

Kahaila Limited

(A Charity Company Limited by Guarantee, company number 7356380)

Financial Statements

and

Trustees' Report

for the year ended 31 December 2021

Kahaila Limited

(A Charity Company Limited by Guarantee, company number 7356380)

Index to the Financial Statements for the year ended 31 December 2021

	Page
Index to the Financial Statements	2
Charitable Company Information	3
Trustees' Report	4 - 6
Statement of Trustees' Responsibilities	7
Independent Examiner's Report	8
Statement of Financial Activities	9
Statement of Financial Position	10
Statement of Cash Flows	11
Accounting Policies	12 - 13
Notes to the Accounts	14 - 18

Kahaila Limited

(A Charity Company Limited by Guarantee, company number 7356380)

Charitable Company Information for the year ended 31 December 2021

Status:	Kahaila Limited is a company limited by guarantee and a registered charity governed by its memorandum and articles of association. The directors of the charity are its trustees for the purposes of charity law and throughout this report are collectively referred to as the trustees.
Charity name:	Kahaila Limited
Company registration number:	7356380 England
Charity registration number:	1138653
Registered office:	135 Brick Lane London E1 6SB
Operations address:	135 Brick Lane London E1 6SB
Trustees who held office during the year:	William Garwood Steve Rouse Michael Stickland John Woolley Natalie Robinson Sally Harman
Chairperson:	John Woolley
Treasurer:	Michael Stickland
Secretary:	Paul Unsworth
Independent Examiner:	Anthony Armstrong FCA Armstrong & Co <i>Chartered Accountants & Statutory Auditor</i> 4a Printing House Yard Hackney Road London E2 7PR
Bankers:	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill, West Malling, Kent ME19 4JQ HSBC 465 Bethnal Green Road London E2 9QW

Kahaila Limited

(A Charity Company Limited by Guarantee, company number 7356380)

Trustees' Report, incorporating the Directors' Report for the year ended 31 December 2021

The Trustees of Kahaila Limited present their report together with the financial statements for the year ended 31 December 2021.

Trustees

The Trustees of the charity who held office during the year are disclosed on page 3.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Kahaila Limited is a company limited by guarantee, incorporated on 25 August 2010 and registered as a charity on 28 October 2010. The company was established under a Memorandum of Association which established the objects and powers of the company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1 each.

Public Benefit

In planning all the charity's activities the trustees take into account the Charity Commission guidance on public benefit and aim to meet its obligations both in spirit and in letter.

The charitable causes we are currently investing in are explained further in the report.

Board of Trustees

We have a minimum of three trustees and new trustees are appointed by agreement of the existing trustees. Potential trustees are provided with a detailed job description and invited to a board meeting. After completing the relevant paperwork, and approved, they are then voted on at the next Board meeting and must have the majority support of the Board.

Our trustees recognise that they have a duty to safeguard our assets and take steps to ensure that Kahaila Limited is being properly managed and that our funds are being spent appropriately.

The trustees ensure that major risks including; governance, operational, financial, external and compliance with legal requirements are identified and reviewed on a regular basis and that we have adequate systems in place to mitigate these risks.

In addition, the trustees ensure that Kahaila Limited has access to professional legal and financial advice where appropriate.

Meetings are held on average every three months. Trustees receive a quarterly activity report as well as financial and budgetary reports.

Management and Key Staff

Paul Unsworth is Kahaila Limited Director, and he communicates regularly with the Chair and members of the Board particularly in relation to major decisions on finance and strategy.

We have policies and procedures covering Health and Safety, Child Protection, Equal Opportunities, Finances and a staff handbook and volunteer handbook.

All our activities are well organised, risk assessed and supervised. A de-briefing takes place with staff and volunteers after each activity, results are written up and filed and any action to be taken is reported to the management.

Premises

A lease was signed for 5 years on 2nd April 2012 on 135 Brick Lane to provide premises from which the charity will operate in fulfilling its charitable objectives. This lease was renewed for an additional 6 years, on 2nd April 2017.

