

KEVIN KARARWA LEUKAEMIA TRUST

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 July 2023

The charity trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 July 2023. This report is also a directors' report under s234 of the Companies Act 2006.

Reference and administrative details

Registered charity name KEVIN KARARWA LEUKAEMIA TRUST

Charity registration number 1175159

Company registration number 09670330

Principal office and registered Office 233 Canterbury Road
Morden, Surrey
England
SM4 6QB

Bankers Santander PLC

The Trustees

KARARWA, Veronica Njeri
KARARWA, Ian Duncan Kiriga
KIMANI, Dorothy Wacu
MURITHI, William
MWIRIGI, Anna
NDEI, Karechu

Reference in this report and in the financial statements to "the trustees" are reference to the charity trustees, who for Company law purposes are the directors of the charitable company.

Accountants and Independent Examiner

TNG Accountants Limited - Accountants and Tax Advisors
Chartered Certified Accountants
50 Welford Road
Reading
Berkshire
RG5 4QS

KEVIN KARARWA LEUKAEMIA TRUST
Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) (*continued*)

Year ended 31 July 2023

The Trustees (who are also directors of the Charitable Company for the purposes of the Companies Act) submit their annual report and the financial statements of KEVIN KARARWA LEUKAEMIA TRUST (the Company) for the year ended 31 July 2023. The Trustees confirm that the annual report and financial statements of the company comply with current statutory requirements, the requirements of the Company's governing document and the provisions of the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with Financial Reporting Standards applicable in the United Kingdom and Republic of Ireland (FRS102), the Charities Act 2011 and applicable regulations.

This Trustees' Report is not only to fulfil the legal and statutory requirements, but it is intended to explain the activities and future of this charity.

Structure, Governance, and Management

Governing Document

The Charity is a Charitable company limited by guarantee, incorporated on 3 July 2015 and registered as a charity in 2015. The company was established under the Memorandum of Association which established the objectives and powers of the charity and company and is governed under its Articles of Association. There have been no changes to the Constitution, Objects or Objectives since the last annual report.

The Charity is governed by its Articles of Association that was amended by special resolution and adopted on 11 October 2017.

Mission Statement

The charity creates public awareness and understanding of leukaemia and other bone cancer. This is done through public education. The main activities are conducted through workshops, outreach, roadshows, publications and communications through social media.

METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The Charity may by ordinary resolution appoint a person who is willing to act as a trustee either to fill a vacancy or as an additional trustee. The maximum and minimum number of trustees shall be determined by the Charity, but unless and until so fixed there shall be no maximum and the minimum number of trustees shall be three.

KEVIN KARARWA LEUKAEMIA TRUST
Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) (*continued*)

Year ended 31 July 2023

POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES

New Trustees are provided with a copy of the Charity's Constitution, Policy Book and minutes of the Board of Trustees (known within the charity as the 'Executive Committee') meetings for the past year. Each Trustee also receives a copy of the Charity Commission document "The Essential Trustee - what you need to know" and the Charity Commission

During their term of office, Trustees are provided with regular opportunities for learning and continuing Trustee development through technical briefings, presentations, and updates on the charity sector plus any specific strategic projects being undertaken by the charity. The Trustees met three this year, to direct the activities of the charity.

Objectives and activities

The Trustees conform that they have complied with the duty in Section 5.17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit.

For the public benefit, the relief of needs and provision of support to people, in particular, but not exclusively, from the black ethnic minorities, suffering from leukaemia, sickle cell, blood cancer and other bone marrow disease through:

- a. Public education
- b. Encouraging people to enlist on the bone marrow register
- c. Provision of information, advice, and guidance
- d. Advocacy, campaigning, influencing and representation,
- e. The activities will be conducted both in the UK and in Africa and,
- f. To promote and encourage any form of research into leukaemia or any other form of bone marrow diseases and to disseminate and make public the results of such research.

RELATED PARTY RELATIONSHIPS

The charity has no known related party relationships.

RISK MANAGEMENT

The Company's directors have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity. A complete review has been made to ensure robust systems, internal controls and procedures are in place and in operation to mitigate exposure to the major risks.

KEVIN KARARWA LEUKAEMIA TRUST
Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) (*continued*)

Year ended 31 July 2023

CHARITY FUNDS AND RESERVES POLICY

The Charity's reserves policy is to enable the charity to continue its startup phase without further fund raising. The charity's reserves are generated from unrestricted funds.

Restricted funds

Restricted funds are generated when the donor stipulates how their donation may be spent.

Unrestricted funds

Unrestricted funds are generated when the donor does not stipulate how their donation may be spent. Unrestricted funds include designated funds, where the Trustees have set aside monies for a specific purpose.

