

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

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KIDS CLUB KAMPALA

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

| | Page |
|--|-----------------|
| Report of the Trustees | 1 to 5 |
| Independent Examiner's Report | 6 |
| Statement of Financial Activities | 7 |
| Balance Sheet | 8 |
| Cash Flow Statement | 9 |
| Notes to the Cash Flow Statement | 10 |
| Notes to the Financial Statements | 11 to 20 |

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

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19 Highfield Road
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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

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 |
| | 588,332 | 553,961 |

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

| | 2023 | 2022 |
|--------------|----------------|-------------|
| | £ | £ |
| Other grants | 135,226 | 133,842 |

3. OTHER TRADING ACTIVITIES

| | 2023 | 2022 |
|--------------------|---------------|-------------|
| | £ | £ |
| Fundraising events | 77,026 | 49,297 |

4. INVESTMENT INCOME

| | 2023 | 2022 |
|-----------------|-------------|-------------|
| | £ | £ |
| Interest income | 688 | 594 |

5. RAISING FUNDS

OTHER TRADING ACTIVITIES

| | 2023 | 2022 |
|---------------|--------------|-------------|
| | £ | £ |
| Support costs | 6,256 | 4,630 |

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).