

THE KANAMAI DEVELOPMENT TRUST

England & Wales · Charity number 1135759

Details

Status Registered

Legal form Trust

Registered 2010-05-04

Register [View on the Charity Commission register](#)

Contact

Address 21 Waterside Park
Portishead
Bristol
North Somerset
BS20 8LL

Phone 01 275 817765

Email info@kanamaitrust.org.uk

Website kanamaitrust.org.uk

Activities

Objects: TO PROMOTE THE BENEFIT OF THE COMMUNITY IN THE KANAMAI DISTRICT OF KENYA WHO ARE NEED BY: A) THE ADVANCEMENT OF EDUCATION AND TRAINING.B) THE RELIEF OF POVERTY SICKNESS AND DISTRESS ANDC) THE PROMOTION OF GOOD HEALTH.

Activities: The Charity works in the Kanamai District of Mombasa, Kenya. Our four areas of concern are Clean Water, and Sanitation, Education, Primary Health Care, and Employment and Self sufficiency. We have provided finance to build a Primary School, and provide education, school uniforms and 2 meals a day for the 120 or so children. We have built and cleaned/ updated wells .

Classification

- **How:** Provides Other Finance, Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, The General Public/mankind

Geography

- Area of benefit: KENYA
- Kenya

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£153,622	£143,710	-	-
2024-04-05	£153,409	£155,361	-	-
2023-04-05	£149,001	£140,150	-	-
2022-04-05	£113,897	£111,316	-	-
2021-04-05	£100,772	£108,845	-	-

Trustees

Name	Role	Appointed
Debra Claire Smith		2013-04-08
Dr PAUL REGINALD WALKER		
PAUL FROBISHER		
PEARL ANNE WALKER		2012-01-23
Wendy Clifford		2018-09-01

THE KANAMAI DEVELOPMENT TRUST

England & Wales - Charity number 1135759

Accounts

CHARITY REGISTRATION NUMBER: 1135759

The Kanamai Development Trust
Unaudited Financial Statements
31 March 2024

CHARLTON BAKER (BRISTOL) LTD
Chartered Accountants
61 Macrae Road, Ham Green, Bristol
BS20 0DD

The Kanamai Development Trust

Financial Statements

Year ended 31 March 2024

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The Kanamai Development Trust

Trustees' Annual Report

Year ended 31 March 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name	The Kanamai Development Trust
Charity registration number	1135759
Principal office	21 Waterside Park Portishead Bristol BS20 8LL
The trustees	Dr Paul Walker Pearl Anne Walker Paul Frobisher Debra Claire Smith Wendy Clifford
Independent examiner	Paul Cridland 61 Macrae Road, Ham Green, Bristol BS20 0DD

Structure, governance and management

The charity is constituted under a Trust Deed dated 14 March 2010.

Objectives and activities

Our charitable objects are to promote the advancement of education and training, the relief of poverty sickness and distress and the promotion of good health for the benefit of the community in the Kanamai District of Kenya.

We work in the Kanamai district of Mombasa, Kenya. Our four areas of concern are clean water and sanitation, education, primary health care and employment and self-sufficiency. We have built a primary school, provided education, school uniforms, two meals a day and medical aid for the 150 or so children. We have built and cleaned and updated wells. We have also a farm to grow vegetables and breed chickens.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

The Kanamai Development Trust

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

Achievements and performance

The school has developed considerably during the year, as the Education Dept decided that Junior Schools should now include the first two years of the present senior schools.

This has meant that we have had to include a Science Lab and extra classrooms on our site, and because of the level of break-ins in the area, we have had to get agreement to build a substantial wall around the school. Final completion to be expected by January 2025.

Our teachers have had to attend seminars to enable them to be upgraded, and we are pleased that both our pupils and staff have done well. At the beginning of the year all our leaving students took exams to enable them to go to high school, and all passed. We are recognised as one of the highest achieving schools in the area, which is very satisfying.

Climate change has certainly affected the weather patterns in Kenya, as well as the rest of the African continent. No rain for a very long time, and then when it did rain, everywhere flooded, because there is no drainage system. Bridges collapsed and caused chaos. And any crop planting was just washed away, so the results are little or no food available, and what is there, is extremely expensive. Shops have closed, and jobs lost.

