

# KALOLO DISABILITY TRUST

England & Wales · Charity number 1178286

## Details

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**Other names** KALOLO DISABILITY TRUST, WELCOME DISABILITIES TRUST

**Status** Registered

**Legal form** CIO

**Registered** 2018-05-08

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

## Contact

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**Address** 24 Davidson Drive  
Middleton  
Manchester  
M24 1UH

**Phone** 07877827986

**Email** [ekiwemasho@yahoo.co.uk](mailto:ekiwemasho@yahoo.co.uk)

## Activities

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**Objects:** a) To relieve the needs of children and young people with Autism Spectrum Disorder or other learning disabilities by the provision of recreational activities and support for their parents and carers and raising awareness of the issues faced by children and young people with Autism Spectrum Disorder or learning disabilities, their families and carers. b) to advance the education of the general public in all areas relating to autism.

**Activities:** -children activities-workshops-cultural events

## Classification

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- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, People With Disabilities

## Geography

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- Throughout England

## Finances

Period end	Income	Expenditure	Assets	Employees	
2025-10-31		£0	£60	-	-
2024-10-31		£60	£359	-	-
2023-10-31		£3,803	£4,053	-	-
2022-10-31		£346	£803	-	-
2021-10-31		£846	£978	-	-

## Trustees

Name	Role	Appointed
Ekiwe Kalolo		2020-07-18
Elizabeth Moyo		2022-12-06
Maria Stella Ratidzo Muzanarwo		2020-07-18

**KALOLO DISABILITY TRUST**

England & Wales - Charity number 1178286

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# Accounts

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**R8egistered Charity Number 1178286**

**KALOLO DIABILITY TRUST**

**TRUSTEES REPORT AND ACCOUNTS**

31<sup>st</sup> October 2025

*KALOLO DISABILITY TRUST*

*Financial Statements for the year ended 31<sup>st</sup> October 2025*

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**KALOLO DISABILITY TRUST**

**Charity information**

**For the year ended 31<sup>st</sup> October 2025**

<b>Registered charity name</b>	<b>Kalolo Disability Trust</b>
<b>Charity number</b>	<b>1178286</b>
<b>Registered office</b>	<b>24 Davidson Drive, Middleton, Manchester, M24 1IUH</b>
<b>Trustees</b>	<b>Ekiwe Kalolo (Chair),Elizabeth Moyo (joined 6/12/2022, Maria Stella Ratidzo Muzanarwo</b>
<b>Accountants</b>	<b>Exodus Business Solutions UK Ltd, 25 Wildlake Peterborough PE2 5PG</b>
<b>Bankers</b>	<b>CAF Bank Ltd</b>

## **KALOLO DISABILITY TRUST**

### **Trustee's Report**

#### **For the year ended 31<sup>st</sup> October 2025**

We present the trustees' annual report and unaudited financial statements of the charity for the year ended 31<sup>st</sup> October 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP), "Accounting and Reports by Charities in preparing the annual report and financial statements of the charity.

The accounts have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charity's governing document, the Charities Act 2022 and Accounting and Reporting by Charities of Recommended Practice applicable to Charities in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (effective 1 January 2019)

#### **Reference and administrative details**

The charity is a charitable incorporated organisation and was formed on 8 May 2018

#### **Our Objects**

##### **The objects of the charity for public benefit include:**

- 1 to relieve the needs of children and young people with autism spectrum disorder or other learning disabilities through the provision of recreational activities and support for their parents and carers and raising awareness of the issues faced by children and young people with autism spectrum disorder learning disabilities, their families or carers.
2. to advance the education of the general public in all areas relating to autism

Projects

The charities faced severe financial constraints during the year impacting their capacity and scope in undertaking the routine activities to achieve their mission objectives.

### **Public Benefit**

The board of trustees have given due consideration to Charity Commission's published guidance on the operation of the public benefit requirement and confirm that these requirements are met by the charity

### **Going Concern**

The board of trustees have assessed the ability of the charity to continue operating and discharging its role for the foreseeable future and have made financial projections. The operations is largely dependent on donor financing without which the continuing operations of the charity will, inevitably, be severely treated.

### **KALOLODISABILITY TRUST=**

#### **Trustees report**

**For the year ended 31<sup>st</sup> October 2025**

#### **Statement of responsibilities of the trustees**

The trustees are required to prepare financial statements for each financial year that present a " true and fair view of the state of affairs of the charity , its cashflows and application of such funds.

In preparing the financial statements the trustees are required to :

- Select suitable accounting policies and apply them consistently from one period to the next
- 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, and whether there have been any material departures disclosed and explained in the financial statements and
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation in the foreseeable future

The trustees are responsible for keeping proper financial that reflect the financial position of the charit and also ensure that the financial statements comply with the Charities Act/. 2022

**Ekiwe Kalolo**

**Chairperson of Board of Trustees**

## **KALOLO DISABILITYTRUST**

### **Accountants report**

#### **For the year ended 31<sup>st</sup> October 2025**

Accountants report to the Board of Trustees on the preparation of the unaudited statutory accounts of Kalolo Disability Trust for the period ended 31<sup>st</sup> October 2025

In order to assist you fulfil your duties under the Charity Act 2022 we have prepared for your approval the accounts for Kalolo Disability Trust for the period ended 31<sup>st</sup> October 2025 which comprise the Statement of Financial Activities incorporating Income and Expenditure account the Balance Sheet and related notes from the charity's accounting records and from information and explanations you have given to us.

This report is made solely for the Trustees of Kalolo Disability Trust as a body, in accordance with the terms of our engagement dated 24<sup>th</sup> October 2025. Our work has been performed with due professional care and solely to prepare for your approval the accounts of Kalolo Disability Trust and state those matters that we agreed and to disclose to the Trustees of Kalolo Disability Trustees as a body. To the full extent as permitted by law we do not accept or assume any responsibility other than to the Trustees of Kalolo Disability Trust as a body for our work or this particular report.

However it is our duty to ensure that Kalolo Disability Trust has maintained adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position of Kalolo Disability Trust. It is your considered view that Kalolo Disability Trust is exempt from the statutory/ independent audit examination for the period.

We have not been instructed to carry out any audit/ independent audit/examination or a review of the accounts of Kalolo Disability Trust. In view of that we have not verified the accuracy or completeness of the accounting records, information and explanations you have given to us.

We2 therefore do not express any opinion on the statutory accounts.

