

KIYA SURVIVORS

England & Wales · Charity number 1121519

Details

Status Registered

Legal form Charitable company

Company number [06288309](#)

Registered 2007-11-07

Register [View on the Charity Commission register](#)

Contact

Address Nuttree Cottage
Bix
Henley-on-thames
Oxfordsh

Phone 07894747470

Email info@kiyasurvivors.org

Website <https://kiyasurvivors.org>

Activities

Objects: ARE THE RELIEF OF CHILDREN AND YOUNG PEOPLE IN PERU WHO HAVE SPECIAL NEEDS, ARE ABUSED, ABANDONED OR ARE DISADVANTAGED BY REASON OF THEIR SOCIAL OR ECONOMIC CIRCUMSTANCES AND THE ADVANCEMENT OF EDUCATION, GENERAL WELL BEING AND CARE OF SUCH CHILDREN AND YOUNG PEOPLE

Activities: Kiya Survivors has set up a number of special ed schools, therapy programmes and Outreach Programmes in the Cuzco and Piura regions of Peru. Currently, Kiya Survivors runs Mama Cocha therapy Outreach programme and back to school programmes and sponsors young peoples housing and further education. Mama Cocha also runs workshops, community programmes, early stimulation and psychological support.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Education/training, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief
- **Who:** Children/young People, People With Disabilities

Geography

- **Area of benefit:** PERU
- Peru
- Bristol City
- City Of London
- East Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£70,000	£68,276	-	-
2024-03-31	£76,201	£80,273	-	-
2023-03-31	£44,791	£66,936	-	-
2022-03-31	£47,066	£56,569	-	-
2021-03-31	£80,878	£55,873	-	-

Trustees

Name	Role	Appointed
Olivia Rossdale	Chair	2020-11-17
Tinca Victoria Leahy		2024-06-20

KIYA SURVIVORS

England & Wales - Charity number 1121519

Accounts

Charity registration number 1121519

Company registration number 06288309 (England and Wales)

KIYA SURVIVORS

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

KIYA SURVIVORS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms T V Leahy Mrs O G Rossdale	(Appointed 20 June 2024)
Charity number	1121519	
Company number	06288309	
Registered office	Nut Tree Cottage Bix Henley-on-Thames Oxfordshire RG9 4RX	
Independent examiner	Carpenter Box Amelia House Crescent Road Worthing West Sussex BN11 1RL	

KIYA SURVIVORS

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KIYA SURVIVORS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their review of the charity for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The objects of the charity are the relief of children and young people in Peru who have learning difficulties, disabilities, are abused, abandoned or are disadvantaged by reason of their social or economic circumstances and the advancement of education, general wellbeing and care of such children and young people.

Public benefit

The trustees confirm that they have complied with their duty in the Charities Act 2011 to have due regard to public benefit guidance published by the Commission in determining the activities undertaken by the Charity. The trustees are satisfied that the aims and objectives of the charity and the activities reported on above to achieve those aims, meet these principles.

Significant activities

Kiya Survivors aims to focus on the communities in the Mancora region of Peru where many families have been dramatically affected by poverty, enhanced by the impact of the 2020 pandemic of Covid-19 and to support them. They also support a family in Cuzco with further education costs.

The project and programmes provided in the communities, have created a structure for the children which incorporates their rehabilitation through: physiotherapy, speech therapy, life skills workshops, community programmes, family and academic support groups, nutrition, education, outreach programmes along with psychological support and early stimulation.

Volunteers

The charity has a team of volunteers who provide valuable support to the charity's activities. Volunteers tend to provide assistance on either grant funding, general and specific fund raising, admin, donor liaison, and communication. All volunteers benefit from the charity's volunteer training and support programme.

Achievements and performance

Kiya Survivors currently supports approximately over 40 children and their families weekly at the Mama Cocha centre and employs a total of 5 paid staff in Peru along with an accountant, bookkeeper and lawyer in the country to ensure the running of the projects is in good order and funds are directed as they are supposed to be. In 2025, a Speech therapist was employed on a part time basis along with a part time psychologist employed on a freelance basis, to assist the therapy team.

All of the staff in Peru are from the local communities, offering much-needed work to locals. All staff are trained professionals, and they ensure Kiya Survivors provides the children with a high level of therapy and support.

The charity has continued with its funding and continues to look for new supporters of its work. These activities in Peru were:

Activities in Peru

Integration Programme: Preparing children with learning difficulties and disabilities, to integrate into local schools. We had great success with integration this year, with four children integrated from the community with varying disabilities.

Parent workshops continue focusing on violence in the home, alcoholism, depression and 'how to treat my child' as well as support groups for parents with autism and cerebral palsy. We have also held cooking and arts and crafts classes for the staff and Mums to help motivate them!

KIYA SURVIVORS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Kiya continues with its outreach programme offering physiotherapy and speech therapy to children in the local community. The charity now offers 9am to 6pm therapy in 2 different timetables: 9am to 1pm and 2pm to 6pm.

In 2025 the charity also offered individual and group therapy sessions with a psychologist and brought in a speech therapist to run workshops and provide individual assessments for all patients and provide training to our staff. We continue to put a big focus on learning through play.

The first few months of 2025 were spent organising the next volunteer trip to Peru booked in for August, and motivating them to successfully fund raise 10k for the charity! The group along with CEO opened a physical centre in July 2025, through the funding raised by the volunteers.

The Rainbow Children sponsorship of 2 young people in Cuzco to have a secure home and further education costs continues and the 2 young people we support were sponsored through the charity and private sponsorship, to come to the UK for a 1 month English course and a visit to Spain to stay with our CEO and learn about animal care and farm work on her farm!

The MAMAMIA shop project, to help Mums thrive, not survive and find a means of income: Now has its own office and work area for up to 8 Mums to sew and make their goods as well as a fully equipped kitchen for them to bake cookies and cakes to sell. The project has been a big success this year with the Mums joining their first artisan fair to sell their products!

Kiya Survivors Founder & CEO and family visited the projects in July 2025 along with 2 other families who joined them for a 4 week volunteer programme. As well as assessing the work on the ground, they completed numerous physical tasks to help families move forward. 3 more families are booked in to travel and help us on the ground in August 2026!

Financial review

A surplus of £793 was recorded in the year, compared with a deficit of £4,072 in the previous year. As a result, net assets of the charity have increased from £960 to £1,753. The funds received from restricted sources were £6,000 (2024 - £4,500) and the costs incurred in relation to the restricted income was £6,000 (2024 - £Nil)

Reserves policy

The level of reserves is regularly monitored by the trustees and is currently considered to be reasonable given the nature and scale of the charity's activities. The trustees would like to have reserves equivalent to three months cover for expenditure. On 31 March 2025, cash reserves were £7,928 (2024 - £6,319) with approximately £12,000 of funds incoming in 2026, meaning a healthy forecast for approximately 6 months.

Our main sponsor, Greg Vistness, agreed to continue sponsorship after a period of review, up until the end of 2025. The charity continues to apply for grants and seek additional funding to give the charity a contingency if it were to lose sponsors.

Plans for future periods

Our aims and key objectives for the future are:

1. To create sustainability for the existing projects run by the charity.
2. To expand the group and family volunteer trips, currently running 1 every year.
3. To continue to seek new sponsors to reduce the dependence upon large sponsors in case they have to withdraw.

Structure, governance and management

The charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association dated 21 June 2007. Kiya Survivors was incorporated on 21 June 2007. It received charitable status on 7 November 2007.

KIYA SURVIVORS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Ms T V Leahy (Appointed 20 June 2024)
Mrs O G Rossdale

Recruitment and appointment of trustees

Trustees are recruited in accordance with the equal opportunities and recruitment policy. Successful applicants attend an induction meeting with the chairperson and are introduced to Kiya Survivors policies and procedures, the roles and responsibilities of being a Trustee and guidance from the Charity Commission and Companies House.

Decision making

The subscribers to the Memorandum are the first Trustees of the Charity, and when complete the Board should ideally consist of at least 3 but not more than 9 individuals. Decisions are currently made by a minimum of 2 Trustees at quarterly (or more frequently if needed) Trustee Meetings. All decisions are recorded in the Minutes. Tasks are delegated to the core team who report to the Trustees each quarter. Progress is monitored by the Trustees at each meeting.

Risk management

The Trustees have examined the principal areas of the Charity's operations and considered the major risks faced in each of these areas. Risk management takes place annually by the committee.

The trustees' report was approved by the Board of Trustees.

Olivia Rossdale

Mrs O G Rossdale

Trustee

Date: 29 January 2026

KIYA SURVIVORS

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The trustees, who are also the directors of KIYA Survivors for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

KIYA SURVIVORS

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KIYA SURVIVORS

I report to the trustees on my examination of the financial statements of KIYA Survivors (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

Kristina Perry

**Kristina Pery FCCA
Carpenter Box**

Amelia House
Crescent Road
Worthing
West Sussex
BN11 1RL

Dated: 29 January 2026

KIYA SURVIVORS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	3	64,029	6,000	70,029	71,701	4,500	76,201
Expenditure on:							
Raising funds	4	106	-	106	-	-	-
Charitable activities	5	63,130	6,000	69,130	80,273	-	80,273
Total expenditure		63,236	6,000	69,236	80,273	-	80,273
Net income/(expenditure)		793	-	793	(8,572)	4,500	(4,072)
Transfers between funds		-	-	-	4,500	(4,500)	-
Net movement in funds		793	-	793	(4,072)	-	(4,072)
Reconciliation of funds:							
Fund balances at 1 April 2024		960	-	960	5,032	-	5,032
Fund balances at 31 March 2025		<u>1,753</u>	<u>-</u>	<u>1,753</u>	<u>960</u>	<u>-</u>	<u>960</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

KIYA SURVIVORS

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	10		555		832
Current assets					
Debtors	11	-		1,644	
Cash at bank and in hand		7,928		6,319	
		<u>7,928</u>		<u>7,963</u>	
Creditors: amounts falling due within one year	12	6,730		7,835	
		<u>6,730</u>		<u>7,835</u>	
Net current assets			1,198		128
Total assets less current liabilities			<u>1,753</u>		<u>960</u>
The funds of the charity					
Unrestricted funds			1,753		960
			<u>1,753</u>		<u>960</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 29 January 2026

