

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

CONTENTS

	Page
Trustees' report	1 - 3
Statement of trustees' responsibilities	4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 14

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

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
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		1,753	-	1,753	960	-	960

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	
		7,928		7,963	
Creditors: amounts falling due within one year	12	6,730		7,835	
Net current assets			1,198		128
Total assets less current liabilities			1,753		960
The funds of the charity					
Unrestricted funds			1,753		960
			1,753		960

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
-----------	------------------------------

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 Number	2024 Number
Key management personnel	1	1
	=====	=====
Employment costs	2025 £	2024 £
Wages and salaries	7,188	22,894
Social security costs	594	-
	=====	=====
	7,782	22,894
	=====	=====

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
	=====	=====

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.