Despite all this, we have managed to give our children porridge when they arrive at school, and a simple meal at lunch time.

Our small clinic has been busy too, as there is much need for medicines, but without money, they are not able to buy them. We have limited spending money, but we do what we can for those who come to the clinic.

Financial review

During the year the charity received gifts including Gift Aid of £153,409 and expended £155,361 resulting in a deficit of £1,952. When this is deducted from the surplus brought forward of £22,555 this gives total unrestricted funds of £20,603 carried forward.

Reserves policy

The charity currently has free reserves of £20,603. The expenditure on charitable objectives each year depends on the specific community needs of the Kanamai District. All expenditure is approved by the Trustees, the level of reserves is reviewed and decisions regarding expenditure is made by the Trustees having given consideration to available reserves and funds already committed. The Trustees keep sufficient reserves to support any long-term commitments to the Kanamai District. There is no lower or or higher reserve limit.

Plans for future periods

Funding is becoming much more of a problem for us now, as a number of friends have found that with rising costs here, they have had to cut their support of charitable causes.

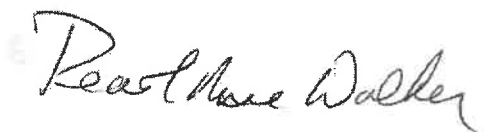
This means that in the coming months we shall have to look at ways of increasing our income. The school is critical for these families who have no means of earning money, and we shall strive to continue to do our best for them.

The Kanamai Development Trust

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

The trustees' annual report was approved on 7 January 2025 and signed on behalf of the board of trustees by:

A handwritten signature in black ink, reading "Pearl Anne Walker". The signature is written in a cursive style with a large initial 'P'.

Pearl Anne Walker
Trustee

The Kanamai Development Trust

Independent Examiner's Report to the Trustees of The Kanamai Development Trust

Year ended 31 March 2024

I report to the trustees on my examination of the financial statements of The Kanamai Development Trust ('the charity') for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Paul Cridland
Independent Examiner

61 Macrae Road, Ham Green, Bristol
BS20 0DD

7 January 2025

The Kanamai Development Trust

Statement of Financial Activities

Year ended 31 March 2024

	Note	2024		2023
		Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	153,409	153,409	149,001
Total income		<u>153,409</u>	<u>153,409</u>	<u>149,001</u>
Expenditure				
Expenditure on charitable activities	5	155,361	155,361	140,150
Total expenditure		<u>155,361</u>	<u>155,361</u>	<u>140,150</u>
Net (expenditure)/income and net movement in funds		<u>(1,952)</u>	<u>(1,952)</u>	<u>8,851</u>
Reconciliation of funds				
Total funds brought forward		22,555	22,555	13,704
Total funds carried forward		<u>20,603</u>	<u>20,603</u>	<u>22,555</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The Kanamai Development Trust

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Statement of Financial Position

31 March 2024

	Note	2024 £	2023 £
Current assets			
Debtors			
Cash at bank and in hand	9	452	452
		<u>20,931</u>	<u>22,869</u>
		21,383	23,321
Creditors: amounts falling due within one year			
	10	780	766
Net current assets		<u>20,603</u>	<u>22,555</u>
Total assets less current liabilities		<u>20,603</u>	<u>22,555</u>
Net assets		<u>20,603</u>	<u>22,555</u>
Funds of the charity			
Unrestricted funds		20,603	22,555
Total charity funds	11	<u>20,603</u>	<u>22,555</u>

These financial statements were approved by the board of trustees and authorised for issue on 7 January 2025, and are signed on behalf of the board by:



Pearl Anne Walker
Trustee

The notes on pages 7 to 10 form part of these financial statements.