Exodus Business Solutions UK Ltd

25 Wildlake

Orton Malborne

Peterborough

PE2 5PG

Date: 4<sup>th</sup> December 2025

**KAL2OLO DISABILITY TRUST**

**Income Statement**

**For the year ended 31 October 2025**

	Note	Unrestricted	Restricted	2025	2024
		£	£	£	£
<b>Income from</b>					
Donations and legacies	2	60	0	60	60
Charitable activities	3	0	0	0	
<b>Total income</b>		<b>60</b>		<b>60</b>	<b>60</b>
<b>Expenditure</b>					
Charitable activities	4	60	0	60	359
Total expenditure		60	0	60	359
Net income for the year	5	0	0	0	-299
Transfer between funds					
Net movement of funds for the year		0	0	0	-299
<b>Reconciliation of funds</b>					
Total funds brought forward		2	0	2	161
Total funds carried t forward		2	0	2	-138

**KALOLO DISABILITY TRUST: Statement of financial position for the year ended 31<sup>st</sup> October 2025**

	Note		2025	2024	
<b>Fixed assets</b>	<b>6</b>		<b>0</b>	<b>0</b>	
Tangible assets			0		
Total fixed assets			0	0	
<b>Current assets</b>					
Cash in hand and bank	7		2	0	
Cash at bank	7		2	12	
Debtors					
<b>Total current assets</b>			<b>2</b>	<b>12</b>	
<b>Liabilities</b>					
Creditors (falling due in 1 year)					
<b>Net current assets</b>					
Total assets less liabilities					
Creditors (falling due more than 1 year)			0	-150	
<b>Net assets</b>			<b>2</b>	<b>-138</b>	
<b>Total funds of the charity</b>					
Unrestricted funds	11		2	7	
Restricted funds	11		0	-145	
<b>Total charity funds</b>			<b>2</b>	<b>-138</b>	

## KALOLO DISABILITY TRUST

### Notes to the financial statements

For the year ended 31<sup>st</sup> October 2025

#### a. Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities in preparing their accounts with the RS applicable in the UK and Northern Ireland (FRS102) (effective 1 January 2019)- Charities SORP (FRS102) applicable in UK and the Republic of Ireland.

Kalolo Disability Trust meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### b. Judgements and estimates

The trustees have no key judgements which have a significant effect on the accounts. They do not consider that there are any sources estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

#### c. Fund accounting

Unrestricted funds are available to spend on activities that further the interests and mission of the charity, Designated funds are unrestricted funds of the charity that the trustees have decided that their discretion to set aside for a specific purpose. Restricted funds are grants and donations that the donor has specified are to be used solely for particular in particular areas of the charity's work or for specific projects undertaken by the charity.

#### d. Income

Income is recognised when the charity acquires entitlement to the funds, met any performance conditions when it is probable that the money will be received and can be measured reliably. Income from government and other grants whether capital or revenue, is recognised when the charity has entitlement to the funds, any attached conditions for recognition of income have been met, and it is probable that the income will be received and the amount measured reliably and is not deferred, Income received in advance of a provision of a specified service is deferred until the conditions of income recognition have been satisfied.

#### e. Expenditure

Expenditure is recognised once there is a legal or constructive obligation to a make payment to a third party, it is probable that settlement will be required and the amount of the obligation is reliably measurable. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes all costs incurred to undertake or further the purposes and interests of the charity and their associated support costs
- Finance costs include interest and other costs the charity incurs related to borrowing funds.

**f. Tangible fixed assets**

All expenditure of a capital nature on development work overseas is expensed as incurred, while tangible fixed assets in the UK costing more than £100 are capitalised and included at cost including any incidental expenses of acquisition. Depreciation is provided on tangible assets at rates calculated to write off the cost by equal instalments over their expected useful economic lives as follows:

Freehold land and buildings	Nil
Computer infrastructure	5 years
Computer equipment	4 years
Furniture, fixtures and equipment	4 years

Impairment reviews are conducted when events and changes in circumstances indicate that an impairment may have occurred.

If any asset is found to have a carrying amount which is materially higher than its recoverable amount, it is written down accordingly.

**g. Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayment are recognised at the prepayment amount less any trade discount due

**h. 1. Cash in hand and at bank**

The abovementioned include cash in hand and cash at bank and includes highly liquid short term investments with a short maturity of a maximum of 3 months from the date of acquisition or opening of the deposit or similar account

**i. Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably



**KALOLO DISABILITY TRUST**

England & Wales - Charity number 1178286

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# Accounts

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Registered Charity Number: 1178286

**KALOLO DISABILITY TRUST**  
**TRUSTEES REPORT AND ACCOUNTS**

**31 October 2024**

**KALOLO DISABILITY TRUST**  
**Financial statement**  
**For the year ended 31 October 2024**

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**KALOLO DISABILITY TRUST**  
**Charity information**  
**For the year ended 31 October 2024**

Registered charity name	Kalolo Disability Trust
Charity number	1178286
Registered office	24 Davidson Drive Middleton Manchester M24 1UH
Trustees	Ekiwe Kalolo (Chair) Elizabeth Moyo (Joined 06/12/2022) Maria Stella Ratidzo Muzanarwo
Accountants	BC Nwaiwu & Co Ltd Building 1 Suit 4A Office 6 Wilsons Park Business Centre Manchester M40 8WN
Bankers	CAF Bank Ltd

**KALOLO DISABILITY TRUST**  
**Trustees' report**  
**For the year ended 31 October 2024**

The Trustees, present their annual report with the unaudited financial statements of the charity for the year ended 31 October 2024. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the Charity's governing document, the Charities Act 2022 and 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 (effective 1 January 2019).

**Reference and administrative details**

The Charity is a charitable incorporated organisation and was formed on 8 May 2018.

**Our Objects**

The objects of the charity for the public benefit include;

1. to relieve the needs of children and young people with autism spectrum disorder or other learning disabilities by the provision of recreational activities and support for their parents and carers and raising awareness of the issues faced by children and young people with autism spectrum disorder or learning disabilities, their families and carers.
2. to advance the education of the general public in all areas relating to autism.

**Projects**

Projects undertaken during the year include:

**Covid food support**

During the period under review, the charity delivered food packs to children and young people with autism spectrum disorder and other learning disabilities to alleviate the hardship caused by COVID-19.

**Public Benefit**

The board of trustees have given due consideration to Charity Commission's published guidance on the operation of the public benefit requirement and confirm that these requirements are met by the charity.

**Going concern**

The trustees have assessed the ability of the charity to continue operating and discharging its role for the foreseeable future, and have made financial projections, taken into consideration the current economic climate because of the Cost-of-Living crisis and its potential impact on the various sources of income and planned expenditure. We have adequate financial resources and are able to manage our business risks.

**KALOLO DISABILITY TRUST**  
**Trustees' report**  
**For the year ended 31 October 2024**

**Statement of responsibilities of the trustees**

The trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2022.

Ekiwe Kalolo  
Chair of Trustees

**KALOLO DISABILITY TRUST**  
**Accountants' Report**  
**For the year ended 31 October 2024**

**Accountants' report to the board of trustees on the preparation of the unaudited statutory accounts of Kalolo Disability Trust for the period ended 31 October 2024**

In order to assist you to fulfil your duties under the Charity Act 2022, we have prepared for your approval the accounts of Kalolo Disability Trust for the period ended 31 October 2022 which comprise of the Statement of financial activities (incorporating income & expenditure account), the Balance Sheet and the related notes from the charity's accounting records and from information and explanations you have given us.

