

KIDS CLUB KAMPALA

England & Wales · Charity number 1152451

Details

Other names	KCK
Status	Registered
Legal form	CIO
Registered	2013-06-17
Register	View on the Charity Commission register

Contact

Address	Grosvenor House 11 St Pauls Square Birmingham B3 1RB
Phone	07971601154
Email	info@kidsclubkampala.org
Website	www.kidsclubkampala.org

Activities

Objects: THE OBJECTS OF THE CIO ARE, FOR THE PUBLIC BENEFIT:-4.1.THE PREVENTION AND/OR RELIEF OF POVERTY IN PARTICULAR(BUT WITHOUT LIMITATION)BY PROVIDING GRANTS,ITEMS AND SERVICES TO INDIVIDUALS AND COMMUNITIES IN NEED PRINCIPALLY(BUT NOT EXCLUSIVELY)IN UGANDA;4.2.THE PREVENTION AND/OR RELIEF OF POVERTY IN PARTICULAR(BUT NOT EXCLUSIVELY)BY PROVIDING OR ASSISTING IN THE PROVISION OF EDUCATION,TRAINING,HEALTHCARE PROJECTS AND ALL THE NECESSARY SUPPORT DESIGNED TO ENABLE INDIVIDUALS PRINCIPALLY(BUT NOT EXCLUSIVELY)RESIDING IN UGANDA TO GENERATE A SUSTAINABLE INCOME AND BE SELF-SUFFICIENT;AND4.3.TO ADVANCE IN LIFE AND RELIEVE THE NEEDS OF YOUNG PEOPLE PRINCIPALLY(BUT NOT EXCLUSIVELY)IN UGANDA IN PARTICULAR(BUT WITHOUT LIMITATION)THROUGH THE PROVISION OF RECREATIONAL AND LEISURE TIME ACTIVITIES PROVIDED IN THE INTEREST OF SOCIAL WELFARE,DESIGNED TO IMPROVE THEIR CONDITIONS OF LIFE AND PROVIDING SUPPORT AND ACTIVITIES WHICH DEVELOP THEIR SKILLS,CAPACITIES AND CAPABILITIES TO ENABLE THEM TO PARTICIPATE IN SOCIETY AS MATURE AND RESPONSIBLE INDIVIDUALS.

Activities: Kids Club Kampala helps vulnerable kids across East Africa survive and thrive. Our mission is to transform children's lives, empower communities, and reduce poverty throughout East Africa. We do this by meeting children's and families' immediate needs and strengthening their futures through child protection,

access to education and family strengthening.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Economic/community Development/employment, Recreation
- **Who:** Children/young People, Other Defined Groups

Geography

- Ireland
- Kenya
- Tanzania
- Uganda

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£1,065,382	£803,912	£327,554	6
2023-12-31	£666,046	£722,439	£66,084	6
2022-12-31	£603,852	£759,698	£122,477	6
2021-12-31	£576,555	£452,203	£278,323	5
2020-12-31	£465,699	£374,469	-	-

Trustees

Name	Role	Appointed
Gregory Moser	Chair	2023-01-30
David Paul Moore		2019-07-10
Joanne Kipling		2023-01-30
John Bisson		2023-07-31
Nicholas Merrett		2025-07-21
Oliver Du Croz		2023-01-30
Peter Buturo		2023-01-30
Rachel Lindley		2025-07-21
Rachel Read		2020-04-25
William Fulton		2025-07-21

Accounts

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024
FOR
KIDS CLUB KAMPALA**

**J W Hinks LLP
Chartered Accountants
and Statutory Auditors
19 Highfield Road
Edgbaston
Birmingham
West Midlands
B15 3BH**

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 December 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).

The Trustees of Kids Club Kampala have pleasure in submitting the Report and Accounts for the period 1st January - 31st December 2024.

OBJECTIVES AND ACTIVITIES

Objectives and aims

Kids Club Kampala helps vulnerable children in the slums of Uganda to survive and to thrive. Our mission is to transform children's lives, empower communities, and reduce poverty throughout East Africa. We do this by meeting children's and families' immediate needs and strengthening their futures through child protection, access to education and family strengthening. Together, we can help more children not just survive, but thrive.

Kids Club Kampala was founded in 2009 and works in partnership with Kids Club Kampala Uganda who passionately lead and implement the projects which are a lifeline to so many vulnerable children and communities. Kids Club Kampala has from its foundation been community-led and community-driven, responding to the needs of the community in a sustainable, holistic way. Over the past 15 years our work has grown significantly, from feeding to skilling, from educating to safeguarding, impacting over 1.5 million lives in a transformational way.

We envision a world where every child has the opportunity to reach their full potential. By remaining child-centred and prioritising the needs of the poorest, our vision is that by 2035 we will have made a tangible impact in over 5 million lives.

ACHIEVEMENT AND PERFORMANCE

Review of Project Activities

All our programmes have the needs of vulnerable children at their heart. Our three programme areas of Child Protection, Access to Education and Family Strengthening work together to provide a comprehensive, connected model of care for vulnerable children and their families. This cohesion is one of our key strengths, and we ensure that all of our projects at every level incorporate this approach to bring about long-term sustainable changes in their lives.

Our local, community-based approach has built high levels of trust and is key to the success of our programmes. We are committed to employing local people, listening and adapting to the needs of children and families, and empowering community members in decision making.

Sustainability is key to creating long-lasting change and deepening our impact and we are embedding sustainability across all of our programmes to reduce our environmental impact and operational costs in the long term.

In response to increased cases of child abandonment, abuse and neglect, our **Child Protection Programme** combines a range of targeted activities for children and teenagers, a community-based abuse prevention approach, support with social justice cases, and an emergency response to safeguard children in imminent danger that includes alternative care provision. Education is key to breaking the cycle of poverty, yet globally more than 64 million children of primary school age remain out of school, leaving them without basic literacy and numeracy skills. Our **Access to Education Programme** is addressing this by providing free education for vulnerable children from their early years of schooling, right through to university sponsorship. Our **Family Strengthening Programme** works holistically to reduce poverty, vulnerability and unemployment across whole communities, and economically empowers families with a sustainable income through vocational training, business skills and food security.

There has been a significant impact on the lives of vulnerable children and families thanks to our work. In 2024, we:

- Supported over 12,500 individuals to move from surviving to thriving
- Provided 168,775 meals to hungry children and families
- Ran weekly Saturday Kids Clubs activities for over 900 children
- Responded to 84 emergency child protection and social justice cases
- Empowered 146 women with vocational skills in tailoring and knitting
- Ran weekly girls support group sessions for 696 at-risk teenage girls
- Distributed 2721 packs of period products to girls in need
- Rescued 15 new children through our Ewafe project
- Reintegrated 19 children with loving families
- Provided free early years education to 98 children through our ECD classes
- Sponsored 195 children to go to school
- Empowered 12 young men with vocational carpentry and business skills
- Supported 8 families in need with Income Generating Activities (IGAs)
- Provided 64 teenagers with football coaching and skills

We're working to increase both the depth and reach of our impact as we aim to scale up our programmes over the coming years. 2025 sees the beginning of our partnership with the Mango Tree Trust, enabling us to expand our reach to new communities in need and to increase our collective impact. This is a great opportunity to expand from our solid foundation and life changing impact for even more vulnerable children living in Uganda, Kenya and Tanzania that need our support. We are looking forward to seeing how this new partnership will expand our impact and support for more vulnerable children across East Africa in the hardest to reach places.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024**

FINANCIAL REVIEW

Financial review

We are pleased to report that this year our fundraising was the most successful to date and that during 2024 we raised over £1 million, which is an ambition we had held for a while. This year the total income raised was £1,065,382 (2023: £666,046). Our target income the year was £690,080 and we are very pleased that we exceeded our target. This success was due to the generosity of our donors and the fundraising efforts of our team and volunteers, and also we received a significant legacy donation.

Of the total income raised, 93% came from donations and legacies, 6% came from charitable activities and less than 1% from investments. Of the total income, 48% was restricted and 52% was unrestricted income.

This year our total expenditure was £803,912 (2023: £722,439). The planned expenditure for the year as set by the Trustees was £676,879. This is also our highest annual expenditure to date. The reason for this increase in expenditure was mainly due to rising costs in Uganda, particularly associated with the costs of building our new Skilling Centre in Naguru slum community, alongside increased staffing costs in the UK. Of the total expenditure, over 98% of this was spent directly on charitable activities and 2% on generating funds.

Reserves policy

The reserves policy of Kids Club Kampala, as decided and voted on by the Trustees, is to keep reserves of at least three months' running (operational) costs to enable core activities to continue for three months should the charity need to wind up operations completely, or should an unforeseen, significant and temporary shortfall in income and/or cash flow occur. The reserves will be used where alternative sources of funding cannot be found in the time required. The target reserves figure shall be set annually alongside approving the following years' budget by the trustees. This will be calculated based on three months' running costs, in line with planned expenditure for the following year. The calculations used to agree three months' running costs will be reviewed and agreed by trustees at the same time and recorded for future reference.

In 2024, our target was to have reserves of three months' running costs, calculated as £55,000 (2023: £55,000). The total reserves at the end of 2024 were £327,554 with £117,385 unrestricted reserves and £210,169 in restricted reserves. For 2025, the reserves target has been reviewed and set at £100,000 to reflect increasing costs of services and increased staff team and wage roll. This target will be reviewed every year by the trustees, based on what three months' running costs is calculated to be, in line with planned expenditure.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governance

The unincorporated charity is controlled by its governing document, a deed of trust dated 17 June 2013 and amended on 30 April 2016.

The policy and operating decisions of the charity rest with the Trustees who meet quarterly to monitor the activities of the Charitable Incorporated Organisation (CIO). The Trustees meet to discuss the progress of the organisation, make important decisions and plan for the future.

New Trustees are recruited and appointed by a majority of existing Trustees. There were no new trustees appointed during the year. In June, Sarah Begg stepped down from being a trustee after completing a term and we want to express our thanks for all her service.

Risk statement

The Trustees have reviewed the risks to which a small charity operating with few employees is exposed. Appropriate procedures are in place to identify, monitor and review these risks on a regular basis.

The biggest risk to our fundraising for 2025 remains the global cost of living. Negative impacts of this on the UK economy, coupled with a rise in energy and food prices, could subsequently impact the ability of donors to make donations, which would adversely affect our ability to meet our income target for 2025. We have already seen the impact of this throughout 2024 with a reduction in the availability of trusts and foundations funding for international charities, as they pivot funds to UK charities battling the cost-of-living crisis. The cuts to USAID and UK Aid in early 2025 will also have a negative knock-on effect on the global fundraising landscape as more organisations compete for a limited pool of funding, coupled with an increase in demand for services from the communities we support.

KIDS CLUB KAMPALA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1152451

Principal address

148 Witton Lodge Road
Birmingham
B23 5AP

Trustees

G Moser
P Buturo
J Kipling
O Du Croz
S Begg (resigned 30.6.24)
R Read
D P Moore
L J Devine
J Bisson

Auditors

J W Hinks LLP
Chartered Accountants
and Statutory Auditors
19 Highfield Road
Edgbaston
Birmingham
West Midlands
B15 3BH

Chief Executive Officer

O Barker-White

SPECIAL THANKS

On behalf of everyone at Kids Club Kampala, I would like to say a very special thank you to everyone who generously supported us in 2024. As an organisation that relies solely on the generosity of other people, your support makes a big difference and we really appreciate it. Every penny raised has had a big impact, and we are so pleased that this year we have been able to raise more than ever before and to continue to help so many vulnerable children and families in need throughout Uganda.

Thank you also to everyone who gave up their time to support us this year. Whether that was through fundraising, volunteering, speaking on our behalf or spreading the word about our work, it's people like you that provide brighter futures for our communities. Your dedication creates opportunities for vulnerable people that are often left behind. Thank you.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

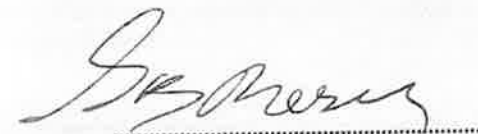
The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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 charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

Approved by order of the board of trustees on 28 Apr 2025 and signed on its behalf by:



G Moser - Trustee

Opinion

We have audited the financial statements of Kids Club Kampala (the 'charity') for the year ended 31 December 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF KIDS CLUB KAMPALA

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

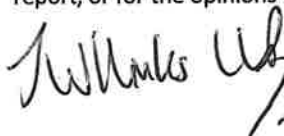
The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Identifying and testing journal entries and the overall accounting records, in particular those that were significant and unusual.
- Reviewing the financial statement disclosures and determining whether accounting policies have been appropriately applied.
- Reviewing and challenging the assumptions and judgements used by management in their significant accounting estimates.
- Assessing the extent of compliance, or lack of, with the relevant laws and regulations.
- Testing key revenue lines, in particular cut-off, for evidence of management bias.
- Obtaining third-party confirmation of material bank balances.
- Documenting and verifying all significant related party balances and transactions.
- Reviewing documentation such as board minutes for discussions of irregularities including fraud.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



J W Hinks LLP
Chartered Accountants
and Statutory Auditors
19 Highfield Road
Edgbaston
Birmingham
West Midlands
B15 3BH

Date: 28/02/2015

KIDS CLUB KAMPALA

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

		Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	496,236	490,131	986,367	588,332
Other trading activities	3	51,552	22,069	73,621	77,026
Investment income	4	5,394	-	5,394	688
Total		553,182	512,200	1,065,382	666,046
EXPENDITURE ON					
Charitable activities	5				
Charitable activities		255,327	548,585	803,912	722,439
NET INCOME/(EXPENDITURE)					
Transfers between funds	12	297,855 (210,691)	(36,385) 210,691	261,470 -	(56,393) -
Net movement in funds		87,164	174,306	261,470	(56,393)
RECONCILIATION OF FUNDS					
Total funds brought forward		30,221	35,863	66,084	122,477
TOTAL FUNDS CARRIED FORWARD		117,385	210,169	327,554	66,084

The notes form part of these financial statements

KIDS CLUB KAMPALA

**BALANCE SHEET
31 DECEMBER 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
CURRENT ASSETS					
Debtors	10	3,155	5,311	8,466	23,445
Cash at bank and in hand		124,693	204,858	329,551	73,436
		<u>127,848</u>	<u>210,169</u>	<u>338,017</u>	<u>96,881</u>
CREDITORS					
Amounts falling due within one year	11	(10,463)	-	(10,463)	(30,797)
		<u>117,385</u>	<u>210,169</u>	<u>327,554</u>	<u>66,084</u>
NET CURRENT ASSETS					
		<u>117,385</u>	<u>210,169</u>	<u>327,554</u>	<u>66,084</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>117,385</u>	<u>210,169</u>	<u>327,554</u>	<u>66,084</u>
NET ASSETS		<u>117,385</u>	<u>210,169</u>	<u>327,554</u>	<u>66,084</u>
FUNDS	12				
Unrestricted funds				117,385	30,221
Restricted funds				210,169	35,863
TOTAL FUNDS				<u>327,554</u>	<u>66,084</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28 Apr 2025 and were signed on its behalf by:



G Moser - Trustee

The notes form part of these financial statements

KIDS CLUB KAMPALA

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	251,164	(47,254)
Interest paid		(443)	(561)
Net cash provided by/(used in) operating activities		250,721	(47,815)
Cash flows from investing activities			
Interest received		5,394	688
Net cash provided by investing activities		5,394	688
Change in cash and cash equivalents in the reporting period		256,115	(47,127)
Cash and cash equivalents at the beginning of the reporting period		73,436	120,563
Cash and cash equivalents at the end of the reporting period		329,551	73,436

The notes form part of these financial statements

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2024**

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024	2023
	£	£
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	261,470	(56,393)
Adjustments for:		
Interest received	(5,394)	(688)
Interest paid	443	561
Decrease/(increase) in debtors	14,979	(15,159)
(Decrease)/increase in creditors	(20,334)	24,425
Net cash provided by/(used in) operations	251,164	(47,254)

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.24	Cash flow	At 31.12.24
	£	£	£
Net cash			
Cash at bank and in hand	73,436	256,115	329,551
	73,436	256,115	329,551
Total	73,436	256,115	329,551

The notes form part of these financial statements

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

General information

Kids Club Kampala is a charity registered in England and Wales. The address of the charity's registered office is 148 Witton Lodge Road, Birmingham, B23 5AP.