Olivia Rosedale
.....
Mrs O G Rosedale
Trustee

Company registration number 06288309 (England and Wales)

KIYA SURVIVORS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

KIYA Survivors is a private company limited by guarantee incorporated in England and Wales. The registered office is Nut Tree Cottage, Bix, Henley-on-Thames, Oxfordshire, RG9 4RX.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

KIYA SURVIVORS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	20% on a straight line basis
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

KIYA SURVIVORS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	64,029	6,000	70,029	71,701	4,500	76,201

4 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Other fundraising costs	106	-

KIYA SURVIVORS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

5 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Direct costs		
Support and outreach programmes	38,322	48,284
Share of support and governance costs (see note 6)		
Support	28,076	28,483
Governance	2,732	3,506
	<u>69,130</u>	<u>80,273</u>
Analysis by fund		
Unrestricted funds	63,130	80,273
Restricted funds	6,000	-
	<u>69,130</u>	<u>80,273</u>

6 Support costs allocated to activities

	2025 £	2024 £
Staff costs	7,782	22,894
Depreciation	277	277
Consultancy	18,520	-
Rates and water	-	216
Light and heat	-	540
Telephone	291	1,654
Postage and stationery	42	34
Just giving	379	216
IT costs	483	706
Paypal and bank charges	302	325
Rent	-	1,620
Governance costs	2,732	3,507
	<u>30,808</u>	<u>31,989</u>
Analysed between:		
Charitable activities	<u>30,808</u>	<u>31,989</u>

Included in support costs are fees payable to the independent examiner for the examination of the accounts amounting to £2,400 (2024 - £3,300).

KIYA SURVIVORS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year or in the prior period.

During the previous year trustees made donations to the charity totaling £469. There were no such donations made in the current year.

During the previous year travel expenses totaling £1,818 were reimbursed on behalf of the trustees. There were no such reimbursements in the current year.

8 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Key management personnel	1	1
	<u> </u>	<u> </u>

Employment costs

	2025	2024
	£	£
Wages and salaries	7,188	22,894
Social security costs	594	-
	<u> </u>	<u> </u>
	<u>7,782</u>	<u>22,894</u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2025	2024
	£	£
Aggregate compensation	7,782	22,894
	<u> </u>	<u> </u>

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

KIYA SURVIVORS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

10 Tangible fixed assets

	Computers £
Cost	
At 1 April 2024	1,386
At 31 March 2025	1,386
Depreciation and impairment	
At 1 April 2024	554
Depreciation charged in the year	277
At 31 March 2025	831
Carrying amount	
At 31 March 2025	555
At 31 March 2024	832

11 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Other debtors	-	1,644

12 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	2,348	4,535
Accruals and deferred income	4,382	3,300
	6,730	7,835

13 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Mama Cocha	-	6,000	(6,000)	-	-

KIYA SURVIVORS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

13 Restricted funds (Continued)

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Mama Cocha	-	4,500	-	(4,500)	-

Mama Cocha: A space that offers after school Skills Workshop Program for young people with learning difficulties, disabilities and from high risk environments; physiotherapy; counselling; workshops for parents; support to families living in severe poverty.

14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
General funds	960	64,029	(63,236)	-	1,753
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General funds	5,032	71,701	(80,273)	4,500	960

15 Related party transactions

There were no disclosable related party transactions during the year (2024 - none). All transactions with trustees have been disclosed in note 7.

KIYA SURVIVORS

England & Wales - Charity number 1121519

Accounts

REGISTERED COMPANY NUMBER: 06288309 (England and Wales)
REGISTERED CHARITY NUMBER: 1121519

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2024
for
KIYA Survivors**

Swindells LLP
Chartered Accountants
Wilson House
48 Brooklyn Road
Seaford
East Sussex
BN25 2DX

KIYA Survivors

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KIYA Survivors

Report of the Trustees for the Year Ended 31 March 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are the relief of children and young people in Peru who have learning difficulties, disabilities are abused abandoned or are disadvantaged by reason of their social or economic circumstances and the advancement of education, general wellbeing and care of such children and young people.

Significant activities

Kiya Survivors aims to focus on the communities in the Mancora region of Peru where many families have been dramatically affected by poverty, enhanced by the impact of the 2020 pandemic of Covid-19 and to support them. They also support a family in Cuzco with further education costs, accommodation and medical needs.

The programmes have created a structure for the children which incorporates their rehabilitation through; physiotherapy, speech therapy, life skills workshops, community programmes, family and academic support groups, nutrition, education, outreach programmes and early stimulation.

Public benefit

The Trustees confirm that they have complied with their duty in the Charities Act 2011 to have due regard to public benefit guidance published by the Commission in determining the activities undertaken by the Charity. The Trustees are satisfied that the aims and objectives of the charity and the activities reported on above to achieve those aims, meet these principles.

Volunteers

The charity has a team of volunteers who provide valuable support to the charity's activities. Volunteers tend to provide assistance on either grant funding, general and specific fund raising, admin, donor liaison, and communication. All volunteers benefit from the charity's volunteer training and support programme.

KIYA Survivors

Report of the Trustees for the Year Ended 31 March 2024

ACHIEVEMENT AND PERFORMANCE

Charitable achievements and performance

Kiya Survivors currently supports approximately 40 children and their families weekly between the projects they run and employs a total of 4 paid staff in Peru along with an accountant, bookkeeper and Lawyer in the country to ensure the running of the projects is in good order and funds are directed as they are supposed to be. In 2024, a Speech therapist and Occupational therapist were employed on a freelance basis to assist the therapy team.

All of the staff in Peru are from the local communities, offering much-needed work to locals. All staff are trained professionals, and they ensure Kiya Survivors provides the children with a high level of therapy and support.

The charity has continued with its funding and continues to look for new supporters of its work. These activities in Peru were:

Activities in Peru

We continued to support the back-to-school programme this year to help children catch up with their academic studies after their return to their place of learning after a 2 year gap due to COVID. The programme supported 100 children providing an academic and psychological platform to prepare them to go back to school in 2022 and continues to watch over and provide h/w support for those still struggling and preparing children with learning difficulties to integrate into local schools as soon as possible. We had great success with integration this year including a boy with cerebral palsy who is wheel chair bound which was a huge step forward as previously schools were unable to support children in wheel chairs.

Parent workshops continue focusing on violence in the home, alcoholism, depression and how to treat my child as well as support groups for parents with autism. We have also held yoga and English classes for the staff and Mums to help motivate them!

Kiya continues with its outreach programme offering physiotherapy and speech therapy to children in the local community. The charity now offers 9am to 5pm therapy. In 2024 the charity also offered individual and group therapy sessions with a psychologist and brought in an Occupational Therapist and Speech Therapist to run workshops and provide individual assessments for all patients and provide training to our staff on Makaton, brain gym and learn through play and more.

The Rainbow Children

- sponsorship of 3-5 young people in Cuzco to have a secure home and further education costs.
- the Mama Cocha Therapy and in home support programme Mancora.
- the MAMAMIA Virtual shop project, to help Mums thrive, not survive and find a means of income was also launched and we hope to go live early 2025.

Kiya Survivors Founder & CEO and family visited the projects in Peru in December 2023 and January 2024 along with Olivia Rossdale, UK Chair and family as well as 2 other families who joined them for a 2 week volunteer programme. As well as assessing the work on the ground, they completed numerous physical tasks to help families move forward. The trip leading other families was a huge success and there are now 2 more family volunteer trips booked in for 2025 and 2026!

KIYA Survivors

Report of the Trustees for the Year Ended 31 March 2024

FINANCIAL REVIEW

Financial position

A deficit of £4,072 was recorded in the year, compared with a deficit of £22,145 in the previous year. As a result, net assets of the charity have decreased from £5,032 to £960.

The funds received from restricted sources intended for specified uses in Peru was £4,500 (2023 - £7,500).

The costs incurred in Peru in relation to the restricted income was £Nil (2023 - £14,994). A transfer to the general fund of £4,500 (2023 - (£7,494)) has left £nil (2023 - £nil) restricted funding at the year end.

Investment policy

The Memorandum of Association allows the Trustees to deposit or invest funds in any manner (but to invest only after obtaining advice from a financial expert and having regard to the suitability of investments and the need for diversification).

Reserves policy

The level of reserves is regularly monitored by the Trustees and is currently considered to be reasonable given the nature and scale of the Charity's activities. The Trustees would like to have reserves equivalent to three months cover for expenditure. On 31 March 2024, cash reserves were £6,319 with approximately £16,000 coming in over the next 3 months, meaning a healthy forecast for approximately 6 months.

Our main sponsor, Greg Vistness, agreed to continue sponsorship after a period of review, up until the end of 2025. The charity continues to apply for grants and seek additional funding to give the charity a contingency if it were to lose sponsors. So far, we have not had much success in this area.

FUTURE PLANS

Our aims and key objectives for the future are:

1. To create sustainability for the existing projects run by the charity. We are setting up a virtual shop in the hope the parents can slowly receive an income that will help support their families and, contribute to the therapists' costs.
2. To expand the group and family volunteer trips, currently running 1 every year.
3. To continue to seek new sponsors to reduce the dependence upon individual sponsors.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is a private company limited by guarantee and is governed by its Memorandum and Articles of Association dated 21 June 2007.

Incorporation

Kiya Survivors was incorporated on 21 June 2007. It received charitable status on 7 November 2007.

Recruitment and appointment of new trustees

Trustees are recruited in accordance with the equal opportunities and recruitment policy. Successful applicants attend an induction meeting with the chairperson and are introduced to Kiya Survivors policies and procedures, the roles and responsibilities of being a Trustee and guidance from the Charity Commission and Companies House.

KIYA Survivors

**Report of the Trustees
for the Year Ended 31 March 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Decision making

The Trustees (Directors for Companies Act purposes) are listed below. The subscribers to the Memorandum are the first Trustees of the Charity, and when complete the Board should ideally consist of at least 3 but not more than 9 individuals. Decisions are currently made by a minimum of 2 Trustees at quarterly (or more frequently if needed) Trustee Meetings. All decisions are recorded in the Minutes. Tasks are delegated to the core team who report to the Trustees each quarter. Progress is monitored by the Trustees at each meeting.

