

KARIS KIDS

Accounts – 30th September 2023

KARIS KIDS

Charity number: 1120915

Accounts – 30th September 2023

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OFFICERS AND PROFESSIONAL ADVISERS

TRUSTEES

Mr J F Powell
Mrs K M Powell
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 2023**

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 2023.

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 four 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) Bookkeeper: Paula Rees
- h) UK Champion: Mr W Law
- i) UK Communications Officer: Wendy Alyss
- j) Website information: <http://www.kariskids.org/>
- k) 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 2023 (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. In November 2022, Wendy Alyss was appointed as the UK Communications Officer to oversee the family to family communications, work with Karis Kids UK church co-ordinators and liaise with the KFLM Communications Officer. Paula Rees, the appointed Bookkeeper started July 2023.

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 6 UK churches and groups 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 and families as does the Christ Church Beckenham group of donors. Groundwork continues to be undertaken to prepare other churches to be linked up in the future. The Trustees have been working on a proposal to offer placements with linked churches in the Church of Uganda for Ordinands for Curates in the Church of England.

The number of Ugandan families supported has reduced to 97 from 105. This is due to families Finishing Well. Within these families there are 359 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. The families have received regular support from Church Community Mobilisers (CCM).

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.

Finishing Well plans are progressing well and 8 families finished during this period ending September 2023.

Education in 2022/2023

Following the COVID-19 pandemic Primary and Further education is back on track with their educational programmes. Some University students have continued to study online.

There were 263 school aged children in Education in 2022/2023.

- 95 children attended Primary School
- 124 attended Secondary School
- 28 (20 pure VT and 08 others like medical courses & IT students)
- 16 students were at University

Projects and notable events

These are the projects and financial responses undertaken this year in addition to the normal cycle of church fund raising for Further Education, Summer Camp and the One Day Celebration.

1. £1,620.00 was raised for Sanitary products for 127 teenage girls and for education.
2. £1,350.00 was raised to support for youth work at St Peter's Nagaru - church & community.
3. £4,430.00 was raised for the 2022 Christmas Party and presents.
4. £937.00 was raised to provide 127 bibles for secondary school children.
5. 248 children were provided with school shoes and 163 children with new uniforms on their return to school. Exercise books, pens and pencils were given to 215 children and youths
6. Paid medical bills for 1,136 reported sick cases for January to September.
7. Support given to families who lost their homes and/or belongings due to severe flooding in March. Joint project between Karis Kids UK, Christ Church Winchester and the Diocese of Kampala to replace toilet block at St Nicholas Church, Kalerwe destroyed by flooding.

TRUSTEES' REPORT
for the year ended 30th September 2023 (continued)

Projects and notable events (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 (CCMs). 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 2022 – 30th September 2023

The usual programmed events such as life skills session, health education have continued. 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.

University students were helped with provision of internet bundles and a laptop or smart phone to enable them to access online learning.

November 2022:

- UK Church Leaders Conference was held at Christ Church Winchester. Invited speakers were Ketrach Turyakira and Bishop Zac Niringye. Will Law hosted and presented the conference.
- Ketrach Turyakira spent a week visiting the linked churches in the UK and interacting with Families and supporters. This included visits to two Primary Schools where she was invited to speak about the work of Karis Kids.

December 2022:

- The Karis Kids Christmas Celebration was held for the 6 individual churches at St Luke's, Ntinda. It was attended by 450 people consisting of families, church leaders, Diocesan Secretariat representatives and the Karis Family Link ministry team in Kampala. Gifts were distributed to all families consisting of food items and household goods. The Charity Brass For Africa provided the music and entertainment.

January 2023:

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

September 2023:

- The One Day Outings
1. The first One day Celebration was held on 7th September 2023 at Nakasero Primary school, for children ages 12 to 19 years. The day's theme was Holiness basing on Daniel chapter 3; providing Bible teaching, play and celebration. It was attended by 159 children and youth aged 12 to 19 years, a team of 14 facilitators, and 3 Priests in charge of 3 Karis linked churches.
 2. The Second Outing was for University/VT students, held on 9th October 2023 at The Great Outdoors. It was attended by 33 youths, aged 20 years and above. The day's Theme was "Enjoying your youth" basing on Ecclesiastes 11: 9-10 which was ably delivered by the day's Facilitator.

90% 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 continue to be provided with Smartphones which have been of particular benefit in communication with families in the slums. We are happy that the expenditure has supported the key objectives of the charity.

