



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From **1 SEPT 2022**

Period start date To **31 AUG 2023**

Period end date

Charity name: AYSANEW KASSA TRUST

Charity registration number: 1090931

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To support the education and well being of the children in Azezo in the Gondar region of Ethiopia.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<ul style="list-style-type: none">• Monthly grants to children• Contribution to daily transport• Purchase in country of books, sports equipment & lab. equipment• Provision of premises
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The Trustees have reviewed the guidance

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

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Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	See attached report and newsletter

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

The situation in Ethiopia is still harsh with sporadic civil war in the eastern part of the country and the spiralling cost of living affecting everyone, especially the very poor, in all parts of the country.

AKT sponsors poorer children through high School and into University. This year 17 of our sponsored students completed University, while 20 have started at University. This includes a student from a very poor family, who was not sponsored during his secondary school but who we have accepted into our programme for University. This brings the total number of students who we are supporting through University to 131, of whom several are blind.

We are sponsoring 80 children at Azezo High School. The total number of students at the School is 3700 and space is tight. There is a shift system with class sizes of between 80 and 90 students. Each small desk accommodates at least 3 students, so note taking is very difficult and the blind students have to try to record the lectures and listen later. Despite this, our 80 sponsored students are all performing well. AKT has funded landscaping around parts of the school with many bushes and trees providing a cool area for both teachers and students. AKT has funded security staff uniforms.

AKT has funded new toilets for the kindergarten children at the Atse Fasile primary school. This school now has 2844 children including 423 in the kindergarten.

St Raphael's school for blind and partially sighted children. The school and home currently has 64 students. Four students completed University this year, bringing the total number who have completed University since St Raphael's was founded in 2002 to 55. AKT has funded the refurbishment of the dormitory floors and walls and an outdoor hut for communal use, the installation of a sick bay and at Christmas bought new clothes and shoes for the children.

The Aysanew Kassa Trust

Improving Education in the Azezo Schools

NEWSLETTER

Education in Ethiopia, Issue 20, December 2023

Registered Charity 1090931

Email: aysanewkassa@hotmail.com

The newsletter of the Aysanew Kassa Trust, set up in memory of the late Aysanew Kassa by his wife Jean Bailey and friends.

The year started with much optimism as, after an absence of three years, our chairperson Jean was able to visit Azezo once more. Jean was there during the Christmas 2022 period until the end of January: unlike previous visits, she spent the whole time in Azezo, working with the blind students and reviewing our work at Atse Fasil school, the high school and the library. This included going with the children of St Raphael's school for blind and partially sighted children to accompany the *tabots* being moved to their overnight resting place on the eve of *Timkat*. There, the children were dancing, drumming and singing, along with many, many local people. In Jean's view they were the stars of the procession! The festivities carried on in the compound until dinner time and continued the next day.



Jean with one of our students, who is waiting to start university

Unfortunately, as this newsletter goes to the printers the local political situation means that a return trip this year is on hold. However, weekly telephone calls mean that the students and staff in the schools know that we have not forgotten them and we remain optimistic that we can return in early 2024, before the children do their mid-year exams.

The economic situation for people across Ethiopia is very tough as the price of basic commodities has increased and the value of the birr has decreased. For example, teff is now 7000 birr per quintal, up from 3000 birr per quintal three years ago. It is hard to know how some poor families are able to put food on the table. The hospitality industry is particularly affected due to a lack of tourism.



The feast of *timkat*



At Atse Fasil school

Please support us!

If you're stuck for ideas for Christmas or birthday gifts, you can buy a complete set of school text books (£20), a football for a blind child at St Raphael's (£28), digital recorders to allow blind students to record lessons (£45) or sponsor a university student for one year (£100, including transport and a monthly allowance).

Donations can be made by cheque, payable to The Aysanew Kassa Trust, or by bank transfer (account number 80808350, sort code 20-58-51). If you are able to Gift Aid your donation, please complete the Gift Aid declaration you will find on our website, thus increasing the value of your gift at no extra cost to yourself.