Risk management

The Trustees have examined the principal areas of the Charity's operations and considered the major risks faced in each of these areas. Risk management takes place annually by the committee.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06288309 (England and Wales)

Registered Charity number

1121519

Registered office

Nuttree Cottage
Bix
Henley-on-Thames
Oxfordshire
RG9 4RX

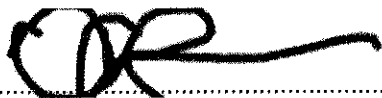
Trustees

Mrs O Rossdale
Ms K V Puri (resigned 15/1/2024)
Ms T V Leahy (appointed 20/6/2024)
Ms L Spencer (appointed 15/11/2023)

Independent Examiner

Swindells LLP
Chartered Accountants
Wilson House
48 Brooklyn Road
Seaford
East Sussex
BN25 2DX

Approved by order of the board of trustees on 18/01/2025 and signed on its behalf by:



.....
Mrs O Rossdale - Trustee

**Independent Examiner's Report to the Trustees of
KIYA Survivors**

Independent examiner's report to the trustees of KIYA Survivors ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent Examiner's Report to the Trustees of
KIYA Survivors**

Independent examiner's statement - matters of concern identified

I have completed my examination.

In the course of my examination, no matter has come to my attention other than that disclosed below to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

During the year ended 31 March 2024, the charity made a deficit of £4,072. Although the charity is seeking new sponsorship, the charity has not been able to secure any new long-term funders to ensure future funding of the charity's activities. These conditions, along with other matters discussed in the Report of the Trustees, indicate that a material uncertainty exists that may cast significant doubt on the charity's ability to continue as a going concern.

I confirm that no other matters have come to my attention in connection with the examination giving me reasonable cause to believe that in any material respect:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; and
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Ian Jenkins

Swindells LLP
Chartered Accountants
Wilson House
48 Brooklyn Road
Seaford
East Sussex
BN25 2DX

Date: 21/1/2025

KIYA Survivors

**Statement of Financial Activities
for the Year Ended 31 March 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	<u>71,701</u>	<u>4,500</u>	<u>76,201</u>	<u>44,791</u>
EXPENDITURE ON					
Charitable activities	3				
Support costs		30,301	-	30,301	29,153
Governance costs		3,507	-	3,507	3,273
Costs in Peru		<u>46,465</u>	<u>-</u>	<u>46,465</u>	<u>34,510</u>
Total		<u>80,273</u>	<u>-</u>	<u>80,273</u>	<u>66,936</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	14	(8,572)	4,500	(4,072)	(22,145)
		<u>4,500</u>	<u>(4,500)</u>	<u>-</u>	<u>-</u>
Net movement in funds		(4,072)	-	(4,072)	(22,145)
RECONCILIATION OF FUNDS					
Total funds brought forward		5,032	-	5,032	27,177
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD		<u>960</u>	<u>-</u>	<u>960</u>	<u>5,032</u>

The notes form part of these financial statements

KIYA Survivors

Balance Sheet
31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	10	832	-	832	1,109
CURRENT ASSETS					
Debtors	11	1,644	-	1,644	6,834
Cash at bank		<u>6,319</u>	<u>-</u>	<u>6,319</u>	<u>4,968</u>
		8,795	-	8,795	12,911
CREDITORS					
Amounts falling due within one year	12	(7,835)	-	(7,835)	(7,879)
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET CURRENT ASSETS		<u>128</u>	<u>-</u>	<u>128</u>	<u>3,923</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>960</u>	<u>-</u>	<u>960</u>	<u>5,032</u>
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET ASSETS/(LIABILITIES)		<u>960</u>	<u>-</u>	<u>960</u>	<u>5,032</u>
FUNDS	13				
Unrestricted funds				<u>960</u>	<u>5,032</u>
TOTAL FUNDS				<u>960</u>	<u>5,032</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

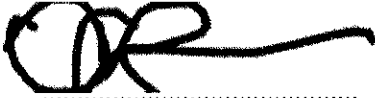
The notes form part of these financial statements

KIYA Survivors

Balance Sheet - continued
31 March 2024

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 18/01/2025 and were signed on its behalf by:



.....
Mrs O Rossdale - Trustee

The notes form part of these financial statements

KIYA Survivors

Notes to the Financial Statements for the Year Ended 31 March 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The presentation currency of the financial statements in the Pound Sterling (£).

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of paragraph 3.17(d).

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Grants

The charity has adopted the accruals model for the revenue-based coronavirus job retention scheme grant. Grants are recognised as income in the period in which they become available.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 20% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

KIYA Survivors

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

1. ACCOUNTING POLICIES - continued

Fund accounting

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Pension costs and other post-retirement benefits

The charitable company contributes to employees' defined contribution pension schemes. The pension cost charge for the year represents contributions payable by the charitable company to schemes and amounted to £473 (2023 - £473).

Going concern

The Trustees continue to look for additional funding and consider the charity to be a going concern. The trustees having considered the above, have adopted the going concern basis in preparing the financial statements which assumes the charity will continue in operation for the foreseeable future.

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	70,107	42,568
Gift aid	<u>6,094</u>	<u>2,223</u>
	<u>76,201</u>	<u>44,791</u>

KIYA Survivors

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 4) £	Totals £
Support costs	6,865	23,436	30,301
Governance costs	131	3,376	3,507
Costs in Peru	<u>46,465</u>	<u>-</u>	<u>46,465</u>
	<u>53,461</u>	<u>26,812</u>	<u>80,273</u>

4. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Support costs	22,895	541	-	23,436
Governance costs	<u>175</u>	<u>-</u>	<u>3,201</u>	<u>3,376</u>
	<u>23,070</u>	<u>541</u>	<u>3,201</u>	<u>26,812</u>

Included in support costs are fees payable to the independent examiner for the examination of the accounts amounting to £3,300 (2023 - £2,310).

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024 £	2023 £
Depreciation - owned assets	<u>277</u>	<u>277</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

KIYA Survivors

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

7. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2024	2023
Key management personnel	1	1
Admin	<u>1</u>	<u>1</u>
	<u>2</u>	<u>2</u>

During the year, salaries paid to key management personnel amounted to £22,000 (2023 - £22,000).

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	<u>37,291</u>	<u>7,500</u>	<u>44,791</u>
EXPENDITURE ON			
Charitable activities			
Support costs	29,153	-	29,153
Governance costs	3,273	-	3,273
Costs in Peru	<u>19,516</u>	<u>14,994</u>	<u>34,510</u>
Total	<u>51,942</u>	<u>14,994</u>	<u>66,936</u>
NET INCOME/(EXPENDITURE)	(14,651)	(7,494)	(22,145)
Transfers between funds	<u>(7,494)</u>	<u>7,494</u>	<u>-</u>
Net movement in funds	(22,145)	-	(22,145)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>27,177</u>	-	<u>27,177</u>
TOTAL FUNDS CARRIED FORWARD	<u>5,032</u>	<u>-</u>	<u>5,032</u>

KIYA Survivors

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

9. RESTRICTED FUNDS

Mama Cocha: A space that offers after school Skills Workshop Program for young people with learning difficulties, disabilities and from high risk environments; physiotherapy; counselling; workshops for parents; support to families living in severe poverty.

10. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 April 2023 and 31 March 2024	<u>1,386</u>
DEPRECIATION	
At 1 April 2023	277
Charge for year	<u>277</u>
At 31 March 2024	<u>554</u>
NET BOOK VALUE	
At 31 March 2024	<u>832</u>
At 31 March 2023	<u>1,109</u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	<u>1,644</u>	<u>6,834</u>

KIYA Survivors

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Social security and other taxes	4,175	2,633
Wages and salaries control	358	203
Accruals and deferred income	<u>3,302</u>	<u>5,043</u>
	<u>7,835</u>	<u>7,879</u>

13. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	(31,385)	(8,759)	4,500	(35,644)
Matilde Phone	97	-	-	97
Oldi	2,001	-	-	2,001
Ais	21	-	-	21
Xmas	417	-	-	417
Lifeboxes	634	187	-	821
Rainbow House	<u>33,247</u>	<u>-</u>	<u>-</u>	<u>33,247</u>
	5,032	(8,572)	4,500	960
Restricted funds				
Mama Cocha	-	4,500	(4,500)	-
	<u>-</u>	<u>4,500</u>	<u>(4,500)</u>	<u>-</u>
TOTAL FUNDS	<u>5,032</u>	<u>(4,072)</u>	<u>-</u>	<u>960</u>

KIYA Survivors

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

13. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	71,514	(80,273)	(8,759)
Lifeboxes	<u>187</u>	<u>-</u>	<u>187</u>
	71,701	(80,273)	(8,572)
Restricted funds			
Mama Cocha	4,500	-	4,500
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>76,201</u>	<u>(80,273)</u>	<u>(4,072)</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	(5,106)	(18,785)	(7,494)	(31,385)
Matilde Phone	97	-	-	97
Oldi	2,001	-	-	2,001
Ais	21	-	-	21
Xmas	417	-	-	417
Lifeboxes	634	-	-	634
Rainbow House	<u>29,113</u>	<u>4,134</u>	<u>-</u>	<u>33,247</u>
	27,177	(14,651)	(7,494)	5,032
Restricted funds				
Mama Cocha	-	(7,494)	7,494	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>27,177</u>	<u>(22,145)</u>	<u>-</u>	<u>5,032</u>

KIYA Survivors

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

13. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	30,879	(49,664)	(18,785)
Rainbow House	<u>6,412</u>	<u>(2,278)</u>	<u>4,134</u>
	37,291	(51,942)	(14,651)
Restricted funds			
Mama Cocha	<u>7,500</u>	<u>(14,994)</u>	<u>(7,494)</u>
TOTAL FUNDS	<u>44,791</u>	<u>(66,936)</u>	<u>(22,145)</u>

14. RELATED PARTY DISCLOSURES

During the year the trustees made donations totalling £469 (2023 - £nil) to the charity.
During the year travel expenses totalling £1,818 (2023 - £nil) were repaid on behalf of the trustees.

15. ULTIMATE CONTROLLING PARTY

The charity is controlled by the trustees who are all directors of the company.