A lease was signed for 5 year on 16th April 2018 on Portsoken Pavilion, 1 Aldgate, London EC3N 1AF to provide premises for a second community café. On the 18th May 2021 we activated the break clause and ended the lease, due to the devastating impact of Covid-19.

AIMS OBJECTIVES AND ACTIVITIES

Aims

As per our Governing Document, Kahaila Limited was established for; the advancement of the Christian faith; the advancement of health and the preservation and protection of public health generally; the relief of persons who are in need, hardship of or distress and the prevention and relief of poverty; the advancement of education.

The Directors have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives and in planning future activities. In particular, the Directors consider how planned activities will contribute to the aims and objectives they have set. The main activities undertaken to further Kahaila's purposes for the public benefit are explained later in this report.

Kahaila Limited

(A Charity Company Limited by Guarantee, company number 7356380)

Trustees' Report, incorporating the Directors' Report for the year ended 31 December 2021

Objectives

Kahaila Limited aims to build community that brings life in all its fullness.

Therefore, we aim to

- Build healthy communities where all can have a sense of belonging regardless of their beliefs.
- Empower people to reach their God-given potential.
- Encourage people in their Christian faith and provide an environment that allows people to explore Christianity.
- Serve the poor by breaking the chains of injustice, getting rid of exploitation, setting free the oppressed.

Kahaila Limited fulfils its objectives through the following activities

A café that provides a forum for people to not only experience and build community in a fresh new way but also to allow them to explore faith in a non-threatening and comfortable place, where there is no pressure to be anything other than yourself.

A church community that gathers regularly in Brick Lane and Forest Gate, modelling our values of belonging, community, serving, faith and generosity.

The development of Kahaila's projects which are:

Essence - Based in a women's prison delivering non-formal education through accredited and innovative Life Skills courses, outreach, mentoring, and pastoral support to women in prison and as they resettle back into the community upon their release. We aim to empower women to break free from the destructive cycles they are caught in - equipping them with new skills, aiding successful resettlement and reduce re-offending.

On the 28th February 2021, the trustees approved that Essence and all its assets were transferred to registered charity Imago Dei Prison Ministry (Charity no 1165176).

BREW – An employability programme for members of the homeless community. We offer a barista training course and offer paid employment within our community café's. Through training and employment, we aim to create a sustainable solution for homeless people to rebuild their lives.

ACHIEVEMENTS AND PERFORMANCE

Our achievements against performance can be seen by comparing our objectives above against our activities.

FINANCIAL REVIEW

Results for the year

The results of the period and financial position of the charity are shown in the annexed financial statements.

The Statement of Financial Activities shows net expenditure for the year of £38,576 and reserves of £(66,099).

Reserves Policy

It is considered prudent that Kahaila Limited should aim to have a minimum level of general reserves of £27,000 to cover unforeseen circumstances and key salaries for three months. We are not currently achieving this target.

Kahaila Limited, in line with its business plan and fundraising strategy, plans to maintain this level of reserves over the next three years through prudent management of income and expenditure.

Related Party Transactions

The Trustees confirm that Kahaila Limited did have related party transactions during the year. Details are shown at note 28 to the accounts.

Kahaila Limited

(A Charity Company Limited by Guarantee, company number 7356380)

Trustees' Report, incorporating the Directors' Report for the year ended 31 December 2021

Guarantees

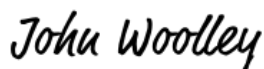
Members on the board of Trustees of the charitable company guarantee to contribute an amount not exceeding £1 to the assets of the charitable company in the event of winding up. The total number of such guarantees at 31 December 2021 was 6. The Trustees have no beneficial interest in the charitable company.

Independent Examiner

The Independent Examiner, Anthony Armstrong FCA of Armstrong & Co, has indicated his willingness to be proposed for re-appointment.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Trustees on 25 October 2022 and signed on its behalf by:



John Woolley, Trustee

Statement of Trustees' Responsibilities
for the year ended 31 December 2021

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- a) Select suitable accounting policies and apply them consistently;
- b) Observe the methods and principles in the Charities SORP;
- c) Make judgements and estimates that are reasonable and prudent;
- d) Follow applicable accounting standards and statements of recommended practice, subject to any material departures disclosed and explained in the accounts;
- e) Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006 and charity legislation. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Kahaila Limited

(A Charity Company Limited by Guarantee, company number 7356380)

Independent Examiner's Report to the Trustees of Kahaila Limited

I report on the accounts of Kahaila Limited for the period from 1 January 2021 to 31 December 2021, which are set out on pages 9 to 18.