Strategic report

The following sections for achievements and performance and financial review from the strategic report of the charity.

Achievements and Performance

The Trustees consider that there is a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future and for this reason, the Trustees continue to adopt the going concern basis in preparing the accounts.

Restricted and Unrestricted Funds and Reserves

Restricted funds are generated when the donor stipulates how their donation may be spent. In most cases there will be a time lag between when such funds are received and when they are expended.

At 31 July 2023, restricted funds for the charity totalled £22,729 (2022: £20,484).

Unrestricted funds are generated when the donor does not stipulate how their donation may be spent. Unrestricted funds include designated funds, where the Trustees have set aside monies for a specific purpose. At 31 July 2023, the principal unrestricted funds were:

At 31 July 2023, unrestricted funds for the charity totalled £11,179 (2022: £9,086).

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption. The trustees' annual report and the strategic report were approved on 26 April 2024 and signed on behalf of the board of trustees by:

K. NDEI, Treasurer


Karechu Ndei (Apr 26, 2024 10:54 GMT+1)

26/04/2024

KEVIN KARARWA LEUKAEMIA TRUST

Company Limited by Guarantee

Statement of Trustees' Responsibilities

Year ended 31 July 2023

The trustees (who are also the directors of the KEVIN KARARWA LEUKAEMIA TRUST for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Acceptable Accounting Practice) including FRS102 'The Financial Reporting Standard' applying in the UK and the Republic of Ireland.

Company law requires the trustees to prepare financial statements for each year which 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 the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that 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 the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) regulations 2006 (as amended).

They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for prevention and detection of fraud and other irregularities.

SMALL COMPANY PROVISIONS

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

On behalf of the Board of Trustees


Karechu Ndei (Apr 26, 2024 10:54 GMT+1)

Ndei, Karechu

Date: 26/04/2024

Independent Examiner's Report
to the Trustees of KEVIN KARARWA LEUKAEMIA TRUST
Year ended 31 July 2023

I report to the trustees on my examination of the financial statements of KEVIN KARARWA LEUKAEMIA TRUST ('the charity') for the year ended 31 July 2023.

Responsibilities and basis of report

As the trustees of the company (and its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the independent examination, I report in respect of my examination of the 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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act or other than any requirement that the accountants give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements 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).

KEVIN KARARWA LEUKAEMIA TRUST

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of KEVIN KARARWA LEUKAEMIA TRUST (continued)

Year ended 31 July 2023

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.

TNG

Thomas Gitau, MBA, BSc (Hons), CPA(K), FCCA

TNG Accountants Limited - Accountants & Tax Advisors
Chartered Certified Accountants
50 Welford Road
Reading
RG5 4QS



KEVIN KARARWA LEUKAEMIA TRUST
Company Limited by Guarantee
Charity Statement of Financial Activities
For the year ended 31 July 2023

	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
Note				
Income from donations and grants				
2				
Donations and non-government grants	7,339	31,094	38,433	21,110
Government grants	-	-	-	7,713
Bank interest	29	-	29	-
Total Income	7,368	31,094	38,462	28,823
Expenditure on:				
3				
Cost of raising funds	991	-	991	2,035
Charitable activities	746	28,849	29,595	12,417
Governance	3,538	-	3,538	1,946
Total expenditure	5,275	28,849	34,124	16,398
Net income /(expenditure)	2,093	2,245	4,339	12,425
Transfers between funds	-	-	-	-
Net movement in funds	2,093	2,245	4,339	12,425
Total funds brought forward	9,086	20,484	29,570	17,145
Total funds carried forward	11,179	22,729	33,909	29,570

All income and expenditure are derived from continuing activities

There were no recognised gains and losses included in the statement of financial activities

The notes on pages 11 to 17 form part of these accounts

KEVIN KARARWA LEUKAEMIA TRUST
Company Limited by Guarantee
Balance Sheet
As at 31 July 2023

	Note	2023 £	2022 £
Fixed Assets			
Tangible Fixed Assets	8	-	412
		<u>-</u>	<u>412</u>
Current Assets			
Cash at bank		34,609	30,093
Total Current Assets		34,609	30,093
Creditors: Amount due within a year	6	700	935
Net Current Assets		<u>33,909</u>	<u>29,158</u>
Total Net Assets		<u>33,909</u>	<u>29,570</u>
Fund balances	7		
Unrestricted		11,179	9,086
Restricted		22,729	20,484
Total Funds		<u>33,909</u>	<u>29,570</u>

For the financial period ended 31 July 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees who are also the directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These financial statements were approved and authorised for issue by the Board of Trustees on 26 April 2024 and signed on its behalf by:


Karechu Ndei (Apr 26, 2024 10:54 GMT+1)