16. COMPANY LIMITED BY GUARANTEE

The company is limited by guarantee and has no share capital.
Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

KIYA SURVIVORS

England & Wales - Charity number 1121519

Accounts

REGISTERED COMPANY NUMBER: 06288309 (England and Wales)
REGISTERED CHARITY NUMBER: 1121519

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2023
for
KIYA Survivors

Swindells LLP
Chartered Accountants
Wilson House
48 Brooklyn Road
Seaford
East Sussex
BN25 2DX

KIYA Survivors

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for the Year Ended 31 March 2023**

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Detailed Statement of Financial Activities	18 to 19

KIYA Survivors

Report of the Trustees for the Year Ended 31 March 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are the relief of children and young people in Peru who have special needs, are abused, abandoned or are disadvantaged by reason of their social or economic circumstances and the advancement of education, general wellbeing and care of such children and young people.

Significant activities

Kiya Survivors aims to focus on the communities in the Mancora region of Peru where many families have been dramatically affected by COVID-19 and to support them.

The programmes have created a structure for the children which incorporates their rehabilitation through; physiotherapy, speech therapy, life skills workshops, community programmes, family support groups and education, outreach programmes and early stimulation.

Public benefit

The Trustees confirm that they have complied with their duty in the Charities Act 2011 to have due regard to public benefit guidance published by the Commission in determining the activities undertaken by the Charity. The Trustees are satisfied that the aims and objectives of the charity and the activities reported on above to achieve those aims, meet these principles.

Volunteers

The charity has a team of volunteers who provide valuable support to the charity's activities. Volunteers tend to provide assistance on either grant funding, general and specific fund raising, admin, donor liaison, and communication. All volunteers benefit from the charity's volunteer training and support programme.

KIYA Survivors

Report of the Trustees for the Year Ended 31 March 2023

ACHIEVEMENT AND PERFORMANCE

Charitable achievements and performance

Kiya Survivors currently supports approximately 40 children and their families weekly between the projects they run and employs a total of 3 paid staff in Peru along with an accountant, bookkeeper and Lawyer in the country to ensure the running of the projects is in good order and funds are directed as they are supposed to be. In 2023, a new Physiotherapist and Speech therapist were employed along with a part time Occupational therapist.

All of the staff in Peru are from the local communities, offering much-needed work to locals. All staff are trained professionals, and they ensure Kiya Survivors provides the children with a high level of therapy and support.

The charity has continued with its funding and continues to look for new supporters of its work. These activities in Peru were:

We continued to support the back-to-school programme this year to help children catch up with their academic studies after their return to their place of learning after a 2 year gap due to COVID. The programme supported 100 children providing an academic and psychological platform to prepare them to go back to school in 2022 and continues to watch over and provide h/w support for those still struggling. Sex Education programmes and anti-bullying programmes continue to run in the local schools and parent workshops focussing on violence in the home; alcoholism; depression and how to treat my child as well as support groups for parents with autism.

Kiya continues with its outreach programme offering physiotherapy and speech therapy to children in the local community. The charity now offers 9am to 5pm therapy. In 2023 the charity also brought in an Occupational Therapist to run workshops and provide individual assessments for all patients and provide training to our staff.

Kiya Survivors Founder & CEO and family visited the projects in Peru in December 2022 and January 2023. As well as assessing the work on the ground, she worked on the launch of Sunshine Sunday to offer outings to local families that the charity support. Off the back of her trip, she re-launched our family volunteer programme with our next trip scheduled for December 2023.

Our main sponsor agreed to continue sponsorship after a period of review. The charity continues to apply for grants and seek additional funding to give the charity a contingency if it were to lose sponsors.

FINANCIAL REVIEW

Financial position

A deficit of £22,145 was recorded in the year, compared with a deficit of £9,503 in the previous year. As a result, net assets of the charity have decreased from £27,177 to £5,032.

The funds received from restricted sources intended for specified uses in Peru was £7,500 (2022 - £6,000).

The costs incurred in Peru in relation to the restricted income was £14,994 (2022 - £11,270). A transfer from the general fund of £7,494 (2022 - £5,270) has left £nil (2022 - £nil) restricted funding at the year end.

Investment policy

The Memorandum of Association allows the Trustees to deposit or invest funds in any manner (but to invest only after obtaining advice from a financial expert and having regard to the suitability of investments and the need for diversification).

KIYA Survivors

Report of the Trustees for the Year Ended 31 March 2023

FINANCIAL REVIEW

Reserves policy

The level of reserves is regularly monitored by the Trustees and is currently considered to be reasonable given the nature and scale of the Charity's activities. The Trustees would like to have reserves equivalent to six months cover for expenditure however are not currently achieving this goal. On 31 March 2023, cash reserves were £4,968. This falls below the minimum target, which is to have cover for two months of forecast expenditure.

FUTURE PLANS

Our aims and key objectives for the future are:

1. To create sustainability for the existing projects run by the charity
2. To reintroduce new volunteer trips - both visits to Peru and other fundraising activities that can now take place post COVID restrictions
3. To seek new sponsors to reduce the dependence upon individual sponsors

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is a private company limited by guarantee and is governed by its Memorandum and Articles of Association dated 21 June 2007.

Incorporation

Kiya Survivors was incorporated on 21 June 2007. It received charitable status on 7 November 2007.

Recruitment and appointment of new trustees

Trustees are recruited in accordance with the equal opportunities and recruitment policy. Successful applicants attend an induction meeting with the chairperson and are introduced to Kiya Survivors policies and procedures, the roles and responsibilities of being a Trustee and guidance from the Charity Commission and Companies House.

Decision making

The Trustees (Directors for Companies Act purposes) are listed below. The subscribers to the Memorandum are the first Trustees of the Charity, and when complete the Board should ideally consist of at least 3 but not more than 9 individuals. Decisions are currently made by a minimum of 2 Trustees at quarterly Trustee Meetings. All decisions are recorded in the Minutes. Tasks are delegated to the core team who report to the Trustees each quarter. Progress is monitored by the Trustees at each meeting.

Risk management

The Trustees have examined the principal areas of the Charity's operations and considered the major risks faced in each of these areas. Risk management takes place annually by the committee.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06288309 (England and Wales)

Registered Charity number

1121519

KIYA Survivors

**Report of the Trustees
for the Year Ended 31 March 2023**

Registered office

Nuttree Cottage
Bix
Henley-on-Thames
Oxfordshire
RG9 4RX

Trustees

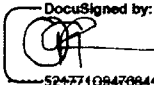
Mrs O Rossdale
Mr B Hyde (resigned 1/4/2022)
Ms K V Puri
Ms L Spencer (appointed 15/11/2023)

Independent Examiner

Swindells LLP
Chartered Accountants
Wilson House
48 Brooklyn Road
Seaford
East Sussex
BN25 2DX

12/29/2023

Approved by order of the board of trustees on and signed on its behalf by:

DocuSigned by:


52477109478844G.....
Mrs O Rossdale - Trustee

**Independent Examiner's Report to the Trustees of
KIYA Survivors**

Independent examiner's report to the trustees of KIYA Survivors ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent Examiner's Report to the Trustees of
KIYA Survivors**

Independent examiner's statement - matters of concern identified

I have completed my examination.

In the course of my examination, no matter has come to my attention other than that disclosed below to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

During the year ended 31 March 2023, the charity made a deficit of £22,145. Although the charity is seeking new sponsorship, the charity has not been able to secure any new long-term funders to ensure future funding of the charity's activities. These conditions, along with other matters discussed in the Report of the Trustees, indicate that a material uncertainty exists that may cast significant doubt on the charity's ability to continue as a going concern.

I confirm that no other matters have come to my attention in connection with the examination giving me reasonable cause to believe that in any material respect:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; and
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Ian Jenkins

Swindells LLP
Chartered Accountants
Wilson House
48 Brooklyn Road
Seaford
East Sussex
BN25 2DX

Date: 29/12/2023

KIYA Survivors

Statement of Financial Activities
for the Year Ended 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	37,291	7,500	44,791	47,064
Investment income	3	-	-	-	2
Total		<u>37,291</u>	<u>7,500</u>	<u>44,791</u>	<u>47,066</u>
EXPENDITURE ON					
Raising funds	4	-	-	-	106
Charitable activities					
Support costs	5	29,153	-	29,153	29,318
Governance costs		3,273	-	3,273	2,329
Costs in Peru		<u>19,516</u>	<u>14,994</u>	<u>34,510</u>	<u>24,816</u>
Total		<u>51,942</u>	<u>14,994</u>	<u>66,936</u>	<u>56,569</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	15	(14,651)	(7,494)	(22,145)	(9,503)
		<u>(7,494)</u>	<u>7,494</u>	<u>-</u>	<u>-</u>
Net movement in funds		(22,145)	-	(22,145)	(9,503)
RECONCILIATION OF FUNDS					
Total funds brought forward		27,177	-	27,177	36,680
		<u>27,177</u>	<u>-</u>	<u>27,177</u>	<u>36,680</u>
TOTAL FUNDS CARRIED FORWARD		<u>5,032</u>	<u>-</u>	<u>5,032</u>	<u>27,177</u>

The notes form part of these financial statements

KIYA Survivors**Balance Sheet
31 March 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	12	1,109	-	1,109	-
CURRENT ASSETS					
Debtors	13	6,834	-	6,834	4,612
Cash at bank		<u>4,968</u>	<u>-</u>	<u>4,968</u>	<u>25,059</u>
		12,911	-	12,911	29,671
CREDITORS					
Amounts falling due within one year	14	(7,879)	-	(7,879)	(2,494)
		<u>3,923</u>	<u>-</u>	<u>3,923</u>	<u>27,177</u>
NET CURRENT ASSETS					
		5,032	-	5,032	27,177
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>5,032</u>	<u>-</u>	<u>5,032</u>	<u>27,177</u>
NET ASSETS					
		<u>5,032</u>	<u>-</u>	<u>5,032</u>	<u>27,177</u>
FUNDS					
Unrestricted funds	15			<u>5,032</u>	<u>27,177</u>
TOTAL FUNDS					
				<u>5,032</u>	<u>27,177</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

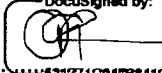
The notes form part of these financial statements

KIYA Survivors

**Balance Sheet - continued
31 March 2023**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on12/29/2023..... and were signed on its behalf by:

DocuSigned by:


.....521771C9470841C.....
Mrs O Rossdale - Trustee

The notes form part of these financial statements

KIYA Survivors

Notes to the Financial Statements for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The presentation currency of the financial statements in the Pound Sterling (£).