Accounting convention

The financial statements of the charity, 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 United Kingdom and Republic of Ireland (FRS 102)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

The financial statements have been prepared using the historic cost convention and are presented in sterling which is the functional currency of the charity, rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

GOING CONCERN

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The expected level of income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

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.

Donations (except in relation to legacies) are accounted for when receivable. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Income from pecuniary legacies is recognised where grant of probate has been received and income from residuary legacies is recognised where estate accounts have been finalised. Income from wills or reversionary trusts of property is not recognised until the life interest has passed away and the property sale is at an advanced stage. Income from all other legacies is only recognised where there is clear entitlement, the amount can be accurately measured and there is a reasonable probability of receipt. The receipt of legacies is considered probable when probate has been granted, it has been established that there are sufficient net assets to pay the legacy and any conditions attached to the legacy have been met or are under the control of the charity.

The charity receives grants from other third parties in respect of its activities. Grant income is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

The value for gifts in kind, donated services and donated facilities are estimated and included in the period in which they are received. In accordance with Charities SORP (FRS 102) general volunteer time is not recognised.

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 costs 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.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

1. ACCOUNTING POLICIES - continued

EXPENDITURE

Expenditure on raising funds includes expenditure incurred in raising donations and legacies, other trading activities and investment management costs. These costs are regarded as necessary to generate funds that are needed to finance charitable activities.

Charitable activities expenditure enables the charity to meet its charitable aims and objectives.

Support costs are those that assist with the work of the charity but do not directly represent charitable activities and include office costs, governance costs and other administrative costs.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

TAXATION

The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund.

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

FINANCIAL INSTRUMENTS

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost.

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 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.

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 charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Income tax recoverable	64,661	108,308
Donations	327,679	344,798
Legacies	417,186	-
Grants	176,841	135,226
	<u>986,367</u>	<u>588,332</u>

Grants received, included in the above, are as follows:

	2024	2023
	£	£
Other grants	<u>176,841</u>	<u>135,226</u>

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising events	<u>73,621</u>	<u>77,026</u>

4. INVESTMENT INCOME

	2024	2023
	£	£
Interest income	<u>5,394</u>	<u>688</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 6) £	Support costs (see note 7) £	Totals £
Charitable activities	<u>185,489</u>	<u>558,674</u>	<u>59,749</u>	<u>803,912</u>

6. GRANTS PAYABLE

	2024	2023
	£	£
Charitable activities	<u>558,674</u>	<u>471,877</u>

The grants made to Kids Club Kampala are to the charity's Ugandan partner organisation, a registered Ugandan NGO to provide education, basic needs and wider development help for the children being supported as detailed in the Annual Report.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

7. SUPPORT COSTS

	Other £	Governance costs £	Totals £
Charitable activities	<u>54,529</u>	<u>5,220</u>	<u>59,749</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

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

TRUSTEES' EXPENSES

Reimbursed trustees' expenses totalled £80 during the year ended 31 December 2024 (2023: £nil).

9. STAFF COSTS

	2024 £	2023 £
Wages and salaries	161,567	176,106
Social security costs	10,175	10,322
Other pension costs	8,287	8,430
	<u>180,029</u>	<u>194,858</u>

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

	2024	2023
Staff	<u>6</u>	<u>6</u>

No employees received emoluments in excess of £60,000.

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other debtors	7,641	13,914
Prepayments and accrued income	825	9,531
	<u>8,466</u>	<u>23,445</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other creditors	<u>10,463</u>	<u>30,797</u>

12. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
General Fund	30,221	297,855	(210,691)	117,385
Restricted funds				
Carpentry Project	-	(12,183)	12,183	-
Early Education For All Project	-	(11,799)	11,799	-
Education Project	-	(32,659)	32,659	-
Ewafe Project	1,613	(38,038)	36,425	-
School Sponsorship	371	(17,351)	16,980	-
Community Kitchens	-	6,750	-	6,750
Women's Initiatives	4,263	13,672	-	17,935
Safeguarding Fund	29,616	(81,959)	52,343	-
Naguru Education Centre	-	(48,302)	48,302	-
Legacy Fund	-	185,484	-	185,484
	<u>35,863</u>	<u>(36,385)</u>	<u>210,691</u>	<u>210,169</u>
TOTAL FUNDS	<u>66,084</u>	<u>261,470</u>	<u>-</u>	<u>327,554</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	553,182	(255,327)	297,855
Restricted funds			
Carpentry Project	5,290	(17,473)	(12,183)
Early Education For All Project	36,528	(48,327)	(11,799)
Education Project	190	(32,849)	(32,659)
Ewafe Project	128,294	(166,332)	(38,038)
School Sponsorship	70,890	(88,241)	(17,351)
Community Kitchens	6,750	-	6,750
Women's Initiatives	54,587	(40,915)	13,672
Other Restricted	910	(910)	-
Safeguarding Fund	18,440	(100,399)	(81,959)
Naguru Education Centre	4,837	(53,139)	(48,302)
Legacy Fund	185,484	-	185,484
	<u>512,200</u>	<u>(548,585)</u>	<u>(36,385)</u>
TOTAL FUNDS	<u>1,065,382</u>	<u>(803,912)</u>	<u>261,470</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

12. MOVEMENT IN FUNDS - continued**Comparatives for movement in funds**

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General Fund	89,168	(59,153)	206	30,221
Restricted funds				
Carpentry Project	661	(661)	-	-
Ewafe Project	-	1,613	-	1,613
School Sponsorship	-	477	(106)	371
Women's Initiatives	-	4,526	(263)	4,263
Other Restricted	7,150	(7,050)	(100)	-
Safeguarding Fund	-	29,616	-	29,616
Skilling Projects	25,498	(25,761)	263	-
	<u>33,309</u>	<u>2,760</u>	<u>(206)</u>	<u>35,863</u>
TOTAL FUNDS	<u>122,477</u>	<u>(56,393)</u>	<u>-</u>	<u>66,084</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	325,624	(384,777)	(59,153)
Restricted funds			
Carpentry Project	1,000	(1,661)	(661)
Early Education For All Project	11,843	(11,843)	-
Education Project	20,716	(20,716)	-
Ewafe Project	159,287	(157,674)	1,613
School Sponsorship	63,179	(62,702)	477
Community Kitchens	105	(105)	-
Women's Initiatives	27,601	(23,075)	4,526
Other Restricted	-	(7,050)	(7,050)
Safeguarding Fund	43,557	(13,941)	29,616
Teens Project	646	(646)	-
Football Project	3,749	(3,749)	-
Skilling Projects	7,489	(33,250)	(25,761)
Education - Gweneth Ewafe	1,250	(1,250)	-
	<u>340,422</u>	<u>(337,662)</u>	<u>2,760</u>
TOTAL FUNDS	<u>666,046</u>	<u>(722,439)</u>	<u>(56,393)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
General Fund	89,168	238,702	(210,485)	117,385
Restricted funds				
Carpentry Project	661	(12,844)	12,183	-
Early Education For All Project	-	(11,799)	11,799	-
Education Project	-	(32,659)	32,659	-
Ewafe Project	-	(36,425)	36,425	-
School Sponsorship	-	(16,874)	16,874	-
Community Kitchens	-	6,750	-	6,750
Women's Initiatives	-	18,198	(263)	17,935
Other Restricted	7,150	(7,050)	(100)	-
Safeguarding Fund	-	(52,343)	52,343	-
Skilling Projects	25,498	(25,761)	263	-
Naguru Education Centre	-	(48,302)	48,302	-
Legacy Fund	-	185,484	-	185,484
	<u>33,309</u>	<u>(33,625)</u>	<u>210,485</u>	<u>210,169</u>
TOTAL FUNDS	<u>122,477</u>	<u>205,077</u>	<u>-</u>	<u>327,554</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	878,806	(640,104)	238,702
Restricted funds			
Carpentry Project	6,290	(19,134)	(12,844)
Early Education For All Project	48,371	(60,170)	(11,799)
Education Project	20,906	(53,565)	(32,659)
Ewafe Project	287,581	(324,006)	(36,425)
School Sponsorship	134,069	(150,943)	(16,874)
Community Kitchens	6,855	(105)	6,750
Women's Initiatives	82,188	(63,990)	18,198
Other Restricted	910	(7,960)	(7,050)
Safeguarding Fund	61,997	(114,340)	(52,343)
Teens Project	646	(646)	-
Football Project	3,749	(3,749)	-
Skilling Projects	7,489	(33,250)	(25,761)
Education - Gweneth Ewafe	1,250	(1,250)	-
Naguru Education Centre	4,837	(53,139)	(48,302)
Legacy Fund	185,484	-	185,484
	<u>852,622</u>	<u>(886,247)</u>	<u>(33,625)</u>
TOTAL FUNDS	<u>1,731,428</u>	<u>(1,526,351)</u>	<u>205,077</u>

Restricted Funds

Carpentry Project - to provide young people with carpentry skills

Education Project - to provide school education for school-aged children

Ewafe Project - a project to rescue children from abandonment and reintegrate them with families

Safeguarding Project - safe spaces for children through the Ewafe, Saturday kids clubs, teens and football projects

Saturday Kids Club Project - a safe space for children to go on a Saturday away from the dangers of their slums

School Sponsorship - to provide school fees and support to school-aged children

Supporting Basic Needs - provision of basic support such as hygiene products, clothes, shoes and food to vulnerable children

Teens Project - counselling and support for teenagers in the slums

Football Project - football training and support for children in the slums

Women's Initiatives - to provide women with vocational training

Skilling Project - funding the construction of a new vocational training centre in Naguru slum

Other Project - funds for monitoring and evaluation of the Ugandan programmes

Naguru Project - to fund an early years education centre

Community Kitchens Project - provision of meals for children during school holidays

Legacy Fund - the balance of a legacy received during 2024

13. EMPLOYEE BENEFIT OBLIGATIONS

During the year employers pension costs totalling £8,287 (2023: £8,430) were payable to defined contribution personal pension schemes. No pension contributions were owing at the balance sheet date (2023: £nil).

14. RELATED PARTY DISCLOSURES

During the year the charity received donations totalling £4,972 (2023: £21,772) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023
FOR
KIDS CLUB KAMPALA**

J W Hinks LLP
Chartered Accountants
19 Highfield Road
Edgbaston
Birmingham
West Midlands
B15 3BH

KIDS CLUB KAMPALA

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FOR THE YEAR ENDED 31 DECEMBER 2023**

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KIDS CLUB KAMPALA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

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

The Trustees of Kids Club Kampala have pleasure in submitting the Report and Accounts for the period 1st January - 31st December 2023.

OBJECTIVES AND ACTIVITIES

Objectives and aims

Kids Club Kampala is a small UK charity helping vulnerable children and families in Kampala's slums to survive and thrive. Our vision is to see lives transformed, communities empowered and poverty reduced throughout Uganda. Children living in the slums have complex needs; we provide for both their immediate needs and strengthen their futures through programmes focused on Feeding, Protecting, Educating and Skilling.

Kids Club Kampala was founded in 2009 and is both a Uganda registered NGO and UK registered charity. The UK charity works in partnership with the team in Uganda who passionately lead and implement the projects which are a lifeline to some of the most vulnerable children and communities in the world. Kids Club Kampala has from its foundation been community-led and community-driven, responding to the needs of the community in a sustainable way.

ACHIEVEMENT AND PERFORMANCE

Review of Project Activities

Our four programme areas of Feeding, Protecting, Educating and Skilling work holistically together to provide an overall support environment for vulnerable children and families. We take a holistic approach, ensuring children and families' basic needs (food, safety) are met so they are able to fully engage with and benefit from education and skills development - to bring about long-term sustainable changes in their lives, and support them to move from surviving to thriving.

Despite the uncertainty and challenges of the cost-of-living crisis, 2023 was another successful year for Kids Club Kampala in terms of impact. We are immensely proud that once again, through the kind support of our donors and the hard work and innovation of our team, we have been able to support so many children and families in the slum communities of Kampala to survive and thrive.

This year, upon advice from our Independent Evaluation completed in January of this year, the team in Uganda decided to significantly reduce our food banks across three slum communities. Our food banks were intended to be a short term, emergency measure for families struggling to cope during COVID-19, and we gradually scaled back this programme during the year, to support a total of 973 individuals with food parcels throughout the year, a reduction of two thirds. We will still continue to provide food parcels to the most vulnerable on an ad-hoc basis to support communities. We continued to supply hot nutritious meals at our free basic education sessions for 116 out-of-school children throughout the year. This helps tackle malnutrition and contributes to improved health and wellbeing and concentration levels to help them learn.

Over 800 children attended our Saturday Kids Club activities every week across 10 slum areas of Kampala: Katanga, Naguru, Namuwongo, Mbuya, Bukoto, Gayaza, Jandira, Mpigi, Kasubi and Wakiso. 64 children attended our football coaching project in Namuwongo slum community, and all received football kits and boots throughout the year. 726 girls attended our Girls Support Groups, and 390 sessions were held throughout the year. All girls received counselling and free period products, of which we distributed 8,310 packs to girls who would have otherwise gone without. We recruited 40 new community volunteering safeguarding officers throughout the year, who together responded to 41 child protection cases within our target communities.

The Ewafe Project rescued a further 33 children from abuse and abandonment, and we cared for a total of 85 children at our Ewafe transitional home throughout the year. At the home, we expanded our cattle enclosure, constructed new staff toilets and replaced the doors on the children's toilets and showers. We successfully reintegrated 19 children with their families, and have placed 6 children into foster care, providing these children with much needed family based care.

A total of 96 children attended our Encouraging Education project early childhood development (ECD) classes across three slum communities every Monday to Friday throughout the year, with roughly an equal number of girls and boys attending. 168 children continued to receive access to education at a formal school through our School Sponsorship programme. 12 children successfully graduated from the School Sponsorship programme, having finished school and achieved a good level of education they are now able to get a good job and create a bright future for themselves.