26/04/2024

Ndei, Karechu
Member of the Board of Trustees

Company Registration Number: 10845504 (England and Wales)

The notes on pages 11 to 17 form part of these accounts

KEVIN KARARWA LEUKAEMIA TRUST
Company Limited by Guarantee
Cashflow Statement
As at 31 July 2023

	2023	2022
	£	£
Cash flow from operating activities		
Net cash provided by (used in) operating activities	4,339	12,837
Add: non-cash items (depreciation)	412	413
Working capital changes		
Increase/ (decrease) in creditors	(235)	535
Change in cash and cash equivalent in the year	4,516	13,785
Cash and cash equivalents at the beginning of the year	30,093	16,307
Cash and cash equivalents at the end of of the year	34,609	30,093

The notes on pages 11 to 17 form part of these accounts

KEVIN KARARWA LEUKAEMIA TRUST
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 July 2023

Accounting Policies

1.1 Accounting Convention

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102). The Charitable Company are a public benefit entity for the purposes of FRS102 and therefore the Charity also prepared its financial statements in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (The FRS 102 Charity SORP), the Companies Act 2006 and the Charities Act 2011.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest pound.

The accounts have been prepared under the historical cost convention.

1.2 Company Status

The charity is a company limited by guarantee. The member of the company are the trustees named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 Per member of the Charity.

1.3 Going Concern

The trustees have assessed whether the use of going concern is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of the approval of these financial statements. After making enquiries, the trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

1.4 Fund accounting

Restricted funds are those which are to be used for the specified purposes as laid down by the donor. Expenditure which meets these criteria is allocated to the appropriate fund. The nature of restriction is further explained in the notes to the financial statements.

Designated funds are those which have been set aside by the administration with the consent of trustees for specific anticipated purposes or events. The aim and use of each designated fund are set out in the notes to the financial statements.

General or Unrestricted funds are donations and other income received or generated for the furtherance of the objects of the charity without specified purposes and, therefore, are available as general funds.

KEVIN KARARWA LEUKAEMIA TRUST
Company Limited by Guarantee
Notes to the Financial Statements (Continued)
Year ended 31 July 2023

1.5 Fixed Assets and Depreciation

Depreciation is provided on tangible fixed assets in order to write off each asset over its expected economic life. The rates of depreciation applied to each class of asset are:

Computer equipment	20 - 33%
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Items of furniture and equipment costing less than £500 each are treated as an expense on acquisition.

1.6 Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party. Income tax recoverable (if any) in relation to investment income is recognised at the time the investment income is receivable.

1.7 Resources expended

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities, they have been allocated on a basis consistent with the use of the resources.

Fundraising costs are incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and included project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

1.8 Risk mitigation

The Trustees have considered the major risks to which the charity is exposed and established systems or procedures in order to manage those risks.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash at banks and in hand and short-term deposits with a maturity date of three months or less.

KEVIN KARARWA LEUKAEMIA TRUST
Company Limited by Guarantee
Notes to the Financial Statements (Continued)
Year ended 31 July 2023

1.10 Critical accounting estimates and judgments

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods. The following judgements and estimates have had the most significant effect on amounts recognised in the financial statements:

The Charity makes an estimate of the recoverable value of trade and other debtors. When assessing impairment of trade and other debtors, Trustees consider factors including the current credit rating of the debtor, the ageing profile of debtors and historical experience. The annual depreciation charge for fixed assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation, and the physical condition of the assets. See note 13 for the carrying amount of the equipment.

1.11 Reporting Period

Kevin Kararwa Leukaemia Trust was incorporated on 3 July 2015 and the financial statements has been prepared for the period ended 31 July 2023.

2 Income from donations and grants

	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £
Donations and grants						
Wimbledon Project	-	9,999	9,999	-	-	-
National Lottery Community Fund	-	9,520	9,520	-	9,520	9,520
Postcode Society Trust	-	9,075	9,075	-	9,075	9,075
Merton Mapping Project	-	2,500	2,500	-	-	-
Government grants	-	-	-	-	7,713	7,713
other small donations	7,339	-	7,339	2,515	-	2,515
Total Income from donations and grants	7,339	31,094	38,433	2,515	26,308	28,823

KEVIN KARARWA LEUKAEMIA TRUST
Company Limited by Guarantee
Notes to the Financial Statements (Continued)
Year ended 31 July 2023

3 Expenditure by Charitable Activity

	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £
Summary by fund type						
Charitable projects within the UK	206	28,849	29,055	-	12,417	12,417
Governance	3,126	-	3,126	-	-	-
Cost of raising funds	1,531	-	1,531	2,035	-	2,035
Total Charitable Expenditure	4,863	28,849	33,712	2,035	12,417	14,452