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of paragraph 3.17(d).

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Grants

The charity has adopted the accruals model for the revenue-based coronavirus job retention scheme grant. Grants are recognised as income in the period in which they become available.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 20% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

KIYA Survivors

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES – continued

Fund accounting

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Pension costs and other post-retirement benefits

The charitable company contributes to employees' defined contribution pension schemes. The pension cost charge for the year represents contributions payable by the charitable company to schemes and amounted to £473 (2022 - £474).

Going concern

The Trustees continue to look for additional funding and consider the charity to be a going concern. The trustees having considered the above, have adopted the going concern basis in preparing the financial statements which assumes the charity will continue in operation for the foreseeable future.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	42,568	37,686
Gift aid	2,223	2,262
Grants	-	7,116
	<u>44,791</u>	<u>47,064</u>

Grants relate to income from the UK government's Coronavirus Job Retention Scheme.

3. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	<u>-</u>	<u>2</u>

KIYA Survivors

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

4. RAISING FUNDS

Raising donations and legacies

	2023	2022
	£	£
Fundraising	<u>-</u>	<u>106</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Support costs	4,313	24,840	29,153
Governance costs	-	3,273	3,273
Costs in Peru	<u>34,510</u>	<u>-</u>	<u>34,510</u>
	<u>38,823</u>	<u>28,113</u>	<u>66,936</u>

6. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Support costs	24,294	546	-	24,840
Governance costs	<u>-</u>	<u>-</u>	<u>3,273</u>	<u>3,273</u>
	<u>24,294</u>	<u>546</u>	<u>3,273</u>	<u>28,113</u>

Included in support costs are fees payable to the independent examiner for the examination of the accounts amounting to £2,310 (2022 - £2,329).

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation - owned assets	<u>277</u>	<u>-</u>

KIYA Survivors

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

9. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2023	2022
Key management personnel	1	1
Admin	<u>1</u>	<u>1</u>
	<u>2</u>	<u>2</u>

During the year, salaries paid to key management personnel amounted to £22,000 (2022 - £22,054).

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	41,064	6,000	47,064
Investment income	<u>2</u>	<u>-</u>	<u>2</u>
Total	<u>41,066</u>	<u>6,000</u>	<u>47,066</u>
EXPENDITURE ON			
Raising funds	106	-	106
Charitable activities			
Support costs	29,318	-	29,318
Governance costs	2,329	-	2,329
Costs in Peru	<u>13,546</u>	<u>11,270</u>	<u>24,816</u>
Total	<u>45,299</u>	<u>11,270</u>	<u>56,569</u>
NET INCOME/(EXPENDITURE)	(4,233)	(5,270)	(9,503)

KIYA Survivors

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Transfers between funds	<u>17,716</u>	<u>(17,716)</u>	<u>-</u>
Net movement in funds	13,483	(22,986)	(9,503)
RECONCILIATION OF FUNDS			
Total funds brought forward	13,694	22,986	36,680
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u><u>27,177</u></u>	<u><u>-</u></u>	<u><u>27,177</u></u>

11. RESTRICTED FUNDS

Mama Cocha: A space that offers after school Skills Workshop Program for young people with learning difficulties, disabilities and from high risk environments; physiotherapy; counselling; workshops for parents; support to families living in severe poverty.

12. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
Additions	<u>1,386</u>
DEPRECIATION	
Charge for year	<u>277</u>
NET BOOK VALUE	
At 31 March 2023	<u><u>1,109</u></u>
At 31 March 2022	<u><u>-</u></u>

KIYA Survivors

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	<u>6,834</u>	<u>4,612</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Social security and other taxes	2,633	710
Wages and salaries control	203	-
Accruals and deferred income	<u>5,043</u>	<u>1,784</u>
	<u>7,879</u>	<u>2,494</u>

15. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	Transfers between funds	At 31.3.23
	£	£	£	£
Unrestricted funds				
General fund	(5,106)	(18,785)	(7,494)	(31,385)
Matilde Phone	97	-	-	97
Oldi	2,001	-	-	2,001
Ais	21	-	-	21
Xmas	417	-	-	417
Lifeboxes	634	-	-	634
Rainbow House	<u>29,113</u>	<u>4,134</u>	<u>-</u>	<u>33,247</u>
	27,177	(14,651)	(7,494)	5,032
Restricted funds				
Mama Cocha	-	(7,494)	7,494	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS	<u>27,177</u>	<u>(22,145)</u>	<u>-</u>	<u>5,032</u>

KIYA Survivors

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

15. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	30,879	(49,664)	(18,785)
Rainbow House	<u>6,412</u>	<u>(2,278)</u>	<u>4,134</u>
	37,291	(51,942)	(14,651)
Restricted funds			
Mama Cocha	7,500	(14,994)	(7,494)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>44,791</u>	<u>(66,936)</u>	<u>(22,145)</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	10,559	(10,395)	(5,270)	(5,106)
Matilde Phone	97	-	-	97
Oldi	2,001	-	-	2,001
Ais	21	-	-	21
Xmas	382	35	-	417
Lifeboxes	634	-	-	634
Rainbow House	<u>-</u>	<u>6,127</u>	<u>22,986</u>	<u>29,113</u>
	13,694	(4,233)	17,716	27,177
Restricted funds				
Rainbow House	22,986	-	(22,986)	-
Mama Cocha	<u>-</u>	<u>(5,270)</u>	<u>5,270</u>	<u>-</u>
	<u>22,986</u>	<u>(5,270)</u>	<u>(17,716)</u>	<u>-</u>
TOTAL FUNDS	<u>36,680</u>	<u>(9,503)</u>	<u>-</u>	<u>27,177</u>

KIYA Survivors**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023****15. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	30,014	(40,409)	(10,395)
Xmas	35	-	35
Rainbow House	<u>11,017</u>	<u>(4,890)</u>	<u>6,127</u>
	41,066	(45,299)	(4,233)
Restricted funds			
Mama Cocha	6,000	(11,270)	(5,270)
	<u>47,066</u>	<u>(56,569)</u>	<u>(9,503)</u>
TOTAL FUNDS			

16. RELATED PARTY DISCLOSURES

During the year the trustees made donations totalling £nil (2022 - £120) to the charity.

17. ULTIMATE CONTROLLING PARTY

The charity is controlled by the trustees who are all directors of the company.

18. COMPANY LIMITED BY GUARANTEE

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

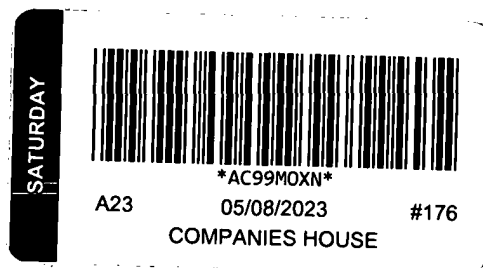
KIYA SURVIVORS

England & Wales - Charity number 1121519

Accounts

REGISTERED COMPANY NUMBER: 06288309 (England and Wales)
REGISTERED CHARITY NUMBER: 1121519

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2022**
1
for
KIYA Survivors



Swindells LLP
Chartered Accountants
Wilson House
48 Brooklyn Road
Seaford
East Sussex
BN25 2DX

KIYA Survivors

Contents of the Financial Statements for the Year Ended 31 March 2022

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Detailed Statement of Financial Activities	18 to 19

KIYA Survivors

Report of the Trustees for the Year Ended 31 March 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are the relief of children and young people in Peru who have special needs, are abused, abandoned or are disadvantaged by reason of their social or economic circumstances and the advancement of education, general wellbeing and care of such children and young people.

Significant activities

Kiya Survivors aims to focus on the communities in the Mancora region of Peru where many families have been dramatically affected by COVID-19 and to support them.

The Back-to-school programme was launched to help children from the community prepare for the re integration in their place of learning after 2 years of schools being closed.

The programmes have created a structure for the children which incorporates their rehabilitation through; physiotherapy, speech therapy, life skills workshops, community programmes, family support groups and education, outreach programmes and early stimulation.

Public benefit

The Trustees confirm that they have complied with their duty in the Charities Act 2011 to have due regard to public benefit guidance published by the Commission in determining the activities undertaken by the Charity. The Trustees are satisfied that the aims and objectives of the charity and the activities reported on above to achieve those aims, meet these principles.

Volunteers

The charity has a team of volunteers who provide valuable support to the charity's activities. Volunteers tend to provide assistance on either grant funding, general and specific fund raising, admin, donor liaison, and communication. All volunteers benefit from the charity's volunteer training and support programme.

KIYA Survivors

Report of the Trustees for the Year Ended 31 March 2022

ACHIEVEMENT AND PERFORMANCE

Charitable achievements and performance

Kiya Survivors currently works with 22 children between the 3 projects they run and employs a total of 2 paid staff in Peru along with an accountant, bookkeeper and Lawyer in the country to ensure the running of the projects is in good order and funds are directed as they are supposed to be.

All of the staff in Peru are from the local communities, offering much-needed work to locals. All staff are trained professionals and they ensure Kiya Survivors provides the children with a high level of therapy and support.

The charity has continued with its funding and continues to look for new supporters of its work. These activities in Peru were:

Our main sponsor of The Rainbow House gave notice in 2019 on their sponsorship so we decided to make our focus on re integrating the remaining 5 children who were living at the home in Urubamba, and securing the past and present children with sponsors for their continued education and medical costs. This was successful and as well as supporting the children with education and medical needs, we now fund a home in Cuzco for 4 siblings who were residing in the home who wanted to stay together and had no other family to stay with. Our sponsor decided to extend his sponsorship by 1 more year to ensure the transition was smooth and the children didn't go without.

Mama Cocha in Mancora, now operates as an outreach programme providing in home physiotherapy, speech therapy and occupational therapy. The project also provides weekly hydrotherapy to patients and psychological support in the form of workshops, support groups and one to one session. We currently have 30 patients in the Mama Cocha project benefiting from therapy, medical supplies and support. We are actively seeking a new, long term sponsor to help secure the centre's future.