Thanks to our Big Give fundraising campaign in December 2022, we raised enough funds to build and equip a brand new 'Hope skilling centre' in Naguru slum, construction of which finished in September with an increased capacity, enabling us to teach vocational skills to double the amount of students per day. 64 individuals graduated from our Tailoring and Knitting course, leaving with new vocational skills, business training and start-up capital to begin their own businesses. We also had successes in our Carpentry course. After 12 months of hard work, 20 students sat and passed their Directorate of Industrial Training (DIT) assessments. This has given the graduates a fantastic opportunity to start their own business with their new skills, allowing them to generate income for themselves and their families.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

FINANCIAL REVIEW

Financial review

This year the total income raised was £666,046 (2022: £603,852). Our target income for 2023 was set by the Trustees at £658,849. Of the total income raised, 88% came from donations and legacies, 12% came from charitable activities and less than 1% from investments. Of the total income, 51% was restricted and 49% was unrestricted income.

This year our total expenditure was £722,439 (2022: £759,698). The planned expenditure for the year as set by the Trustees was £681,446. This is also our highest annual expenditure to date. Of the total expenditure, over 99% of this was spent directly on charitable activities and under 1% on generating funds. Of the charitable activities, 94% was spent on projects and programme activities, and 6% was spent on programme support costs and governance.

Reserves policy

The reserves policy of Kids Club Kampala, as decided and voted on by the Trustees, is to keep reserves of at least three months' running (operational) costs to enable core activities to continue for three months should the charity need to wind up operations completely, or should an unforeseen, significant and temporary shortfall in income and/or cash flow occur. The reserves will be used where alternative sources of funding cannot be found in the time required. The target reserves figure shall be set annually alongside approving the following years' budget by the trustees. This will be calculated based on three months' running costs, in line with planned expenditure for the following year. The calculations used to agree three months' running costs will be reviewed and agreed by trustees at the same time and recorded for future reference.

In 2023, our target was to have reserves of three months' running costs, calculated as £55,000 (2022: £55,000). The total reserves at the end of 2023 were £66,083 with £30,221 unrestricted reserves and £35,862 in restricted reserves. We ended the year with a deficit of our unrestricted reserves of £24,779, due to the challenging fundraising climate. For 2024, the reserves target was again set at £55,000. This target will be reviewed every year by the trustees, based on what three month's running costs is calculated to be, in line with planned expenditure.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governance

The unincorporated charity is controlled by its governing document, a deed of trust dated 17 June 2013 and amended on 30 April 2016.

The policy and operating decisions of the charity rest with the Trustees who meet quarterly to monitor the activities of the Charitable Incorporated Organisation (CIO). The Trustees meet to discuss the progress of the organisation, make important decisions and plan for the future.

New Trustees are recruited and appointed by a majority of existing Trustees. There were new trustees appointed during the year. Peter Kearney stepped down as the Chair of Trustees, and Gregory Moser was appointed as the new Chair. Paul Moore remained as Vice Chair and Rachel Read continued as Board safeguarding officer. John Bisson was appointed as the new Treasurer and the Board welcomed Joanne Kipling, Peter Buturo and Oliver Du Croz as new trustees.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk statement

The Trustees have reviewed the risks to which a small charity operating with few employees is exposed. Appropriate procedures are in place to identify, monitor and review these risks on a regular basis.

The biggest risk to our fundraising for 2024 remains the global cost of living crisis. Negative impacts of this on the UK economy, coupled with a rise in energy and food prices, could subsequently impact the ability of donors to make donations, which would adversely affect our ability to meet our income target for 2024. We have already seen the impact of this throughout 2023 with a reduction in the availability of trusts and foundations funding for international charities, as they pivot funds to UK charities battling the cost of living crisis.

Increased costs of suppliers due to the cost-of-living crisis means that our expenditure may increase outside of planned budgets. The fluctuations in the value of the British Pound mean that the exchange rate could remain poor, leading to us being able to purchase less Ugandan Shillings per British Pound and meaning that our fundraised money does not go as far. Rising food and energy prices in Uganda will mean that our programmes become more expensive to run, and we may see an increased demand for our services and more families are pushed into poverty due to the global cost of living crisis.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1152451

Principal address

148 Witton Lodge Road
Birmingham
B23 5AP

Trustees

G Moser (appointed 30.1.23)
P Buturo (appointed 30.1.23)
J Kipling (appointed 30.1.23)
O Du Croz (appointed 30.1.23)
S Begg
R Read
D P Moore
L J Devine
P Kearney (resigned 25.4.23)
J Bisson (appointed 31.7.23)

Independent Examiner

James Cruse, ACA, FCCA
J W Hinks LLP
Chartered Accountants
19 Highfield Road
Edgbaston
Birmingham
West Midlands
B15 3BH

Chief Executive Officer

O Barker-White

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

TRUSTEES RESPONSIBILITIES

Charity law requires us as Trustees to prepare financial statements for each accounting year which give a true and fair view of the state of the charity and of its income and expenditure for the year.

We are required to:

1. Select suitable accounting policies and apply them consistently.
2. Observe the methods and principles in the Charities SORP.
3. Make judgements and estimates that are reasonable and prudent.
4. State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts.
5. Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent and detect fraud or any other irregularities.

SPECIAL THANKS

On behalf of everyone at Kids Club Kampala, I would like to say a very special thank you to everyone who generously supported us in 2023. As an organisation that relies solely on the generosity of other people, your support really makes such a big difference and we really appreciate it. Every penny raised has had such a big impact, and we are so pleased that this year we have been able to raise more than ever before and to continue to help so many vulnerable children and families in need throughout Uganda. Thank you also to everyone who gave up their time to support us this year. Whether that was by doing a fundraiser, volunteering at an event, travelling 'miles in their shoes' or generally telling your loved ones about our work, it's people like you that provide brighter futures for our communities. Your dedication creates opportunities for vulnerable people that are often left behind. Thank you.

Approved by order of the board of trustees on 29 April 2024 and signed on its behalf by:



G Moser - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
KIDS CLUB KAMPALA**

Independent examiner's report to the trustees of Kids Club Kampala

I report to the charity trustees on my examination of the accounts of Kids Club Kampala (the Trust) for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



James Cruse, ACA, FCCA

J W Hinks LLP
Chartered Accountants
19 Highfield Road
Edgbaston
Birmingham
West Midlands
B15 3BH

29 April 2024

KIDS CLUB KAMPALA
**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	275,799	312,533	588,332	553,961
Other trading activities	3	49,137	27,889	77,026	49,297
Investment income	4	688	-	688	594
Total		325,624	340,422	666,046	603,852
EXPENDITURE ON					
Raising funds	5	5,776	480	6,256	4,630
Charitable activities	6				
Charitable activities		379,002	337,181	716,183	755,068
Total		384,778	337,661	722,439	759,698
NET INCOME/(EXPENDITURE)		(59,154)	2,761	(56,393)	(155,846)
Transfers between funds	13	206	(206)	-	-
Net movement in funds		(58,948)	2,555	(56,393)	(155,846)
RECONCILIATION OF FUNDS					
Total funds brought forward		89,168	33,309	122,477	278,323
TOTAL FUNDS CARRIED FORWARD		30,220	35,864	66,084	122,477

The notes form part of these financial statements

KIDS CLUB KAMPALA

**BALANCE SHEET
31 DECEMBER 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
CURRENT ASSETS					
Debtors	11	18,092	5,353	23,445	8,286
Cash at bank		20,541	52,895	73,436	120,563
		<u>38,633</u>	<u>58,248</u>	<u>96,881</u>	<u>128,849</u>
CREDITORS					
Amounts falling due within one year	12	(8,412)	(22,385)	(30,797)	(6,372)
NET CURRENT ASSETS		<u>30,221</u>	<u>35,863</u>	<u>66,084</u>	<u>122,477</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>30,221</u>	<u>35,863</u>	<u>66,084</u>	<u>122,477</u>
NET ASSETS		<u>30,221</u>	<u>35,863</u>	<u>66,084</u>	<u>122,477</u>
FUNDS	13				
Unrestricted funds				30,221	89,168
Restricted funds				35,863	33,309
TOTAL FUNDS				<u>66,084</u>	<u>122,477</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29 April 2024 and were signed on its behalf by:



G Moser - Trustee

The notes form part of these financial statements

KIDS CLUB KAMPALA**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	(47,254)	(111,088)
Interest paid		(561)	(84)
Net cash used in operating activities		<u>(47,815)</u>	<u>(111,172)</u>
Cash flows from investing activities			
Interest received		<u>688</u>	<u>594</u>
Net cash provided by investing activities		<u>688</u>	<u>594</u>
Change in cash and cash equivalents in the reporting period		<u>(47,127)</u>	<u>(110,578)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>120,563</u>	<u>231,141</u>
Cash and cash equivalents at the end of the reporting period		<u>73,436</u>	<u>120,563</u>

The notes form part of these financial statements

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2023**

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023	2022
	£	£
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(56,393)	(155,846)
Adjustments for:		
Interest received	(688)	(594)
Interest paid	561	84
(Increase)/decrease in debtors	(15,159)	46,760
Increase/(decrease) in creditors	24,425	(1,492)
Net cash used in operations	(47,254)	(111,088)

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.23	Cash flow	At 31.12.23
	£	£	£
Net cash			
Cash at bank	120,563	(47,127)	73,436
	120,563	(47,127)	73,436
Total	120,563	(47,127)	73,436

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

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.

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

TAXATION

The charity is exempt from 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.

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Income tax recoverable	108,308	29,317
Donations	344,798	381,452
Donations in Kind - clothing, books and toys	-	9,350
Grants	135,226	133,842
	<u>588,332</u>	<u>553,961</u>

Grants received, included in the above, are as follows:

	2023	2022
	£	£
Other grants	<u>135,226</u>	<u>133,842</u>

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising events	<u>77,026</u>	<u>49,297</u>

4. INVESTMENT INCOME

	2023	2022
	£	£
Interest income	<u>688</u>	<u>594</u>

5. RAISING FUNDS

OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Support costs	<u>6,256</u>	<u>4,630</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 7) £	Support costs (see note 8) £	Totals £
Charitable activities	<u>208,266</u>	<u>471,877</u>	<u>36,040</u>	<u>716,183</u>

7. GRANTS PAYABLE

	2023 £	2022 £
Charitable activities	<u>471,877</u>	<u>539,405</u>

The grants made to Kids Club Kampala are to the charity's Ugandan partner organisation, a registered Ugandan NGO to provide education, basic needs and wider development help for the children being supported as detailed in the Annual Report.

8. SUPPORT COSTS

	Other £	Governance costs £	Totals £
Other trading activities	6,256	-	6,256
Charitable activities	<u>33,280</u>	<u>2,760</u>	<u>36,040</u>
	<u>39,536</u>	<u>2,760</u>	<u>42,296</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

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

TRUSTEES' EXPENSES

There were trustees' expenses totalling £nil during the year ended 31 December 2023 (2022: £190).

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

10. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	176,106	154,785
Social security costs	10,322	7,556
Other pension costs	8,430	5,940
	<u>194,858</u>	<u>168,281</u>

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

	2023	2022
	6	6
Staff	<u>6</u>	<u>6</u>

No employees received emoluments in excess of £60,000.

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other debtors	13,914	6,022
Prepayments and accrued income	9,531	2,264
	<u>23,445</u>	<u>8,286</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other creditors	30,797	6,372
	<u>30,797</u>	<u>6,372</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

13. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General Fund	89,168	(59,153)	206	30,221
Restricted funds				
Carpentry Project	661	(661)	-	-
Ewafe Project	-	1,613	-	1,613
School Sponsorship	-	477	(106)	371
Women's Initiatives	-	4,526	(263)	4,263
Other Restricted	7,150	(7,050)	(100)	-
Safeguarding Fund	-	29,616	-	29,616
Skilling Projects	25,498	(25,761)	263	-
	<u>33,309</u>	<u>2,760</u>	<u>(206)</u>	<u>35,863</u>
TOTAL FUNDS	<u>122,477</u>	<u>(56,393)</u>	<u>-</u>	<u>66,084</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	325,624	(384,777)	(59,153)
Restricted funds			
Carpentry Project	1,000	(1,661)	(661)
Early Education For All Project	11,843	(11,843)	-
Education Project	20,716	(20,716)	-
Ewafe Project	159,287	(157,674)	1,613
School Sponsorship	63,179	(62,702)	477
Supporting Basic Needs	105	(105)	-
Women's Initiatives	27,601	(23,075)	4,526
Other Restricted	-	(7,050)	(7,050)
Safeguarding Fund	43,557	(13,941)	29,616
Teens Project	646	(646)	-
Football Project	3,749	(3,749)	-
Skilling Projects	7,489	(33,250)	(25,761)
Education - Gweneth Ewafe	1,250	(1,250)	-
	<u>340,422</u>	<u>(337,662)</u>	<u>2,760</u>
TOTAL FUNDS	<u>666,046</u>	<u>(722,439)</u>	<u>(56,393)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General Fund	75,053	14,115	89,168
Designated Project Fund	105,566	(105,566)	-
	<u>180,619</u>	<u>(91,451)</u>	<u>89,168</u>
Restricted funds			
Carpentry Project	-	661	661
Education Project	6,900	(6,900)	-
Ewafe Project	25,900	(25,900)	-
School Sponsorship	60,971	(60,971)	-
Women's Initiatives	3,933	(3,933)	-
Other Restricted	-	7,150	7,150
Skilling Projects	-	25,498	25,498
	<u>97,704</u>	<u>(64,395)</u>	<u>33,309</u>
TOTAL FUNDS	<u>278,323</u>	<u>(155,846)</u>	<u>122,477</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	238,366	(224,251)	14,115
Designated Project Fund	-	(105,566)	(105,566)
	<u>238,366</u>	<u>(329,817)</u>	<u>(91,451)</u>
Restricted funds			
Carpentry Project	20,539	(19,878)	661
Education Project	68,850	(75,750)	(6,900)
Ewafe Project	132,617	(158,517)	(25,900)
Saturday Kids Clubs	165	(165)	-
School Sponsorship	61,983	(122,954)	(60,971)
Supporting Basic Needs	64	(64)	-
Women's Initiatives	18,215	(22,148)	(3,933)
Other Restricted	13,400	(6,250)	7,150
Safeguarding Fund	15,000	(15,000)	-
Teens Project	1,283	(1,283)	-
Football Project	7,497	(7,497)	-
Skilling Projects	25,873	(375)	25,498
	<u>365,486</u>	<u>(429,881)</u>	<u>(64,395)</u>
TOTAL FUNDS	<u><u>603,852</u></u>	<u><u>(759,698)</u></u>	<u><u>(155,846)</u></u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General Fund	75,053	(45,038)	206	30,221
Designated Project Fund	105,566	(105,566)	-	-
	<u>180,619</u>	<u>(150,604)</u>	<u>206</u>	<u>30,221</u>
Restricted funds				
Education Project	6,900	(6,900)	-	-
Ewafe Project	25,900	(24,287)	-	1,613
School Sponsorship	60,971	(60,494)	(106)	371
Women's Initiatives	3,933	593	(263)	4,263
Other Restricted	-	100	(100)	-
Safeguarding Fund	-	29,616	-	29,616
Skilling Projects	-	(263)	263	-
	<u>97,704</u>	<u>(61,635)</u>	<u>(206)</u>	<u>35,863</u>
TOTAL FUNDS	<u>278,323</u>	<u>(212,239)</u>	<u>-</u>	<u>66,084</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	563,990	(609,028)	(45,038)
Designated Project Fund	-	(105,566)	(105,566)
	<u>563,990</u>	<u>(714,594)</u>	<u>(150,604)</u>
Restricted funds			
Carpentry Project	21,539	(21,539)	-
Early Education For All Project	11,843	(11,843)	-
Education Project	89,566	(96,466)	(6,900)
Ewafe Project	291,904	(316,191)	(24,287)
Saturday Kids Clubs	165	(165)	-
School Sponsorship	125,162	(185,656)	(60,494)
Supporting Basic Needs	169	(169)	-
Women's Initiatives	45,816	(45,223)	593
Other Restricted	13,400	(13,300)	100
Safeguarding Fund	58,557	(28,941)	29,616
Teens Project	1,929	(1,929)	-
Football Project	11,246	(11,246)	-
Skilling Projects	33,362	(33,625)	(263)
Education - Gweneth Ewafe	1,250	(1,250)	-
	<u>705,908</u>	<u>(767,543)</u>	<u>(61,635)</u>
TOTAL FUNDS	<u><u>1,269,898</u></u>	<u><u>(1,482,137)</u></u>	<u><u>(212,239)</u></u>

Restricted Funds

Carpentry Project - to provide young people with carpentry skills

Education Project - to provide school education for school-aged children

Ewafe Project - a project to rescue children from abandonment and reintegrate them with families

Feeding Project - a foodbank to provide emergency food for families in crisis

Saturday Kids Clubs - a safe space for children to go on a Saturday away from the dangers of slum

School Sponsorship - to provide school fees and support to school-aged children

Supporting Basic Needs - provision of basic support such as hygiene products, clothes, shoes and food to vulnerable children

Teens Project - counselling and support for teenagers in the slums

Women's Initiatives - to provide women with vocational training

Skilling Project - funding the construction of a new vocational training centre in Naguru slum

Other Project - funds for monitoring and evaluation of the Ugandan programmes

14. EMPLOYEE BENEFIT OBLIGATIONS

During the year employers pension costs totalling £8,430 (2022: £5,940) were payable to defined contribution personal pension schemes. No pension contributions were owing at the balance sheet date (2022: £nil).

