

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

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

	Page
Report of the Trustees	1 to 5
Report of the Independent Auditors	6 to 7
Statement of Financial Activities	8
Balance Sheet	9
Cash Flow Statement	10
Notes to the Cash Flow Statement	11
Notes to the Financial Statements	12 to 20

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

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The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

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

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

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

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

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

## ACHIEVEMENT AND PERFORMANCE

### Review of Project Activities

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

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

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

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

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

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

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

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

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**FINANCIAL REVIEW**

**Financial review**

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

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

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

**Reserves policy**

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

In 2024, our target was to have reserves of three months' running costs, calculated as £55,000 (2023: £55,000). The total reserves at the end of 2024 were £327,554 with £117,385 unrestricted reserves and £210,169 in restricted reserves. For 2025, the reserves target has been reviewed and set at £100,000 to reflect increasing costs of services and increased staff team and wage roll. This target will be reviewed every year by the trustees, based on what three 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 no new trustees appointed during the year. In June, Sarah Begg stepped down from being a trustee after completing a term and we want to express our thanks for all her service.

**Risk statement**

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

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

## KIDS CLUB KAMPALA

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

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#### REFERENCE AND ADMINISTRATIVE DETAILS

**Registered Charity number**

1152451

**Principal address**

148 Witton Lodge Road  
Birmingham  
B23 5AP

**Trustees**

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

**Auditors**

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

**Chief Executive Officer**

O Barker-White

**SPECIAL THANKS**

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

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

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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

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

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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



G Moser - Trustee

### **Opinion**

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

In our opinion the financial statements:

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

### **Basis for opinion**

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

### **Conclusions relating to going concern**

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

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

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

### **Other information**

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

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

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

### **Matters on which we are required to report by exception**

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

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



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

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### Responsibilities of trustees

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

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

### Our responsibilities for the audit of the financial statements

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

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

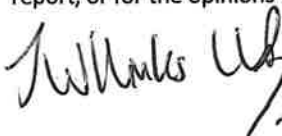
The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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

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

### Use of our report

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



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

Date: 28/02/2015

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

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

The notes form part of these financial statements

**KIDS CLUB KAMPALA****BALANCE SHEET  
31 DECEMBER 2024**

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

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



G Moser - Trustee

The notes form part of these financial statements

**KIDS CLUB KAMPALA**

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

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

The notes form part of these financial statements

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

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

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

**2. ANALYSIS OF CHANGES IN NET FUNDS**

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

The notes form part of these financial statements

**1. ACCOUNTING POLICIES**

**BASIS OF PREPARING THE FINANCIAL STATEMENTS**

**General information**

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

**Accounting convention**

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

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

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

**GOING CONCERN**

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

**INCOME**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

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

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

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

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

**EXPENDITURE**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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

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**1. ACCOUNTING POLICIES - continued**

**EXPENDITURE**

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

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

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

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

**TAXATION**

The charity is exempt from tax on its charitable activities.

**FUND ACCOUNTING**

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

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

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

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

**FINANCIAL INSTRUMENTS**

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

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

**CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period or in the period of the revision and future periods where the revision affects both current and future periods.

**FOREIGN CURRENCIES**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

**PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS**

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

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

**2. DONATIONS AND LEGACIES**

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

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

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

**3. OTHER TRADING ACTIVITIES**

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

**4. INVESTMENT INCOME**

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

**5. CHARITABLE ACTIVITIES COSTS**

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

**6. GRANTS PAYABLE**

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

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



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

**7. SUPPORT COSTS**

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

**8. TRUSTEES' REMUNERATION AND BENEFITS**

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

**TRUSTEES' EXPENSES**

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

**9. STAFF COSTS**

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

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

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

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

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

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

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

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

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

**12. MOVEMENT IN FUNDS**

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

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

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

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

**12. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
<b>Unrestricted funds</b>				
General Fund	89,168	(59,153)	206	30,221
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<u>122,477</u>	<u>(56,393)</u>	<u>-</u>	<u>66,084</u>

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

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

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

**12. MOVEMENT IN FUNDS - continued**

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

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

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

**12. MOVEMENT IN FUNDS - continued**

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

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

**Restricted Funds**

**Carpentry Project** - to provide young people with carpentry skills

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

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

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

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

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

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

**Teens Project** - counselling and support for teenagers in the slums

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

**Women's Initiatives** - to provide women with vocational training

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

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

**Naguru Project** - to fund an early years education centre

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

**Legacy Fund** - the balance of a legacy received during 2024

**13. EMPLOYEE BENEFIT OBLIGATIONS**

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

**14. RELATED PARTY DISCLOSURES**

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