This report is made solely to the Trustees of Kalolo Disability Trust, as a body, in accordance with the terms of our engagement dated 15<sup>th</sup> November 2024. Our work has been undertaken solely to prepare for your approval the accounts of Kalolo Disability Trust and state those matters that we have agreed to state to the Trustees of Kalolo Disability Trust, as a body, in this report to the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Kalolo Disability Trust and its Trustees as a body for our work or for this report.

It is your duty to ensure that Kalolo Disability Trust has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position of Kalolo Disability Trust. You consider that Kalolo Disability Trust is exempt from the statutory audit/independent examination requirement for the period.

We have not been instructed to carry out an audit/independent examination or a review of the accounts of Kalolo Disability Trust. 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.

BC NWAIWU & CO LTD  
Building 1 Suit 4A Office 6  
Wilsons Park Business Centre  
Manchester  
M40 8WN

Date: 25 November 2024

**KALOLO DISABILITY TRUST**  
**Income statement**  
**For the year ended 31 October 2024**

	<b>Note</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2024</b>	<b>2023</b>
		£	£	£	£
<b>Income from:</b>					
Donations and legacies	2	60	-	60	3
Charitable activities	3	-	-	-	3,800
<b>Total income</b>		<b>60</b>	<b>-</b>	<b>60</b>	<b>3,803</b>
<b>Expenditure on:</b>					
Charitable activities	4	179	180	359	4,053
<b>Total expenditure</b>		<b>179</b>	<b>180</b>	<b>359</b>	<b>4,053</b>
<b>Net income/(expenditure) for the year</b>	5	<b>(119)</b>	<b>(180)</b>	<b>(299)</b>	<b>(250)</b>
Transfer between funds		-	-	-	-
Net movement in funds for the year		<b>(119)</b>	<b>(180)</b>	<b>(299)</b>	<b>(250)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		126	35	161	1,000
<b>Total funds carried forward</b>		<b>7</b>	<b>(145)</b>	<b>(138)</b>	<b>750</b>

The notes on pages 9 to 13 form part of these financial statements

**KALOLO DISABILITY TRUST**  
**Statement of financial position**  
**For the year ended 31 October 2024**

	Note	£	2024 £	£	2023 £
<b>Fixed assets</b>					
Tangible assets	6		-		-
Total fixed assets			<u>-</u>		<u>-</u>
<b>Current assets</b>					
Cash at bank and in hand	7	12		264	
Debtors	8	<u>-</u>		<u>-</u>	
Total current assets		12		264	
<b>Liabilities</b>					
Creditors - Amount falling due within one year	9	<u>(150)</u>		<u>(103)</u>	
<b>Net current assets</b>			<b><u>(138)</u></b>		<b><u>161</u></b>
<b>Total assets less current liabilities</b>			(138)		161
Creditors - Amount falling due after more than one year	10		<u>-</u>		<u>-</u>
<b>Net assets</b>			<b><u>(138)</u></b>		<b><u>161</u></b>
<b>The funds of the charity:</b>					
Unrestricted funds	11		7		126
Restricted funds	11		(145)		35
<b>Total charity funds</b>			<b><u>(138)</u></b>		<b><u>161</u></b>

Ekiwe Kalolo  
Chair of Trustees

Approved by the board on 25 November 2024

The notes on pages 9 to 13 form part of these financial statements

**KALOLO DISABILITY TRUST**  
**Notes to the financial statements**  
**For the year ended 31 October 2024**

**1. Accounting Policies**

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**a. Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Kalolo Disability Trust meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

**b. Judgments and estimates**

The trustees have made no key judgments which have a significant effect on the accounts. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

**c. Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are grants and donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

**e. Income**

The Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

**f. Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

**KALOLO DISABILITY TRUST**  
**Notes to the financial statements**  
**For the year ended 31 October 2024**

- Expenditure on charitable activities includes all costs undertaken to further the purposes of the charity and their associated support costs.
- Finance costs includes all interest and other costs the charity incurs in connection with the borrowing of funds.

**g. Tangible fixed assets**

All expenditure of a capital nature on development work overseas is expensed as incurred, while tangible fixed assets in the UK costing more than £100 are capitalized and included at cost, including any incidental expenses of acquisition. Depreciation is provided on tangible fixed assets at rates calculated to write off the cost by equal annual instalments over their expected useful economic lives as follows:

Freehold land and buildings	Nil
Computer infrastructure	5 years
Computer equipment	4 years
Furniture, fixtures and equipment	4 years

Impairment reviews are conducted when events and changes in circumstances indicate that an impairment may have occurred. If any asset is found to have a carrying value materially higher than its recoverable amount, it is written down accordingly.

**h. Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**i. Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**j. Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**KALOLO DISABILITY TRUST**  
**Notes to the financial statements**  
**For the year ended 31 October 2024**

2. <b>Donations and legacies</b>	Unrestricted	Restricted	2024	2023
	£	£	£	£
Donations	60	-	60	-
Other income	-	-	-	3
<b>Total</b>	<u>60</u>	<u>-</u>	<u>60</u>	<u>3</u>
3. <b>Charitable activities</b>	Unrestricted	Restricted	2024	2023
	£	£	£	£
<b>Grants</b>				
Action Together	-	-	-	2,500
Action Together	-	-	-	300
Action Together	-	-	-	1,000
	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,800</u>
<b>Charitable trading</b>				
Charity sales	-	-	-	-
Support services	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total income from charitable activities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,800</u>
4. <b>Expenditure on charitable activities</b>			2024	2023
			£	£
Staff cost			-	-
Project costs			14	2,716
Depreciation			-	-
Professional fees			-	-
Governance costs			150	103
Support costs			195	1,235
			<u>359</u>	<u>4,053</u>
Restricted expenditure			180	3,765
Unrestricted expenditure			179	288
			<u>359</u>	<u>4,053</u>

**KALOLO DISABILITY TRUST**  
**Notes to the financial statements**  
**For the year ended 31 October 2024**

**5. Net income/(expenditure) for the year**

	2024 £	2023 £
This is stated after charging/(crediting):		
Depreciation	<u>-</u>	<u>-</u>

6. <b>Fixed assets: tangible assets</b>	Land and Buildings £	Fixtures and fittings £	Computer equipment £	Total £
<b>Cost</b>				
At 1 November 2023	-	-	-	-
Additions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 October 2024	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Depreciation</b>				
At 1 November 2023	-	-	-	-
Charge for the year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 October 2024	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net book value</b>				
At 31 October 2024	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 1 November 2023	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**7. Cash at bank and in hand**

	2024 £	2023 £
Cash at bank	12	265
Cash in hand	<u>-</u>	<u>-</u>
	<u><b>12</b></u>	<u><b>264</b></u>

**8. Debtors**

	2024 £	2023 £
Trading debtors	-	-
Grant debtors	-	-
Prepayments	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