This report is made solely to the trustees as a body in accordance with section 145 of the Charities Act 2011 (the Charities Act) and regulations made under section 154 of that Act. My examination has been undertaken so that I might state to the trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the trustees as a body, for my examination, for this report, or for the opinions I have formed.

Respective responsibilities of trustees and examiner

As described on page 7, the trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales (ICAEW).

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- a) examine the accounts under section 145 of the Charities Act;
- b) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act, and
- c) to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006 Act, or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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, or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I 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.



**Anthony Armstrong FCA, Independent Examiner
of Armstrong & Co**
Chartered Accountants & Statutory Auditor

Dated: 25 October 2022

**4a Printing House Yard
Hackney Road
London E2 7PR**

Kahaila Limited

(A Charity Company Limited by Guarantee, company number 7356380)

Statement of Financial Activities

incorporating the income and expenditure account
for the year ended 31 December 2021

	Notes	2021			2020
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		£	£	£	£
Income from:					
Donations and legacies	3	48,962	-	48,962	174,307
Charitable activities	4	256,596	51,170	307,766	404,018
Trading activities	5	-	-	-	1,773
Investments	6	3	-	3	9
Other income	7	2,024	-	2,024	-
Total income		307,585	51,170	358,755	580,107
Expenditure on:					
Raising funds	8	887	-	887	7,799
Charitable activities	9	345,274	51,170	396,444	774,564
Total expenditure		346,161	51,170	397,331	782,363
Net income/(expenditure) and movement in funds		(38,576)	-	(38,576)	(202,256)
Reconciliation of funds:					
Total funds brought forward	17	(32,856)	5,333	(27,523)	174,733
Total funds carried forward	17	(71,432)	5,333	(66,099)	(27,523)

All incoming resources and resources expended are derived from continuing activities.

The statement of financial activities incorporates an income and expenditure account.

The accompanying accounting policies and notes form an integral part of these financial statements.

Kahaila Limited

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Statement of Financial Position

as at 31 December 2021

		31 December 2021		31 December 2020	
	Notes	£	£	£	£
Fixed assets:					
Tangible assets	11		759		1,500
Total fixed assets			<u>759</u>		<u>1,500</u>
Current assets:					
Stocks	12	2,500		2,500	
Debtors	13	21,281		34,969	
Cash at bank and In hand	13	<u>34,421</u>		<u>31,761</u>	
Total current assets		<u>58,202</u>		<u>69,230</u>	
Creditors: amounts falling due within one year	14	<u>72,760</u>		<u>59,953</u>	
Net current assets/(liabilities)			(14,558)		9,277
Total assets less current liabilities			<u>(13,799)</u>		<u>10,777</u>
Creditors: amounts falling due after more than one year	15		52,300		38,300
Total net assets			<u>(66,099)</u>		<u>(27,523)</u>
The funds of the charity:					
Restricted funds	19		5,333		5,333
Unrestricted funds	14		(71,432)		(32,856)
Total charity funds	21		<u>(66,099)</u>		<u>(27,523)</u>

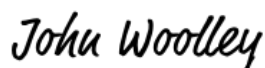
The directors are satisfied that the company is entitled to exemption from audit under Section 477 of the Companies Act 2006 and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the company keeps proper accounting records which comply with Section 386 of the Companies Act 2006; and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its surplus or deficit for the financial year in accordance with the requirements of Section 394 and 395 of the Companies Act 2006, and which otherwise comply with the requirements of this act relating to accounts, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard 102.

The financial statements were approved by the Board of Trustees on 25 October 2022 and signed on its behalf by:



John Woolley
Trustee

The notes on pages 12 to 18 form part of these accounts.

