

R8egistered Charity Number 1178286

KALOLO DIABILITY TRUST

TRUSTEES REPORT AND ACCOUNTS

31st October 2025

KALOLO DISABILITY TRUST

Financial Statements for the year ended 31st October 2025

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KALOLO DISABILITY TRUST

Charity information

For the year ended 31st October 2025

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

KALOLO DISABILITY TRUST

Trustee's Report

For the year ended 31st October 2025

We present the trustees' annual report and unaudited financial statements of the charity for the year ended 31st 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.

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Trustees report

For the year ended 31st 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 31st 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 31st 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 31st 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 24th 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 f 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: 4th December 2025

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Income Statement

For the year ended 31 October 2025

	Note	Unrestricted	Restricted	2025	2024	
		£	£	£	£	
Income from						
Donations and legacies	2	60	0	60	60	
Charitable activities	3	0	0	0		
Total income		60		60	60	
Expenditure						
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	
Reconciliation of funds						
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 31st October 2025

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

KALOLO DISABILITY TRUST

Notes to the financial statements

For the year ended 31st 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. I. 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.