**KALOLO DISABILITY TRUST**  
**Notes to the financial statements**  
**For the year ended 31 October 2024**

9.	<b>Creditors</b> - <i>Amount falling due within one year</i>	2024	2023		
		£	£		
	Accountancy fee	150	103		
		150	103		
10.	<b>Creditors</b> - <i>Amount falling due after more than one year</i>	2024	2023		
		£	£		
	Trade creditors	-	-		
	Other creditors	-	-		
		-	-		
11.	<b>Fund movements</b>	Balance at 1 November 2023	Income	Expenditure	As at 31 October 2024
		£	£	£	£
	<b>Restricted funds</b>				
	Restricted project fund	35	-	(180)	(145)
		35	-	(180)	(145)
	<b>Unrestricted funds</b>				
	General fund	126	60	(179)	7
		126	60	(179)	7
	<b>The funds of the charity</b>	161	60	(359)	(138)

**KALOLO DISABILITY TRUST**

England & Wales - Charity number 1178286

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# Accounts

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Registered Charity Number: 1178286

**KALOLO DISABILITY TRUST**  
**TRUSTEES REPORT AND ACCOUNTS**

**31 October 2023**

**KALOLO DISABILITY TRUST**  
**Financial statement**  
**For the year ended 31 October 2023**

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**KALOLO DISABILITY TRUST**  
**Charity information**  
**For the year ended 31 October 2023**

Registered charity name	Kalolo Disability Trust
Charity number	1178286
Registered office	24 Davidson Drive Middleton Manchester M24 1UH
Trustees	Ekiwe Kalolo (Chair) Elizabeth Moyo (Joined 06/12/2022) Maria Stella Ratidzo Muzanarwo Shylet Samoyo Mashonganyika (Resigned 06/12/2022)
Accountants	BC NWAIWU & CO LTD Building 1 Suit 4A Office 6 Wilsons Park Business Centre Manchester M40 8WN
Bankers	CAF Bank Ltd

**KALOLO DISABILITY TRUST**  
**Trustees' report**  
**For the year ended 31 October 2023**

The Trustees, present their annual report with the unaudited financial statements of the charity for the year ended 31 October 2023. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the Charity's governing document, the Charities Act 2022 and 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 (effective 1 January 2019).

**Reference and administrative details**

The Charity is a charitable incorporated organisation and was formed on 8 May 2018.

**Our Objects**

The objects of the charity for the public benefit include;

1. to relieve the needs of children and young people with autism spectrum disorder or other learning disabilities by the provision of recreational activities and support for their parents and carers and raising awareness of the issues faced by children and young people with autism spectrum disorder or learning disabilities, their families and carers.
2. to advance the education of the general public in all areas relating to autism.

**Projects**

Projects undertaken during the year include:

**Covid food support**

During the period under review, the charity delivered food packs to children and young people with autism spectrum disorder and other learning disabilities to alleviate the hardship caused by COVID-19.

**Public Benefit**

The board of trustees have given due consideration to Charity Commission's published guidance on the operation of the public benefit requirement and confirm that these requirements are met by the charity.

**Going concern**

The trustees have assessed the ability of the charity to continue operating and discharging its role for the foreseeable future, and have made financial projections, taken into consideration the current economic climate because of the Cost-of-Living crisis and its potential impact on the various sources of income and planned expenditure. We have adequate financial resources and are able to manage our business risks.

**KALOLO DISABILITY TRUST**  
**Trustees' report**  
**For the year ended 31 October 2023**

**Statement of responsibilities of the trustees**

The trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2022.

Ekiwe Kalolo  
Chair of Trustees

**KALOLO DISABILITY TRUST**  
**Accountants' Report**  
**For the year ended 31 October 2023**

**Accountants' report to the board of trustees on the preparation of the unaudited statutory accounts of Kalolo Disability Trust for the period ended 31 October 2023**

In order to assist you to fulfil your duties under the Charity Act 2022, we have prepared for your approval the accounts of Kalolo Disability Trust for the period ended 31 October 2022 which comprise of the Statement of financial activities (incorporating income & expenditure account), the Balance Sheet and the related notes from the charity's accounting records and from information and explanations you have given us.

This report is made solely to the Trustees of Kalolo Disability Trust, as a body, in accordance with the terms of our engagement dated 7<sup>th</sup> November 2023. Our work has been undertaken solely to prepare for your approval the accounts of Kalolo Disability Trust and state those matters that we have agreed to state to the Trustees of Kalolo Disability Trust, as a body, in this report to the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Kalolo Disability Trust and its Trustees as a body for our work or for this report.

It is your duty to ensure that Kalolo Disability Trust has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position of Kalolo Disability Trust. You consider that Kalolo Disability Trust is exempt from the statutory audit/independent examination requirement for the period.

We have not been instructed to carry out an audit/independent examination or a review of the accounts of Kalolo Disability Trust. 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.

BC NWAIWU & CO LTD  
Building 1 Suit 4A Office 6  
Wilsons Park Business Centre  
Manchester  
M40 8WN

Date: 13 November 2023

**KALOLO DISABILITY TRUST**  
**Income statement**  
**For the year ended 31 October 2023**

	<b>Note</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2023</b>	<b>2022</b>
		£	£	£	£
<b>Income from:</b>					
Donations and legacies	2	3	-	3	346
Charitable activities	3	-	3,800	3,800	-
<b>Total income</b>		<b>3</b>	<b>3,800</b>	<b>3,803</b>	<b>346</b>
<b>Expenditure on:</b>					
Charitable activities	4	288	3,765	4,053	803
<b>Total expenditure</b>		<b>288</b>	<b>3,765</b>	<b>4,053</b>	<b>803</b>
<b>Net income/(expenditure) for the year</b>	5	<b>(285)</b>	<b>35</b>	<b>(250)</b>	<b>(457)</b>
Transfer between funds		-	-	-	-
<b>Net movement in funds for the year</b>		<b>(285)</b>	<b>35</b>	<b>(250)</b>	<b>(457)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		411	-	411	1,000
<b>Total funds carried forward</b>		<b>126</b>	<b>35</b>	<b>161</b>	<b>543</b>

The notes on pages 9 to 13 form part of these financial statements

**KALOLO DISABILITY TRUST**  
**Statement of financial position**  
**For the year ended 31 October 2023**

	Note	£	2023 £	£	2022 £
<b>Fixed assets</b>					
Tangible assets	6		-		-
Total fixed assets			<u>-</u>		<u>-</u>
<b>Current assets</b>					
Cash at bank and in hand	7	264		531	
Debtors	8	<u>-</u>		<u>-</u>	
Total current assets		264		531	
<b>Liabilities</b>					
Creditors - <i>Amount falling due within one year</i>	9	<u>(103)</u>		<u>(120)</u>	
<b>Net current assets</b>			<u><b>161</b></u>		<u><b>411</b></u>
<b>Total assets less current liabilities</b>			161		411
Creditors - <i>Amount falling due after more than one year</i>	10		<u>-</u>		<u>-</u>
<b>Net assets</b>			<u><b>161</b></u>		<u><b>411</b></u>
<b>The funds of the charity:</b>					
Unrestricted funds	11		126		411
Restricted funds	11		35		-
<b>Total charity funds</b>			<u><b>161</b></u>		<u><b>411</b></u>