TRUSTEES' REPORT
for the year ended 30th September 2023 (continued)

Partner Churches

UK Kampala

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

Christ Church Group St Luke's Ntinda
 Malcolm Batt Revd Samuel Kyakulagira

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

Holy Trinity Church, Richmond St Peter's Wandegye
 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 Capt. Jackson Asiku (Temporary)

KFLM Staff & Operations

All Saint's Cathedral, Kampala, houses the offices of Bishop Samuel Steven Kaziimba Mugalu, Assistant Bishop Hannington Mutebi, Ketrak 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 is working on all the auditing up to the year ended 31 December 2022.

Summary of Accounts for the year ended 30th September 2023

Income for the 12 month period was £215,839 of which £198,917 were restricted gifts towards the projects in Uganda. Of the total income £208,918 had been transferred by the year-end.

Of the unrestricted income of £16,922 and unrestricted reserves brought forward, £13,366 has been expended mainly on UK administrative costs.

The Balance Sheet remains positive at £31,714 with debtors of £6,017 (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 2022/23 we invested £10,000 at 3.25% pa to offset CAF bank charges. This has worked well.

TRUSTEES' REPORT
for the year ended 30th September 2023 (continued)

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 are in the process of auditing up to the year ended 31 December 2022.

This report was agreed by the Board of Trustees.

Signed: G Normington
G Normington - Trustee
Karis Kids

Date: 13 April 2024

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 2023.

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

22 April 2024

STATEMENT OF FINANCIAL ACTIVITIES
(including an income and expenditure account)
for the year ended 30th September 2023

Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Income from:				
3 Voluntary income	16,352	198,917	215,269	196,328
Investment income - interest received	570	-	570	213
Total income	16,922	198,917	215,839	196,541
Expenditure on:				
4 Charitable activities	13,366	195,552	208,918	229,161
Net incoming resources before transfers	3,556	3,365	6,921	(32,620)
Transfers between funds	-	-	-	-
Net incoming resources after transfers	3,556	3,365	6,921	(32,620)
 TOTAL FUNDS brought forward	 (6,223)	 31,016	 24,793	 57,413
 TOTAL FUNDS carried forward	 £(2,667)	 £34,381	 £31,714	 £24,793

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 2023

BALANCE SHEET	30th September 2023	2022
Notes	£	£
Current Assets		
5 Debtors - Gift Aid tax refund	6,017	272
Bank accounts	26,609	25,409
	<u>32,626</u>	<u>25,681</u>
Creditors - Amounts falling due within one year		
6 Accruals	912	888
7 NET ASSETS	<u>£31,714</u>	<u>£24,793</u>
Represented by:		
UNRESTRICTED FUNDS	(2,667)	(6,223)
8 RESTRICTED FUNDS	34,381	31,016
	<u>£31,714</u>	<u>£24,793</u>

Approved by the Trustees on 13 April 2024 and signed on their behalf by:

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 2023

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 2023 (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 2023 £	Total 2022 £
Donations	15,418	172,897	188,315	170,338
Gift Aid tax refunds	934	26,020	26,954	25,990
	<u>£16,352</u>	<u>£198,917</u>	<u>£215,269</u>	<u>£196,328</u>

4. **Charitable Activities**

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Wages and salaries	-	-	-	-
Mission payments for Uganda	-	187,948	187,948	193,020
Equipment and training for Uganda	-	7,604	7,604	23,365
Travel costs	1,923	-	1,923	169
Computer costs	222	-	222	14
Bank charges	60	-	60	91
Legal and professional	9,795	-	9,795	9,716
General administration	454	-	454	1,898
Accountancy	912	-	912	888
	<u>£13,366</u>	<u>£195,552</u>	<u>£208,918</u>	<u>£229,161</u>

Staff Costs

Wages and salaries	-	-
Social security costs	-	-
	<u>£0</u>	<u>£0</u>

No employee earned in excess of £60,000

NOTES TO THE ACCOUNTS
for the year ended 30th September 2023 (continued)

	Total 2023	Total 2022
5. Debtors		
Gift Aid tax refund	£6,017	£272

6 Creditors: Amounts falling due within one year

Accountancy accrual	£912	£888
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7 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total £
Current assets	(1,755)	34,381	32,626
Creditors	(912)	-	(912)
	£(2,667)	£34,381	£31,714

8 Restricted funds

	At 1.10.2022 £	Income £	Expenditure £	Transfers £	At 30.9.2023 £
Winchester Vineyard	459	45,264	(43,987)	-	1,736
Christ Church Beckenham	1,627	6,332	(6,371)	-	1,588
Holy Trinity Richmond	3,042	31,980	(33,342)	-	1,680
Woking Vineyard	937	10,949	(10,661)	-	1,225
Christ Church Winchester	1,511	36,790	(38,183)	-	118
Downs Benefice	2,725	11,756	(13,797)	-	684
Education Fund	369	28,496	(28,122)	-	743
Central Funds	20,346	27,350	(21,089)	-	26,607
	£31,016	£198,917	£(195,552)	£ -	£34,381