15. RELATED PARTY DISCLOSURES

During the year the charity received donations totalling £21,772 (2022: £26,419) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
KIDS CLUB KAMPALA

J W Hinks LLP
Chartered Accountants
19 Highfield Road
Edgbaston
Birmingham
West Midlands
B15 3BH

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Notes to the Financial Statements	12 to 22

The trustees present their report with the financial statements of the charity for the year ended 31 December 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).

The Trustees of Kids Club Kampala have pleasure in submitting the Report and Accounts for the period 1st January - 31st December 2022.

OBJECTIVES AND ACTIVITIES

Objectives of the charity

Kids Club Kampala is a small UK charity helping vulnerable children and families in Kampala's slums to survive and thrive. Our vision is to see lives transformed, communities empowered and poverty reduced throughout Uganda. Children living in the slums have complex needs; we provide for both their immediate needs and strengthen their futures through programmes focused on Feeding, Protecting, Educating and Skilling.

Kids Club Kampala was founded in 2009 and is both a Uganda registered NGO and UK registered charity. The UK charity works in partnership with the team in Uganda who passionately lead and implement the projects which are a lifeline to some of the most vulnerable children and communities in the world. Kids Club Kampala has from its foundation been community-led and community-driven, responding to the needs of the community in a sustainable way.

ACHIEVEMENT AND PERFORMANCE

Review of Project Activities

Our four programme areas of Feeding, Protecting, Educating and Skilling work holistically together to provide an overall support environment for vulnerable children and families. We take a holistic approach, ensuring children and families' basic needs (food, safety) are met so they are able to fully engage with and benefit from education and skills development - to bring about long-term sustainable changes in their lives, and support them to move from surviving to thriving.

Despite the uncertainty and challenges of the cost-of-living crisis, 2022 was another hugely successful year for Kids Club Kampala in terms of impact. We are immensely proud that once again, through the kind support of our donors and the hard work and innovation of our team, we have been able to support so many children and families in the slum communities of Kampala to survive and thrive.

Our food banks continued to run this year in three slum communities, providing free fortnightly food parcels to struggling families. Food parcels contain enough nutritious local produce to make 100 meals. In 2022 we provided 540 families with vital food, which is 2970 individuals. We provided 3093 food parcels in total which provides over 309,300 meals to those in need. Our team continued to work closely with community leaders to find the most vulnerable families who are in need of these free food parcels, so that parents can focus on finding employment and caring for their families. Hot nutritious meals were served daily at our community classrooms after our free basic education sessions for 91 out-of-school children throughout the year. This helps tackle malnutrition and contributes to improved health and wellbeing and concentration levels to help them learn.

Over 1000 children attended our Saturday Kids Club activities every week across 10 slum areas of Kampala: Katanga, Naguru, Namuwongo, Mbuya, Bukoto, Gayaza, Jandira, Mpigi, Kasubi and Wakiso. 33 children attended our football coaching project in Namuwongo slum community, and all received football kits and boots throughout the year. 726 girls attended our Girls Support Groups, and 40 sessions were held throughout the year. All girls received counselling and free period products, of which we distributed 2,988 packs to girls who would have otherwise gone without. We recruited 43 new community volunteering safeguarding officers throughout the year, who together responded to 24 child protection cases within our target communities.

The Ewafe Project rescued a further 54 children from abuse and abandonment, and we cared for a total of 94 children at our Ewafe transitional home throughout the year. At the home, we built a new toilet block to improve sanitation and hygiene, and we converted a counselling room into an overflow dormitory to reduce overcrowding in the other bedrooms. We purchased a new strong vehicle towards the end of the year to specifically work on family tracing and reintegrations, to reduce the number of children staying at the home long term and to aim to see as many children as possible living in a family based care situation. We successfully reintegrated 31 children with family members, and recruited, assessed, and trained 10 potential foster families.

A total of 91 children attended our Encouraging Education project early childhood development (ECD) classes across three slum communities every Monday to Friday throughout the year, with roughly an equal number of girls and boys attending. In 2022, 97% of students achieved a pass in their numeracy assessments, and 88% received a pass in their literacy assessments, compared to 0% for both in the baseline study when children enrolled onto the programme. 168 children continued to receive access to education at a formal school through our School Sponsorship programme. 4 children successfully graduated from the School Sponsorship programme, having finished school and achieved a good level of education they are now able to get a good job and create a bright future for themselves.

190 individuals graduated from our Tailoring and Knitting course, leaving with new vocational skills, business training and start up capital to begin their own businesses. A further 168 students have enrolled on this course for 2023 so far. Thanks to our Big Give fundraising campaign in December 2022, we raised enough funds to build and equip a brand new 'Hope skilling centre' in Naguru slum, construction of which will begin in 2023. In August 2022 we renovated and expanded our carpentry workshop in Katanga slum, meaning we can now double the number of young people able to receive this training at any one time. 10 young men graduated from our carpentry skills training course in 2022, and a further 22 young men have already enrolled to begin training in 2023.

In autumn 2022, we commissioned an independent external evaluation of our portfolio of project activities to examine whether our programmes are making a long-term, sustainable change in people's lives. The evaluation took the form of focus group discussions and key informant interviews with programme beneficiaries, community leaders and KCK staff and volunteers. The results of this were incredibly positive, concluding that 'there has been a significant impact in the lives of vulnerable children and families thanks to the work of Kids Club Kampala.'

FINANCIAL REVIEW

Financial Review

This year the total income raised was £603,852 (2021: £576,555). Our target income for 2022 was set by the Trustees at £506,000 and we are very pleased that we exceeded our income target for the year quite significantly. This is also our highest annual income to date. Of the total income raised, 91% came from donations and legacies, 8% came from charitable activities and less than 1% from investments. Of the total income, 60% was restricted and 40% was unrestricted income.

This year our total expenditure was £759,698 (2021: £452,203). The planned expenditure for the year as set by the Trustees was £565,000 so our actual expenditure was significantly over our target expenditure although this is in large part due to the timing of our transfer to Uganda which resulted in 5 quarterly payments this year (normally 4). This is also our highest annual expenditure to date. Of the total expenditure, 99% of this was spent directly on charitable activities and just 1% on generating funds. Of the charitable activities, 74% was spent on projects and programme activities, and 26% was spent on programme support costs and governance.

Reserves Policy

The reserves policy of Kids Club Kampala, as decided and voted on by the Trustees, is to keep reserves of at least three months' running (operational) costs to enable core activities to continue for three months should the charity need to wind up operations completely, or should an unforeseen, significant and temporary shortfall in income and/or cash flow occur.

The reserves will be used where alternative sources of funding cannot be found in the time required. The target reserves figure shall be set annually alongside approving the following years' budget by the trustees. This will be calculated based on three months' running costs, in line with planned expenditure for the following year. The calculations used to agree three months' running costs will be reviewed and agreed by trustees at the same time and recorded for future reference.

In 2022, our target was to have reserves of three months' running costs, calculated as £55,000 (2021: £75,000) and this was achieved. The slight reduction represents the timing changes to the Uganda transfer.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governance

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The policy and operating decisions of the charity rest with the Trustees who meet quarterly to monitor the activities of the Charitable Incorporated Organisation (CIO). The Trustees meet to discuss the progress of the organisation, make important decisions and plan for the future.

New Trustees are recruited and appointed by a majority of existing Trustees. There were no new trustees appointed during the year. Peter Kearney continued as the Chair of Trustees throughout the year, with Paul Moore remaining as Vice Chair and Rachel Read continuing as Board safeguarding officer. Alisdair Pert and Isaac Sibanda both stepped down from being a trustee in June 2022, and Rachel Stark stepped down in October 2022. Olivia Anwana stepped down from being Treasurer in September 2022. Recruitment for new Board members began at the end of the year.

Risk Statement

The Trustees have reviewed the risks to which a small charity operating with few employees is exposed. Appropriate procedures are in place to identify, monitor and review these risks on a regular basis.

The biggest risk to our fundraising for 2023 is the global cost of living crisis. Negative impacts of this on the UK economy, coupled with a rise in energy and food prices, could subsequently impact the ability of donors to make donations, which would adversely affect our ability to meet our income target for 2023. Increased costs of suppliers due to the cost-of-living crisis means that our expenditure may increase outside of planned budgets. The fluctuations in the value of the British Pound mean that the exchange rate could remain poor, leading to us able to purchase less Ugandan Shillings per British Pound and meaning that our fundraised money does not go as far. Rising food and energy prices in Uganda will mean that our programmes become more expensive to run, and we may see an increased demand for our services and more families are pushed into poverty due to the global cost of living crisis.

Special Thanks

On behalf of everyone at Kids Club Kampala, I would like to say a very special thank you to everyone who generously supported us in 2022. As an organisation that relies solely on the generosity of other people, your support really makes such a big difference and we really appreciate it. Every penny raised has had such a big impact, and we are so pleased that this year we have been able to raise more than ever before and to continue to help so many vulnerable children and families in need throughout Uganda. Thank you also to everyone who gave up their time to support us this year. Whether that was by doing a fundraiser, volunteering at an event, travelling 'miles in their shoes' or generally telling your loved ones about our work, it's people like you that provide brighter futures for our communities. Your dedication creates opportunities for vulnerable people that are often left behind. Thank you.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1152451

Principal address
148 Witton Lodge Road
Birmingham
B23 5AP

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

Trustees

G Moser (appointed 30.1.23)
P Buturo (appointed 30.1.23)
J Kipling (appointed 30.1.23)
O Du Croz (appointed 30.1.23)
S Begg
R Read
D P Moore
L J Devine
P Kearney
I Sibanda (resigned 21.6.22)
A Pert (resigned 21.6.22)
O Anwana (resigned 3.10.22)
R Stark (resigned 3.10.22)

Independent Examiner

James Cruse, ACA, FCCA
J W Hinks LLP
Chartered Accountants
19 Highfield Road
Edgbaston
Birmingham
West Midlands
B15 3BH

Chief Executive Officer

O Barker-White

TRUSTEES' RESPONSIBILITIES

Charity law requires us as Trustees to prepare financial statements for each accounting year which give a true and fair view of the state of the charity and of its income and expenditure for the year.

We are required to:

1. Select suitable accounting policies and apply them consistently.
2. Observe the methods and principles in the Charities SORP.
3. Make judgements and estimates that are reasonable and prudent.
4. State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts.
5. Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent and detect fraud or any other irregularities.

KIDS CLUB KAMPALA

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

Approved by order of the board of trustees on 24 April 2023 and signed on its behalf by:

G Moser - Trustee

Independent examiner's report to the trustees of Kids Club Kampala

I report to the charity trustees on my examination of the accounts of Kids Club Kampala (the Trust) for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

James Cruse, ACA, FCCA

J W Hinks LLP
Chartered Accountants
19 Highfield Road
Edgbaston
Birmingham
West Midlands
B15 3BH

24 April 2023

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	231,237	322,724	553,961	506,968
Other trading activities	3	6,535	42,762	49,297	69,574
Investment income	4	594	-	594	13
Total		<u>238,366</u>	<u>365,486</u>	<u>603,852</u>	<u>576,555</u>
EXPENDITURE ON					
Raising funds	5	4,255	375	4,630	11,641
Charitable activities	6				
Charitable activities		<u>325,562</u>	<u>429,506</u>	<u>755,068</u>	<u>440,562</u>
Total		<u>329,817</u>	<u>429,881</u>	<u>759,698</u>	<u>452,203</u>
NET INCOME/(EXPENDITURE)		(91,451)	(64,395)	(155,846)	124,352
RECONCILIATION OF FUNDS					
Total funds brought forward		180,619	97,704	278,323	153,971
TOTAL FUNDS CARRIED FORWARD		<u><u>89,168</u></u>	<u><u>33,309</u></u>	<u><u>122,477</u></u>	<u><u>278,323</u></u>

The notes form part of these financial statements

BALANCE SHEET
31 DECEMBER 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
CURRENT ASSETS					
Debtors	11	5,915	2,371	8,286	55,046
Cash at bank		89,625	30,938	120,563	231,141
		<u>95,540</u>	<u>33,309</u>	<u>128,849</u>	<u>286,187</u>
CREDITORS					
Amounts falling due within one year	12	(6,372)	-	(6,372)	(7,864)
		<u>89,168</u>	<u>33,309</u>	<u>122,477</u>	<u>278,323</u>
NET CURRENT ASSETS					
		<u>89,168</u>	<u>33,309</u>	<u>122,477</u>	<u>278,323</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>89,168</u>	<u>33,309</u>	<u>122,477</u>	<u>278,323</u>
NET ASSETS					
		<u>89,168</u>	<u>33,309</u>	<u>122,477</u>	<u>278,323</u>
FUNDS	13				
Unrestricted funds				89,168	180,619
Restricted funds				33,309	97,704
				<u>122,477</u>	<u>278,323</u>
TOTAL FUNDS				<u>122,477</u>	<u>278,323</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 24 April 2023 and were signed on its behalf by:

G Moser - Trustee

The notes form part of these financial statements

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	(111,088)	78,680
Interest paid		(84)	(768)
Net cash (used in)/provided by operating activities		(111,172)	77,912
Cash flows from investing activities			
Interest received		594	13
Net cash provided by investing activities		594	13
Change in cash and cash equivalents in the reporting period		(110,578)	77,925
Cash and cash equivalents at the beginning of the reporting period		231,141	153,216
Cash and cash equivalents at the end of the reporting period		120,563	231,141

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2022

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022 £	2021 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(155,846)	124,352
Adjustments for:		
Interest received	(594)	(13)
Interest paid	84	768
Decrease/(increase) in debtors	46,760	(51,228)
(Decrease)/increase in creditors	(1,492)	4,801
	<u> </u>	<u> </u>
Net cash (used in)/provided by operations	<u>(111,088)</u>	<u>78,680</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.22 £	Cash flow £	At 31.12.22 £
Net cash			
Cash at bank	231,141	(110,578)	120,563
	<u>231,141</u>	<u>(110,578)</u>	<u>120,563</u>
	<u>231,141</u>	<u>(110,578)</u>	<u>120,563</u>
Total	<u>231,141</u>	<u>(110,578)</u>	<u>120,563</u>

The notes form part of these financial statements

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

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.

