

KARIS KIDS

Accounts – 30th September 2024

KARIS KIDS

Charity number: 1120915

Accounts – 30th September 2024

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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 (Finance Trustee)

UK DIRECTORS

Mr N Winning
Mrs J Winning

REGISTERED OFFICE

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 2024

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 2024.

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 charity was founded by Dr T N Peppiatt and Mrs P H Peppiatt and refers to Rev. Dr Zac Niringiye on international matters.

Oversight

The Trustees decide on policy and the direction of Karis Kids taking advice from relevant people with expertise. The Trust Deed requires the Trustees to meet at least twice in every calendar year. This year the Trustees met on four occasions.

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.'

Operation

In addition to the Trustees, the following roles help to operate the charity:

- Treasurer: Chris J Payne
- Bookkeeper: Paula Rees
- UK Champion: Will Law
- UK Communications Officer: Wendy Allyss

TRUSTEES' REPORT
for the year ended 30th September 2024 (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 December 2023 Chris Payne was appointed Treasurer.

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 number of Ugandan families supported has reduced to 92 from 99. This is due to families Finishing Well. Within these families there are 361 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 7 families finished during this period.

Education

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 260 school aged children in Education in 2024.
- 90 children attended Primary School
- 115 attended Secondary School
- 22 VT, medical courses & IT students
- 20 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. £1,737 was raised for Sanitary products for teenage girls and for their health education.
2. £5,000 was raised for the 2023 Christmas Party and presents.
3. £15,870 was raised for Summer Camp 2024.
4. £2,150 was raised for T-shirts and caps.
5. £630 was given to provide a Canon camera for a business start-up.
6. £13,055 was raised for land purchase and building projects.
7. 157 children were provided with school shoes and 84 children with new uniforms on their return to school. Exercise books, pens and pencils were given to 242 children and youths.
8. Paid medical bills for 1,211 reported sick cases for January to September.
9. Support was given to families who lost their homes and/or belongings due to severe flooding.

TRUSTEES' REPORT
for the year ended 30th September 2024 (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 Karis Family Link 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).

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.

October 2023:

- Sanitary items given to girls.

December 2023:

- 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.

January 2024:

- Career guidance seminars were held for 132 children in secondary schools. One to one consultations held throughout the year.

April 2024:

- Parent seminar on children's education for Karis Kids carers.

June 2024:

- Karis Kids UK church Leaders' lunch.

August 2024:

- Summer Camp (26th to 30th August). Attended by 201 Karis children aged 9-20. UK team of 9 joined the Ugandan facilitators to deliver activities and teaching.

95% 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.

Partner Churches**UK Kampala**

- St John's, Kamwokya twinned with the Winchester Vineyard
Revd David Serwadda and Pastor Nigel Hemming
UK Church Co-ordinators: Vacancy

TRUSTEES' REPORT
for the year ended 30th September 2024 (continued)

Partner Churches (continued)

UK Kampala

- St Luke's, Ntinda twinned with Christ Church Beckenham Group
 Revd Capt. David Serunjogi
 UK Group Co-ordinator: Gail Wells/Malcolm Batt
- St Peter's, Naguru twinned with Woking Karis Group
 Rev Musa Lakor Onen and Pastor Erik Jespersen
 UK Group Co-ordinator: Vacancy
- St Peter's, Wandegaye twinned with Holy Trinity Church, Richmond
 Revd Moses Nyombi and Revd Dan Wells
 UK Church Co-ordinator: Mandie Lambert
- St Nicholas, Kalerwe twinned with Christ Church, Winchester
 Revd Kokas Erusu (1 January 2024) and Rev Simon Cansdale
 UK Church Co-ordinator: (Temp: Julie Winning)
- St Paul's, Okuvu twinned with The Down's Benefice, Winchester
 Revd Capt. Jackson Asiku and Rev Kevin Rogers
 UK Church Co-ordinator: Carol Coleman

KFLM Staff & Operations

All Saint's Cathedral, Kampala, houses the offices of Bishop Samuel Steven Kaziimba Mugalu, Assistant Bishop Hannington Mutebi, Ketrach Turyakira (Karis Family Link 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 has completed auditing up to the year ended 31 December 2023.

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 2023/24 we invested £10,000 with Redwood Bank at 3.25% 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:


Ketrach Turyakira (Karis Family Link Director)
 Solome Kalagala (Deputy Director and Communications Officer)
 Stephen Omu (Assistant Accountant to Ketrach Turyakira)
 Aloysius Mutalindwa (Administrative Assistant)
 and six CCM's (Part time Support Workers)

TRUSTEES' REPORT
for the year ended 30th September 2024 (continued)

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 have completed auditing up to the year ended 31 December 2023 and we are reviewing the report.

This report was agreed by the Board of Trustees.

Signed: 
G Normington - Trustee
Karis Kids

Date: 14 February 2025

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 2024.

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").