The Kanamai Development Trust

Notes to the Financial Statements

Year ended 31 March 2024

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 21 Waterside Park, Portishead, Bristol, BS20 8LL.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. We confirm that there are no critical judgements or estimates to note.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- income from donated goods is measured at the fair value of the goods unless this is impracticable to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

The Kanamai Development Trust

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Motor Vehicles	- 25% straight line
Equipment	- 25% straight line

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

The Kanamai Development Trust

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Gifts				
Gifts	127,725	127,725	131,226	131,226
Gift Aid	25,684	25,684	17,775	17,775
	<u>153,409</u>	<u>153,409</u>	<u>149,001</u>	<u>149,001</u>

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Little Angels School, Mabambani	45,773	45,773	58,701	58,701
Clinic	108,794	108,794	80,659	80,659
Support costs	794	794	790	790
	<u>155,361</u>	<u>155,361</u>	<u>140,150</u>	<u>140,150</u>

6. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>790</u>	<u>790</u>

7. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

During the year Dr Paul Walker, a trustee of the charity, made personal expenditure on behalf of the charity totalling £96,284. He did not seek reimbursement of this amount and therefore this is included within a total sum of £99,884 donated by Dr Walker included in these financial statements.

8. Tangible fixed assets

	Motor vehicles £	Equipment £	Total £
Cost			
At 1 April 2023 and 31 March 2024	<u>4,173</u>	<u>500</u>	<u>4,673</u>
Depreciation			
At 1 April 2023 and 31 March 2024	<u>4,173</u>	<u>500</u>	<u>4,673</u>
Carrying amount			
At 31 March 2024	<u>—</u>	<u>—</u>	<u>—</u>
At 31 March 2023	<u>—</u>	<u>—</u>	<u>—</u>

The Kanamai Development Trust

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

9. Debtors

	2024	2023
	£	£
Other debtors	<u>452</u>	<u>452</u>

10. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	<u>780</u>	<u>766</u>

11. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023	Income £	Expenditure £	At 31 March 2024
General funds	<u>22,555</u>	<u>153,409</u>	<u>(155,361)</u>	<u>20,603</u>

	At 1 April 2022	Income £	Expenditure £	At 31 March 2023
General funds	<u>13,704</u>	<u>149,001</u>	<u>(140,150)</u>	<u>22,555</u>

12. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2024 £
Current assets	21,383	21,383
Creditors less than 1 year	<u>(780)</u>	<u>(780)</u>
Net assets	<u>20,603</u>	<u>20,603</u>

	Unrestricted Funds £	Total Funds 2023 £
Current assets	23,321	23,321
Creditors less than 1 year	<u>(766)</u>	<u>(766)</u>
Net assets	<u>22,555</u>	<u>22,555</u>

THE KANAMAI DEVELOPMENT TRUST

England & Wales - Charity number 1135759

Accounts

The Kanamai Development Trust
Unaudited Financial Statements
31 March 2023

ELLIOTT BUNKER LIMITED

Chartered Accountants
61 Macrae Road
Ham Green
Bristol
BS20 0DD

The Kanamai Development Trust

Financial Statements

Year ended 31 March 2023

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The Kanamai Development Trust

Trustees' Annual Report

Year ended 31 March 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name	The Kanamai Development Trust
Charity registration number	1135759
Principal office	21 Waterside Park Portishead Bristol BS20 8LL

The trustees

Dr Paul Walker
Pearl Anne Walker
Paul Frobisher
Debra Claire Smith
Wendy Clifford

Independent examiner	Paul Cridland 61 Macrae Road Ham Green Bristol BS20 0DD
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Structure, governance and management

The charity is constituted under a Trust Deed dated 14 March 2010.

Objectives and activities

Our charitable objects are to promote the advancement of education and training, the relief of poverty sickness and distress and the promotion of good health for the benefit of the community in the Kanamai District of Kenya.

We work in the Kanamai district of Mombasa, Kenya. Our four areas of concern are clean water and sanitation, education, primary health care and employment and self-sufficiency. We have built a primary school, provided education, school uniforms, two meals a day and medical aid for the 150 or so children. We have built and cleaned and updated wells. We have also a farm to grow vegetables and breed chickens.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

The Kanamai Development Trust

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

Achievements and performance

Following the Covid pandemic, we were hopeful that life would improve for our Kenyan friends; That visitors would return, jobs would be available, and we could get on with developing the school and clinic.