FINANCIAL REVIEW

Financial position

A deficit of £9,503 was recorded in the year, compared with the £25,005 surplus in the previous year. As a result, net assets of the charity have decreased from £36,680 to £27,177.

The funds received from restricted sources intended for specified uses in Peru was £6,000 (2021: £31,297).

The costs incurred in Peru in relation to the restricted income was £11,270 (2021: £16,959). A transfer from the general fund of £5,270 (2021: £4,884) and a transfer to the Rainbow House designated fund of £22,986 has left £nil (2021: £22,986) restricted funding at the year end.

Investment policy

The Memorandum of Association allows the Trustees to deposit or invest funds in any manner (but to invest only after obtaining advice from a financial expert and having regard to the suitability of investments and the need for diversification).

Reserves policy

The level of reserves is regularly monitored by the Trustees and is currently considered to be reasonable given the nature and scale of the Charity's activities. The Trustees would like to have reserves equivalent to six months cover for expenditure. On 31 March 2022, cash reserves were £25,059 considerably exceeding the minimum target, which is to have cover for two months of expenditure.

KIYA Survivors

Report of the Trustees for the Year Ended 31 March 2022

FUTURE PLANS

Our aims and key objectives for the future are:

1. To create sustainability for the existing centres
2. To build on our support network in Spain to build alliances with other international schools interested in offering regular support such as the Copenhagen International School
3. To increase support and sponsorship from local businesses

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is a private company limited by guarantee and is governed by its Memorandum and Articles of Association dated 21 June 2007.

Incorporation

Kiya Survivors was incorporated on 21 June 2007. It received charitable status on 7 November 2007.

Recruitment and appointment of new trustees

Trustees are recruited in accordance with the equal opportunities and recruitment policy. Successful applicants attend an induction meeting with the chairperson and are introduced to Kiya Survivors policies and procedures, the roles and responsibilities of being a Trustee and guidance from the Charity Commission and Companies House.

Decision making

The Trustees (Directors for Companies Act purposes) are listed below. The subscribers to the Memorandum are the first Trustees of the Charity, and when complete the Board should ideally consist of at least 3 but not more than 9 individuals. Decisions are currently made by a minimum of 2 Trustees at quarterly Trustee Meetings. All decisions are recorded in the Minutes. Tasks are delegated to the core team who report to the Trustees each quarter. Progress is monitored by the Trustees at each meeting.

Risk management

The Trustees have examined the principal areas of the Charity's operations and considered the major risks faced in each of these areas. Risk management takes place annually by the committee.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06288309 (England and Wales)

Registered Charity number

1121519

Registered office

1 Abacus House
Newlands Road
Corsham
Wiltshire
SN13 0BH

Trustees

Mrs O Rossdale
Mr B Hyde (resigned 1/4/2022)
Ms K V Puri

KIYA Survivors

**Report of the Trustees
for the Year Ended 31 March 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Swindells LLP

Chartered Accountants

Wilson House

48 Brooklyn Road

Seaford

East Sussex

BN25 2DX

03 August 2023

Approved by order of the board of trustees on and signed on its behalf by:

DS


.....
Mrs O Rossdale - Trustee

**Independent Examiner's Report to the Trustees of
KIYA Survivors**

Independent examiner's report to the trustees of KIYA Survivors ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent Examiner's Report to the Trustees of
KIYA Survivors**

Independent examiner's statement - matters of concern identified

I have completed my examination.

In the course of my examination, no matter has come to my attention other than that disclosed below to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

During the year ended 31 March 2022, the charity made a deficit of £9,503. Although the charity is seeking new sponsorship, the charity has not been able to secure any new long-term funders to ensure future funding of the charity's activities. These conditions, along with other matters discussed in the Report of the Trustees, indicate that a material uncertainty exists that may cast significant doubt on the charity's ability to continue as a going concern.

I confirm that no other matters have come to my attention in connection with the examination giving me reasonable cause to believe that in any material respect:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; and
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Ian Jenkins

Swindells LLP
Chartered Accountants
Wilson House
48 Brooklyn Road
Seaford
East Sussex
BN25 2DX

Date: 4/8/2023

KIYA Survivors

**Statement of Financial Activities
for the Year Ended 31 March 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	41,064	6,000	47,064	80,878
Investment income	3	<u>2</u>	<u>-</u>	<u>2</u>	<u>-</u>
Total		<u>41,066</u>	<u>6,000</u>	<u>47,066</u>	<u>80,878</u>
EXPENDITURE ON					
Raising funds	4	106	-	106	193
Charitable activities					
Support costs	5	29,318	-	29,318	29,834
Governance costs		2,329	-	2,329	1,788
Costs in Peru		<u>13,546</u>	<u>11,270</u>	<u>24,816</u>	<u>24,058</u>
Total		<u>45,299</u>	<u>11,270</u>	<u>56,569</u>	<u>55,873</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	13	(4,233)	(5,270)	(9,503)	25,005
		<u>17,716</u>	<u>(17,716)</u>	<u>-</u>	<u>-</u>
Net movement in funds		13,483	(22,986)	(9,503)	25,005
RECONCILIATION OF FUNDS					
Total funds brought forward		13,694	22,986	36,680	11,675
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD		<u>27,177</u>	<u>-</u>	<u>27,177</u>	<u>36,680</u>

The notes form part of these financial statements

KIYA Survivors

**Balance Sheet
31 March 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
CURRENT ASSETS					
Debtors	11	4,612	-	4,612	2,350
Cash at bank		<u>25,059</u>	<u>-</u>	<u>25,059</u>	<u>36,494</u>
		29,671	-	29,671	38,844
CREDITORS					
Amounts falling due within one year	12	(2,494)	-	(2,494)	(2,164)
		<u>27,177</u>	<u>-</u>	<u>27,177</u>	<u>36,680</u>
NET CURRENT ASSETS					
		<u>27,177</u>	<u>-</u>	<u>27,177</u>	<u>36,680</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>27,177</u>	<u>-</u>	<u>27,177</u>	<u>36,680</u>
NET ASSETS					
		<u>27,177</u>	<u>-</u>	<u>27,177</u>	<u>36,680</u>
FUNDS					
	13				
Unrestricted funds				27,177	13,694
Restricted funds				<u>-</u>	<u>22,986</u>
TOTAL FUNDS					
				<u>27,177</u>	<u>36,680</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

KIYA Survivors

**Balance Sheet - continued
31 March 2022**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 03 August 2023 and were signed on its behalf by:

^{DS}


.....
Mrs O Rossdale - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 31 March 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The presentation currency of the financial statements in the Pound Sterling (£).

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of paragraph 3.17(d).

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Grants

The charity has adopted the accruals model for the revenue-based coronavirus job retention scheme grant. Grants are recognised as income in the period in which they become available.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

KIYA Survivors

Notes to the Financial Statements - continued for the Year Ended 31 March 2022

1. ACCOUNTING POLICIES - continued

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Pension costs and other post-retirement benefits

The charitable company contributes to employees' defined contribution pension schemes. The pension cost charge for the year represents contributions payable by the charitable company to schemes and amounted to £474 (2021: £477).

Going concern

The Trustees continue to look for additional funding and consider the charity to be a going concern. The trustees having considered the above, have adopted the going concern basis in preparing the financial statements which assumes the charity will continue in operation for the foreseeable future.

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	37,686	62,146
Gift aid	2,262	2,350
Grants	<u>7,116</u>	<u>16,382</u>
	<u>47,064</u>	<u>80,878</u>

Grants relate to income from the UK government's Coronavirus Job Retention Scheme.

3. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	<u>2</u>	<u>-</u>

KIYA Survivors

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

4. RAISING FUNDS

Raising donations and legacies

	2022	2021
	£	£
Fundraising	<u>106</u>	<u>193</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 6)	Totals
	£	£	£
Support costs	4,402	24,916	29,318
Governance costs	-	2,329	2,329
Costs in Peru	<u>24,816</u>	<u>-</u>	<u>24,816</u>
	<u>29,218</u>	<u>27,245</u>	<u>56,463</u>

6. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Support costs	24,628	288	-	24,916
Governance costs	<u>-</u>	<u>-</u>	<u>2,329</u>	<u>2,329</u>
	<u>24,628</u>	<u>288</u>	<u>2,329</u>	<u>27,245</u>

Included in support costs are fees payable to the independent examiner for the examination of the accounts amounting to £2,329 (2021: £1,788).

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

KIYA Survivors

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

8. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2022	2021
Key management personnel	1	1
Admin	<u>1</u>	<u>1</u>
	<u>2</u>	<u>2</u>

During the year, salaries paid to key management personnel amounted to £22,054 (2021: £22,144).

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	<u>49,581</u>	<u>31,297</u>	<u>80,878</u>
EXPENDITURE ON			
Raising funds	193	-	193
Charitable activities			
Support costs	29,834	-	29,834
Governance costs	1,788	-	1,788
Costs in Peru	<u>7,099</u>	<u>16,959</u>	<u>24,058</u>
Total	<u>38,914</u>	<u>16,959</u>	<u>55,873</u>
NET INCOME	10,667	14,338	25,005
Transfers between funds	<u>(4,884)</u>	<u>4,884</u>	-
Net movement in funds	5,783	19,222	25,005
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>7,912</u>	<u>3,763</u>	<u>11,675</u>
TOTAL FUNDS CARRIED FORWARD	<u>13,695</u>	<u>22,985</u>	<u>36,680</u>

KIYA Survivors

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

10. RESTRICTED FUNDS

Mama Cocha: A space that offers after school Skills Workshop Program for young people with learning difficulties, disabilities and from high risk environments; physiotherapy; counselling; workshops for parents; support to families living in severe poverty.

The Rainbow House: Provides a safe and happy home and substitute mums, for children with learning difficulties, disabilities or who have been neglected, abandoned or abused. The trustees no longer consider this to be restricted funds. Donors have never placed any restriction on how funds should be used and historically the accurate description is of a designated fund. A transfer has therefore been made to general funds.