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

TAXATION

The charity is exempt from 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.

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Income tax recoverable	29,317	51,093
Donations	381,452	381,977
Donations in Kind - clothing, books and toys	9,350	7,198
Grants	133,842	66,700
	<u>553,961</u>	<u>506,968</u>

Grants received, included in the above, are as follows:

	2022	2021
	£	£
Other grants	<u>133,842</u>	<u>66,700</u>

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising events	<u>49,297</u>	<u>69,574</u>

4. INVESTMENT INCOME

	2022	2021
	£	£
Interest income	<u>594</u>	<u>13</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

5. RAISING FUNDS

OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Support costs	4,630	11,641

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 7) £	Support costs (see note 8) £	Totals £
Charitable activities	183,862	539,405	31,801	755,068

7. GRANTS PAYABLE

	2022	2021
	£	£
Charitable activities	539,405	303,990

The grants made to Kids Club Kampala are to the charity's Ugandan partner organisation, a registered Ugandan NGO to provide education, basic needs and wider development help for the children being supported as detailed in the Annual Report.

8. SUPPORT COSTS

	Other £	Governance costs £	Totals £
Other trading activities	4,630	-	4,630
Charitable activities	27,468	4,333	31,801
	32,098	4,333	36,431

9. TRUSTEES' REMUNERATION AND BENEFITS

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

TRUSTEES' EXPENSES

There were trustees' expenses totalling £190 during the year ended 31 December 2022 (2021: £nil).

10. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	154,785	113,403
Social security costs	7,556	-
Other pension costs	5,940	3,103
	<u>168,281</u>	<u>116,506</u>

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

	2022	2021
Staff	<u>6</u>	<u>5</u>

No employees received emoluments in excess of £60,000.

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other debtors	6,022	6,116
Prepayments and accrued income	2,264	48,930
	<u>8,286</u>	<u>55,046</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other creditors	<u>6,372</u>	<u>7,864</u>

13. MOVEMENT IN FUNDS

	At 1.1.22	Net movement in funds	At 31.12.22
	£	£	£
Unrestricted funds			
General Fund	75,053	14,115	89,168
Designated Project Fund	<u>105,566</u>	<u>(105,566)</u>	<u>-</u>
	180,619	(91,451)	89,168
Restricted funds			
Carpentry Project	-	661	661
Education Project	6,900	(6,900)	-
Ewafe Project	25,900	(25,900)	-
School Sponsorship	60,971	(60,971)	-
Women's Initiatives	3,933	(3,933)	-
Other Restricted	-	7,150	7,150
Skilling Projects	<u>-</u>	<u>25,498</u>	<u>25,498</u>
	97,704	(64,395)	33,309
TOTAL FUNDS	<u>278,323</u>	<u>(155,846)</u>	<u>122,477</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	238,366	(224,251)	14,115
Designated Project Fund	-	(105,566)	(105,566)
	<u>238,366</u>	<u>(329,817)</u>	<u>(91,451)</u>
Restricted funds			
Carpentry Project	20,539	(19,878)	661
Education Project	68,850	(75,750)	(6,900)
Ewafe Project	132,617	(158,517)	(25,900)
Saturday Kids Clubs	165	(165)	-
School Sponsorship	61,983	(122,954)	(60,971)
Supporting Basic Needs	64	(64)	-
Women's Initiatives	18,215	(22,148)	(3,933)
Other Restricted	13,400	(6,250)	7,150
Safeguarding Fund	15,000	(15,000)	-
Teens Project	1,283	(1,283)	-
Football Project	7,497	(7,497)	-
Skilling Projects	25,873	(375)	25,498
	<u>365,486</u>	<u>(429,881)</u>	<u>(64,395)</u>
TOTAL FUNDS	<u><u>603,852</u></u>	<u><u>(759,698)</u></u>	<u><u>(155,846)</u></u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
General Fund	66,089	147,592	(138,628)	75,053
Designated Project Fund	62,000	(62,000)	105,566	105,566
	<u>128,089</u>	<u>85,592</u>	<u>(33,062)</u>	<u>180,619</u>
Restricted funds				
Carpentry Project	-	(1,562)	1,562	-
Education Project	-	6,900	-	6,900
Ewafe Project	-	20,651	5,249	25,900
Feeding Project	1,417	(22,328)	20,911	-
Saturday Kids Clubs	-	(250)	250	-
School Sponsorship	22,654	38,317	-	60,971
Supporting Basic Needs	-	(512)	512	-
Women's Initiatives	1,811	2,122	-	3,933
Safeguarding Fund	-	(3,334)	3,334	-
Teens Project	-	(1,244)	1,244	-
	<u>25,882</u>	<u>38,760</u>	<u>33,062</u>	<u>97,704</u>
TOTAL FUNDS	<u><u>153,971</u></u>	<u><u>124,352</u></u>	<u><u>-</u></u>	<u><u>278,323</u></u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	288,892	(141,300)	147,592
Designated Project Fund	-	(62,000)	(62,000)
	<u>288,892</u>	<u>(203,300)</u>	<u>85,592</u>
Restricted funds			
Carpentry Project	2,194	(3,756)	(1,562)
Education Project	31,080	(24,180)	6,900
Ewafe Project	153,174	(132,523)	20,651
Feeding Project	3,515	(25,843)	(22,328)
Saturday Kids Clubs	-	(250)	(250)
School Sponsorship	61,304	(22,987)	38,317
Supporting Basic Needs	100	(612)	(512)
Women's Initiatives	16,874	(14,752)	2,122
Safeguarding Fund	18,000	(21,334)	(3,334)
Teens Project	1,422	(2,666)	(1,244)
	<u>287,663</u>	<u>(248,903)</u>	<u>38,760</u>
TOTAL FUNDS	<u><u>576,555</u></u>	<u><u>(452,203)</u></u>	<u><u>124,352</u></u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General Fund	66,089	161,707	(138,628)	89,168
Designated Project Fund	62,000	(167,566)	105,566	-
	<u>128,089</u>	<u>(5,859)</u>	<u>(33,062)</u>	<u>89,168</u>
Restricted funds				
Carpentry Project	-	(901)	1,562	661
Ewafe Project	-	(5,249)	5,249	-
Feeding Project	1,417	(22,328)	20,911	-
Saturday Kids Clubs	-	(250)	250	-
School Sponsorship	22,654	(22,654)	-	-
Supporting Basic Needs	-	(512)	512	-
Women's Initiatives	1,811	(1,811)	-	-
Other Restricted	-	7,150	-	7,150
Safeguarding Fund	-	(3,334)	3,334	-
Teens Project	-	(1,244)	1,244	-
Skilling Projects	-	25,498	-	25,498
	<u>25,882</u>	<u>(25,635)</u>	<u>33,062</u>	<u>33,309</u>
TOTAL FUNDS	<u><u>153,971</u></u>	<u><u>(31,494)</u></u>	<u><u>-</u></u>	<u><u>122,477</u></u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	527,258	(365,551)	161,707
Designated Project Fund	-	(167,566)	(167,566)
	<u>527,258</u>	<u>(533,117)</u>	<u>(5,859)</u>
Restricted funds			
Carpentry Project	22,733	(23,634)	(901)
Education Project	99,930	(99,930)	-
Ewafe Project	285,791	(291,040)	(5,249)
Feeding Project	3,515	(25,843)	(22,328)
Saturday Kids Clubs	165	(415)	(250)
School Sponsorship	123,287	(145,941)	(22,654)
Supporting Basic Needs	164	(676)	(512)
Women's Initiatives	35,089	(36,900)	(1,811)
Other Restricted	13,400	(6,250)	7,150
Safeguarding Fund	33,000	(36,334)	(3,334)
Teens Project	2,705	(3,949)	(1,244)
Football Project	7,497	(7,497)	-
Skilling Projects	25,873	(375)	25,498
	<u>653,149</u>	<u>(678,784)</u>	<u>(25,635)</u>
TOTAL FUNDS	<u><u>1,180,407</u></u>	<u><u>(1,211,901)</u></u>	<u><u>(31,494)</u></u>

Restricted Funds

Carpentry Project - to provide young people with carpentry skills

Education Project - to provide school education for school-aged children

Ewafe Project - a project to rescue children from abandonment and reintegrate them with families

Feeding Project - a foodbank to provide emergency food for families in crisis

Saturday Kids Clubs - a safe space for children to go on a Saturday away from the dangers of slum

School Sponsorship - to provide school fees and support to school-aged children

Supporting Basic Needs - provision of basic support such as hygiene products, clothes, shoes and food to vulnerable children

Teens Project - counselling and support for teenagers in the slums

Women's Initiatives - to provide women with vocational training

Skilling Project - funding the construction of a new vocational training centre in Naguru slum

Other Project - funds for monitoring and evaluation of the Ugandan programmes

14. EMPLOYEE BENEFIT OBLIGATIONS

During the year employers pension costs totalling £5,940 (2021: £3,103) were payable to defined contribution personal pension schemes. No pension contributions were owing at the balance sheet date (2021: £nil).

15. RELATED PARTY DISCLOSURES

During the year the charity received donations totalling £26,419 (2021: £28,701) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).

Accounts

Kids Club Kampala

Report and Accounts

Year ended 31 December 2021

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

Kids Club Kampala
CHARITY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2021

Trustees	Peter Kearney Alisdair Pert Isaac Sibanda Lydia Devine Olivia Anwana Paul Moore Rachel Read Sarah Begg Rachel Stark
Key Staff	Olivia Barker White Linda Horgan
Governing Document	CIO Foundation registered 17 June 2013
Charity Registration Number	1152451
Principal Address	22 Bowling Green Close Birmingham B23 5QU
Independent Examiner	Archie McDowall, BA CA Stewardship 1 Lamb's Passage London EC1Y 8AB
Bankers	HSBC plc

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Trustee's Report of Activities

For the period 1st January – 31st December 2021

The Trustees of Kids Club Kampala have pleasure in submitting the Report and Accounts for the period 1st January – 31st December 2021.

Objects of the charity

Kids Club Kampala is a UK charity helping vulnerable kids in Uganda to survive and thrive. We work to overcome the lack of hope and self-esteem of children living in situations of extreme poverty by empowering communities to bring about sustainable changes. We work in partnership with our team in Uganda who passionately lead and implement our projects which are a life line to some of the most vulnerable children in the world.

The children that we are working with come from extremely poor households and the conditions in Kampala's slums are shocking. The slums are notorious for drug and alcohol abuse, violent crime and abject poverty. People face problems of overcrowding, poor sanitation, insufficient shelter and food insecurity on a daily basis. Many children have been orphaned, neglected or simply abandoned as a result of poverty or sickness. We are passionate about empowering these children and communities, letting them know they are loved and helping them to overcome their situations of poverty.

We support vulnerable kids in Uganda by providing for both their immediate needs and strengthening their futures through educating, feeding, protecting, and skilling. Our vision is to see children's lives transformed, communities empowered and poverty reduced throughout Uganda.

Governance

The policy and operating decisions of the charity rest with the Trustees who meet quarterly to monitor the activities of the Charitable Incorporated Organisation (CIO). The Trustees meet to discuss the progress of the organisation, make important decisions and plan for the future.

New Trustees are recruited and appointed by a majority of existing Trustees. There were no new trustees appointed during the year. Peter Kearney continued as the Chair of Trustees throughout the year, with Olivia Anwana taking over from Alisdair Pert as Treasurer on 27th April 2021, and Paul Moore and Lydia Harwood remaining as Vice Chairs. Rachel Read continued as safeguarding officer at Board level and Rachel Stark and Sarah Begg were appointed to champion staff wellbeing as of 27th April 2021.

Review of Project Activities

Despite the uncertainty and challenges that the ongoing COVID-19 pandemic brought, 2021 was another hugely productive year for Kids Club Kampala. We are immensely proud that once again, through the kind support of our donors and the hard work and innovation of our team, we have been able to support children and their families to **survive and thrive** in the slum communities of Kampala.

The sad reality is that the COVID-19 pandemic has meant even more families in Uganda are now living in poverty. We decided at Kids Club Kampala that in 2021, we would continue our **Road to Recovery** and redouble our efforts to help families rebuild from the pandemic and have hope for a brighter future.

Our aim was to strengthen the futures of children and their families through our feeding, education, skilling and protecting projects, to break the cycle of poverty and to create more opportunities for kids and their families. To these ends, our incredible staff and volunteers worked tirelessly to distribute vital food packages to vulnerable families. Incredibly, in 2021, **we provided over 1.2 million food parcels to 25,532 vulnerable families**. We switched from using single-use plastic to reusable bags which benefited families as well as the environment.

At the beginning of 2021 we were optimistic that schools in Uganda would reopen and children would be able to return to classroom based learning. However, although schools did reopen in March, this was only short lived, as the onset of the third wave of COVID-19 forced all schools to once again close their doors. Yet despite further disruption, our dedicated teachers have ensured that all children on our education projects continued to learn. During 2021, **284 children received access to free education**. 106 children received education within 3 slum communities through our Encouraging Education Project, of which 88 had never attended school before. In March we welcomed small groups of children back to our education centres for in-person learning. However, just three months later this was halted as Uganda entered into another lockdown. Thus, to ensure children could continue to learn our teachers quickly reverted back to home-schooling. Each child was visited at least once a week in order to distribute educational materials, provide feedback on their assignments and check on general wellbeing. Our teachers also engaged with parents and provided them with advice on ways to keep their children safe, healthy and on track with their learning. The lockdown also meant that all educational institutions had to close their doors so since then all 178 sponsored children have been supported with study materials so they could also continue learning at home. Despite the disruption caused by COVID-19, in 2021 we were still able to celebrate the graduations of 9 of our sponsored children.

Our Skilling Projects are vital to breaking the cycle of poverty for families in Kampala. In the wake of COVID-19, our vocational training is needed more than ever to ensure families can recover and have hope for the future. In 2021, we provided **vital vocational skills training to 160 people**. 153 people graduated from our tailoring and knitting course and 7 young people graduated from our carpentry course. 26 sewing machines were generously donated and shipped to Kampala.

In 2021 we continued the expansion of our **Safeguarding Programme** within 10 slum communities. We recruited and trained 10 new safeguarding volunteers, assessed 143 safeguarding concerns within communities, liaised with local leaders and police to handle 113 safeguarding cases and referred 49 cases to counselling with our social workers.