Kahaila Limited

(A Charity Company Limited by Guarantee, company number 7356380)

Statement of Cash Flows

for the year ended 31 December 2021

	Notes	2021 £	2020 £
Cash flows from operating activities:			
Net cash provided by/(used in) operating activities	1	2,657	(216,268)
Cash flows from investing activities:			
Dividends, interest and rents from investments		3	9
Purchase of property, plant and equipment		-	(1,519)
Net cash provided by/(used in) investing activities		3	(1,510)
Change in cash and cash equivalents in the reporting period		2,660	(217,778)
Cash and cash equivalents at the beginning of the reporting period	2	31,762	249,540
Cash and cash equivalents at the end of the reporting period	2	34,422	31,762

Notes to the Cash Flow Statement

	2021 £	2020 £
1) Reconciliation of net income/(expenditure) to net cash flow from operating activities		
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(38,576)	(202,256)
Adjustments for:		
Depreciation charges	741	740
Dividends, interest and rents from investments	(3)	(9)
(Increase)/decrease in debtors	13,688	9,031
Increase/(decrease) in creditors	26,807	(23,774)
Net cash provided by/(used in) operating activities	2,657	(216,268)
2) Analysis of cash and cash equivalents		
Cash in hand	34,422	31,762
Total cash and cash equivalents	34,422	31,762

Kahaila Limited

(A Charity Company Limited by Guarantee, company number 7356380)

Accounting Policies

for the year ended 31 December 2021

Basis of preparation

The financial statements have been prepared in accordance with:

- a) Applicable UK accounting standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)'.
- b) Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP FRS 102);
- c) the Companies Act 2006.
- d) the Charities Act 2011.

Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

Going concern

The Kahaila Board of Trustees confirms their assumption that Kahaila Limited is a going concern and no significant uncertainty exists in this respect. The assumption is based on professional and legal advice from Weil, Gotshel and Manges LLP and insolvency specialist Phil Reynolds of FRP Advisory. As well as carrying out a cash flow forecast based on sales forecast and government support cash grants. The trustees have been monitoring the financial position on a regular basis, the minutes give an accurate account of the meetings and the decisions made.

Income recognition

Income is recognised when the charity has a contractual or other right to its receipt, it is probable that the income will be received and that the amount can be measured reliably. Income with conditions attached to its receipt is recognised when those conditions have been fulfilled.

Voluntary income received by way of donations and gifts is included in full when received. Donated services and facilities are recognised as an incoming resource where the provider of the service has incurred a financial cost. Volunteer time is not included in the financial statements.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Expenditure recognition

Expenditure is accrued as soon as a liability is considered probable, and the amount of obligation can be measured reliably. The charity is registered for VAT and accordingly expenditure excludes VAT where appropriate.

Expenditure included in Raising Funds includes amounts incurred in obtaining grants and other donations.

Charitable expenditure includes those costs expended in fulfilling the charity's principal objects, as outlined in the Report of the Trustees. These include grants payable, governance costs and an apportionment of support costs.

- Grants payable are payments made to third parties in furtherance of the charity's objects. In the case of an unconditional grant offer this is accrued once the recipient has been notified of the grant award. The notification gives the recipient a reasonable expectation that they will receive the grant. Grants awards that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining unfulfilled condition attaching to that grant is outside of the control of the charity.
- Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to the independent examination and legal fees.
- Rentals under operating leases are charged as incurred over the term of the lease.

Costs are allocated directly to projects where they can be identified as relating solely to that project. Other costs are allocated between the funds based on staff time spent on the fund activities or other appropriate criteria.

Restricted Funds

Restricted funds are to be used for specified purposes as laid down by the funder. Direct and support expenditure which meets these criteria are identified to the fund together with a fair allocation of other costs.

Unrestricted Funds

Unrestricted funds are funds received which have no restrictions placed on their use and are available as general funds.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Kahaila Limited

(A Charity Company Limited by Guarantee, company number 7356380)

Accounting Policies

for the year ended 31 December 2021

Pensions

The charity operates defined contribution schemes which are administered by outside independent pensions providers. Contributions payable for the year are charged to the Statement of Financial Activities.