However, the war in Ukraine rather put pay to all that. The Kenyan government relied heavily on the grain, oil and produce from that country, and so, just like everywhere else, the cost of living rose, food became scarce again, and the oil which they use for lighting, as well as for cooking, became even more difficult to obtain.

We have managed to keep the school going, and in fact, our children have done very well in their exams, and those leaving all went on - with our help - to higher education.

We have also managed to continue to provide at least one meal a day for the children and the staff, which has been a life-line. It has been a struggle, for following the Covid pandemic here in the West, we have lost some of our supporters, and of course, we were not able to travel ourselves to Kenya, so were reliant on telephone calls. The cost of living has not only affected life in Kenya, but of course, there have been huge rises in costs here in the UK and that too has affected the level of support which we have relied upon. Understandably we have all had to consider what we are able to give to charities, and we are so grateful to those who still feel able to help us to keep the school and its children educated and fed.

Paul (Walker) recommenced his visits and paid two visits in 2022/23. We were pleased to find that the school was looking good and children and staff all keen to work hard to enable the school to thrive. He caught up with the doctor, who works in the clinic, and has kept in touch with the patients in his absence, and now that the clinic has moved into the dormitory block, they have plenty of space in which to work.

Financial review

During the year the charity received gifts including Gift Aid of £149,001 and expended £140,150 resulting in a surplus of £8,851. When this is added to the surplus brought forward of £13,704 this gives total unrestricted funds of £22,555 carried forward.

Reserves policy

The charity currently has free reserves of £22,555. The expenditure on charitable objectives each year depends on the specific community needs of the Kanamai District. All expenditure is approved by the Trustees, the level of reserves is reviewed and decisions regarding expenditure is made by the Trustees having given consideration to available reserves and funds already committed. The Trustees keep sufficient reserves to support any long term commitments to the Kanamai District. There is no lower or or higher reserve limit.

Plans for future periods

We have been asked if we would consider upgrading the older classes to 'high school' level, which would mean having a science lab, and also for the staff to attend teaching courses for that purpose. We would hope this could be done in 2023.

(As I am writing this report in the Autumn of 2023, I can add that this has been done, and that one of our 15 year old boys was made the top student of the year, out of all the schools in the area, and has obtained a scholarship to attend the best college in the area. We are so proud of him, but more about that next year!)

The Kanamal Development Trust

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

The trustees' annual report was approved on 5 December 2023 and signed on behalf of the board of trustees by:



Pearl Anne Walker
Trustee

The Kanamai Development Trust

Independent Examiner's Report to the Trustees of The Kanamai Development Trust

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of The Kanamai Development Trust ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

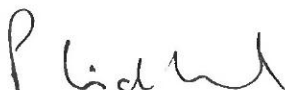
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Paul Cridland
Independent Examiner

61 Macrae Road
Ham Green
Bristol
BS20 0DD

5 December 2023

The Kanamai Development Trust

Statement of Financial Activities

Year ended 31 March 2023

	Note	2023		2022
		Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	149,001	149,001	113,897
Total income		<u>149,001</u>	<u>149,001</u>	<u>113,897</u>
Expenditure				
Expenditure on charitable activities	5	140,150	140,150	111,316
Total expenditure		<u>140,150</u>	<u>140,150</u>	<u>111,316</u>
Net income and net movement in funds		<u>8,851</u>	<u>8,851</u>	<u>2,581</u>
Reconciliation of funds				
Total funds brought forward		13,704	13,704	11,123
Total funds carried forward		<u>22,555</u>	<u>22,555</u>	<u>13,704</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 7 to 11 form part of these financial statements.

The Kanamai Development Trust

Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Current assets			
Debtors	10	452	452
Cash at bank and in hand		22,869	13,972
		<u>23,321</u>	<u>14,424</u>
Creditors: amounts falling due within one year	11	766	720
Net current assets		<u>22,555</u>	<u>13,704</u>
Total assets less current liabilities		<u>22,555</u>	<u>13,704</u>
Net assets		<u>22,555</u>	<u>13,704</u>
Funds of the charity			
Unrestricted funds		22,555	13,704
Total charity funds	12	<u>22,555</u>	<u>13,704</u>

These financial statements were approved by the board of trustees and authorised for issue on 5 December 2023, and are signed on behalf of the board by:



Pearl Anne Walker
Trustee

The notes on pages 7 to 11 form part of these financial statements.