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	<u>4,612</u>	<u>2,350</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Social security and other taxes	710	724
Accruals and deferred income	<u>1,784</u>	<u>1,440</u>
	<u>2,494</u>	<u>2,164</u>

KIYA Survivors

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

13. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	10,559	(10,395)	(5,270)	(5,106)
Matilde Phone	97	-	-	97
Oldi	2,001	-	-	2,001
Ais	21	-	-	21
Xmas	382	35	-	417
Lifeboxes	634	-	-	634
Rainbow House	-	6,127	22,986	29,113
	13,694	(4,233)	17,716	27,177
Restricted funds				
Rainbow House	22,986	-	(22,986)	-
Mama Cocha	-	(5,270)	5,270	-
	22,986	(5,270)	(17,716)	-
TOTAL FUNDS	<u>36,680</u>	<u>(9,503)</u>	<u>-</u>	<u>27,177</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	30,014	(40,409)	(10,395)
Xmas	35	-	35
Rainbow House	11,017	(4,890)	6,127
	41,066	(45,299)	(4,233)
Restricted funds			
Mama Cocha	6,000	(11,270)	(5,270)
TOTAL FUNDS	<u>47,066</u>	<u>(56,569)</u>	<u>(9,503)</u>

KIYA Survivors

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	7,912	7,531	(4,884)	10,559
Matilde Phone	-	97	-	97
Oldi	-	2,001	-	2,001
Ais	-	21	-	21
Xmas	-	382	-	382
Lifeboxes	-	634	-	634
	<u>7,912</u>	<u>10,666</u>	<u>(4,884)</u>	<u>13,694</u>
Restricted funds				
Rainbow House	3,763	19,223	-	22,986
Mama Cocha	-	(4,884)	4,884	-
	<u>3,763</u>	<u>14,339</u>	<u>4,884</u>	<u>22,986</u>
TOTAL FUNDS	<u>11,675</u>	<u>25,005</u>	<u>-</u>	<u>36,680</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	42,709	(35,178)	7,531
Matilde Phone	182	(85)	97
Oldi	2,001	-	2,001
Ais	21	-	21
Xmas	382	-	382
Lifeboxes	4,286	(3,652)	634
	<u>49,581</u>	<u>(38,915)</u>	<u>10,666</u>
Restricted funds			
Rainbow House	26,497	(7,274)	19,223
Mama Cocha	4,800	(9,684)	(4,884)
	<u>31,297</u>	<u>(16,958)</u>	<u>14,339</u>
TOTAL FUNDS	<u>80,878</u>	<u>(55,873)</u>	<u>25,005</u>

KIYA Survivors

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

14. RELATED PARTY DISCLOSURES

During the year the trustees made donations totalling £120 (2021: £1,400) to the charity.

15. ULTIMATE CONTROLLING PARTY

The charity is controlled by the trustees who are all directors of the company.

16. COMPANY LIMITED BY GUARANTEE

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

KIYA SURVIVORS

England & Wales - Charity number 1121519

Accounts

REGISTERED COMPANY NUMBER: 06288309 (England and Wales)
REGISTERED CHARITY NUMBER: 1121519

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2021
for
KIYA Survivors

Swindells LLP
Chartered Accountants
Wilson House
48 Brooklyn Road
Seaford
East Sussex
BN25 2DX

KIYA Survivors

**Contents of the Financial Statements
for the Year Ended 31 March 2021**

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KIYA Survivors

Report of the Trustees for the Year Ended 31 March 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are the relief of children and young people in Peru who have special needs, are abused, abandoned or are disadvantaged by reason of their social or economic circumstances and the advancement of education, general wellbeing and care of such children and young people.

Significant activities

Kiya Survivors has developed and during the period under review managed 3 projects in Peru:

- (i) The Rainbow House in Urubamba (which has now moved to Cuzco)
- (ii) The Outreach Programme in Mancora
- (iii) Mama Cocha in Mancora

The programmes have created a structure for the children which incorporates their rehabilitation through; physiotherapy, speech therapy, life skills workshops, community programmes, family support groups and education, outreach programmes and early stimulation.

The centres also run medical and dental programmes, offer nutritious meals to the service users and safe housing for children.

Public benefit

The Trustees confirm that they have complied with their duty in the Charities Act 2011 to have due regard to public benefit guidance published by the Commission in determining the activities undertaken by the Charity. The Trustees are satisfied that the aims and objectives of the charity and the activities reported on above to achieve those aims, meet these principles.

Volunteers

The charity has a large team of volunteers who provide valuable support to the charity's activities. Volunteers tend to provide assistance on either grant funding, general and specific fund raising, admin, donor liaison, and communication. All volunteers benefit from the charity's volunteer training and support programme.

KIYA Survivors

Report of the Trustees for the Year Ended 31 March 2021

ACHIEVEMENT AND PERFORMANCE

Charitable achievements and performance

Kiya Survivors currently works with 22 children between the 3 projects they run and employs a total of 2 paid staff in Peru along with an accountant, book keeper and Lawyer in country to ensure the running of the projects is in good order and funds are directed as they are supposed to be.

All of the staff in Peru are from the local communities, offering much needed work to locals. All staff are trained professionals and they ensure Kiya Survivors provides the children with a high level of therapy and support.

The charity has continued with its funding and continues to look for new supporters of its work. These activities in Peru were:

Our main sponsor of The Rainbow House gave notice in 2019 on their sponsorship so we decided to make our focus on re integrating the remaining 5 children who were living at the home in Urubamba, and securing the past and present children with sponsors for their continued education and medical costs. This was successful and as well as supporting the children with education and medical needs, we now fund a home in Cuzco for 4 siblings who were residing in the home who wanted to stay together and had no other family to stay with. Our sponsor decided to extend his sponsorship by 1 more year to ensure the transition was smooth and the children didn't go without, so this project is now secure until December 2021.

All other services in Urubamba are suspended until we secure further funding and the COVID restrictions are lifted.

Mama Cocha in Mancora, continues to thrive, however, due to COVID-19 we were forced to close the doors on the centre in March 2020. The centre's main focus is physiotherapy and outreach along with sensory development and parents workshops and this work is now being provided to the 18 children and their families on our books, virtually and through home visits. The project's sponsor is currently unable to commit to continuing their support due to the restrictions of COVID-19, however, they continue to push to support us where possible. We are actively seeking a new, long term sponsor to help secure the centre's future.

FINANCIAL REVIEW

Financial position

A surplus of £25,005 was recorded in the year, compared with the £17,200 deficit in the previous year. As a result, net assets of the charity have increased from £11,675 to £36,680.

The funds received from restricted sources intended for specified uses in Peru was £31,297 (2020: £28,091).

The costs incurred in Peru in relation to the restricted income was £16,959 (2020: £25,976). A transfer from the general fund of £4,884 (2020: £1,648) has left £22,986 (2020: £3,763) restricted funding at the year end.

Investment policy

The Memorandum of Association allows the Trustees to deposit or invest funds in any manner (but to invest only after obtaining advice from a financial expert and having regard to the suitability of investments and the need for diversification).

KIYA Survivors

Report of the Trustees for the Year Ended 31 March 2021

FINANCIAL REVIEW

Reserves policy

The level of reserves is regularly monitored by the Trustees and is currently considered to be reasonable given the nature and scale of the Charity's activities. The Trustees would like to have reserves equivalent to six months cover for expenditure and are currently achieving this goal. On 31 March 2021, cash reserves were £36,494 which is forecasted to be 12 months of cover, considerably exceeding the minimum target, which is to have cover for two months of expenditure.

FUTURE PLANS

Our aims and key objectives for the future are:

1. To create sustainability for the existing centres
2. To build on our support network in Spain to build alliances with other international schools interested in offering regular support such as the Copenhagen International School
3. To increase support and sponsorship from local businesses

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is a private company limited by guarantee and is governed by its Memorandum and Articles of Association dated 21 June 2007.

Incorporation

Kiya Survivors was incorporated on 21 June 2007. It received charitable status on 7 November 2007.

Recruitment and appointment of new trustees

Trustees are recruited in accordance with the equal opportunities and recruitment policy. Successful applicants attend an induction meeting with the chairperson and are introduced to Kiya Survivors policies and procedures, the roles and responsibilities of being a Trustee and guidance from the Charity Commission and Companies House.

Decision making

The Trustees (Directors for Companies Act purposes) are listed below. The subscribers to the Memorandum are the first Trustees of the Charity, and when complete the Board should ideally consist of at least 3 but not more than 9 individuals. Decisions are currently made by a minimum of 2 Trustees at quarterly Trustee Meetings. All decisions are recorded in the Minutes. Tasks are delegated to the core team who report to the Trustees each quarter. Progress is monitored by the Trustees at each meeting.

Risk management

The Trustees have examined the principal areas of the Charity's operations and considered the major risks faced in each of these areas. Risk management takes place annually by the committee.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06288309 (England and Wales)

Registered Charity number

1121519

KIYA Survivors

**Report of the Trustees
for the Year Ended 31 March 2021**

Registered office

1 Abacus House
Newlands Road
Corsham
Wiltshire
SN13 0BH

Trustees

Mr R Walsh (resigned 21/9/2020)
Mrs O Rossdale
Mr B Hyde
Ms K Puri (appointed 17/11/2020)

Independent Examiner

Swindells LLP
Chartered Accountants
Wilson House
48 Brooklyn Road
Seaford
East Sussex
BN25 2DX

Approved by order of the board of trustees on24.5.2022..... and signed on its behalf by:


.....
Mr B Hyde - Trustee

**Independent Examiner's Report to the Trustees of
KIYA Survivors**

Independent examiner's report to the trustees of KIYA Survivors ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent Examiner's Report to the Trustees of
KIYA Survivors**

Independent examiner's statement - matters of concern identified

I have completed my examination.

In the course of my examination, no matter has come to my attention other than that disclosed below to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Although the charity is seeking new sponsorship, two of the charity's more significant funders are now unable to commit to long term future funding of the charity's activities. These conditions, along with other matters discussed in the Report of the Trustees, indicate that a material uncertainty exists that may cast significant doubt on the charity's ability to continue as a going concern.