Ekiwe Kalolo  
Chair of Trustees

Approved by the board on 13 November 2023

The notes on pages 9 to 13 form part of these financial statements

**KALOLO DISABILITY TRUST**  
**Notes to the financial statements**  
**For the year ended 31 October 2023**

**1. Accounting Policies**

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**a. Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Kalolo Disability Trust meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

**b. Judgments and estimates**

The trustees have made no key judgments which have a significant effect on the accounts. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

**c. Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are grants and donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

**e. Income**

The Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

**f. Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

**KALOLO DISABILITY TRUST**  
**Notes to the financial statements**  
**For the year ended 31 October 2023**

- Expenditure on charitable activities includes all costs undertaken to further the purposes of the charity and their associated support costs.
- Finance costs includes all interest and other costs the charity incurs in connection with the borrowing of funds.

**g. Tangible fixed assets**

All expenditure of a capital nature on development work overseas is expensed as incurred, while tangible fixed assets in the UK costing more than £100 are capitalized and included at cost, including any incidental expenses of acquisition. Depreciation is provided on tangible fixed assets at rates calculated to write off the cost by equal annual instalments over their expected useful economic lives as follows:

Freehold land and buildings	Nil
Computer infrastructure	5 years
Computer equipment	4 years
Furniture, fixtures and equipment	4 years

Impairment reviews are conducted when events and changes in circumstances indicate that an impairment may have occurred. If any asset is found to have a carrying value materially higher than its recoverable amount, it is written down accordingly.

**h. Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**i. Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**j. Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**KALOLO DISABILITY TRUST**  
**Notes to the financial statements**  
**For the year ended 31 October 2023**

2. <b>Donations and legacies</b>	Unrestricted	Restricted	2023	2022
	£	£	£	£
Donations	-	-	-	346
Other income	3	-	3	0
<b>Total</b>	<u>3</u>	<u>-</u>	<u>3</u>	<u>346</u>
3. <b>Charitable activities</b>	Unrestricted	Restricted	2023	2022
	£	£	£	£
<b>Grants</b>				
Action Together	-	2,500	2,500	-
Action Together		300	300	
Action Together		1,000	1,000	
	<u>-</u>	<u>3,800</u>	<u>3,800</u>	<u>-</u>
<b>Charitable trading</b>				
Charity sales	-	-	-	-
Support services	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total income from charitable activities</b>	<u>-</u>	<u>3,800</u>	<u>3,800</u>	<u>-</u>
4. <b>Expenditure on charitable activities</b>			2023	2022
			£	£
Staff cost			-	-
Project costs			2,716	200
Depreciation			-	-
Professional fees			-	-
Governance costs			103	120
Support costs			1,235	483
			<u>4,053</u>	<u>803</u>
Restricted expenditure			3,765	-
Unrestricted expenditure			288	803
			<u>4,053</u>	<u>803</u>

**KALOLO DISABILITY TRUST**  
**Notes to the financial statements**  
**For the year ended 31 October 2023**

**5. Net income/(expenditure) for the year**

	2023	2022
	£	£
This is stated after charging/(crediting):		
Depreciation	<u>-</u>	<u>-</u>

6. <b>Fixed assets: tangible assets</b>	Land and Buildings	Fixtures and fittings	Computer equipment	Total
	£	£	£	£
<b>Cost</b>				
At 1 November 2022	-	-	-	-
Additions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 October 2023	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Depreciation</b>				
At 1 November 2022	-	-	-	-
Charge for the year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 October 2023	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net book value</b>				
At 31 October 2023	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 1 November 2022	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**7. Cash at bank and in hand**

	2023	2022
	£	£
Cash at bank	264	531
Cash in hand	<u>-</u>	<u>-</u>
	<b><u>264</u></b>	<b><u>531</u></b>

**8. Debtors**

	2023	2022
	£	£
Trading debtors	-	-
Grant debtors	-	-
Prepayments	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

**KALOLO DISABILITY TRUST**  
**Notes to the financial statements**  
**For the year ended 31 October 2023**

9.	<b>Creditors</b> - <i>Amount falling due within one year</i>		2023	2022	
			£	£	
	Accountancy fee		103	120	
			<u>103</u>	<u>120</u>	
10.	<b>Creditors</b> - <i>Amount falling due after more than one year</i>		2023	2022	
			£	£	
	Trade creditors		-	-	
	Other creditors		-	-	
			<u>-</u>	<u>-</u>	
11.	<b>Fund movements</b>	Balance at 1 November 2022	Income	Expenditure	As at 31 October 2023
		£	£	£	£
	<b>Restricted funds</b>				
	Restricted project fund	-	3,800	(3,765)	35
		<u>-</u>	<u>3,800</u>	<u>(3,765)</u>	<u>35</u>
	<b>Unrestricted funds</b>				
	General fund	411	3	(288)	126
		<u>411</u>	<u>3</u>	<u>(288)</u>	<u>126</u>
	<b>The funds of the charity</b>	<u>411</u>	<u>3,803</u>	<u>(4,053)</u>	<u>161</u>

**KALOLO DISABILITY TRUST**

England & Wales - Charity number 1178286

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# Accounts

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Registered Charity Number: 1178286

**KALOLO DISABILITY TRUST**  
**TRUSTEES REPORT AND ACCOUNTS**

**31 October 2022**

**KALOLO DISABILITY TRUST**  
**Financial statement**  
**For the year ended 31 October 2022**

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**KALOLO DISABILITY TRUST**  
**Charity information**  
**For the year ended 31 October 2022**

Registered charity name	Kalolo Disability Trust
Charity number	1178286
Registered office	24 Davidson Drive Middleton Manchester M24 1UH
Trustees	Ekiwe Kalolo (Chair) Shylet Samoyo Mashonganyika Maria Stella Ratidzo Muzanarwo
Accountants	BC NWAIWU & CO LTD Building 1 Suit 4A Office 6 Wilsons Park Business Centre Manchester M40 8WN
Bankers	CAF Bank Ltd

**KALOLO DISABILITY TRUST**  
**Trustees' report**  
**For the year ended 31 October 2022**

The Trustees, present their annual report with the unaudited financial statements of the charity for the year ended 31 October 2022. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the Charity's governing document, the Charities Act 2022 and 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 (effective 1 January 2019).

**Reference and administrative details**

The Charity is a charitable incorporated organisation and was formed on 8 May 2018.

**Our Objects**

The objects of the charity for the public benefit include;

1. to relieve the needs of children and young people with autism spectrum disorder or other learning disabilities by the provision of recreational activities and support for their parents and carers and raising awareness of the issues faced by children and young people with autism spectrum disorder or learning disabilities, their families and carers.
2. to advance the education of the general public in all areas relating to autism.