The Kanamai Development Trust

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 21 Waterside Park, Portishead, Bristol, BS20 8LL.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. We confirm that there are no critical judgements or estimates to note.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- income from donated goods is measured at the fair value of the goods unless this is impracticable to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

The Kanamai Development Trust

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Motor Vehicles	-	25% straight line
Equipment	-	25% straight line

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

The Kanamai Development Trust

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Gifts				
Gifts	131,226	131,226	97,759	97,759
Gift Aid	17,775	17,775	16,138	16,138
	<u>149,001</u>	<u>149,001</u>	<u>113,897</u>	<u>113,897</u>

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Little Angels School, Mabambani	58,701	58,701	30,987	30,987
Clinic	80,659	80,659	79,603	79,603
Support costs	790	790	726	726
	<u>140,150</u>	<u>140,150</u>	<u>111,316</u>	<u>111,316</u>

6. Net income

Net income is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	<u>—</u>	<u>73</u>

7. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>790</u>	<u>726</u>

8. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

During the year Dr Paul Walker, a trustee of the charity, made personal expenditure on behalf of the charity totalling £99,136. He did not seek reimbursement of this amount and therefore this is included within a total sum of £102,736 donated by Dr Walker included in these financial statements.

The Kanamai Development Trust

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

9. Tangible fixed assets

	Motor vehicles £	Equipment £	Total £
Cost			
At 1 April 2022 and 31 March 2023	<u>4,173</u>	<u>500</u>	<u>4,673</u>
Depreciation			
At 1 April 2022 and 31 March 2023	<u>4,173</u>	<u>500</u>	<u>4,673</u>
Carrying amount			
At 31 March 2023	<u>—</u>	<u>—</u>	<u>—</u>
At 31 March 2022	<u>—</u>	<u>—</u>	<u>—</u>

10. Debtors

	2023 £	2022 £
Other debtors	<u>452</u>	<u>452</u>

11. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	<u>766</u>	<u>720</u>

12. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 2023 £
General funds	<u>13,704</u>	<u>149,001</u>	<u>(140,150)</u>	<u>22,555</u>

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
General funds	<u>11,123</u>	<u>113,897</u>	<u>(111,316)</u>	<u>13,704</u>

The Kanamai Development Trust

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

13. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2023 £
Current assets	23,321	23,321
Creditors less than 1 year	(766)	(766)
Net assets	<u>22,555</u>	<u>22,555</u>

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	–	–
Current assets	14,424	14,424
Creditors less than 1 year	(720)	(720)
Net assets	<u>13,704</u>	<u>13,704</u>

THE KANAMAI DEVELOPMENT TRUST

England & Wales - Charity number 1135759

Accounts

The Kanamai Development Trust
Unaudited Financial Statements
31 March 2022

ELLIOTT BUNKER LIMITED

Chartered Accountants
61 Macrae Road
Ham Green
Bristol
BS20 0DD

The Kanamai Development Trust

Financial Statements

Year ended 31 March 2022

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The Kanamai Development Trust

Trustees' Annual Report

Year ended 31 March 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

Reference and administrative details

Registered charity name	The Kanamai Development Trust
Charity registration number	1135759
Principal office	21 Waterside Park Portishead Bristol BS20 8LL
The trustees	Dr Paul Walker Pearl Anne Walker Paul Frobisher Debra Claire Smith Wendy Clifford
Independent examiner	Paul Cridland 61 Macrae Road Ham Green Bristol BS20 0DD

Structure, governance and management

The charity is constituted under a Trust Deed dated 14 March 2010.

Objectives and activities

Our charitable objects are to promote the advancement of education and training, the relief of poverty sickness and distress and the promotion of good health for the benefit of the community in the Kanamai District of Kenya.