I confirm that no other matters have come to my attention in connection with the examination giving me reasonable cause to believe that in any material respect:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; and
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Ian Jenkins
BSc FCA
Swindells LLP
Chartered Accountants
Wilson House
48 Brooklyn Road
Seaford
East Sussex
BN25 2DX

Date: 26/1/2022

KIYA Survivors

**Statement of Financial Activities
for the Year Ended 31 March 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	49,581	31,297	80,878	85,765
Investment income	3	-	-	-	1
Total		49,581	31,297	80,878	85,766
EXPENDITURE ON					
Raising funds	4	193	-	193	780
Charitable activities					
Support costs	5	29,834	-	29,834	27,010
Governance costs		1,788	-	1,788	1,529
Costs in Peru		7,099	16,959	24,058	72,576
Costs in Spain		-	-	-	1,071
Total		38,914	16,959	55,873	102,966
NET INCOME/(EXPENDITURE)		10,667	14,338	25,005	(17,200)
Transfers between funds	13	(4,884)	4,884	-	-
Net movement in funds		5,783	19,222	25,005	(17,200)
RECONCILIATION OF FUNDS					
Total funds brought forward		7,912	3,763	11,675	28,875
TOTAL FUNDS CARRIED FORWARD		<u>13,695</u>	<u>22,985</u>	<u>36,680</u>	<u>11,675</u>

The notes form part of these financial statements

KIYA Survivors

**Balance Sheet
31 March 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
CURRENT ASSETS					
Debtors	11	2,350	-	2,350	2,901
Cash at bank		<u>13,508</u>	<u>22,986</u>	<u>36,494</u>	<u>22,793</u>
		15,858	22,986	38,844	25,694
CREDITORS					
Amounts falling due within one year	12	(2,164)	-	(2,164)	(14,019)
		<u>13,694</u>	<u>22,986</u>	<u>36,680</u>	<u>11,675</u>
NET CURRENT ASSETS					
		13,694	22,986	36,680	11,675
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>13,694</u>	<u>22,986</u>	<u>36,680</u>	<u>11,675</u>
NET ASSETS					
		<u>13,694</u>	<u>22,986</u>	<u>36,680</u>	<u>11,675</u>
FUNDS					
	13				
Unrestricted funds				13,694	7,912
Restricted funds				<u>22,986</u>	<u>3,763</u>
TOTAL FUNDS					
				<u>36,680</u>	<u>11,675</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

KIYA Survivors

**Balance Sheet - continued
31 March 2021**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 24.5.2021 and were signed on its behalf by:


.....
Mr B Hyde - Trustee

The notes form part of these financial statements

KIYA Survivors

Notes to the Financial Statements for the Year Ended 31 March 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The presentation currency of the financial statements in the Pound Sterling (£).

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of paragraph 3.17(d).

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Grants

The charity has adopted the accruals model for the revenue-based coronavirus job retention scheme grant. Grants are recognised as income in the period in which they become available.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

KIYA Survivors

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

1. ACCOUNTING POLICIES - continued

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Pension costs and other post-retirement benefits

The charitable company contributes to employees' defined contribution pension schemes. The pension cost charge for the year represents contributions payable by the charitable company to schemes and amounted to £477 (2020: £476).

Going concern

The Trustees continue to look for additional funding and consider the charity to be a going concern. The trustees having considered the above, have adopted the going concern basis in preparing the financial statements which assumes the charity will continue in operation for the foreseeable future. This includes a consideration of the impact of the COVID-19 pandemic on all activities of the charity.

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	62,146	82,853
Gift aid	2,350	2,137
Grants	<u>16,382</u>	<u>775</u>
	<u>80,878</u>	<u>85,765</u>

Grants relate to income from the UK government's Coronavirus Job Retention Scheme.

3. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	<u>-</u>	<u>1</u>

KIYA Survivors

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

4. RAISING FUNDS

Raising donations and legacies

	2021	2020
	£	£
Fundraising	<u>193</u>	<u>780</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Support costs	4,173	25,661	29,834
Governance costs	-	1,788	1,788
Costs in Peru	<u>24,058</u>	<u>-</u>	<u>24,058</u>
	<u>28,231</u>	<u>27,449</u>	<u>55,680</u>

6. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Support costs	25,181	480	-	25,661
Governance costs	<u>-</u>	<u>-</u>	<u>1,788</u>	<u>1,788</u>
	<u>25,181</u>	<u>480</u>	<u>1,788</u>	<u>27,449</u>

Included in support costs are fees payable to the independent examiner for the examination of the accounts amounting to £1,440 (2020: £1,380).

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

KIYA Survivors

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

8. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2021	2020
Key management personnel	1	1
Admin	<u>1</u>	<u>-</u>
	<u>2</u>	<u>1</u>

During the year, salaries paid to key management personnel amounted to £22,144 (2020: £23,389).

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	57,674	28,091	85,765
Investment income	<u>1</u>	<u>-</u>	<u>1</u>
Total	57,675	28,091	85,766
EXPENDITURE ON			
Raising funds	780	-	780
Charitable activities			
Support costs	27,010	-	27,010
Governance costs	1,529	-	1,529
Costs in Peru	46,600	25,976	72,576
Costs in Spain	1,071	-	1,071
	<u>76,990</u>	<u>25,976</u>	<u>102,966</u>
Total	76,990	25,976	102,966
NET INCOME/(EXPENDITURE)	(19,315)	2,115	(17,200)
Transfers between funds	<u>(1,648)</u>	<u>1,648</u>	<u>-</u>
Net movement in funds	(20,963)	3,763	(17,200)
RECONCILIATION OF FUNDS			
Total funds brought forward	28,875	-	28,875

KIYA Survivors

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>7,912</u>	<u>3,763</u>	<u>11,675</u>

10. RESTRICTED FUNDS

Mama Cocha: A space that offers after school Skills Workshop Program for young people with learning difficulties, disabilities and from high risk environments; physiotherapy; counselling; workshops for parents; support to families living in severe poverty.

The Rainbow House: Provides a safe and happy home and substitute mums, for children with learning difficulties, disabilities or who have been neglected, abandoned or abused.

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	2,350	2,126
Other debtors	<u>-</u>	<u>775</u>
	<u>2,350</u>	<u>2,901</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Social security and other taxes	724	6,360
Other creditors	-	6,278
Accruals and deferred income	<u>1,440</u>	<u>1,381</u>
	<u>2,164</u>	<u>14,019</u>

KIYA Survivors

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

13. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	7,912	7,531	(4,884)	10,559
Matilde Phone	-	97	-	97
Oldi	-	2,001	-	2,001
Ais	-	21	-	21
Xmas	-	382	-	382
Lifeboxes	-	634	-	634
	<u>7,912</u>	<u>10,666</u>	<u>(4,884)</u>	<u>13,694</u>
Restricted funds				
Rainbow House	3,763	19,223	-	22,986
Mama Cocha	-	(4,884)	4,884	-
	<u>3,763</u>	<u>14,339</u>	<u>4,884</u>	<u>22,986</u>
TOTAL FUNDS	<u>11,675</u>	<u>25,005</u>	<u>-</u>	<u>36,680</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	42,709	(35,178)	7,531
Matilde Phone	182	(85)	97
Oldi	2,001	-	2,001
Ais	21	-	21
Xmas	382	-	382
Lifeboxes	<u>4,286</u>	<u>(3,652)</u>	<u>634</u>
	49,581	(38,915)	10,666
Restricted funds			
Rainbow House	26,497	(7,274)	19,223
Mama Cocha	<u>4,800</u>	<u>(9,684)</u>	<u>(4,884)</u>
	<u>31,297</u>	<u>(16,958)</u>	<u>14,339</u>
TOTAL FUNDS	<u>80,878</u>	<u>(55,873)</u>	<u>25,005</u>

KIYA Survivors

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
Unrestricted funds				
General fund	28,875	(19,315)	(1,648)	7,912
Restricted funds				
Rainbow House	-	3,763	-	3,763
Mama Cocha	<u>-</u>	<u>(1,648)</u>	<u>1,648</u>	<u>-</u>
	<u>-</u>	<u>2,115</u>	<u>1,648</u>	<u>3,763</u>
TOTAL FUNDS	<u>28,875</u>	<u>(17,200)</u>	<u>-</u>	<u>11,675</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	57,675	(76,990)	(19,315)
Restricted funds			
Rainbow House	18,491	(14,728)	3,763
Mama Cocha	<u>9,600</u>	<u>(11,248)</u>	<u>(1,648)</u>
	<u>28,091</u>	<u>(25,976)</u>	<u>2,115</u>
TOTAL FUNDS	<u>85,766</u>	<u>(102,966)</u>	<u>(17,200)</u>

KIYA Survivors

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

14. RELATED PARTY DISCLOSURES

During the year the trustees made donations totalling £1,400 (2020: £610) to the charity.

15. ULTIMATE CONTROLLING PARTY

The charity is controlled by the trustees who are all directors of the company.

16. COMPANY LIMITED BY GUARANTEE

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

KIYA Survivors

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	62,146	82,853
Gift aid	2,350	2,137
Grants	<u>16,382</u>	<u>775</u>
	80,878	85,765
Investment income		
Deposit account interest	<u>-</u>	<u>1</u>
Total incoming resources	80,878	85,766
EXPENDITURE		
Raising donations and legacies		
Fundraising	193	780
Charitable activities		
Rates and water	216	-
Insurance	-	673
Light and heat	540	-
Telephone	1,231	840
Office expenses	-	700
Rent	1,653	-
IT costs	400	563
Costs in Peru	24,058	71,775
Costs in Spain	-	1,071
Peru travel costs	-	801
Sundry	<u>133</u>	<u>-</u>
	28,231	76,423
Support costs		
Management		
Wages	24,704	23,389
Pensions	<u>477</u>	<u>476</u>
	25,181	23,865

This page does not form part of the statutory financial statements

KIYA Survivors

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2021**

	2021 £	2020 £
Management Finance		
Bank charges	29	62
Paypal fees	235	91
Just Giving costs	<u>216</u>	<u>216</u>
	480	369
Governance costs		
Accountancy fees	<u>1,788</u>	<u>1,529</u>
Total resources expended	<u>55,873</u>	<u>102,966</u>
Net income/(expenditure)	<u>25,005</u>	<u>(17,200)</u>

This page does not form part of the statutory financial statements