2021:

- The Karis Kids Christmas parties for were held at the 6 individual churches due to the limit on numbers allowed to gather. It was attended by 350 people consisting of 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.

January 2022:

- Career guidance seminars were held for the children in secondary schools.

March 2022:

- 81 carers attended a seminar on growing small businesses to support the families in setting up and maintaining a small business.

July 2022:

- Families received water filters and attended training in the use and maintenance of water filters.

August 2022:

- Summer Camp was held for the first time in 4 years with the theme Hope Alive No Matter What (Lamentations 3:22-23). The Summer Camp provides Bible teaching, celebration, craft, life skills focusing on the negative influence of social media, and sports activities. The spiritual impact of changed lives was quantifiable. The children continue to be supported by their local church and clergy. It was attended by 287 children and youth aged 9-24 and a team of 40 volunteers. A team of 10 volunteers from the UK assisted. The UK team also visited linked families and those that had Finished Well.

TRUSTEES' REPORT
for the year ended 30th September 2022 (continued)

Events 1st October 2021 – 30th September 2022 (continued)

August 2022 (continued)

- The UK Directors spent a week working with the Karis Family Link Ministry team, visiting the partner churches and meeting with the clergy. Meetings were held with the Diocesan Secretary and Treasurer. They also visited families. This the first time they have been able to do so since March 2020.

94.4% 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 Kampala

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

Christ Church Beckenham St Luke's Ntinda
 Revd Rob Hinton Revd Samuel Kyakulagira

Woking Group St Peter's, Naguru
 Revd Philip Kivumbi (January 2022)

Holy Trinity Church, Richmond St Peter's Wandegaye
 Revd Dan Wells Revd Moses Nyombi

Christ Church, Winchester St Nicholas, Kalerwe
 Revd Simon Cansdale Revd Samuel Kanyike

Down's Benefice St Paul's Okuvu
 Revd Jax Machin Revd John Atiku (retired August 2022, awaiting appointment of new vicar)

KFLM Staff & Operations

All Saint's Cathedral, Kampala, houses the offices of Bishop Hannington Mutebi, Ketrah 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 bought all the auditing up to the year ended 31 December 2020 and reported on 3 March 2022.

Summary of Accounts for the year ended 30th September 2021

Income for the 12 month period was £196,541 of which £184,309 were restricted gifts towards the projects in Uganda. Of the total income £229,161 had been transferred by the year-end.

Of the unrestricted income of £12,232 and unrestricted reserves brought forward, £12,776 has been expended mainly on UK administrative costs.

The Balance Sheet remains positive at £24,793 with debtors of £272 (gift aid recoverable)

TRUSTEES' REPORT
for the year ended 30th September 2022 (continued)

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)

Ketrah Turyakira (Programme Director)

Stephen Omu (Assistant Accountant to Ketrah 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.
- The KFLM bought all the auditing up to the year ended 31st December 2021.

This report was agreed by the Board of Trustees.

G Normington

Signed:

Glyn Normington

Trustee

Karis Kids

Date: 14 February 2023

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 2022.

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

17th February 2023

STATEMENT OF FINANCIAL ACTIVITIES
(including an income and expenditure account)
for the year ended 30th September 2022

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Income from:				
Voluntary income	12,019	184,309	196,328	201,758
Investment income - interest received	213	-	213	104
Total income	12,232	184,309	196,541	201,862
Expenditure on:				
Charitable activities	12,776	216,385	229,161	192,413
Net incoming resources before transfers	(544)	(32,076)	(32,620)	9,449
Transfers between funds	-	-	-	-
Net incoming resources after transfers	(544)	(32,076)	(32,620)	9,449
 TOTAL FUNDS brought forward	 (5,679)	 63,092	 57,413	 47,964
 TOTAL FUNDS carried forward	 £(6,223)	 £31,016	 £24,793	 £57,413

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

The notes on pages 10 to 12 form part of these financial statements

BALANCE SHEET
as at 30th September 2022

BALANCE SHEET	30th September 2022	2021
Notes	£	£
Current Assets		
5 Debtors - Gift Aid tax refund	272	7,064
Bank accounts	25,409	51,237
	25,681	58,301
Creditors - Amounts falling due within on year		
6 Accruals	888	888
7 NET ASSETS	<u>£24,793</u>	<u>£57,413</u>
Represented by:		
UNRESTRICTED FUNDS	(6,223)	(5,679)
8 RESTRICTED FUNDS	31,016	63,092
	<u>£24,793</u>	<u>£57,413</u>

Approved by the Trustees on 14 February 2023 and signed on their behalf:

G Normington

.....

Trustee

The notes on pages 10 to 12 form part of these financial statements

NOTES TO THE ACCOUNTS
for the year ended 30th September 2022

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.

f) **Debtors**

Debtors are recognised at the settlement amounts due.

NOTES TO THE ACCOUNTS
for the year ended 30th September 2022 (continued)

g) **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.

h) **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.

3. **Donations and Gifts**

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Donations	10,431	159,907	170,338	175,488
Gift Aid tax refunds	1,588	24,402	25,990	26,270
	£12,019	£184,309	£196,328	£201,758

4. **Charitable Activities**

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Wages and salaries	-	-	-	-
Mission payments for Uganda	-	193,020	193,020	180,429
Equipment and training for Uganda	-	23,365	23,365	3,999
Travel costs	169	-	169	55
Computer costs	14	-	14	273
Bank charges	91	-	91	110
Legal and professional	9,716	-	9,716	6,480
General administration	1,898	-	1,898	179
Accountancy	888	-	888	888
	£12,776	£216,385	£229,161	£192,413

NOTES TO THE ACCOUNTS
for the year ended 30th September 2022 (continued)

		Total 2022	Total 2021		
5. Debtors					
Gift Aid tax refund		£272	£7,064		
6 Creditors: Amounts falling due within one year					
Accountancy accrual		£888	£888		
7 Analysis of net assets between funds					
Current assets	(5,335)	31,016	25,681		
Creditors	(888)	-	(888)		
	£(6,223)	£31,016	£24,793		
8 Restricted funds					
	At 1.10.2021	Income	Expenditure	Transfers	At 30.9.2022
	£	£	£	£	£
Winchester Vineyard	824	40,264	(40,629)	-	459
Christ Church Beckenham	864	7,055	(6,292)	-	1,627
Holy Trinity Richmond	7,679	30,305	(34,942)	-	3,042
Woking Vineyard	303	11,141	(10,507)	-	937
Christ Church Winchester	4,549	32,688	(35,726)	-	1,511
Downs Benefice	2,222	10,953	(10,450)	-	2,725
Education Fund	1,142	21,352	(22,125)	-	369
Central Funds	45,509	30,551	(55,714)	-	20,346
	£63,092	£184,309	£(216,385)	£ -	£31,016