Tangible Fixed Assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Premises Improvements	- 25% on cost
Plant & machinery	- 25% on cost
Furniture & fixtures	- 25% on cost
Office equipment	- 25% on cost

Items of equipment are only capitalised where the purchase price exceeds £500.

Stocks

Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Kahaila Limited

(A Charity Company Limited by Guarantee, company number 7356380)

Notes to the Accounts

for the year ended 31 December 2021

1 Incoming resources

The incoming resources and surplus are attributable to the principal activities of the charity.

2 Net outgoing resources

Net outgoing resources are stated after charging:

Independent Examiner's fees - reporting service

Independent Examiner's fees - other services

Depreciation - owned assets

2021

2020

£

£

1,200

1,200

6,454

500

741

740

Trustees' emoluments

-

-

Emoluments include salaries, fees, bonuses, expense allowances and estimated non-cash benefits receivable. All trustees serve in a voluntary capacity and do not receive payment for their services.

3 Income from donations and legacies

	Unrestricted	Restricted	2021 Total	2020 Total
	£	£	£	£
Gift aid tax recovered	5,780	-	5,780	7,584
Gifts and donations	43,182	-	43,182	166,723
	<u>48,962</u>	<u>-</u>	<u>48,962</u>	<u>174,307</u>

4 Income from charitable activities

	Unrestricted	Restricted	2021 Total	2020 Total
	£	£	£	£
Cafe sales	204,866	-	204,866	194,619
Ella	2,527	-	2,527	64,128
Grant income	49,203	51,170	100,373	145,271
	<u>256,596</u>	<u>51,170</u>	<u>307,766</u>	<u>404,018</u>

5 Income from trading activities

	Unrestricted	Restricted	2021 Total	2020 Total
	£	£	£	£
BEAM income	-	-	-	300
Venue hire	-	-	-	1,473
	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,773</u>

6 Income from investments

	Unrestricted	Restricted	2021 Total	2020 Total
	£	£	£	£
Interest Income	3	-	3	9
	<u>3</u>	<u>-</u>	<u>3</u>	<u>9</u>

7 Other income

	Unrestricted	Restricted	2021 Total	2020 Total
	£	£	£	£
Other	2,024	-	2,024	-
	<u>2,024</u>	<u>-</u>	<u>2,024</u>	<u>-</u>

8 Expenditure on raising funds

	Unrestricted	Restricted	2021 Total	2020 Total
	£	£	£	£
Advertising and promotion	887	-	887	7,002
Website	-	-	-	797
	<u>887</u>	<u>-</u>	<u>887</u>	<u>7,799</u>

Kahaila Limited

(A Charity Company Limited by Guarantee, company number 7356380)

Notes to the Accounts

for the year ended 31 December 2021

9 Expenditure on charitable activities	Unrestricted	Restricted	2021 Total	2020 Total
	£	£	£	£
Staff salaries	119,725	51,170	170,895	475,435
Staff pensions	14,033	-	14,033	10,175
Café purchases	74,245	-	74,245	81,662
Café small equipment	1,928	-	1,928	10,286
Café rent, rates & maintenance	110,189	-	110,189	147,997
Café assets depreciation	740	-	740	740
Evangelism & ministry expenses	221	-	221	263
Gifts & donations	5,696	-	5,696	9,600
Conferences & training	10	-	10	1,857
Travel & meeting expenses	2,130	-	2,130	1,675
Office expenses	2,339	-	2,339	12,477
Miscellaneous expenses	5,281	-	5,281	9,654
Bank charges	841	-	841	720
Legal and professional fees	6,696	-	6,696	7,822
Payroll costs	-	-	-	2,501
Independent examiner's fees	1,200	-	1,200	1,700
	<u>345,274</u>	<u>51,170</u>	<u>396,444</u>	<u>774,564</u>

10 Staff costs	2021	2020
	£	£
Staff salaries	170,895	475,435
Staff pensions	14,033	10,175
	<u>184,928</u>	<u>485,610</u>

Average number of employees during the year was:

14	34
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No remuneration was paid to any Trustee or their associates for services as a trustee during the year ended 31 December 2021 nor to 31 December 2020.