4 Related Party transactions

The charity is not affiliated to any other entity

5 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Tangible fixed assets	-	-	-	412
Current Assets	34,609	-	34,609	30,093
Creditors due within one year	(700)	-	(700)	(935)
Total Funds	33,909	-	33,909	29,570

6 Creditors: Amount due within a year

	2023 £	2022 £
Accountancy fees	700	935
Other Creditors	-	-
	700	935

KEVIN KARARWA LEUKAEMIA TRUST
Company Limited by Guarantee
Notes to the Financial Statements (Continued)
Year ended 31 July 2023

7 Statement of Funds	Brought Forward	Incoming Resources	Resources Expended	Transfers In /(Out)	Carried Forward
	£	£	£	£	£
Designed Funds					
Equipment - Laptop	413	-	412	1	-
General Funds					
Other General Funds	8,673	7,368	4,863	(1)	11,179
Total General Funds	<u>8,673</u>	<u>7,368</u>	<u>4,863</u>	<u>-</u>	<u>11,179</u>
Total Unrestricted Funds	<u>9,086</u>	<u>7,368</u>	<u>5,275</u>	<u>-</u>	<u>11,179</u>
Restricted Funds					
Wimbledon Project	-	9,999	4,076		5,923
National Lottery Community Fund	-	9,520	9,785	265	-
Postcode Society Trust	-	9,075	8,127		948
Merton Mapping Project	-	2,500	2,500		-
Other restricted Funds	20,484	-	4,361	(265)	15,858
Total Restricted Funds	<u>20,484</u>	<u>31,094</u>	<u>28,849</u>	<u>-</u>	<u>22,729</u>
Total Funds	<u>29,570</u>	<u>38,462</u>	<u>34,124</u>	<u>-</u>	<u>33,909</u>

KEVIN KARARWA LEUKAEMIA TRUST
Company Limited by Guarantee
Notes to the Financial Statements (Continued)
Year ended 31 July 2023

8 Tangible Fixed Assets	Operational Equipment 2023	Operational Equipment 2022
As at August 1	1,238	1,238
Additions	-	-
As at July 31	<u>1,238</u>	<u>1,238</u>
Depreciation		
As at August 1	826	413
Charge for the year	<u>412</u>	<u>413</u>
As at July 31	<u>1,238</u>	<u>826</u>
Net Book Value		
As at August 1	412	825
As at July 31	-	412

9 Net resources expended	Total 2023 £	Total 2022 £
This is stated after charging:		
Depreciation of tangible fixed assets:	412	412
Reimbursement of expenses to trustees	-	-
Fees payable to the charity's Independent Examiner for the review of the annual accounts	<u>700</u>	<u>700</u>
	<u>1,112</u>	<u>1,112</u>

KEVIN KARARWA LEUKAEMIA TRUST
Company Limited by Guarantee
Notes to the Financial Statements (Continued)
Year ended 31 July 2023

		2023	2022
		£	£
10	Staff costs were as follows:		
	Wages and Salaries	-	-
	The average number of employees during the year in the following categories were:		
	Charitable activities (Volunteer Trustees)	6	4
	Support activities (Volunteers)	4	4
	Management and administration	2	2
	None received remuneration to more than £60,000 during the year		
11	Trustees' transactions	2023	2022
	Allowances paid to trustees (2023: none)		
	Key management	-	-
	Other trustees	-	-
	Amounts due to trustees at 31 July	-	-
	Key management	-	-
	No trustee received a remuneration		

KEVIN KARARWA LEUKAEMIA TRUST
Company Limited by Guarantee
Management Information

The following page do not form part of statutory accounts

KEVIN KARARWA LEUKAEMIA TRUST
Detailed Statement of Financial Activities
For the year ended 31 July 2023

	2023	2022
	£	£
Income from donations		
Small donations	7,339	2,515
Spetic donations	31,094	18,595
Interest from bank deposits	29	-
Government grants	-	7,713
Total Income from Donations	38,462	28,823
 Expenditure		
Cost of raising donations		
Postage	169	-
Insurance	60	560
Telephone	-	233
Projects	24,489	7,234
Training		2,879
Volunteers and kenyan in park	540	-
Communication	1,498	-
Donations	156	-
fundraising event	822	-
Website and design	689	511
Accountancy (previous)	-	75
Independent Examiner	700	700
Media promotion	3,200	1,048
Consultancy and other expenses	600	2,005
Zoom subscriptions	600	214
other expenses	176	116
Depreciation expense	412	413
Confirmation statement	13	-
Total Expenditure	34,124	15,986
 Increase / (decrease) during the year	4,339	12,837