



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Kulira

**On accounts for the year
ended**

31st March 2024

Charity no

1199340

Trustees

Jarah Koomson

Tosin Taylor

Alexnadra Cubitt

**Summary of the
objectives of the charity
as set out in its
governing document**

The charity is governed by the CIO Foundation Constitution and considered to be a Trust with the Trustees all appointed by Jarah Koomson.

The objects of the CIO are to advance the education, the relief of poverty; and the promotion of good health of children and young people in Uganda, and such other poverty affected countries as the CIO may deem appropriate in future, in particular but not exclusively by providing:

- (1) teaching in schools, educational resources, outreach teaching programmes in communities;
- (2) accommodation and multi-use centres to serve as places of education, community support and healthcare;
- (3) social, well being and sustainable resources;
- (4) Financial and material assistance by making grants to individuals and organisations to achieve the above.

Education Purpose: Kulira aims to facilitate the educational needs by giving access to resources and materials that enables a consistent avenue of learning for the public benefit of young people in Uganda including their local communities. This includes but is not limited to; providing individuals with grants to pay for school fees and assisting with salary costs of teachers where needed.

Health: Kulira aims to act as a financial conduit between deprived young people in Uganda and medical services by providing financial assistance for urgent care.

Kulira also aims to provide playgrounds for young people in deprived areas in Uganda.

Summary of the main achievements of the charity during the year

During this reporting period, Kulira has achieved significant milestones in its mission to support orphanages and communities in Uganda. Key accomplishments include:

1. Fundraising Initiatives

Kulira organised several successful fundraising events to provide vital support for the two partner orphanages. The funds were allocated for critical healthcare provisions, essential supplies including food and clean water and to support the farming of food.

2. Paint and Sip Events

Proceeds from a paint-and-sip event held in the UK funded a community art day for children from the orphanages and the local community in Uganda. The event included painting sessions, refreshments, and dance activities, providing joy and creative expression for the participants.

3. Environmental Partnership

In early 2024, Kulira was recognised as an Environmental Programme Partner by the 1% for the Planet organization. This partnership allows businesses to contribute 1% of their profits to Kulira, supporting initiatives such as launching a chapati business and expanding agricultural land to grow food in Uganda.

4. Supporter Contributions

A dedicated supporter requested donations to Kulira in lieu of birthday gifts in March 2024, resulting in essential items and treats being provided to children in the orphanages.

5. Sponsorship and Education

Kulira's marketing efforts during this period sustained sponsorship for children's secondary education. This programme continues to be a success, providing life-changing opportunities for the students.

6. Monitoring and Accountability

Kulira maintains consistent communication with its Ugandan partners, ensuring transparency and proper utilisation of funds. Regular updates and evidence are provided by the supported communities. Trustees also convene frequently to oversee resource allocation and evaluate outcomes.

Charity's policy on reserves

These achievements reflect Kulira's ongoing commitment to supporting vulnerable children and fostering sustainable development within the communities it serves.

Declaration

Kulira aims to maintain reserves at a level equivalent to 3 months of operating expenditure. This level will be reviewed annually to ensure it remains appropriate given the charity's size, scope, and financial circumstances.

The trustees declare that they have approved the trustee's report above.

Signed in behalf of the charity trustees

J Koomson
30 January 2025



Give here details of any items that the examiner wishes to disclose.

Kulira

Charity No:

1199340

Annual accounts for the period to 31st March 2024

Annual accounts for the period to 31st March 2024

Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Unrestricted funds	31-Mar-24	31-Mar-23
		£	£	£
Incoming resources (Note 3)		F01	F04	F05
Incoming resources from generated funds		-	-	-
Voluntary income		10,788	10,788	8,592
Total incoming resources		10,788	10,788	8,592
Resources expended (Notes 4-8)				
Costs of Generating Funds				
Costs of generating voluntary income		1,291	1,291	21
Charitable activities		9,005	9,005	7,660
Governance costs		141	141	45
Total resources expended		10,437	10,437	7,726
Net movement in funds		351	351	866
Total funds brought forward		1,166	1,166	300
Total funds carried forward		1,517	1,517	1,166

Section B Balance sheet

	Unrestricted funds £	31-Mar-24 £	31-Mar-23 £
Current assets			
Cash at bank and in hand	1,517	1,517	1,166
Total current assets	<u>1,517</u>	<u>1,517</u>	<u>1,166</u>
Net assets	<u>1,517</u>	<u>1,517</u>	<u>1,166</u>
Funds of the Charity			
Unrestricted funds	<u>1,517</u>	<u>1,517</u>	<u>1,166</u>
Total funds	<u>1,517</u>	<u>1,517</u>	<u>1,166</u>

Signed by one or two trustees on behalf of all the trustees

J Koomson
A Cubitt
Tosin Taylor

Signature

Date of approval

Annual accounts for the period to 31st March 2024

Section C**Notes to the accounts****Note 1 Basis of preparation****1.1 Basis of accounting**

These accounts have been prepared on the basis of historic cost under Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005) and with Accounting Standards and with the Charities Act.

Note 2 Accounting policies**2.1 Incoming Resources**

Recognition of incoming resources These are included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the resources.

Grants and donations Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Volunteer help The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

2.2 Expenditure and Liabilities

Governance costs Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Note 3 Analysis of incoming resources

			31-Mar-24	31-Mar-23
	Analysis		£	£
Voluntary income	Donations		10,788	8,592
	Total		10,788	8,592

Note 4 Analysis of resources expended

			31-Mar-24	31-Mar-23
	Analysis		£	£
Costs of generating voluntary income	Website Costs		119	21
	Administration Costs		1,172	-
	Total		1,291	21

Governance costs	Bank Charges		141	45
	Total		141	45

			31-Mar-24	31-Mar-23
Charitable activities	School Fees		2,014	2,145
	Rental Costs		1,908	1,983
	Food Costs		1,058	1,061
	Other Costs		4,025	2,471
	Total		9,005	7,660



Section A

Independent Examiner's Report

Report to the trustees/
members of

Kulira

On accounts for the year
ended

31st March 2024

Charity no
(if any)

1199340

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2023.

Responsibilities and
basis of report

As the charity trustees, you are responsible for the preparation of the accounts in accordance with 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 2011 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

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect the accounts did 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.

Signed:

M Nitz

Date: 04 Feb 2025

Name:

M Nitz

Relevant professional
qualification(s) or body
(if any):

ICAEW

Address:

75 Bluehouse Lane

Oxted

RH8 0AP



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