Employees paid in excess of £60,000 during the current year and previous year:

-	-
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11 Tangible fixed assets	Premises Improvements	Plant & machinery	Furniture & fixtures	Office equipment	Total
	£	£	£	£	£
Cost					
As at 1 January 2021	67,206	32,743	11,287	2,499	113,735
As at 31 December 2021	<u>67,206</u>	<u>32,743</u>	<u>11,287</u>	<u>2,499</u>	<u>113,735</u>
Depreciation					
As at 1 January 2021	67,206	31,604	10,926	2,499	112,235
Charge for the year		380	361	-	741
As at 31 December 2021	<u>67,206</u>	<u>31,984</u>	<u>11,287</u>	<u>2,499</u>	<u>112,976</u>
Net book value					
As at 31 December 2021	<u>-</u>	<u>759</u>	<u>-</u>	<u>-</u>	<u>759</u>
As at 31 December 2020	<u>-</u>	<u>1,139</u>	<u>361</u>	<u>-</u>	<u>1,500</u>

Kahaila Limited

(A Charity Company Limited by Guarantee, company number 7356380)

Notes to the Accounts

for the year ended 31 December 2021

12 Stocks	2021	2020
	£	£
Stock	2,500	2,500
	<u>2,500</u>	<u>2,500</u>

13 Debtors: amounts falling due within one year	2021	2020
	£	£
Rent deposit	20,000	34,400
Prepayments	-	569
Card sales control	1,281	-
	<u>21,281</u>	<u>34,969</u>

14 Creditors: amounts falling due within one year	2021	2020
	£	£
Creditors	22,780	14,639
VAT liability	8,371	3,145
PAYE	1,518	3,430
Accruals	33,491	35,737
Loan 1 < 12 mths	6,600	3,002
	<u>72,760</u>	<u>59,953</u>

15 Creditors: amounts falling due after more than one year	2021	2020
	£	£
Loan 1 > 12 mths	32,300	38,300
Loan 2 > 12 mths	20,000	-
	<u>52,300</u>	<u>38,300</u>

16 Maturity of debt	2021	2020
	£	£
Amount falling due:		
In one year or less	6,600	3,002
Between one and two years	7,600	3,002
Between two and five years	44,700	35,298
	<u>58,900</u>	<u>41,302</u>

17 The funds of the charity: current year	Opening balance	Resources arising	Resources utilised	Other movements	Closing balance
	£	£	£	£	£
<u>Restricted funds</u>					
Restricted funds	5,333	51,170	(51,170)	-	5,333
<u>Unrestricted funds</u>					
General funds	(32,856)	307,585	(346,161)	-	(71,432)
	<u>(27,523)</u>	<u>358,755</u>	<u>(397,331)</u>	<u>-</u>	<u>(66,099)</u>

18 The funds of the charity: prior year	Opening balance	Resources arising	Resources utilised	Other movements	Closing balance
	£	£	£	£	£
<u>Restricted funds</u>					
Restricted funds	91,634	80,271	(166,572)	-	5,333
<u>Unrestricted funds</u>					
General funds	83,099	499,836	(615,791)	-	(32,856)
	<u>174,733</u>	<u>580,107</u>	<u>(782,363)</u>	<u>-</u>	<u>(27,523)</u>

Kahaila Limited

(A Charity Company Limited by Guarantee, company number 7356380)

Notes to the Accounts

for the year ended 31 December 2021

	Opening balance	Incoming resources	Resources expended	Transfers & gains/(losses)	Closing balance
19 Restricted funds: current year	£	£	£	£	£
Coronavirus Job Retention Scheme (CJRS)	-	51,170	51,170	-	-
Comic Relief	5,333	-	-	-	5,333
	<u>5,333</u>	<u>51,170</u>	<u>51,170</u>	<u>-</u>	<u>5,333</u>

