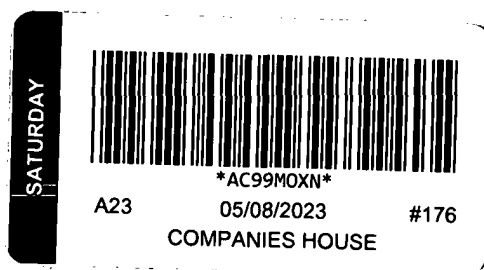


REGISTERED COMPANY NUMBER: 06288309 (England and Wales)
REGISTERED CHARITY NUMBER: 1121519

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2022
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 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	5				
Support costs		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>-</u>	<u>-</u>	<u>-</u>	<u>-</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

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 Rosedale - 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.