



**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

## Trustees' Annual Report for the period

From 01/04/2022 Period start date To 31/03/2023 Period end date

Charity name: The KONA Foundation

Charity registration number: 1157502

## Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	1. Develop young people's skills, capacities and capabilities. 2. Advancing education of young people 3. Relieving young people's unemployment in the UK and Europe 4. Providing recreational events locally
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	In general, KONA helps the local community with local and international volunteers. Activities included beach cleaning, tree planting, gardening and cultural events like a cycling cinema.  The impact of Brexit was felt in full force in 2023 - we ran the last project with European volunteers in January 2023.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	

## Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	The main resource of our funds has till January 2023 been from European projects (ERASMUS+ and European Solidarity Corps - ESC). Due to Brexit, we only have been able to realise 5 European projects in the actual activity period. From January, EU funding from our partners (European Solidarity Corps or Erasmus+ Youth) was no longer usable for the UK. We will establish links with Austrian youth groups who could visit us with the help of regional Austrian funds.
	Para 1.38	

Policy on social investment including program related investment		
Contribution made by volunteers	Para 1.38	Volunteers are the most important asset of our organisation. They have been helping out on many occasions, e. g. preparing for the benefit of the community like cultural evenings, cycling cinema events, beach cleanings and other community activities.
Other		

## 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	<p>The work within the community by the local and international volunteers was very positive and successful.</p> <p>From May 22 to January 23 we could host 5 groups of European volunteers, 30 young people in total.</p> <p>The volunteers worked in sustainability projects, took part in beach cleaning activities, helped restore an old fisherboat and got in contact with the local community at coffee mornings and photo exhibitions. In August 2022, we ran a cycle cinema project at several locations in Cornwall, which was very well received.</p>

### 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		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Also this year we could maintain our stable financial status.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	
Amount of reserves held	Para 1.22	
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

### 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	European grants (ERASMUS+ and European Solidarity Corps) funds were available through the European partners till January 2023.
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	Future performance in relation to European funded projects will be affected by the impact of Brexit, but we are looking at alternative options.
Other		

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Memorandum + Articles of Association
How is the charity constituted? (e.g. unincorporated association, CIO)	Para 1.25	CIO
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	Trustee meeting and vote One of the major aims is to attract more trustees for the charity

### 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	<ul style="list-style-type: none"> <li>Charity Commission guidelines</li> <li>ERASMUS+ Programme guide</li> <li>Handbook for projects and events</li> </ul>
The charity's organisational structure and any wider network with which the charity works	Para 1.51	<ul style="list-style-type: none"> <li>Board</li> <li>Director</li> <li>Volunteers</li> <li>The Rückenwind Network</li> <li>Expression of interest within the ESC-programme</li> </ul>
Relationship with any related parties	Para 1.51	
Other		

## Reference and Administrative details

Charity name	The KONA Foundation
Other name the charity uses	KONA
Registered charity number	1157502
Charity's principal address	The Manse Garret Street Cawsand PL10 1PD Torpoint, Cornwall

### 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	Doreen Westlake			
2	Jerome Leopold			
3	Markus Albrecht			
4				
5				
6				
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

Corporate trustees' names or the directors at the date the report was approved		
Director name		
Sarah Hill		

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	
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)		
Full name(s)	Markus Albrecht	
Position (eg Secretary, Chair, etc)	Chair	
Date	15.12.2023	



Company registration number: CE002121

Charity registration number: 1157502

# The Kona Foundation

(A company limited by share capital)

Annual Report and Financial Statements

for the Year Ended 31 March 2023

## **The Kona Foundation**

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## **The Kona Foundation**

### **Reference and Administrative Details**

**Charity Registration Number** 1157502

**Company Registration Number** CE002121

**Registered Office**

The charity is incorporated in United Kingdom.

Garrett Street  
Cawsand  
Cornwall  
PL10 1PD

## **The Kona Foundation**

### **Trustee's Report**

#### ***Liquidity risk***

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance. Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

#### **Statement of trustee's responsibilities**

The trustee (who is also the director of The Kona Foundation for the purposes of company law) is responsible for preparing the trustee's report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the member to prepare financial statements for each financial year. Under company law the member must not approve the financial statements unless she is satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the member is required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The member is responsible for keeping proper accounting records that can 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. She is 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.