**Projects**

Projects undertaken during the year include:

**Covid food support**

During the period under review, the charity delivered food packs to children and young people with autism spectrum disorder and other learning disabilities to alleviate the hardship caused by COVID-19.

**Public Benefit**

The board of trustees have given due consideration to Charity Commission's published guidance on the operation of the public benefit requirement and confirm that these requirements are met by the charity.

**Going concern**

The trustees have assessed the ability of the charity to continue operating and discharging its role for the foreseeable future, and have made financial projections, taken into consideration the current economic climate because of Coronavirus (COVID-19) crisis and its potential impact on the various sources of income and planned expenditure. We have adequate financial resources and are able to manage our business risks.

**KALOLO DISABILITY TRUST**  
**Trustees' report**  
**For the year ended 31 October 2022**

**Statement of responsibilities of the trustees**

The trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2022.

Ekiwe Kalolo  
Chair of Trustees

**KALOLO DISABILITY TRUST**  
**Accountants' Report**  
**For the year ended 31 October 2022**

**Accountants' report to the board of trustees on the preparation of the unaudited statutory accounts of Kalolo Disability Trust for the period ended 31 October 2022**

In order to assist you to fulfil your duties under the Charity Act 2022, we have prepared for your approval the accounts of Kalolo Disability Trust for the period ended 31 October 2022 which comprise of the Statement of financial activities (incorporating income & expenditure account), the Balance Sheet and the related notes from the charity's accounting records and from information and explanations you have given us.

This report is made solely to the Trustees of Kalolo Disability Trust, as a body, in accordance with the terms of our engagement dated 14 December 2022. Our work has been undertaken solely to prepare for your approval the accounts of Kalolo Disability Trust and state those matters that we have agreed to state to the Trustees of Kalolo Disability Trust, as a body, in this report to the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Kalolo Disability Trust and its Trustees as a body for our work or for this report.

It is your duty to ensure that Kalolo Disability Trust has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position of Kalolo Disability Trust. You consider that Kalolo Disability Trust is exempt from the statutory audit/independent examination requirement for the period.

We have not been instructed to carry out an audit/independent examination or a review of the accounts of Kalolo Disability Trust. 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.

BC NWAIWU & CO LTD  
Building 1 Suit 4A Office 6  
Wilsons Park Business Centre  
Manchester  
M40 8WN

Date: 16 December 2022

**KALOLO DISABILITY TRUST**  
**Income statement**  
**For the year ended 31 October 2022**

	<b>Note</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2022</b>	<b>2021</b>
		£	£	£	£
<b>Income from:</b>					
Donations and legacies	2	346	-	346	846
Charitable activities	3	-	-	-	-
<b>Total income</b>		<u>346</u>	<u>-</u>	<u>346</u>	<u>846</u>
<b>Expenditure on:</b>					
Charitable activities	4	803	-	803	978
<b>Total expenditure</b>		<u>803</u>	<u>-</u>	<u>803</u>	<u>978</u>
<b>Net income/(expenditure) for the year</b>	5	(457)	-	(457)	(132)
Transfer between funds		-	-	-	-
<b>Net movement in funds for the year</b>		<u>(457)</u>	<u>-</u>	<u>(457)</u>	<u>(132)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		868	-	868	1,000
<b>Total funds carried forward</b>		<u>411</u>	<u>-</u>	<u>411</u>	<u>868</u>

The notes on pages 9 to 14 form part of these financial statements

**KALOLO DISABILITY TRUST**  
**Statement of financial position**  
**For the year ended 31 October 2022**

	<b>Note</b>		2022		2021
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	6		-		-
Total fixed assets			<u>-</u>		<u>-</u>
<b>Current assets</b>					
Cash at bank and in hand	7	531		968	
Debtors	8	<u>-</u>		<u>-</u>	
Total current assets		531		968	
<b>Liabilities</b>					
Creditors - <i>Amount falling due within one year</i>	9	<u>(120)</u>		<u>(100)</u>	
<b>Net current assets</b>			<u>411</u>		<u>868</u>
<b>Total assets less current liabilities</b>			411		868
Creditors - <i>Amount falling due after more than one year</i>	10		<u>-</u>		<u>-</u>
<b>Net assets</b>			<u>411</u>		<u>868</u>
<b>The funds of the charity:</b>					
Unrestricted funds	11		411		868
Restricted funds	11		<u>-</u>		<u>-</u>
<b>Total charity funds</b>			<u>411</u>		<u>868</u>

Ekiwe Kalolo  
Chair of Trustees

Approved by the board on 16 December 2022

The notes on pages 9 to 14 form part of these financial statements

**KALOLO DISABILITY TRUST**  
**Notes to the financial statements**  
**For the year ended 31 October 2022**

**1. Accounting Policies**

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**a. Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Kalolo Disability Trust meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

**b. Judgments and estimates**

The trustees have made no key judgments which have a significant effect on the accounts. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

**c. Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are grants and donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

**e. Income**

The Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

**f. Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

**KALOLO DISABILITY TRUST**  
**Notes to the financial statements**  
**For the year ended 31 October 2022**

- Expenditure on charitable activities includes all costs undertaken to further the purposes of the charity and their associated support costs.
- Finance costs includes all interest and other costs the charity incurs in connection with the borrowing of funds.

**g. Tangible fixed assets**

All expenditure of a capital nature on development work overseas is expensed as incurred, while tangible fixed assets in the UK costing more than £100 are capitalized and included at cost, including any incidental expenses of acquisition. Depreciation is provided on tangible fixed assets at rates calculated to write off the cost by equal annual instalments over their expected useful economic lives as follows:

Freehold land and buildings	Nil
Computer infrastructure	5 years
Computer equipment	4 years
Furniture, fixtures and equipment	4 years

Impairment reviews are conducted when events and changes in circumstances indicate that an impairment may have occurred. If any asset is found to have a carrying value materially higher than its recoverable amount, it is written down accordingly.