This year the demand for our Ewafe Project has continued to increase, with more children than ever needing a safe space to call home. In 2021, we **rescued 55 children from abuse or abandonment**. Throughout the year, we **successfully reintegrated 33 children**. By the end of the year, there were 55 children staying at the home. In response to the rising demand for our Ewafe Project, this year the home has been undergoing vast expansion. With huge thanks to a generous benefactor we have been able to build an extra dormitory in order to welcome more children, open a therapy room and sickbay to care for the physical and psychological needs of the kids, construct brand new staff cottages so a member of Ewafe staff is always available for the children, acquire land for growing crops to increase the self-sustainability of the Ewafe home and purchase a car to support the teams tracing families across the country.

Review of UK fundraising activities

Due to the generous support of our donors, Kids Club Kampala raised an incredible £549,405 in 2021 making it our **most successful year of fundraising ever**. Of the total income raised,

29% came from one-off donations, 22% from regular giving, 13% from corporate donations, 12% from grants, 13% from fundraising events and sales of crafts and merchandise, 9% from Gift Aid, and 1% from donations-in-kind and bank interest.

In response to the third wave of COVID-19 in Uganda, in June we launched our Serving Communities in Crisis Emergency Appeal and thanks to the generosity of our supporters we were able to raise £11,032.

Miles in Their Shoes was back for a second year. In the spring, 125 brave trekkers set off on their virtual journey from Birmingham to Kampala. Thanks to their miles, we were able to raise over £30,000! In June, a further 29 people took part in this virtual challenge, raising a further £6931 between them. A huge thank you to everyone who took part and do keep your eyes peeled for details of how take part in the 2022 Miles in Their Shoes challenge.

The Ball of Hope was our first in-person event in almost two years. It was wonderful to be able to catch up and meet the supporters who had been there for our communities living in Kampala's slums. We had a fantastic time at the ball with live music, a silent auction and games. A massive thank you to all those who attended the event and helped us to raise £15,472!

The Big Give Christmas Challenge raised an incredible £26,891 (including Gift Aid) for our Encouraging Education Project! As part of this year's campaign, we hosted our virtual Big Give Bash - a joyous celebration of all things Uganda.

We would like to say a very special thank you to all of you who took the time to support us in 2021. Whether that was by doing a fundraiser, volunteering at an event, travelling 'miles in their shoes' or generally telling your loved ones about our work, it's people like you that provide brighter futures for our communities. Your dedication creates opportunities for vulnerable people that are often left behind. Thank you.

Staff Team Update

Our UK team grew again in 2021 with the addition of Jessica Cole as Fundraising Officer in April. With Olivia Barker-White on maternity leave, Linda Horgan joined the team as Interim CEO for the year. Our current staff FTE at the end of 2021 is 4.2. Alex Ciupka joined our team as Finance Officer in October, on secondment from the Civil Service Fast Stream and Lindsay Jones and Zack Campbell finished their secondments with us in March. Interns Helen and Fenja completed their internships and we welcomed Charlotte, Esther, Lauren, Lois, Megan, Molly and Naomi as new interns throughout the year. We have also been supported by numerous other fundraising volunteers this year who have made a huge difference to our work. As always, we are incredibly grateful for the hard work and dedication of all staff and volunteers.

Financial Review

This year the total income raised was £576,555 (2020: £465,664). Our target income for 2021 was set by the Trustees at £412,000 (2020: £380,000) and we are very pleased that we exceeded our income target for the year. This is also a 24% increase in income for the organisation compared to what was raised last year in 2020.

Of the total income raised, 29% came from one-off donations, 22% from regular giving, 13% from corporate donations, 12% from grants, 13% from fundraising events and sales of crafts and merchandise, 9% from Gift Aid, and 1% from donations-in-kind and bank interest. Income restricted for specific projects, including project grants, money raised at specific project

fundraising events and school sponsorship regular payments, made up £264,734 (2020: £223,047) which is 48% of our total income.

This year our total expenditure was £452,203 (2020: £374,469). The planned expenditure for the year as set by the Trustees was £376,457 (2020: £290,667) so our actual expenditure was significantly over our target expenditure, in line with our growing income. Our expenditure this year was also 20% higher than our expenditure in 2020. Of the total expenditure, 97% of this was spent directly on charitable activities and just 3% on generating funds. Of the charitable activities, 71% was spent on projects and programmes, and 29% was spent on programme support costs and governance.

Reserves Policy

The reserves policy of Kids Club Kampala, as decided and voted on by the Trustees, is to keep reserves of at least three months' running (operational) costs to enable core activities to continue for three months should the charity need to wind up operations completely, or should an unforeseen, significant and temporary shortfall in income and/or cash flow occur. The reserves will be used where alternative sources of funding cannot be found in the time required. The target reserves figure shall be set annually alongside approving the following years' budget by the trustees. This will be calculated based on three months' running costs, in line with planned expenditure for the following year. The calculations used to agree three months' running costs will be reviewed and agreed by trustees at the same time and recorded for future reference.

In 2021, our target was to have reserves of three months' running costs, calculated as £75,000 (2020: £60,000). This target was achieved during the year and we left 2021 with reserves of £75,052. This target will be reviewed every year by the trustees, based on what three month's running costs is calculated to be, in line with planned expenditure.

KCK's operational expenditure has increased as the charity has expanded, and therefore the reserves target has been increased for 2022. In 2022, the reserves target has been set at £114,000 and agreed by trustees, as recorded in the minutes of the trustees meeting dated 14th December 2021.

Risk Statement

The Trustees have reviewed the risks to which a small charity operating with few employees is exposed. Appropriate procedures are in place to identify, monitor and review these risks on a regular basis.

The biggest risk to our fundraising for 2022 is still COVID-19. Negative impacts of this on the UK economy, coupled with Brexit and a rise in cost of living, could subsequently impact the ability of donors to make donations (both regular and one-off), which would adversely affect our ability to meet our income target for 2022. There are also staff changes expected in 2022 and whilst these changes will be positive for KCK in the long term, there will be a transitional period which may impact income generation.

In addition there will also continue to be significant changes to our activities in Uganda. Lockdowns have eased but we may have to limit numbers of children attending different projects to keep everyone safe, potentially limiting our impact.

Trustees' Responsibilities

Charity law requires us as Trustees to prepare financial statements for each accounting year which give a true and fair view of the state of the charity and of its income and expenditure for the year.

We are required to:

1. Select suitable accounting policies and apply them consistently.
2. Observe the methods and principles in the Charities SORP.
3. Make judgements and estimates that are reasonable and prudent.
4. State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts.
5. Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent and detect fraud or any other irregularities.

Approval

This report was approved by the trustees on 19 May 2022 and signed on their behalf by:

Peter Kearney

Peter Kearney – Chair of the Trustees

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF

Kids Club Kampala ('the Charity')

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 December 2021 on pages 8 to 18 following, which have been prepared on the basis of the accounting policies set out on pages 11 to 12.

Responsibilities and basis of report

As the charity's trustees of the Charitable Incorporated Organisation you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants of Scotland, which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Archie McDowall, BA CA
ICAS

Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: 30 May 2022

Kids Club Kampala

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	226,400	280,568	506,968	427,278
Charitable activities		62,478	7,096	69,574	38,336
Investments		13	-	13	85
Total income and endowments		288,891	287,664	576,555	465,699
EXPENDITURE ON:					
Charitable activities	4	191,658	248,904	440,562	368,535
Raising funds	5	11,641	-	11,641	5,934
Total expenditure		203,299	248,904	452,203	374,469
Net income/(expenditure)		85,591	38,760	124,352	91,230
Transfers between funds	12	(33,063)	33,063	-	-
		52,529	71,823	124,352	91,230
Reconciliation of funds:					
Total funds brought forward		128,089	25,882	153,971	62,741
Total funds carried forward		180,618	97,705	278,323	153,971

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The notes on page 11-17 form part of these accounts.

Kids Club Kampala

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
CURRENT ASSETS					
Debtors	7	55,046	-	55,046	3,817
Cash at bank and in hand	8	133,436	97,705	231,141	153,216
		<u>188,482</u>	<u>97,705</u>	<u>286,187</u>	<u>157,033</u>
CREDITORS: Amounts falling due within one year					
	9	(7,864)	-	(7,864)	(3,060)
Net current assets / (liabilities)		<u>180,618</u>	<u>97,705</u>	<u>278,323</u>	<u>153,973</u>
TOTAL NET ASSETS		<u>180,618</u>	<u>97,705</u>	<u>278,323</u>	<u>153,973</u>
FUND BALANCES					
12					
Unrestricted Funds					
General funds		75,052	-	75,052	66,091
Designated funds		105,566	-	105,566	62,000
		<u>180,618</u>	<u>-</u>	<u>180,618</u>	<u>128,091</u>
Restricted Funds					
		<u>-</u>	<u>97,705</u>	<u>97,705</u>	<u>25,882</u>
		<u>180,618</u>	<u>97,705</u>	<u>278,323</u>	<u>153,973</u>

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

Peter Kearney

Peter Kearney

Date: 19 May 2022

Charity number: 1152451

The notes on page 11-17 form part of these accounts.

Kids Club Kampala
FOR THE YEAR ENDED 31 DECEMBER 2021
CASH FLOW STATEMENT

	Note	2021 £	2020 £
Cash flows from operating activities:			
Net cash provided by/(used in) operating activities	a	<u>77,926</u>	<u>92,085</u>
Change in cash and equivalents in the reporting period		<u>77,926</u>	<u>92,085</u>
Cash and equivalents at the beginning of the year	b	153,216	61,129
Change in cash and equivalents due to exchange rate movements		-	-
Cash and cash equivalents at the end of the year	b	<u>231,142</u>	<u>153,214</u>

Note a: Reconciliation of net income to net cash flow from operating activities

	2021 £	2020 £
Net income for the reporting period (as per the statement of financial activities)	124,352	91,230
Adjustments for:		
(Increase)/decrease in debtors	(51,229)	(405)
Increase/(decrease) in creditors	4,804	1,260
Net cash provided by (used in) operating activities	<u>77,926</u>	<u>92,085</u>

Note b: Analysis of cash and cash equivalents

	2021 £	2020 £
Cash at bank with immediate access	100,292	31,379
Notice deposits (with a term of three months or less)	130,849	121,836
Total cash and cash equivalents	<u>231,141</u>	<u>153,216</u>

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Statutory Information

The charity is a charitable incorporated organisation registered with the Charity Commission in England & Wales. The charity's registered number and principal address can be found on the Charity Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The Charities (Accounts and Reports) Regulations 2008 (the '2008 Regulations') requires charities to prepare their accounts in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005' but this accounting standard has since been withdrawn and has been replaced by the Charities SORP mentioned in the preceding paragraph. The charity has prepared these financial statements in accordance with the new Charities SORP; this departure from the 2008 Regulations is believed to be necessary for these financial statements to give a 'true and fair view'.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects. Endowment funds are donations that are retained as capital in accordance with the donor's wishes. The nature of the restriction determines whether the endowments represent permanent endowments or expendable endowments.

e) Stocks

Stocks of donated items held for distribution to beneficiaries are measured at fair value.

f) Taxation

The charity has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

g) Critical accounting estimates and areas of judgement

The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date

3 Donations and legacies

	2021	2020
		£
Donations of cash and similar	381,977	318,173
Donations in kind	7,198	7,813
Other grants receivable	66,700	65,530
Income tax recoverable	51,093	35,763
	<u>506,968</u>	<u>427,279</u>

Donations in kind comprise the following:

	2021	2020
	£	£
Goods donated for:		
Distribution to beneficiaries	7,198	4,926
Re-sale		2,887
	<u>7,198</u>	<u>7,813</u>

Donated goods comprise sewing machines, books, clothes and toys.

4 Charitable expenditure

	2021 £	2020 £
a Costs incurred directly on specific activities		
Costs of generating voluntary income		
Employment costs	118,894	70,978
International volunteers	164	98
Travel	-	255
Other costs	2,895	2,245
Grants payable (note 8d)	303,991	277,955
Donated goods	7,198	7,813
	<u>433,142</u>	<u>359,344</u>
b Costs incurred on support & administration		
Governance costs		
Independent examiner's fee	2,500	3,060
Other	383	876
	<u>2,883</u>	<u>3,936</u>
Administration	2,727	3,884
Bank and finance charges	340	439
Exchange differences	428	(89)
Insurance	1,041	1,022
	<u>7,420</u>	<u>9,192</u>
Total expenditure	<u>440,562</u>	<u>368,536</u>

The fee payable to the independent examiner for preparing and examining the accounts was £3,000 (2020: £3,060).

c Donations in kind expensed in year	2021 £	2020 £
Clothing, books and toys	7,198	7,813
	<u>7,198</u>	<u>7,813</u>

d Grants payable	Institutions £	Individuals £	2021 £
Grants for education	303,991		303,991
	<u>303,991</u>	<u>-</u>	<u>303,991</u>

The comparatives for the previous year are as follows:

	Institutions £	Individuals £	2020 £
Grants for education	277,955		277,955
	<u>277,955</u>	<u>-</u>	<u>277,955</u>

The charity's principal grants to institutions comprised:

	2021 £	2020 £
Kids Club Kampala, Uganda	303,991	277,955
	<u>303,991</u>	<u>277,955</u>

The grants made to Kids Club Kampala are to the charity's Ugandan partner organisation; a registered Ugandan NGO to provide education, basic needs and wider development help for the children being supported as detailed in the annual report.

5 Cost of raising funds

	2021	2020
	£	£
Fundraising costs	11,642	5,934
	<u>11,642</u>	<u>5,934</u>

6 Analysis of staff costs, the cost of key management personnel and trustee remuneration and expenses

The average monthly number of employees during the year was 5 (2020: 4).

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees and the key staff named on the Charity Information page. Total

	Wages & salaries	Employer pension contributions	2021
			£
Members of key management	47,505	1,363	48,868
			<u>48,868</u>

The following amounts were payable in the previous year:

	Wages & salaries	Employer pension contributions	2020
			£
Members of key management	26,333	726	27,059
			<u>27,059</u>

No trustees received employment benefits in either the current or preceding year.