Higher Education. This year, 17 of our sponsored students completed university, while 20 have gone. This includes a student from a very poor family, who was not sponsored during his secondary school but who we have accepted into our programme for university. This brings the total number of students who we are supporting through university to 131, of whom several are blind.



The new outdoor hut (*tukul*) at St Raphael's

Atse Fasile school. It is always a joy to visit this old school, which somehow manages to retain a friendly atmosphere despite having more than 2844 children, including 423 in the kindergarten. The new toilets we funded are functioning in the kindergarten and the new water tank and pipes are in place.



Jean with our Azezo committee, without whom we would not be able to function as effectively

St Raphael's school for blind and partially sighted children. The school and home currently has 64 students. Four students completed university this year, bringing the total number who have completed university since St Raphael's was founded in 2002 to 55. Jean stayed at St Raphael's for 4 weeks and each day had a timetable set by the blind students to help them. Since many text books are not available in Braille, she read into small digital recorders for various year groups. The newly refurbished dormitory floors and walls, along with the outdoor hut, all look good and are loved by the children. The sick bay was also finished and has been used a couple of times, with chickenpox being the main culprit during Jean's stay. The children were delighted to all receive new clothes and shoes for Christmas and thank all the AKT trustees and donors for their wonderful support every year.

This year the AKT trustees continued to attempt to meet the many needs of the children of Azezo and held three major fundraising events. The London 10K was great fun and our six runners, of whom three had never run before, were brilliant. Our Buxton walks were a huge success, with more than 40 walkers taking part over the 2 days. Thank you to Tessa and her family for their generosity. A second clock hunt in the City of London was fun and let participants learn so much about historical London. Each occasion led to much socialising as well as good eating and drinking! A huge thank you to all who participated and our many other donors. You know who you are!



Students studying at the library we funded over ten years ago

Azezo High School. Student enrolment this year is interesting: for the first time, female students outnumber males in every year group. The total number of students is 3700 and, to accommodate this number, a shift system is in place with pupils attending classes either in the morning or in the afternoon, with class sizes between 80 and 90 students. Each small desk accommodates at least 3 students, so note taking is very difficult and the blind students have to try to record the lectures and listen later. Despite this, our 80 sponsored students are all performing well. The area around the staff room, funded by the Aysanew Kassa Trust, has now got many bushes and trees providing a cool area for both teachers and students. The security staff uniforms are now beyond repair and need replacing if we can find a sponsor. We need six, and they cost £40 each.

Circus Azezo. The group continues to develop and last year was sponsored to tour and perform in Turkey. This was deferred from 2020 due to Covid.

AKT library. The library was clean and appeared well organised. 23 students were in the library during Jean's visit and another 12 to 14 were studying under the trees in the compound.

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Unrestricted reserves were £66,691 (2022: £68,420)
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The trust is building up its reserves whenever possible in order to have funds to develop capital projects.
Amount of reserves held	Para 1.22	£83,573 (2022: £92,602)
Reasons for holding zero reserves	Para 1.22	n/a
Details of fund materially in deficit	Para 1.24	n/a
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	n/a

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Trust deed
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Trust
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Trustees are selected with their knowledge of Ethiopia/Education and to have diverse skills.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Aysanew Kassa Trust
Other name the charity uses	
Registered charity number	1090931
Charity's principal address	Flat 1, Clifford Lodge Bibsworth Road London N3 3RS

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	J. Bailey	Chair		
2	T. Gough			
3	C. Williamson			
4	M. Worku			
5	P. Servini			
6	D. Servini	Treasurer		
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

[illegible]

Name of trustees holding title to property belonging to the charity

[illegible]

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

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Other optional information

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Declarations

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

Signed on behalf of the charity's trustees

Signature(s)	Jean Bailey	D Seemir
Full name(s)	JEAN BAILEY	DANIEL SERVINO
Position (eg Secretary, Chair, etc)	Chair	Treasurer
Date	10 May 2024	