**h. Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**i. Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**j. Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**KALOLO DISABILITY TRUST**  
**Notes to the financial statements**  
**For the year ended 31 October 2022**

2. <b>Donations and legacies</b>	Unrestricted	Restricted	2022	2021
	£	£	£	£
Donations	346	-	346	846
Other income	0	-	0	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total</b>	346	-	346	846
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
3. <b>Charitable activities</b>	Unrestricted	Restricted	2022	2021
	£	£	£	£
<b>Grants</b>	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Charitable trading</b>				
Charity sales	-	-	-	-
Support services	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total income from charitable activities</b>	-	-	-	-
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**KALOLO DISABILITY TRUST**  
**Notes to the financial statements**  
**For the year ended 31 October 2022**

<b>4. Expenditure on charitable activities</b>	2022	2021
	£	£
Staff cost	-	-
Project costs	200	500
Depreciation	-	-
Professional fees	-	-
Governance costs	120	100
Support costs	483	378
	<u>803</u>	<u>978</u>
Restricted expenditure	-	-
Unrestricted expenditure	<u>803</u>	<u>978</u>
	<u>803</u>	<u>978</u>

<b>5. Net income/(expenditure) for the year</b>	2022	2021
	£	£
This is stated after charging/(crediting):		
Depreciation	<u>-</u>	<u>-</u>

<b>6. Fixed assets: tangible assets</b>	Land and Buildings	Fixtures and fittings	Computer equipment	Total
	£	£	£	£
<b>Cost</b>				
At 1 November 2021	-	-	-	-
Additions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 October 2022	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Depreciation</b>				
At 1 November 2021	-	-	-	-
Charge for the year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 October 2022	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net book value</b>				
At 31 October 2022	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 1 November 2021	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**KALOLO DISABILITY TRUST**  
**Notes to the financial statements**  
**For the year ended 31 October 2022**

<b>7. Cash at bank and in hand</b>	2022	2021
	£	£
Cash at bank	531	968
Cash in hand	-	-
	<u>531</u>	<u>968</u>
	<u><u>531</u></u>	<u><u>968</u></u>
<b>8. Debtors</b>	2022	2021
	£	£
Trading debtors	-	-
Grant debtors	-	-
Prepayments	-	-
	<u>-</u>	<u>-</u>
	<u><u>-</u></u>	<u><u>-</u></u>
<b>9. Creditors - Amount falling due within one year</b>	2022	2021
	£	£
Accountancy fee	120	100
	<u>120</u>	<u>100</u>
	<u><u>120</u></u>	<u><u>100</u></u>
<b>10. Creditors - Amount falling due after more than one year</b>	2022	2021
	£	£
Trade creditors	-	-
Other creditors	-	-
	<u>-</u>	<u>-</u>
	<u><u>-</u></u>	<u><u>-</u></u>

**KALOLO DISABILITY TRUST**  
**Notes to the financial statements**  
**For the year ended 31 October 2022**

11. Fund movements	Balance at 1 November 2021 £	Income £	Expenditure £	As at 31 October 2022 £
<b>Restricted funds</b>				
Restricted project fund	-	-	-	-
	-----	-----	-----	-----
	-	-	-	-
<b>Unrestricted funds</b>				
General fund	868	346	(803)	411
	-----	-----	-----	-----
	868	346	(803)	411
	-----	-----	-----	-----
<b>The funds of the charity</b>	868	346	(803)	411
	=====	=====	=====	=====

**KALOLO DISABILITY TRUST**

England & Wales - Charity number 1178286

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# Accounts

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Registered Charity Number: 1178286

**KALOLO DISABILITY TRUST**  
**TRUSTEES REPORT AND ACCOUNTS**

**31 October 2021**

**KALOLO DISABILITY TRUST**  
**Financial statement**  
**For the year ended 31 October 2021**

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Statement of financial position	8
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**KALOLO DISABILITY TRUST**  
**Charity information**  
**For the year ended 31 October 2021**

Registered charity name	Kalolo Disability Trust
Charity number	1178286
Registered office	24 Davidson Drive Middleton Manchester M24 1UH
Trustees	Ekiwe Kalolo (Chair) Shylet Samoyo Mashonganyika Maria Stella Ratidzo Muzanarwo
Accountants	BC NWAIWU & CO LTD Building 1 Suit 4A Office 6 Wilsons Park Business Centre Manchester M40 8WN
Bankers	CAF Bank Ltd

**KALOLO DISABILITY TRUST**  
**Trustees' report**  
**For the year ended 31 October 2021**

The Trustees, present their annual report with the unaudited financial statements of the charity for the year ended 31 October 2020. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the Charity's governing document, the Charities Act 2022 and 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 (effective 1 January 2019).

**Reference and administrative details**

The Charity is a charitable incorporated organisation and was formed on 8 May 2018.

**Our Objects**

The objects of the charity for the public benefit include;

1. to relieve the needs of children and young people with autism spectrum disorder or other learning disabilities by the provision of recreational activities and support for their parents and carers and raising awareness of the issues faced by children and young people with autism spectrum disorder or learning disabilities, their families and carers.
2. to advance the education of the general public in all areas relating to autism.

**Projects**

Projects undertaken during the year include:

**Covid food support**

During the period under review, the charity delivered food packs to children and young people with autism spectrum disorder and other learning disabilities to alleviate the hardship caused by COVID-19.

**Public Benefit**

The board of trustees have given due consideration to Charity Commission's published guidance on the operation of the public benefit requirement and confirm that these requirements are met by the charity.

**Going concern**

The trustees have assessed the ability of the charity to continue operating and discharging its role for the foreseeable future, and have made financial projections, taken into consideration the current economic climate because of Coronavirus (COVID-19) crisis and its potential impact on the various sources of income and planned expenditure. We have adequate financial resources and are able to manage our business risks.

**KALOLO DISABILITY TRUST**  
**Trustees' report**  
**For the year ended 31 October 2021**

**Statement of responsibilities of the trustees**

The trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2022.

Ekiwe Kalolo  
Chair of Trustees

**KALOLO DISABILITY TRUST**  
**Accountants' Report**  
**For the year ended 31 October 2021**

**Accountants' report to the board of trustees on the preparation of the unaudited statutory accounts of Kalolo Disability Trust for the period ended 31 October 2021**

In order to assist you to fulfil your duties under the Charity Act 2022, we have prepared for your approval the accounts of Kalolo Disability Trust for the period ended 31 October 2020 which comprise of the Statement of financial activities (incorporating income & expenditure account), the Balance Sheet and the related notes from the charity's accounting records and from information and explanations you have given us.

This report is made solely to the Trustees of Kalolo Disability Trust, as a body, in accordance with the terms of our engagement dated 23 March 2022. Our work has been undertaken solely to prepare for your approval the accounts of Kalolo Disability Trust and state those matters that we have agreed to state to the Trustees of Kalolo Disability Trust, as a body, in this report to the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Kalolo Disability Trust and its Trustees as a body for our work or for this report.

It is your duty to ensure that Kalolo Disability Trust has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position of Kalolo Disability Trust. You consider that Kalolo Disability Trust is exempt from the statutory audit/independent examination requirement for the period.

We have not been instructed to carry out an audit/independent examination or a review of the accounts of Kalolo Disability Trust. 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.