7 Debtors

	2021	2020
	£	£
Falling due within one year:		
Tax recoverable	6,116	3,682
Prepayments	40,678	-
Accrued income	8,253	135
Total debtors	<u>55,046</u>	<u>3,817</u>

8 Cash at Bank and in Hand

	2021	2020
	£	£
Cash at bank with immediate access	100,292	31,379
Notice deposits (with a term of three months or less)	130,849	121,836
	<u>231,141</u>	<u>153,216</u>

9 Creditors: liabilities falling due within one year

	2021	2020
	£	£
Accruals	7,864	3,060
	<u>7,864</u>	<u>3,060</u>

11 Pension commitments

During the year employer's pension contributions totalling £3,103 (2020: £1,722) were payable to defined contribution personal pension schemes. No pension contributions were owing at the balance sheet date (2020: £nil). ■

12 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2021 £	Incoming resources 2021 £	Outgoing resources 2021 £	Transfers in the year 2021 £	Gains and losses 2021 £	Closing balance 2021 £
<i>Designated Funds</i>						
Project fund	62,000	-	(62,000)	105,566	-	105,566
	<u>62,000</u>	<u>-</u>	<u>(62,000)</u>	<u>105,566</u>	<u>-</u>	<u>105,566</u>
<i>General Unrestricted Funds</i>	66,089	288,891	(141,299)	(138,629)	-	75,052
	<u>66,089</u>	<u>288,891</u>	<u>(141,299)</u>	<u>(138,629)</u>	<u>-</u>	<u>75,052</u>
Total Unrestricted Funds	128,089	288,891	(203,299)	(33,063)	-	180,618
	<u>128,089</u>	<u>288,891</u>	<u>(203,299)</u>	<u>(33,063)</u>	<u>-</u>	<u>180,618</u>
<i>Restricted Funds</i>						
Carpentry Project	-	2,194	(3,756)	1,562	-	-
Education Project	-	31,080	(24,180)	-	-	6,900
Ewafe Project	-	153,174	(132,523)	5,249	-	25,900
Feeding Project	1,417	3,515	(25,843)	20,911	-	-
Safeguarding	-	18,000	(21,334)	3,334	-	-
Saturday Kids Clubs	-	-	(250)	250	-	-
School Sponsorship	22,654	61,304	(22,987)	-	-	60,971
Supporting basic needs	-	100	(612)	512	-	-
Teens Project	-	1,422	(2,666)	1,244	-	-
Women's Initiatives	1,811	16,874	(14,752)	-	-	3,933
	<u>25,882</u>	<u>287,664</u>	<u>(248,904)</u>	<u>33,063</u>	<u>-</u>	<u>97,705</u>
Aggregate of funds	153,971	576,555	(452,203)	-	-	278,323
	<u>153,971</u>	<u>576,555</u>	<u>(452,203)</u>	<u>-</u>	<u>-</u>	<u>278,323</u>

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds £	Designated funds £	Restricted funds £	2021 £
Debtors	55,046	-	-	55,046
Cash at bank and in hand	27,870	105,566	97,705	231,141
Creditors falling due within one year	(7,864)	-	-	(7,864)
	<u>75,052</u>	<u>105,566</u>	<u>97,705</u>	<u>278,323</u>

Restricted Fund:	Purpose:
Carpentry Project	To provide young people with carpentry skills
Education Project	To provide school education for school-aged children
Ewafe Project	A project to rescue children from abandonment and reintegrate them with families
Feeding Project	A foodbank to provide emergency food for families in crisis
Saturday Kids Clubs	A safe space for children to go on a Saturday away from the dangers of slum
School Sponsorship	To provide school fees and support to school-aged children
Supporting basic needs	Provision of basic support such as hygiene products, clothes, shoes and food to vulnerable children
Teens Project	Counselling and support for teenagers in the slums
Women's Initiatives	To provide women with vocational training

In the previous year the movements in the charity's funds were as follows:

	<i>Opening balance 2020 £</i>	<i>Incoming resources 2020 £</i>	<i>Outgoing resources 2020 £</i>	<i>Transfers in the year 2020 £</i>	<i>Gains and losses 2020 £</i>	<i>Closing balance 2020 £</i>
<i>Designated Funds</i>						
<i>Project Fund</i>				62,000		62,000
	-	-	-	62,000	-	62,000
<i>General Unrestricted Funds</i>	41,189	242,653	(96,515)	(121,239)		66,089
<i>Total Unrestricted Funds</i>	41,189	242,653	(96,515)	(59,239)	-	66,089
<i>Restricted Funds</i>						
Carpentry Project	3,000	-	(6,190)	3,190		-
Early Education For All Project		13,030	(19,856)	6,826		-
Education Project	-	15,064	(39,273)	24,209		-
Ewafe Project	-	41,567	(61,356)	19,789		-
Feeding Project	7,850	73,500	(79,933)	-		1,417
International Volunteers	-	-	-	-		-
Saturday Kids Clubs	-	5,700	(11,907)	6,207		-
School Sponsorship	-	62,000	(39,346)			22,654
Slum children's pastor project	2,700	-	-	(2,700)		-
Supporting basic needs	-	500	(863)	363		-
Teens Project	-	500	(1,855)	1,354		-
Women's Initiatives	8,000	11,186	(17,376)	-		1,811
	21,550	223,047	(277,954)	59,239	-	25,882
<i>Aggregate of funds</i>	62,739	465,700	(374,469)	-	-	91,971

£2,700 was transferred out of the Slum children's pastor project fund to the Saturday Kids Club fund *with permission from the donor*.

Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	<i>General</i>	<i>Designated</i>	<i>Restricted</i>	
	<i>funds</i>	<i>funds</i>	<i>funds</i>	<i>2020</i>
	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
<i>Debtors</i>	3,817			3,817
<i>Cash at bank and in hand</i>	65,334	62,000	25,882	153,216
<i>Creditors falling due within one year</i>	(3,060)			(3,060)
	<u>66,091</u>	<u>62,000</u>	<u>25,882</u>	<u>153,973</u>

13 Transactions with related parties

During the year the charity:

- a) received donations totalling £28,701 (2020: £25,409) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).

Except as disclosed in note 6 'Analysis of staff costs', there have been no other transactions with related parties during the year.

Kids Club Kampala

DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES

FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	Unrestricted funds				Unrestricted funds			
		General	Designated	Restricted	Total	General	Designated	Restricted	Total
		2021	2021	2021	2021	2020	2020	2020	2020
		£	£	£	£	£	£	£	
INCOME AND ENDOWMENTS FROM:									
Donations and legacies	3	226,400		280,568	506,968	204,232		223,047	427,242
Charitable activities		62,478		7,096	69,574	38,336		-	38,336
Investments		13		-	13	85		-	85
Other income					-				-
Total income and endowments		288,891	-	287,664	576,555	242,653	-	223,047	465,663
EXPENDITURE ON:									
Charitable activities:	4	129,658	62,000	248,904	440,562	90,581		277,954	368,535
Raising funds	5	11,641		-	11,641	5,934		-	5,934
Total Expenditure		141,299	62,000	248,904	452,203	96,515	-	277,954	374,469
Net income/(expenditure)		147,591	(62,000)	38,760	124,352	146,138	-	(54,908)	91,194
Transfers between funds	12	(138,629)	105,566	33,063	-	(121,239)	62,000	59,239	-
Net movement in funds		8,963	43,566	71,823	124,352	24,899	62,000	4,331	91,194
Reconciliation of funds:									
Total funds brought forward		66,089	62,000	25,882	153,972	41,190		21,551	62,741
Total funds carried forward		75,052	105,566	97,705	278,323	66,089	62,000	25,882	153,935

Accounts

Kids Club Kampala

Report and Accounts

Year ended 31 December 2020

Kids Club Kampala
CHARITY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2020

Trustees	Peter Kearney	
	Alisdair Pert	
	Edward Miles	Resigned 25/04/2020
	Isaac Sibanda	
	Lydia Devine	
	Olivia Anwana	Appointed 25/04/2020
	Paul Moore	
	Rachel Read	Appointed 25/04/2020
	Sarah Begg	Appointed 25/04/2020
	Rachel Stark	

Key Management Olivia Barker White

Governing Document CIO Foundation registered 17 June 2013

Charity Registration Number 1152451

Principal Address 22 Bowling Green Close
Birmingham
B23 5QU

Independent Examiner Archie McDowall, BA CA
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Bankers HSBC plc

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Trustee's Report of Activities

For the period 1st January – 31st December 2020

The Trustees of Kids Club Kampala have pleasure in submitting the Report and Accounts for the period 1st January – 31st December 2020.

Objects of the charity

Kids Club Kampala is a UK charity helping vulnerable kids in Uganda to survive and thrive. We work to overcome the lack of hope and self-esteem of children living in situations of extreme poverty by empowering communities to bring about sustainable changes. We work in partnership with our team in Uganda who passionately lead and implement our projects which are a life line to some of the most vulnerable children in the world.

The children that we are working with come from extremely poor households and the conditions in Kampala's slums are shocking. The slums are notorious for drug and alcohol abuse, violent crime and abject poverty. People face problems of overcrowding, poor sanitation, insufficient shelter and food insecurity on a daily basis. Many children have been orphaned, neglected or simply abandoned as a result of poverty or sickness. We are passionate about empowering these children and communities, letting them know they are loved and helping them to overcome their situations of poverty.

We support vulnerable kids in Uganda by providing for both their immediate needs and strengthening their futures through educating, feeding, protecting, and skilling. Our vision is to see children's lives transformed, communities empowered and poverty reduced throughout Uganda.

Governance

The policy and operating decisions of the charity rest with the Trustees who meet quarterly to monitor the activities of the Charitable Incorporated Organisation (CIO). The Trustees meet to discuss the progress of the organisation, make important decisions and plan for the future.

New Trustees are recruited and appointed by a majority of existing Trustees. Three new trustees were appointed during the year. Rachel Read, Olivia Anwana and Sarah Begg joined the Board on the 25th April 2020, and Edward Miles stepped down from being a trustee on the 25th April 2020. Peter Kearney continued as the Chair of Trustees throughout the year, with Alisdair Pert remaining as Treasurer, and Paul Moore and Lydia Harwood remaining as Vice Chairs. Rachel Read was appointed safeguarding officer at Board level on 10th July 2020.

Review of Project Activities

Throughout the year, Kids Club Kampala has continued to support thousands of vulnerable children in the slums of Uganda, and has been able to have a significant impact despite the challenges brought about by the COVID-19 pandemic. When the COVID-19 pandemic hit in March 2020, the UK staff team had to navigate suddenly all working remotely from home, with many planned fundraising events being cancelled, and working out how to respond to the devastation caused by a strict lockdown in Uganda. The majority of people we support in Kampala's slums suddenly lost their incomes overnight and were at risk of starvation.



Yet despite the global pandemic and all the challenges this has brought, we have been able to have a huge impact and change the lives of hundreds of thousands of people through adapting our programmes to meet the most immediate needs. When the lockdown began in Uganda, we were asked by the slum community leaders to assist people to meet their basic needs, particularly food. As a response we converted our project classrooms into food banks to enable the most vulnerable families in Kampala's slums to not starve. We were initially expecting to be feeding around 1000 families a week through our foodbanks. However, when they opened we quickly realised that this was an underestimation and the demand has been ever increasing. As of the end of 2020, we have given out 1,501,400 food packages to 32,498 households. That is over 15 million meals provided to approximately 165,000 individual direct beneficiaries! For those who are disabled or elderly or unable to access our foodbanks, we have been safely delivering parcels of food to people at home. This vital food support has been such a lifeline, and we are so proud that we have been able to help so many people throughout this challenging time.

Alongside this, we have also installed 15 hand washing stations, built 1 new toilet block and have distributed masks and PPE throughout communities to help fight the spread of COVID-19. We have provided 450 girls with vital sanitary items, and supported 311 children with home learning whilst schools have been closed. Our Ewafe project has rescued 25 more children from abuse and abandonment this year, and despite the restrictions on travel in Uganda, we have still been able to reintegrate 13 children back with loving families. 85 women graduated from our tailoring training course, and 7 young people graduated from our hairdressing and carpentry training courses – including our first female carpentry student!

Sadly, COVID-19 means that poverty levels in Uganda have been set back five years, and a further 3 and a half million people have fallen into abject poverty. As a direct result of this, we have seen a huge increase in domestic abuse, family breakdown, homelessness and children being abandoned. To respond to this awful situation, for 2021 we are focusing on our 'road to recovery' to rebuild these communities and protect the most vulnerable to ensure that they not only survive, but thrive. To do this, we are focusing on 4 key areas: feeding - continuing to run our food banks to supply emergency food for families in crisis until they are no longer needed; protecting - increasing our safeguarding work to keep children safe from harm, and increasing the capacity at our Ewafe project; educating - because we know that education is the best route out of poverty for the thousands of children we support; and skilling - giving lifelong skills and a way to provide a sustainable income for families.

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

Review of UK fundraising activities

2020 was a challenging year in terms of fundraising, as we had to adapt our planned activities to online and virtual events. However, we are pleased with how successful these events were and how much was able to be raised as a result.

When the COVID-19 pandemic hit, we launched our Feeding Families: Emergency appeal to enable us to provide vital food parcels for families at risk of starvation as a result of the lockdown. We were aiming to raise £20,000 to keep the food banks running for a month, but the demand kept increasing and the pandemic continued so we kept our appeal going. We are amazed that this appeal raised over £46,000 in total, saving countless lives.



In the summer we launched our very first virtual challenge event 'Miles in their shoes'. 109 people took part walking, running or cycling 5,567 miles virtually from Birmingham to Kampala, learning about what life is like for a child in Kampala's slums along the way. A total £9,407 was raised as a result! Our annual Ball this year was not able to go ahead as planned, so instead we held our virtual 'Locked Down Ball' via Zoom. 192 people attended, and an incredible £17,133.44 was raised! We also had 2 people take part in virtual marathons for us, 8 people hosted virtual community fundraising events, and we also had 8 schools and 15 churches fundraising for us throughout the year.

Our UK team grew this year. In February Andy Brown joined our team as Supporter Care Officer, and in March Jo Black joined our team as Fundraising and Marketing Manager. Corrie Fraser returned from maternity leave in May and started a new role as Grants Manager. Our current staff FTE is 2.8. In September Lindsay Jones joined our team as Finance Officer, and Zack Campbell joined as Transformation Lead in October, both on secondment from the civil service fast stream. Holly, Caitlin, Lydia, Helen, Claudia and Fenja worked with us as office interns this year, providing vital support to the UK team. We have also been supported by numerous other volunteers this year who have made a huge difference to our work.

Financial Review

This year the total income raised was £465,699 (2019: £322,400). Our target income for 2020 was set by the Trustees at £380,000 (2019: £300,000) and we are very pleased that we exceeded our income target for the year. This is also a 44% increase in income for the organisation compared to what was raised last year in 2019.

Of the total income raised, 25% came from one-off donations, 22% from regular giving, 21% from corporate donations, 14% from grants, 8% from fundraising events and sales of crafts and merchandise, 8% from Gift Aid, and 2% from donations-in-kind and bank interest.

Income restricted for specific projects, including project grants, money raised at specific project fundraising events and school sponsorship regular payments, made up 48% which is £223,047 (2019: £163,249) of our total income.

This year our total expenditure was £374,469 (2019: £333,857). The planned expenditure for the year as set by the Trustees was £290,667 (2019: £264,000) so our actual expenditure was quite significantly over our target expenditure. Our expenditure this year was also 12% higher than our expenditure in 2019. Of the total expenditure, 98% of this was spent directly on charitable activities and just 2% on generating funds. Of the charitable activities, 75% was spent on projects and programmes, and 25% was spent on programme support costs and governance.

Reserves Policy

The reserves policy of Kids Club Kampala, as decided and voted on by the Trustees, is to keep reserves of at least three months' running (operational) costs to enable core activities to continue for three months should the charity need to wind up operations completely, or should an unforeseen, significant and temporary shortfall in income and/or cash flow occur. The reserves will be used where alternative sources of funding cannot be found in the time required. The target reserves figure shall be set annually alongside approving the following



years' budget by the trustees. This will be calculated based on three months' running costs, in line with planned expenditure for the following year. The calculations used to agree three months' running costs will be reviewed and agreed by trustees at the same time and recorded for future reference.