AYSANEW Kassa Trust			Charity No (if any)	1090931
Annual accounts for the period				
Period start date	01/09/2022	To	Period end date	31/08/2023

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£	£	£	£	£
		F01	F02	F03	F04	F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	26,719	-	-	26,719	37,244
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	26,719	-	-	26,719	37,244
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	27,942	7,300	-	35,242	27,714
Separate material item of expense	S10	-	-	-	-	-
Other	S11	506	-	-	506	485
Total	S12	28,448	7,300	-	35,748	28,199
Net income/(expenditure) before investment gains/(losses)						
Net gains/(losses) on investments	S13	- 1,729	- 7,300	-	- 9,029	9,045
Net income/(expenditure)	S14	-	-	-	-	-
Extraordinary items	S15	- 1,729	- 7,300	-	- 9,029	9,045
Transfers between funds	S16	-	-	-	-	-
Other recognised gains/(losses):	S17	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	- 1,729	- 7,300	-	- 9,029	9,045
Reconciliation of funds:						
Total funds brought forward	S21	68,420	24,182	-	92,602	83,557
Total funds carried forward	S22	66,691	16,882	-	83,573	92,602

Section B

Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
Intangible assets (Note 15)	B01		-	-	-	-	-
Tangible assets (Note 14)	B02		-	-	-	-	-
Heritage assets (Note 16)	B03		-	-	-	-	-
Investments (Note 17)	B04		-	-	-	-	-
Total fixed assets	B05		-	-	-	-	-
Current assets							
Stocks (Note 18)	B06		-	-	-	-	-
Debtors (Note 19)	B07		3,784	-	-	3,784	4,595
Investments (Note 17.4)	B08		-	-	-	-	-
Cash at bank and in hand (Note 24)	B09		55,957	24,182	-	80,139	88,357
Total current assets	B10		59,741	24,182	-	83,923	92,952
Creditors: amounts falling due within one year (Note 20)	B11		350	-	-	350	350
Net current assets/(liabilities)	B12		59,391	24,182	-	83,573	92,602
Total assets less current liabilities	B13		59,391	24,182	-	83,573	92,602
Creditors: amounts falling due after one year (Note 20)	B14		-	-	-	-	-
Provisions for liabilities	B15		-	-	-	-	-
Total net assets or liabilities	B16		59,391	24,182	-	83,573	92,602
Funds of the Charity							
Endowment funds (Note 27)	B17		-	-	-	-	-
Restricted income funds (Note 27)	B18		-	24,182	-	24,182	26,282
Unrestricted funds	B19		59,391	-	-	59,391	66,320
Revaluation reserve	B20		-	-	-	-	-
Total funds	B21		59,391	24,182	-	83,573	92,602

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

Signature	Print Name	Date of approval dd/mm/yyyy
<i>Jean Bailey</i>	JEAN BAILEY	10/05/24
<i>D. Serini</i>	DANIEL SERINI	10/05/24

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and 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) issued on 16 July 2014
- and with* ☒ the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

YES

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

N/A

Disclosure of any uncertainties that make the going concern assumption doubtful;

N/A

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

N/A

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*

☒

No*

☐

* -Tick as appropriate

Please disclose:

(i) the nature of the change in accounting policy;	N/A
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	N/A
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	N/A

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*

☐

No*

☐

* -Tick as appropriate

Please disclose:

(i) the nature of any changes;	N/A
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	N/A
(iii) where practicable, the effect of the change in one or more future periods.	N/A

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*

☐

No*

☐

* -Tick as appropriate

Please disclose:

(i) the nature of the prior period error;	N/A
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	N/A
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	N/A

Note 2 Accounting policies

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

NO CHANGES

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £
Fund balances as previously stated		
Adjustments:		

Fund balance as restated

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of £
Net income/(expenditure) as previously stated	
Adjustments:	

Previous period net income/(expenditure) as
restated

Note 2 Accounting policies**2.2 INCOME**

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Legacies	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Government grants	The charity has received government grants in the reporting period	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution. Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'. Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable. Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Donated services and facilities	Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Support costs	The charity has incurred expenditure on support costs.	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input type="checkbox"/>
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. Membership subscriptions which gives a member the right to buy services or other	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>

		<input checked="" type="checkbox"/>
Yes	No	N/a

Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Yes	No	N/a
		✓

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised

The charity made no redundancy payments during the reporting period.