We work in the Kanamai district of Mombasa, Kenya. Our four areas of concern are clean water and sanitation, education, primary health care and employment and self-sufficiency. We have built a primary school, provided education, school uniforms, two meals a day and medical aid for the 150 or so children. We have built and cleaned and updated wells. We have also a farm to grow vegetables and breed chickens.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

The Kanamai Development Trust

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

Achievements and performance

We have been relieved that although there have been a few cases of Covid in Kanamai, on the whole, it has rather escaped them. Of course, we could still not travel to Kenya and have had to rely on our local doctor Klaus to continue the work of the clinic and Mwana Bakari to keep the school side of things going on our behalf. Paul's first visit back was not until February 2022.

However, before that, we were coping with paying the bills!

There has been little rain for almost 4 years now, and the land is rock hard, and not able to be used to grow crops in any numbers. With even less tourists travelling anywhere, jobs were virtually non-existent, and the result was that there was a great deal of looting, and destruction. Our school was not averse I'm afraid, and gangs broke in and took anything that they could remove. Taps, sinks, chairs, tables and doors. So, first, we had to 'up' our security, and then set about clearing up the mess! This has been heart-breaking, but as I write this, the school is back together again, and all is working well. However, during our own lockdown, a number of our loyal supporters died, and others have found that they can no longer support us, as they cope with rising costs here at home. Something which I am sure is hitting most charities. We have been grateful to those who have given us larger gifts, and so enabled us to make up the shortfall.

In Kenya prices of everything have risen alarmingly, not helped by the war in the Ukraine, from where they received vital crops, and also cooking oil, and petrol. Again, this is no different from the rest of the world, though when you have no income, and no money, and no prospects, then it is even harder. How do you get something out of nothing?! We have been sending out money just to make sure that people who had nothing in their bellies for more than 24 hours, had at least something. When two young children were beaten almost to death for stealing two ears of maize, and two teenagers killed for trying to steal a kid goat, it felt as if we were in a time capsule-going backwards!

We can only be relieved that we have survived all the problems of the last two years, and we hope that-with a new government now in power in Kenya - things might get a little easier for our friends there. We wait to see.

Financial review

During the year the charity received gifts including Gift Aid of £113,897 and expended £111,316 resulting in a surplus of £2,581. When this is added to the surplus brought forward of £11,123 this gives total unrestricted funds of £13,704 carried forward.

Reserves policy

The charity currently has free reserves of £13,704. The expenditure on charitable objectives each year depends on the specific community needs of the Kanamai District. All expenditure is approved by the Trustees, the level of reserves is reviewed and decisions regarding expenditure is made by the Trustees having given consideration to available reserves and funds already committed. The Trustees keep sufficient reserves to support any long term commitments to the Kanamai District. There is no lower or or higher reserve limit.

Plans for future periods

To re-establish regular visits. To continue to develop the site and to make good use of the facilities we have there as funds allow, and to provide the school with the staff, and equipment they need to keep the school able to continue to provide education and food to the poorest in Kanamai. As a consequence of the extreme weather and social conditions, there is great medical need, and we have had to look at ways we can help. We have altered some of the school rooms so that they are now part of a small medical area, and we would hope we can continue with this in the future.

The Kanamai Development Trust

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

The trustees' annual report was approved on 2 December 2022 and signed on behalf of the board of trustees by:

A handwritten signature in black ink, appearing to read 'Pearl Anne Walker'.

Pearl Anne Walker
Trustee

The Kanamai Development Trust

Independent Examiner's Report to the Trustees of The Kanamai Development Trust

Year ended 31 March 2022

I report to the trustees on my examination of the financial statements of The Kanamai Development Trust ('the charity') for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Paul Cridland
Independent Examiner

61 Macrae Road
Ham Green
Bristol
BS20 0DD

2 December 2022

The Kanamai Development Trust

Statement of Financial Activities

Year ended 31 March 2022

	Note	2022		2021
		Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	113,897	113,897	100,772
Total income		<u>113,897</u>	<u>113,897</u>	<u>100,772</u>
Expenditure				
Expenditure on charitable activities	5	111,316	111,316	108,845
Total expenditure		<u>111,316</u>	<u>111,316</u>	<u>108,845</u>
Net income/(expenditure) and net movement in funds		<u>2,581</u>	<u>2,581</u>	<u>(8,073)</u>
Reconciliation of funds				
Total funds brought forward		11,123	11,123	19,196
Total funds carried forward		<u>13,704</u>	<u>13,704</u>	<u>11,123</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 7 to 11 form part of these financial statements.