BC NWAIWU & CO LTD  
Building 1 Suit 4A Office 6  
Wilsons Park Business Centre  
Manchester  
M40 8WN

Date: 13 September 2022

**KALOLO DISABILITY TRUST**  
**Income statement**  
**For the year ended 31 October 2021**

	Note	Unrestricted	Restricted	2021	2020
		£	£	£	£
<b>Income from:</b>					
Donations and legacies	2	846	-	846	3,396
Charitable activities	3	-	-	-	-
<b>Total income</b>		<b>846</b>	<b>-</b>	<b>846</b>	<b>3,396</b>
<b>Expenditure on:</b>					
Charitable activities	4	978	-	978	2,396
<b>Total expenditure</b>		<b>978</b>	<b>-</b>	<b>978</b>	<b>2,396</b>
<b>Net income/(expenditure) for the year</b>	5	<b>(132)</b>	<b>-</b>	<b>(132)</b>	<b>1,000</b>
Transfer between funds		-	-	-	-
<b>Net movement in funds for the year</b>		<b>(132)</b>	<b>-</b>	<b>(132)</b>	<b>1,000</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		1,000	-	1,000	-
<b>Total funds carried forward</b>		<b>868</b>	<b>-</b>	<b>868</b>	<b>1,000</b>

The notes on pages 9 to 14 form part of these financial statements

**KALOLO DISABILITY TRUST**  
**Statement of financial position**  
**For the year ended 31 October 2021**

	<b>Note</b>		<b>2020</b>		<b>2019</b>
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	6		-		-
Total fixed assets			<u>-</u>		<u>-</u>
<b>Current assets</b>					
Cash at bank and in hand	7	968		-	
Debtors	8	<u>-</u>		<u>1,100</u>	
Total current assets		968		1,100	
<b>Liabilities</b>					
Creditors - Amount falling due within one year	9	<u>(100)</u>		<u>(100)</u>	
<b>Net current assets</b>			<b>868</b>		<b>1,000</b>
<b>Total assets less current liabilities</b>			868		1,000
Creditors - Amount falling due after more than one year	10		<u>-</u>		<u>-</u>
<b>Net assets</b>			<b>868</b>		<b>1,000</b>
<b>The funds of the charity:</b>					
Unrestricted funds	11		868		1,000
Restricted funds	11		<u>-</u>		<u>-</u>
<b>Total charity funds</b>			<b>868</b>		<b>1,000</b>

Ekiwe Kalolo  
Chair of Trustees

Approved by the board on 13 September 2022

The notes on pages 9 to 14 form part of these financial statements

**KALOLO DISABILITY TRUST**  
**Notes to the financial statements**  
**For the year ended 31 October 2021**

**1. Accounting Policies**

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**a. Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Kalolo Disability Trust meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

**b. Judgments and estimates**

The trustees have made no key judgments which have a significant effect on the accounts. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

**c. Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are grants and donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

**e. Income**

The Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

**f. Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

**KALOLO DISABILITY TRUST**  
**Notes to the financial statements**  
**For the year ended 31 October 2021**

- Expenditure on charitable activities includes all costs undertaken to further the purposes of the charity and their associated support costs.
- Finance costs includes all interest and other costs the charity incurs in connection with the borrowing of funds.

**g. Tangible fixed assets**

All expenditure of a capital nature on development work overseas is expensed as incurred, while tangible fixed assets in the UK costing more than £100 are capitalized and included at cost, including any incidental expenses of acquisition. Depreciation is provided on tangible fixed assets at rates calculated to write off the cost by equal annual instalments over their expected useful economic lives as follows:

Freehold land and buildings	Nil
Computer infrastructure	5 years
Computer equipment	4 years
Furniture, fixtures and equipment	4 years

Impairment reviews are conducted when events and changes in circumstances indicate that an impairment may have occurred. If any asset is found to have a carrying value materially higher than its recoverable amount, it is written down accordingly.

**h. Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**i. Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**j. Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**KALOLO DISABILITY TRUST**  
**Notes to the financial statements**  
**For the year ended 31 October 2021**

2. <b>Donations and legacies</b>	Unrestricted	Restricted	2021	2020
	£	£	£	£
Donations	846	-	846	1,896
Other income	-	-	-	1,500
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total</b>	846	-	846	3,396
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
3. <b>Charitable activities</b>	Unrestricted	Restricted	2021	2020
	£	£	£	£
<b>Grants</b>	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Charitable trading</b>				
Charity sales	-	-	-	-
Support services	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total income from charitable activities</b>	-	-	-	-
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**KALOLO DISABILITY TRUST**  
**Notes to the financial statements**  
**For the year ended 31 October 2021**

<b>4.</b>	<b>Expenditure on charitable activities</b>	2021	2020		
		£	£		
	Staff cost	-	-		
	Project costs	500	1,500		
	Depreciation	-	-		
	Professional fees	-	-		
	Governance costs	100	100		
	Support costs	378	796		
		<u>978</u>	<u>2,396</u>		
	Restricted expenditure	-	1,500		
	Unrestricted expenditure	978	896		
		<u>978</u>	<u>2,396</u>		
<b>5.</b>	<b>Net income/(expenditure) for the year</b>	2021	2020		
		£	£		
	This is stated after charging/(crediting):				
	Depreciation	<u>-</u>	<u>-</u>		
<b>6.</b>	<b>Fixed assets: tangible assets</b>				
		Land and Buildings	Fixtures and fittings	Computer equipment	Total
		£	£	£	£
	<b>Cost</b>				
	At 1 November 2020	-	-	-	-
	Additions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	At 31 October 2021	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<b>Depreciation</b>				
	At 1 November 2020	-	-	-	-
	Charge for the year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	At 31 October 2021	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<b>Net book value</b>				
	At 31 October 2021	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	At 1 November 2020	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**KALOLO DISABILITY TRUST**  
**Notes to the financial statements**  
**For the year ended 31 October 2021**

<b>7. Cash at bank and in hand</b>	2021	2020
	£	£
Cash at bank	968	-
Cash in hand	-	-
	<u>968</u>	<u>-</u>
	<u><u>968</u></u>	<u><u>-</u></u>
<b>8. Debtors</b>	2021	2020
	£	£
Trading debtors	-	1,100
Grant debtors	-	-
Prepayments	-	-
	<u>-</u>	<u>1,100</u>
	<u><u>-</u></u>	<u><u>1,100</u></u>
<b>9. Creditors - Amount falling due within one year</b>	2021	2020
	£	£
Accountancy fee	100	100
	<u>100</u>	<u>100</u>
	<u><u>100</u></u>	<u><u>100</u></u>
<b>10. Creditors - Amount falling due after more than one year</b>	2021	2020
	£	£
Trade creditors	-	-
Other creditors	-	-
	<u>-</u>	<u>-</u>
	<u><u>-</u></u>	<u><u>-</u></u>

**KALOLO DISABILITY TRUST**  
**Notes to the financial statements**  
**For the year ended 31 October 2021**

11. Fund movements	Balance at 1 November 2020 £	Income £	Expenditure £	As at 31 October 2021 £
<b>Restricted funds</b>				
Restricted project fund	-	-	-	-
	-----	-----	-----	-----
	-	-	-	-
<b>Unrestricted funds</b>				
General fund	1,000	846	(978)	868
	-----	-----	-----	-----
	1,000	846	(978)	868
	-----	-----	-----	-----
<b>The funds of the charity</b>	1,000	846	(978)	868
	=====	=====	=====	=====