

**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 Rosedale, 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

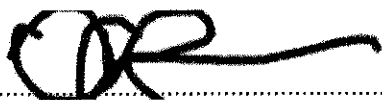
##### Trustees

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

|                                    |       | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 2024<br>Total<br>funds<br>£ | 2023<br>Total<br>funds<br>£ |
|------------------------------------|-------|----------------------------|--------------------------|-----------------------------|-----------------------------|
|                                    | Notes |                            |                          |                             |                             |
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                            |                          |                             |                             |
| Donations and legacies             | 2     | <u>71,701</u>              | <u>4,500</u>             | <u>76,201</u>               | <u>44,791</u>               |
| <b>EXPENDITURE ON</b>              |       |                            |                          |                             |                             |
| <b>Charitable activities</b>       | 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>               |
| <b>Total</b>                       |       | <u>80,273</u>              | <u>-</u>                 | <u>80,273</u>               | <u>66,936</u>               |
| <b>NET INCOME/(EXPENDITURE)</b>    |       |                            |                          |                             |                             |
| Transfers between funds            | 14    | (8,572)<br><u>4,500</u>    | 4,500<br><u>(4,500)</u>  | (4,072)<br><u>-</u>         | (22,145)<br><u>-</u>        |
| <b>Net movement in funds</b>       |       | (4,072)                    | -                        | (4,072)                     | (22,145)                    |
| <b>RECONCILIATION OF FUNDS</b>     |       |                            |                          |                             |                             |
| Total funds brought forward        |       | 5,032                      | -                        | 5,032                       | 27,177                      |
|                                    |       | <u>960</u>                 | <u>-</u>                 | <u>960</u>                  | <u>5,032</u>                |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <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<br>funds<br>£ | Restricted<br>funds<br>£ | 2024<br>Total<br>funds<br>£ | 2023<br>Total<br>funds<br>£ |
|--|-------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| <b>FIXED ASSETS</b>                          |       |                            |                          |                             |                             |
| Tangible assets                              | 10    | 832                        | -                        | 832                         | 1,109                       |
| <b>CURRENT ASSETS</b>                        |       |                            |                          |                             |                             |
| 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                      |
| <b>CREDITORS</b>                             |       |                            |                          |                             |                             |
| Amounts falling due within one year          | 12    | (7,835)                    | -                        | (7,835)                     | (7,879)                     |
|  |       | <u>128</u>                 | <u>-</u>                 | <u>128</u>                  | <u>3,923</u>                |
| <b>NET CURRENT ASSETS</b>                    |       |                            |                          |                             |                             |
|  |       | 960                        | -                        | 960                         | 5,032                       |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       |                            |                          |                             |                             |
|  |       | <u>960</u>                 | <u>-</u>                 | <u>960</u>                  | <u>5,032</u>                |
| <b>NET ASSETS/(LIABILITIES)</b>              |       |                            |                          |                             |                             |
|  |       | <u>960</u>                 | <u>-</u>                 | <u>960</u>                  | <u>5,032</u>                |
| <b>FUNDS</b>                                 | 13    |                            |                          |                             |                             |
| Unrestricted funds                           |       |                            |                          | 960                         | 5,032                       |
| <b>TOTAL FUNDS</b>                           |       |                            |                          | <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

- 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 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:

A handwritten signature in black ink, appearing to be 'OR' followed by a long horizontal stroke.

.....  
Mrs O Rossdale - Trustee

The notes form part of these financial statements

**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.

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<br>Costs<br>£ | Support<br>costs (see<br>note 4)<br>£ | Totals<br>£   |
|------------------|----------------------|---------------------------------------|---------------|
| 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<br>£ | Finance<br>£ | Governance<br>costs<br>£ | Totals<br>£   |
|------------------|-----------------|--------------|--------------------------|---------------|
| 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<br>£  | 2023<br>£  |
|-----------------------------|------------|------------|
| 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<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ |
|------------------------------------|----------------------------|--------------------------|---------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |                            |                          |                     |
| Donations and legacies             | <u>37,291</u>              | <u>7,500</u>             | <u>44,791</u>       |
| <b>EXPENDITURE ON</b>              |                            |                          |                     |
| <b>Charitable activities</b>       |                            |                          |                     |
| 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>       |
| <b>Total</b>                       | <u>51,942</u>              | <u>14,994</u>            | <u>66,936</u>       |
| <b>NET INCOME/(EXPENDITURE)</b>    | (14,651)                   | (7,494)                  | (22,145)            |
| Transfers between funds            | <u>(7,494)</u>             | <u>7,494</u>             | <u>-</u>            |
| <b>Net movement in funds</b>       | (22,145)                   | -                        | (22,145)            |
| <b>RECONCILIATION OF FUNDS</b>     |                            |                          |                     |
| Total funds brought forward        | 27,177                     | -                        | 27,177              |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | <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<br>equipment<br>£ |
|-----------------------------------|----------------------------|
| <b>COST</b>                       |                            |
| At 1 April 2023 and 31 March 2024 | <u>1,386</u>               |
| <b>DEPRECIATION</b>               |                            |
| At 1 April 2023                   | 277                        |
| Charge for year                   | <u>277</u>                 |
| At 31 March 2024                  | <u>554</u>                 |
| <b>NET BOOK VALUE</b>             |                            |
| 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<br>£    | 2023<br>£    |
|---------------------------------|--------------|--------------|
| 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<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>31.3.24<br>£ |
|---------------------------|----------------|----------------------------------|------------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                                    |                    |
| 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                |
| <b>Restricted funds</b>   |                |                                  |                                    |                    |
| Mama Cocha                | -              | 4,500                            | (4,500)                            | -                  |
|                           | <u>-</u>       | <u>-</u>                         | <u>-</u>                           | <u>-</u>           |
| <b>TOTAL FUNDS</b>        | <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<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 71,514                     | (80,273)                   | (8,759)                   |
| Lifeboxes                 | <u>187</u>                 | <u>-</u>                   | <u>187</u>                |
|                           | 71,701                     | (80,273)                   | (8,572)                   |
| <b>Restricted funds</b>   |                            |                            |                           |
| Mama Cocha                | 4,500                      | -                          | 4,500                     |
|                           | <u>          </u>          | <u>          </u>          | <u>          </u>         |
| <b>TOTAL FUNDS</b>        | <u>76,201</u>              | <u>(80,273)</u>            | <u>(4,072)</u>            |

### Comparatives for movement in funds

|                           | At 1.4.22<br>£    | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>31.3.23<br>£ |
|---------------------------|-------------------|----------------------------------|------------------------------------|--------------------|
| <b>Unrestricted funds</b> |                   |                                  |                                    |                    |
| 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              |
| <b>Restricted funds</b>   |                   |                                  |                                    |                    |
| Mama Cocha                | -                 | (7,494)                          | 7,494                              | -                  |
|                           | <u>          </u> | <u>          </u>                | <u>          </u>                  | <u>          </u>  |
| <b>TOTAL FUNDS</b>        | <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<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| 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)                  |
| <b>Restricted funds</b>   |                            |                            |                           |
| Mama Cocha                | 7,500                      | (14,994)                   | (7,494)                   |
|                           | <u>          </u>          | <u>          </u>          | <u>          </u>         |
| <b>TOTAL FUNDS</b>        | <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.