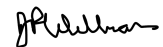
I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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

...17..February..... 2025

STATEMENT OF FINANCIAL ACTIVITIES
(including an income and expenditure account)
for the year ended 30th September 2024

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
		£	£	£	£
Income from:					
Donations and legacies	3	17,919	229,031	246,950	215,269
Investments	4	819	-	819	570
Total incoming resources		<u>18,738</u>	<u>229,031</u>	<u>247,769</u>	<u>215,839</u>
Expenditure on:					
Charitable activities	5	12,204	219,166	231,370	208,918
Total expenditure		<u>12,204</u>	<u>219,166</u>	<u>231,370</u>	<u>208,918</u>
Net income/(expenditure) and net movement in funds for the year		6,534	9,865	16,399	6,921
Transfer between funds		-	-	-	-
Net movement in funds		<u>6,534</u>	<u>9,865</u>	<u>16,399</u>	<u>6,921</u>
Reconciliation of funds					
Total funds brought forward		(2,667)	34,381	31,714	24,793
Total funds carried forward		<u>£3,867</u>	<u>£44,246</u>	<u>£48,113</u>	<u>£31,714</u>

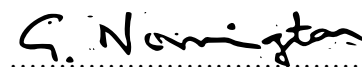
There are no recognised gains or losses other than those included in the Statement of Financial Activities

The notes on pages 10 to 13 form part of these financial statements

BALANCE SHEET
as at 30th September 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets		-	-
Total fixed assets		-	-
Current assets			
Debtors	9	6,720	6,017
Cash at bank and in hand		42,997	26,609
Total current assets		49,717	32,626
Liabilities			
Creditors falling due within one year	10	1,604	912
Net current assets		48,113	31,714
Total assets less current liabilities		48,113	31,714
Creditors: falling due after more than 1 year		-	-
Provisions for liabilities		-	-
Total net assets	11	£48,113	£31,714
The funds of the Charity			
Restricted income funds	12	44,246	34,381
Unrestricted income funds	12	3,867	(2,667)
Revaluation reserve		-	-
Total unrestricted funds		3,867	(2,667)
Total charity funds		£48,113	£31,714

Approved by the Trustees on 14 February 2025 and signed on their behalf by:



Trustee – G Normington

The notes on pages 10 to 13 form part of these financial statements

NOTES TO THE ACCOUNTS
for the year ended 30th September 2024

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 2024 (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	Restricted	Total 2024 £	Total 2023 £
Donations	16,218	200,949	217,167	188,315
Gift Aid tax refunds	1,701	28,082	29,783	26,954
	<u>£17,919</u>	<u>£229,031</u>	<u>£246,950</u>	<u>£215,269</u>

4. **Investment income**

All of the Charity investment income arises from money held in CAF bank accounts.

5. **Analysis of expenditure on charitable activities**

	Unrestricted £	Restricted £	2024 Total £	2023 Total £
Mission payments for Uganda	-	218,338	218,338	187,948
Equipment and training for Uganda	-	828	828	7,604
Travel costs	237	-	237	1,923
Computer costs	309	-	309	222
Bank charges	60	-	60	60
Legal and professional	9,720	-	9,720	9,795
General administration	942	-	942	454
Accountancy	936	-	936	912
Total	<u>£12,204</u>	<u>£219,166</u>	<u>£231,370</u>	<u>£208,918</u>

6. **Net income/(expenditure) for the year**

	2024 £	2023 £
<i>This is stated after charging:</i>		
Independent examiner's fee	<u>936</u>	<u>912</u>

NOTES TO THE ACCOUNTS
for the year ended 30th September 2024 (continued)

7. **Analysis of staff costs and trustee remuneration and expenses**

	2024	2023
	£	£
Salaries and wages	-	-
Employers National Insurance	-	-
Employer contribution to defined contribution scheme	-	-
	<u>£-</u>	<u>£-</u>

No employees had emoluments in excess of £60,000 (2023: Nil).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2023: £Nil) neither were they reimbursed expenses during the year (2023: £Nil). No charity trustee received payment for professional or other services supplied to the charity (2023: £Nil).

8. **Corporation tax**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

9. **Debtors**

	2024	2023
	£	£
Gift Aid debtor	6,720	6,017
	<u>£6,720</u>	<u>£6,017</u>

10. **Creditors: amounts falling due within one year**

	2024	2023
	£	£
Accruals	1,604	912
	<u>£1,604</u>	<u>£912</u>

11. **Analysis of net assets between funds**

	General Fund £	Restricted Funds £	Total £
Tangible fixed assets	-	-	-
Cash at bank and in hand	4,741	38,256	42,997
Other net current assets/(liabilities)	(874)	5,990	5,116
Creditors of more than one year	-	-	-
Total	<u>£3,867</u>	<u>£44,246</u>	<u>£48,113</u>

NOTES TO THE ACCOUNTS
for the year ended 30th September 2024 (continued)

12. **Analysis of charitable funds**

Analysis of movements in restricted funds

	Balance 01.10.2023	Incoming resources	Resources expended	Transfers	Funds 30.09.2024
	£	£	£	£	£
Winchester Vineyard	1,736	49,132	(50,829)	-	39
Christ Church Beckenham	1,588	6,978	(7,828)	-	738
Holy Trinity Richmond	1,680	42,468	(30,817)	-	13,331
Woking Vineyard	1,225	9,691	(10,336)	-	580
Christ Church Winchester	118	30,792	(30,528)	-	382
Downs Benefice	684	24,676	(16,441)	-	8,919
Education Fund	743	33,215	(33,753)	-	205
Central Funds	26,607	32,079	(38,634)	-	20,052
Total	£34,381	£229,031	£(219,166)	£-	£44,246

Analysis of movements in unrestricted funds

	Balance 01.10.2023	Incoming resources	Resources expended	Transfers	Funds 30.09.2024
	£	£	£	£	£
General fund	(2,667)	18,738	(12,204)	-	3,867
Total	£(2,667)	£18,738	£(12,204)	£-	£3,867