The trustee is responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

## The Kona Foundation

### Trustee's Report

#### Disclosure of information to auditor

The member has taken steps that she ought to have taken as a member in order to make herself aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The member confirms that there is no relevant information that she knows of and of which she knows the auditor is unaware.

The annual report was approved by the member of the charity on 22/11/23 and signed on its behalf by:

D. Westlake

Ms Doreen Westlake  
Trustee

**Chartered Accountants' Report to the Trustee on the Preparation of the Unaudited  
Statutory Accounts of  
The Kona Foundation  
for the Year Ended 31 March 2023**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of The Kona Foundation for the year ended 31 March 2023 as set out on pages 7 to 8 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Chartered Institute of Management Accountants (CIMA), we are subject to its ethical and other professional requirements which are detailed at <https://www.cimaglobal.com/PROFESSIONAL/ETHICS>.

This report is made solely to the Trustees of The Kona Foundation. Our work has been undertaken solely to prepare for your approval the accounts of The Kona Foundation and state those matters that we have agreed to state to the Trustees of The Kona Foundation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than The Kona Foundation and its Trustees as a body for our work or for this report.

It is your duty to ensure that The Kona Foundation has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and of The Kona Foundation. You consider that The Kona Foundation is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of The Kona Foundation. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.



Carey Accountancy Ltd  
Higher Treyone  
Polbathic  
Cornwall  
PL11 3HE

Date:.....14/11/2023



## **The Kona Foundation**

### **Independent Examiner's Report to the trustee of The Kona Foundation ('the Company')**

I report to the charity trustee on my examination of the accounts of the Company for the year ended 31 March 2023.

#### **Responsibilities and basis of report**

As the charity's trustee of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of The Kona Foundation as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.



Carey Accountancy Ltd  
CIMA

Date: 14/11/2023

# The Kona Foundation

## Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2023 £
<b>Income and Endowments from:</b>			
Donations and legacies		40,805	40,805
Total income		40,805	40,805
<b>Expenditure on:</b>			
Raising funds		(36,777)	(36,777)
Charitable activities		(12,122)	(12,122)
Total expenditure		(48,899)	(48,899)
Net expenditure		(8,094)	(8,094)
Net movement in funds		(8,094)	(8,094)
<b>Reconciliation of funds</b>			
Total funds brought forward		11,227	11,227
Total funds carried forward		3,133	3,133
		<b>Unrestricted funds £</b>	<b>Total 2022 £</b>
<b>Income and Endowments from:</b>	Note		
Donations and legacies		389	389
Total income		389	389
<b>Expenditure on:</b>			
Raising funds		(4,189)	(4,189)
Charitable activities		(6,595)	(6,595)
Total expenditure		(10,784)	(10,784)
Net expenditure		(10,395)	(10,395)
Net movement in funds		(10,395)	(10,395)
<b>Reconciliation of funds</b>			
Total funds brought forward		21,621	21,621
Total funds carried forward		11,226	11,226

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2022 is shown in note .



# The Kona Foundation

(Registration number: CE002121)  
Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets		2,057	3,159
<b>Current assets</b>			
Cash at bank and in hand		1,182	8,744
<b>Creditors: Amounts falling due within one year</b>		<u>(106)</u>	<u>(677)</u>
<b>Net current assets</b>		<u>1,076</u>	<u>8,067</u>
<b>Net assets</b>		<u>3,133</u>	<u>11,226</u>
<b>Funds of the charity:</b>			
Unrestricted income funds			
Unrestricted funds		<u>3,133</u>	<u>11,226</u>
<b>Total funds</b>		<u>3,133</u>	<u>11,226</u>

The financial statements on pages 7 to 8 were approved by the , and authorised for issue on 22.11.2023.  
and signed on her behalf by:

D. M. Westlake  
Ms Doreen Westlake  
Trustee

## The Kona Foundation

### Independent Examiner's Report to the trustee of The Kona Foundation ('the Company')

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Carey Accountancy Ltd  
CIMA

Date: 14/11/2023