In 2020, our target was to have reserves of three months' running costs, calculated as £60,000. Our general unrestricted reserve at the end of 2020 is £66,000 (2019: £41,000). We have therefore surpassed the target for this year. This target will be reviewed every year by the trustees, based on what three month's running costs is calculated to be, in line with planned expenditure.

As our operational expenditure has grown as the charity has expanded, the reserves target has been increased for 2021. In 2021, the reserves target has been set at £75,000 and agreed by trustees, as recorded in the minutes of the trustees meeting dated 30th November 2020.

Risk Statement

The Trustees have reviewed the risks to which a small charity operating with few employees is exposed. Appropriate procedures are in place to identify, monitor and review these risks on a regular basis.

The biggest risk to our fundraising for 2021 is still COVID-19. Fundraising events are unlikely to be able to take place in person again this year and all international volunteer trips to Uganda have also been put on hold. Negative impacts of this on the UK economy, coupled with Brexit, could subsequently impact the ability of donors to make donations (both regular and one-off), which would adversely affect our ability to meet our income target for 2021. There will also continue to be significant changes to our activities in Uganda. Lockdown is beginning to ease but we will still have to limit numbers of children attending different projects to keep everyone safe, potentially limiting our impact. For 2021 we will be moving away from solely focusing on food distribution and supporting people's basic needs, to helping people to sustainably recover from the devastating impacts of the pandemic.

Trustees' Responsibilities

Charity law requires us as Trustees to prepare financial statements for each accounting year which give a true and fair view of the state of the charity and of its income and expenditure for the year.

We are required to:

1. Select suitable accounting policies and apply them consistently.
2. Observe the methods and principles in the Charities SORP.
3. Make judgements and estimates that are reasonable and prudent.
4. State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts.
5. Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and



Reports) Regulations 2008. We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent and detect fraud or any other irregularities.

Approval

This report was approved by the trustees on the 20 July 2021 and signed on their behalf by:

Peter Kearney – Chair of the Trustees

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
Kids Club Kampala
('the Charity')

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 December 2020 on pages 8 to 17 following, which have been prepared on the basis of the accounting policies set out on pages 11 to 12.

Responsibilities and basis of report

As the charity's trustees of the Charitable Incorporated Organisation you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants of Scotland, which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Archie McDowall, BA CA

18 August 2021

Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Kids Club Kampala
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	204,232	223,047	427,278	286,871
Charitable activities		38,336	-	38,336	35,412
Investments		85	-	85	117
Total income and endowments		242,653	223,047	465,699	322,400
EXPENDITURE ON:					
Charitable activities	4	90,581	277,954	368,535	326,451
Raising funds		5,934	-	5,934	7,406
Total expenditure		96,514	277,954	374,469	333,857
Net income/(expenditure)		146,138	(54,908)	91,231	(11,457)
Transfers between funds	12	(59,239)	59,239	-	-
Net movement in funds		86,900	4,331	91,231	(11,457)
Reconciliation of funds:					
Total funds brought forward		41,190	21,551	62,741	74,198
Total funds carried forward	12	128,089	25,882	153,971	62,741

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The notes on page 11-17 form part of these accounts.

Kids Club Kampala

BALANCE SHEET

AS AT 31 DECEMBER 2020

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
CURRENT ASSETS					
Debtors	8	3,817	-	3,817	3,412
Cash at bank and in hand	9	<u>127,334</u>	<u>25,882</u>	<u>153,216</u>	<u>61,129</u>
		131,151	25,882	157,033	64,541
CREDITORS: Amounts falling due within one year	10	(3,060)	-	(3,060)	(1,800)
Net current assets / (liabilities)		<u>128,091</u>	<u>25,882</u>	<u>153,973</u>	<u>62,741</u>
TOTAL NET ASSETS		<u>128,091</u>	<u>25,882</u>	<u>153,973</u>	<u>62,741</u>
FUND BALANCES	12				
Unrestricted Funds					
General funds		66,091	-	66,091	41,190
Designated funds		<u>62,000</u>	<u>-</u>	<u>62,000</u>	<u>-</u>
		128,091	-	128,091	41,190
Restricted Funds		<u>-</u>	<u>25,882</u>	<u>25,882</u>	<u>21,550</u>
		<u>128,091</u>	<u>25,882</u>	<u>153,973</u>	<u>62,741</u>

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

Peter Kearney

Date: 20 July 2021

Charity number: 1152451

The notes on page 11-17 form part of these accounts.

Kids Club Kampala

DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES

FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	<u>Unrestricted funds</u>			<u>Unrestricted funds</u>		
		General 2020 £	Restricted 2020 £	Total 2020 £	General 2019 £	Restricted 2019 £	Total 2019 £
INCOME AND ENDOWMENTS FROM:							
Donations and legacies	3	204,232	223,047	427,278	117,071	169,800	286,871
Charitable activities		38,336		38,336	35,412		35,412
Investments		85		85	117		117
Total income and endowments		242,653	223,047	465,699	152,600	169,800	322,400
EXPENDITURE ON:							
Charitable activities:	4	90,581	277,954	368,535	127,390	199,061	326,451
Raising funds	0	5,934		5,934	7,406		7,406
Total Expenditure		96,514	277,954	374,469	134,797	199,061	333,857
Net income/(expenditure)		146,138	(54,908)	91,231	17,804	(29,261)	(11,457)
Transfers between funds	12	(121,239)	59,239	-	(30,616)	30,616	-
Net movement in funds		24,900	4,331	91,231	(12,812)	1,355	(11,457)
Reconciliation of funds:							
Total funds brought forward		41,190	21,551	62,741	54,002	20,196	74,198
Total funds carried forward	12	66,089	25,882	153,971	41,190	21,551	62,741

Kids Club Kampala
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1 Statutory Information

The charity is [a charitable incorporated organisation] [trust] registered with the [Charity Commission in England & Wales]. The charity's registered number and principal address can be found on the Charity Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The Charities (Accounts and Reports) Regulations 2008 (the '2008 Regulations') requires charities to prepare their accounts in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005' but this accounting standard has since been withdrawn and has been replaced by the Charities SORP mentioned in the preceding paragraph. The charity has prepared these financial statements in accordance with the new Charities SORP; this departure from the 2008 Regulations is believed to be necessary for these financial statements to give a 'true and fair view'.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

Kids Club Kampala
NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2020

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects. Endowment funds are donations that are retained as capital in accordance with the donor's wishes. The nature of the restriction determines whether the endowments represent permanent endowments or expendable endowments.

e) Stocks

Stocks of donated items held for distribution to beneficiaries are measured at fair value.

f) Taxation

The charity has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

g) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

h) Critical accounting estimates and areas of judgement

The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

3 Donations and legacies

	2020	2019
	£	£
Donations of cash and similar	318,173	155,530
Donations in kind	7,813	8,820
Other grants receivable	65,530	97,466
Income tax recoverable	35,763	25,055
	<u>427,278</u>	<u>286,871</u>

Donations in kind comprise the following:

	2020	2020
	£	£
Goods donated for:		
Distribution to beneficiaries	4,926	8,820
Re-sale	2,887	-
	<u>7,813</u>	<u>8,820</u>

Donated goods comprise books, clothes and toys.

4 Charitable expenditure

	2020	2019
	£	£
a Costs incurred directly on specific activities		
Employment costs	70,978	52,573
International volunteers	98	7,310
Travel	255	1,733
Other costs	2,245	4,862
Grants payable (note 8d)	277,955	239,232
Donated goods	7,813	9,420
	<u>359,344</u>	<u>315,130</u>

Kids Club Kampala
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020

b Costs incurred on support & administration

Governance costs		
Independent examiner's fee	3,060	1,800
Other	876	240
	<u>3,936</u>	<u>2,040</u>
Administration	3,884	5,788
Bank and finance charges	350	445
Insurance	1,022	3,047
	<u>9,191</u>	<u>11,321</u>
Total expenditure	<u>368,535</u>	<u>326,451</u>

The fee payable to the independent examiner for preparing and examining the accounts was £3,060 (2019: £1,800); in addition the charity paid £nil (2019: £240) to Stewardship for payroll bureau services.

c Donations in kind expensed in year

	2020	2019
	£	£
Clothing, books and toys	7,813	9,420
	<u>7,813</u>	<u>9,420</u>

d Grants payable

	Institutions	Individuals	2020
	£	£	£
Grants for education	277,955	-	277,955
	<u>277,955</u>	<u>-</u>	<u>277,955</u>

The comparatives for the previous year are as follows:

	Institutions	Individuals	2019
	£	£	£
Grants for education	239,232	-	239,232
	<u>239,232</u>	<u>-</u>	<u>239,232</u>

The charity's principal grants to institutions comprised:

	2020	2019
	£	£
Kids Club Kampala, Uganda	277,955	239,232
	<u>277,955</u>	<u>239,232</u>

The grants made to Kids Club Kampala are to the charity's Ugandan partner organisation; a registered Ugandan NGO to provide education, basic needs and wider development help for the children being supported as detailed in the annual report.

5 Cost of raising funds

	2020	2019
	£	£
Fundraising costs	5,934	7,406
	<u>5,934</u>	<u>7,406</u>

Kids Club Kampala
NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2020

6 Analysis of staff costs, the cost of key management personnel and trustee remuneration and expenses

The average monthly number of employees during the year was 4 (2019: 4). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees and the key staff named on the Charity Information page. Total employment benefits payable to key management for the year were as follows:

	Wages & salaries	Employer pension contributions	2020 £
Members of key management	26,333	726	<u>27,059</u>
			<u>27,059</u>

The following amounts were payable in the previous year:

	Wages & salaries	Employer pension contributions	2019 £
Members of key management	29,645	489	<u>30,134</u>
			<u>30,134</u>

No trustees received employment benefits in either the current or preceding year.

8 Debtors

	2020 £	2019 £
Falling due within one year:		
Tax recoverable	3,682	3,277
Other debtors	135	135
Total debtors	<u>3,817</u>	<u>3,412</u>

9 Cash at Bank and in Hand

	2020 £	2019 £
Cash at bank with immediate access	31,379	4,579
Notice deposits (with a term of three months or less)	<u>121,836</u>	<u>56,550</u>
	<u>153,216</u>	<u>61,129</u>

10 Creditors: liabilities falling due within one year

	2020 £	2019 £
Accruals	3,060	1,800
	<u>3,060</u>	<u>1,800</u>

11 Pension commitments

During the year employer's pension contributions totalling £1,722 (2019: £897) were payable to defined contribution personal pension schemes. No pension contributions were owing at the balance sheet date (2019: £nil).

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FOR THE YEAR ENDED 31 DECEMBER 2020

12 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2020 £	Incoming resources 2020 £	Outgoing resources 2020 £	Transfers in the year 2020 £	Gains and losses 2020 £	Closing balance 2020 £
<i>Designated Funds</i>						
Project fund	-	-	-	62,000	-	62,000
	-	-	-	62,000	-	62,000
<i>General Unrestricted Funds</i>	41,189	242,653	(96,514)	(121,239)	-	66,089
Total Unrestricted Funds	41,189	242,653	(96,514)	(59,239)	-	128,089
<i>Restricted Funds</i>						
Carpentry Project	3,000	-	(6,190)	3,190	-	-
Early Education For All Project	-	13,030	(19,856)	6,826	-	-
Education Project	-	15,064	(39,273)	24,209	-	-
Ewafe Project	-	41,567	(61,356)	19,789	-	-
Feeding Project	7,850	73,500	(79,933)	-	-	1,417
Saturday Kids Clubs	-	5,700	(11,907)	6,207	-	-
School Sponsorship	-	62,000	(39,346)	-	-	22,654
Slum children's pastor project	2,700	-	-	(2,700)	-	-
Supporting basic needs	-	500	(863)	363	-	-
Teens Project	-	500	(1,855)	1,354	-	-
Women's Initiatives	8,000	11,186	(17,376)	-	-	1,811
	21,550	223,047	(277,954)	59,239	-	25,882
Aggregate of funds	62,740	465,699	(374,469)	-	-	153,970

£2,700 was transferred out of the Slum children's pastor project fund to the Saturday Kids Clubs fund with permission from the donor.

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>		Restricted funds	2020
	General funds	Designated funds		
	£	£	£	£
Debtors	3,817	-	-	3,817
Cash at bank and in hand	65,334	62,000	25,882	153,216
Creditors falling due within one year	(3,060)	-	-	(3,060)
	66,091	62,000	25,882	153,973

Designated Fund:

Project fund

to set aside funds required for funding various projects early in 2021

Kids Club Kampala

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FOR THE YEAR ENDED 31 DECEMBER 2020

Restricted Funds:

Carpentry Project
Early Education For All Project
Education Project
Ewafe Project
Feeding Project
Saturday Kids Clubs
School Sponsorship
Slum children's pastor project

Purpose:

to provide young people with carpentry skills
to provide informal early education classes to vulnerable children
to provide school education for school-aged children
A project to rescue children from abandonment and reintegrate them with families
A foodbank to provide emergency food for families in crisis
A safe space for children to go on a Saturday away from the dangers of slum life
to provide school fees and support to school-aged children
to employ a full time children's pastor to work in the slums of Kampala with our children, running Bible teaching sessions, leading prayer times and undertaking pastoral visits to children's family homes

Supporting basic needs

Provision of basic support such as hygiene products, clothes, shoes and food to vulnerable children

Teens Project

Counselling and support for teenagers in the slums

Women's Initiatives

to provide women with vocational training

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2019 £	Incoming resources 2019 £	Outgoing resources 2019 £	Transfers in the year 2019 £	Gains and losses 2019 £	Closing balance 2019 £
General Unrestricted Funds	54,002	152,600	(134,797)	(30,616)		41,189
Total Unrestricted Funds	54,002	152,600	(134,797)	(30,616)	-	41,189
Restricted Funds						
Sponsorship programme	10,308	51,165	(63,606)	2,133	-	-
Ewafe Project	-	18,043	(38,640)	20,597	-	-
Community development & Women's initiatives	1,272	16,130	(9,401)	-	-	8,000
Education project	-	4,060	(7,254)	3,194	-	-
Feeding Project	2,884	26,289	(21,323)	-	-	7,850
Payroll support	1,235	12,390	(14,631)	1,006	-	-
Saturday Kids Club	-	2,117	(3,860)	1,743	-	-
Teens Conference	-	2,120	(3,304)	1,184	-	-
International team	-	6,550	(7,310)	760	-	-
Carpentry Project	-	3,000	-	-	-	3,000
Early Education for all	4,497	24,236	(28,732)	-	-	-
Slum children's pastor project		3,700	(1,000)	-	-	2,700
	20,196	169,800	(199,061)	30,616	-	21,550
Aggregate of funds	74,198	322,400	(333,858)	-	-	62,740

Kids Club Kampala
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Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	<i>General funds</i>	<i>Designated funds</i>	<i>Restricted funds</i>	<i>2019</i>
	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
<i>Debtors</i>	3,412	-	-	3,412
<i>Cash at bank and in hand</i>	27,884	-	33,245	61,129
<i>Creditors falling due within one year</i>	(1,800)	-	-	(1,800)
	<u>29,496</u>	<u>-</u>	<u>33,245</u>	<u>62,741</u>

13 Transactions with related parties

During the year the charity:

- a) received donations totalling £25,409 (2019: £30,161) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).

Except as disclosed in note 6 'Analysis of staff costs', there have been no other transactions with related parties during the year.