The Kanamai Development Trust

Statement of Financial Position

31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	9	–	73
Current assets			
Debtors	10	452	452
Cash at bank and in hand		<u>13,972</u>	<u>11,311</u>
		14,424	11,763
Creditors: amounts falling due within one year	11	<u>720</u>	<u>713</u>
Net current assets		13,704	11,050
Total assets less current liabilities		13,704	11,123
Net assets		<u>13,704</u>	<u>11,123</u>
Funds of the charity			
Unrestricted funds		<u>13,704</u>	<u>11,123</u>
Total charity funds	12	<u>13,704</u>	<u>11,123</u>

These financial statements were approved by the board of trustees and authorised for issue on 2 December 2022, and are signed on behalf of the board by:



Pearl Anne Walker
Trustee

The notes on pages 7 to 11 form part of these financial statements.

The Kanamai Development Trust

Notes to the Financial Statements

Year ended 31 March 2022

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 21 Waterside Park, Portishead, Bristol, BS20 8LL.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. We confirm that there are no critical judgements or estimates to note.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- income from donated goods is measured at the fair value of the goods unless this is impracticable to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

The Kanamai Development Trust

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Motor Vehicles	-	25% straight line
Equipment	-	25% straight line

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

The Kanamai Development Trust

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Gifts				
Gifts	97,759	97,759	86,693	86,693
Gift Aid	16,138	16,138	14,079	14,079
	<u>113,897</u>	<u>113,897</u>	<u>100,772</u>	<u>100,772</u>

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Little Angels School, Mabambani	30,987	30,987	30,699	30,699
Clinic	79,603	79,603	77,431	77,431
Support costs	726	726	715	715
	<u>111,316</u>	<u>111,316</u>	<u>108,845</u>	<u>108,845</u>

6. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	<u>73</u>	<u>125</u>

7. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>726</u>	<u>714</u>

8. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

During the year Dr Paul Walker, a trustee of the charity, made personal expenditure on behalf of the charity totalling £67,501. He did not seek reimbursement of this amount and therefore this is included within a total sum of £71,101 donated by Dr Walker included in these financial statements.

The Kanamai Development Trust

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

9. Tangible fixed assets

	Motor vehicles £	Equipment £	Total £
Cost			
At 1 April 2021 and 31 March 2022	<u>4,173</u>	<u>500</u>	<u>4,673</u>
Depreciation			
At 1 April 2021	4,173	427	4,600
Charge for the year	–	73	73
At 31 March 2022	<u>4,173</u>	<u>500</u>	<u>4,673</u>
Carrying amount			
At 31 March 2022	<u>–</u>	<u>–</u>	<u>–</u>
At 31 March 2021	<u>–</u>	<u>73</u>	<u>73</u>

10. Debtors

	2022 £	2021 £
Other debtors	<u>452</u>	<u>452</u>

11. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	–	713
Accruals and deferred income	<u>720</u>	<u>–</u>
	<u>720</u>	<u>713</u>

12. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
General funds	<u>11,123</u>	<u>113,897</u>	<u>(111,316)</u>	<u>13,704</u>

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
General funds	<u>19,196</u>	<u>100,772</u>	<u>(108,845)</u>	<u>11,123</u>

The Kanamai Development Trust

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

13. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	–	–
Current assets	14,424	14,424
Creditors less than 1 year	(720)	(720)
Net assets	<u>13,704</u>	<u>13,704</u>

	Unrestricted Funds £	Total Funds 2021 £
Tangible fixed assets	73	73
Current assets	11,763	11,763
Creditors less than 1 year	(713)	(713)
Net assets	<u>11,123</u>	<u>11,123</u>