No material item of deferred income has been included in the accounts

The charity has creditors which are measured at settlement amounts less any trade discounts

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19 FRS102 SORP

Yes	No	N/a
		✓

These are capitalised if they can be used for more than one year, and cost at least

They are valued at cost

The depreciation rates and methods used are disclosed in note 9.2

The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5

They are valued at cost.

The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

They are valued at cost.

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes	No	N/a
		✓

Yes	No	N/a
		<input checked="" type="checkbox"/>

Yes	No	N/a
		✓

Yes	No	N/a
		✓

Yes	No	N/a
		✓

Yes	No	N/a
		<input checked="" type="checkbox"/>

Yes	No	N/a
		<input checked="" type="checkbox"/>

Yes	No	N/a
		✓

Yes	No	N/a
		<input checked="" type="checkbox"/>

Yes	No	N/a
		✓

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM
THOSE ABOVE

Note 3

Analysis of income

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	22,935	-	-	22,935	30,927
	Gift Aid	3,784	-	-	3,784	6,317
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	Total	26,719	-	-	26,719	37,244
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		26,719	-	-	26,719	37,244

Other information:

All income in the prior year was unrestricted except for:
(please provide description and amounts)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Note 6

Analysis of expenditure

This year

Last year

Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
				£				£
Expenditure on raising funds:								
Incurred seeking donations	-	-	-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	-	-	-	-	-	-	-	-
Expenditure on charitable activities:								
	27,942	7,300	-	35,242	25,614	2,100	-	27,714
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on charitable activities	27,942	7,300	-	35,242	25,614	2,100	-	27,714
Separate material item of expense								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other								
Independent examination	350	-	-	350	350	-	-	350
Bank charges	156	-	-	156	135	-	-	135
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	506	-	-	506	485	-	-	485
TOTAL EXPENDITURE	28,448	7,300	-	35,748	26,099	2,100	-	28,199

Other information:

Section C**Notes to the accounts****Note 10** **Details of certain items of expenditure****10.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
350	350
-	-
-	-
-	-

Section C	Notes to the accounts	(cont)
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Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
-	-
3,784.0	4,595.0
-	-
3,784.0	4,595.0

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
-	-
-	-
-	-
-	-
-	-
-	-

Section C
Notes to the accounts
(cont)
Note 20
Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	350	350	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	350	350	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

This year	Last year

Movement in deferred income account

Balance at the start of the reporting period
 Amounts added in current period
 Amounts released to income from previous periods
 Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-

Section C**Notes to the accounts****(cont)****Note 24 Cash at bank and in hand****Short term cash investments (less than 3 months maturity date)****Short term deposits****Cash at bank and on hand****Other****Total**

This year £	Last year £
-	-
-	-
80,129	88,357
-	-
80,129	88,357

Section C

Notes to the accounts

(cont)

Note 27

Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted	UR		68,420	26,719	-	28,448	-	66,691
Blind Children	R	Blind children	24,182	-	7,300	-	-	16,882
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			92,602	26,719	-	35,748	-	83,573

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.



Section A

Independent Examiner's Report

Report to the trustees

Charity Name
AYSANEW KASSA TRUST

On accounts for the year
ended

31 AUGUST 2023

Charity no
(if any)

1090931

Set out on pages

SOFA, Balance Sheet and Notes 1 to 29

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/08/2023.

Responsibilities and
basis of report

As the charity's trustees, 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 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 (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

* Please delete the words in the brackets if they do not apply.

Signed:

Date:

10 May 2024

Name:

R.G. Drennan FCA

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

ICAEW

Address:

64 Belsize Park, London NW3 4EH

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

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

N/A