

# Kids Club Kampala

Report and Accounts

Year ended 31 December 2020

Stewardship   
*Active generosity*

1 Lamb's Passage, London EC1Y 8AB  
[www.stewardship.org.uk](http://www.stewardship.org.uk)

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

<b>Trustees</b>	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	

<b>Key Management</b>	Olivia Barker White
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<b>Governing Document</b>	CIO Foundation registered 17 June 2013
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<b>Charity Registration Number</b>	1152451
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<b>Principal Address</b>	22 Bowling Green Close Birmingham B23 5QU
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<b>Independent Examiner</b>	Archie McDowall, BA CA Stewardship 1 Lamb's Passage London EC1Y 8AB
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<b>Bankers</b>	HSBC plc
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## **Trustee's Report of Activities**

For the period 1<sup>st</sup> January – 31<sup>st</sup> 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 25<sup>th</sup> April 2020, and Edward Miles stepped down from being a trustee on the 25<sup>th</sup> 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 10<sup>th</sup> 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 £
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations and legacies	3	204,232	223,047	427,278	286,871
Charitable activities		38,336	-	38,336	35,412
Investments		85	-	85	117
<b>Total income and endowments</b>		<b>242,653</b>	<b>223,047</b>	<b>465,699</b>	<b>322,400</b>
<b>EXPENDITURE ON:</b>					
Charitable activities	4	90,581	277,954	368,535	326,451
Raising funds		5,934	-	5,934	7,406
<b>Total expenditure</b>		<b>96,514</b>	<b>277,954</b>	<b>374,469</b>	<b>333,857</b>
<b>Net income/(expenditure)</b>		<b>146,138</b>	<b>(54,908)</b>	<b>91,231</b>	<b>(11,457)</b>
<b>Transfers between funds</b>	12	<b>(59,239)</b>	<b>59,239</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>86,900</b>	<b>4,331</b>	<b>91,231</b>	<b>(11,457)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		41,190	21,551	62,741	74,198
<b>Total funds carried forward</b>	12	<b>128,089</b>	<b>25,882</b>	<b>153,971</b>	<b>62,741</b>

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

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

**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
	£	£
<b>a Costs incurred directly on specific activities</b>		
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>
<b>Total expenditure</b>	<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 £
<b>Falling due within one year:</b>		
Tax recoverable	3,682	3,277
Other debtors	135	135
<b>Total debtors</b>	<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).

**Kids Club Kampala**  
**NOTES TO THE ACCOUNTS**  
**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

## NOTES TO THE ACCOUNTS

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 £
<i>General Unrestricted Funds</i>	54,002	152,600	(134,797)	(30,616)		41,189
<i>Total Unrestricted Funds</i>	54,002	152,600	(134,797)	(30,616)	-	41,189
<i>Restricted Funds</i>						
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
<i>Aggregate of funds</i>	74,198	322,400	(333,858)	-	-	62,740

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

**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>	2019
	£	£	£	£
<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.