	Opening balance	Incoming resources	Resources expended	Transfers & gains/(losses)	Closing balance
20 Restricted funds: prior year	£	£	£	£	£
Coronavirus Job Retention Scheme (CJRS)	-	80,271	80,271	-	-
Comic Relief	5,333	-	-	-	5,333
Merton Refuge	70,801	-	70,801	-	-
Reflex (Essence)	15,500	-	15,500	-	-
	<u>91,634</u>	<u>80,271</u>	<u>166,572</u>	<u>-</u>	<u>5,333</u>

Restricted funds (continued)

Projects financed by restricted funds are supported by unrestricted funding where necessary. This occurs where the funding is in arrears or the incidence of expenditure on the project occurs disproportionately at the beginning of the project compared to the income flows. Where restricted projects end the year with a deficit, this is met by after year-end restricted income or transfers from unrestricted funds.

Coronavirus Job Retention Scheme (CJRS)	The CJRS was introduced to help employers who cannot maintain their current workforce because their operations are affected by the COVID-19 outbreak. The amount relates to the furlough claims made to HMRC during the year. All the amounts received from the claims have been paid to the employees who the claims relate to.
Comic Relief	Grant for salaries for full time project manager/support worker (Luminary) and part time support worker for the victims of trafficking.

	General funds	Designated funds	Restricted funds	Endowment funds	Total
21 Net assets attributable to funds: current year		£	£	£	£
Tangible fixed assets	759	-	-	-	759
Current assets	52,869	-	5,333	-	58,202
Current liabilities	(72,760)	-	-	-	(72,760)
Long term liabilities	(52,300)	-	-	-	(52,300)
Net assets represented by funds	<u>(71,432)</u>	<u>-</u>	<u>5,333</u>	<u>-</u>	<u>(66,099)</u>

	General funds	Designated funds	Restricted funds	Endowment funds	Total
22 Net assets attributable to funds: prior year		£	£	£	£
Tangible fixed assets	1,500	-	-	-	1,500
Current assets	63,898	-	5,333	-	69,231
Current liabilities	(59,954)	-	-	-	(59,954)
Long term liabilities	(38,300)	-	-	-	(38,300)
Net assets represented by funds	<u>(32,856)</u>	<u>-</u>	<u>5,333</u>	<u>-</u>	<u>(27,523)</u>

23 Taxation

The company is a registered charity. Accordingly, it is exempt from taxation in respect of income and capital gains to the extent that these are applied to its charitable objects.

24 Post balance sheet events

There were no significant post balance sheet events.

Kahaila Limited

(A Charity Company Limited by Guarantee, company number 7356380)

Notes to the Accounts

for the year ended 31 December 2021

25 Pension commitments

The charitable company contributes to employee defined contribution (DC) stakeholder pension schemes. The assets of the schemes are held separately from those of the charitable company in independently administered funds.

26 Other financial commitments

At 31 December 2021, the charitable company had total commitments under non-cancellable operating leases over the remaining life of those leases of £76,500 (2020: £193,500).

27 Contingent liabilities

The charitable company had no material contingent liabilities at 31 December 2021 nor at 31 December 2020.

28 Related parties

Burning Tree Tea Limited and Three Cords Coffee supplies tea and coffee to Kahaila Limited.

The CEO of Kahaila Limited directly owns a fifty per cent share in both Burning Tree Tea Ltd and Three Cords Coffee Ltd. The decision to purchase goods from Burning Tree Tea and Three Cords Coffee was approved by the Kahaila Board of Trustees.

During the year 2021 Kahaila entered into the following transactions with Burning Tree Tea Ltd and Three Cords Coffee Ltd who are not a part of Kahaila Limited.

	Purchases
Burning Tree Tea	£45
Three Cords Coffee	£13,584

Sales of goods to Kahaila Limited were made at Burning Tree Tea Limited usual cost list price, less an average discount of ten per cent. Purchases were made at market price discounted to reflect the relationship between the parties.

29 Gifts in kind and volunteers

During the year the charitable company benefited from unpaid work performed by volunteers.

30 Company status

The company is limited by guarantee and has no share capital. The guarantors liability in the event the company is wound up is restricted to a maximum of £1 each.