

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