

# THE KOPY FOUNDATION

England & Wales - Charity number 1184500

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2019-07-19

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

## Contact

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**Address** 30 Rockcliffe Grange  
Mansfield  
NG18 4YW

**Phone** 07768110733

**Email** [rogertwillis1@gmail.com](mailto:rogertwillis1@gmail.com)

## Activities

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**Objects:** THE OBJECTS OF THE CIO ARE: 1) THE PREVENTION OR RELIEF OF POVERTY OR FINANCIAL HARDSHIP FOR THE PUBLIC BENEFIT IN GHANA BY PROVIDING: GRANTS, ITEMS AND SERVICES TO INDIVIDUALS IN NEED AND/OR CHARITIES, OR OTHER ORGANISATIONS WORKING TO PREVENT OR RELIEVE POVERTY. 2) TO ADVANCE IN LIFE AND RELIEVE THE NEEDS OF YOUNG PEOPLE IN GHANA THROUGH:A) THE PROVISION OF RECREATIONAL AND LEISURE TIME ACTIVITIES PROVIDED IN THE INTEREST OF SOCIAL WELFARE, DESIGNED TO IMPROVE THEIR CONDITIONS OF LIFE;B) ADVANCING EDUCATION;C) PROVIDING SUPPORT AND ACTIVITIES WHICH DEVELOP THEIR SKILLS, CAPACITIES AND CAPABILITIES TO ENABLE THEM TO PARTICIPATE IN SOCIETY AS MATURE AND RESPONSIBLE INDIVIDUALS.

**Activities:** The Koby Foundation is now a registered charity No# 1184500. It received its name after a little boy called Koby died suffering from serious injuries and malnutrition. Since then Marie Willis has been working with our friend Sala in Amasaman, a poor suburb of Accra Ghana. Children are fed and schooled on a daily basis and given advantages beyond their reach with much success.

## Classification

- **How:** Makes Grants To Individuals, Provides Other Finance, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Disability, The Prevention Or Relief Of Poverty, Accommodation/housing, Economic/community Development/employment
- **Who:** Children/young People, People With Disabilities

## Geography

- **Area of benefit:** OVERSEAS
- Ghana

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£62,548	£56,844	-	-
2024-03-31	£64,652	£71,797	-	-
2023-03-31	£47,332	£41,484	-	-
2022-03-31	£54,887	£40,624	-	-
2021-03-31	£76,396	£31,022	-	-

## Trustees

Name	Role	Appointed
ROGER TRESKO WILLIS	Chair	2019-07-19
EMILY ELIZABETH WILLIS		2019-07-19
JESSICA NAOMI POZNANSKI		2019-07-19
Julie Lynne Hitchcock		2020-02-01
MARIE ANN WILLIS		2019-07-19

**THE KOBY FOUNDATION**

England & Wales - Charity number 1184500

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# Accounts

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**The Koby Foundation**  
**Report and Unaudited Financial Statements**  
**Year ended 31 March 2025**  
**Charity Number: 1184500**

# **The Koby Foundation**

## **Annual Report and unaudited financial statements for the year ended 31 March 2025**

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### **Contents**

#### **Page:**

- 1 Chair's statement
  - 2 Report of the Trustees
  - 7 Independent examiner's report
  - 8 Statement of financial activities
  - 9 Balance sheet
- 

### **Trustees**

RT Willis (Chair)  
Mrs MA Willis  
Mrs JL Hitchcock  
Mrs JN Poznanski  
Ms EE Willis

### **Registered office**

30 Rockcliffe Grange, Mansfield, Notts. NG18 4YW

### **Charity registered number**

11184500

### **Independent Examiner**

Martin Jeffs, 21 Rockcliffe Grange, Mansfield, Notts. NG18 4YW

### **Accountant**

Martin Jeffs, 21 Rockcliffe Grange, Mansfield, Notts. NG18 4YW

### **Bankers**

Barclays Bank, 2 High Street, Nottingham, NG1 2EN

CAL Bank Ltd., 23 Independence Avenue, Accra, Ghana, West Africa

## **The Koby Foundation**

### **Chair's statement**

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This year has been challenging due the cost of food and rising costs of living and the countries interest rate is at 18% not as high but still very high.

Sala, the manager, is still very diligent in shopping for the best prices for food, buying from different areas and having it brought to us that helps enormously. We are still saving for a minibus but that seems a long way off.

Some food is now too expensive, however our children still enjoy a varied and nutritious diet as they are always hungry when they come to the centre for meals. Some of our children eat at the centre 3 times a day. We also still provide lunches at the school.

#### **Schools and Education.**

We still take food to the Anglican school in the week of which we support 40 children. Uniforms and exercise books, notebooks and exam fees have also been paid. Part of this school is called Municipal Assembly 2 of which we have ten children there. We have paid for their project and exam fees, PTA (parent teachers association) fees and textbooks.

We have been asked to help a school called PanpamsoTechie Presbyterian basic school with 220 children. These children are desperately poor and some don't even have shoes. Our action plan was to buy school uniforms and many children have been measured and the uniforms are being made. We will continue until everyone has two uniforms each. The next project is to paint and repair the school. On classroom needs reroofing. Three of our Koby Foundation girls are making these uniforms and giving back what they have been given. 20 new desks have been ordered and paid for and we will continue buy more until all the children have a desk to learn at. Notebooks and textbooks have been delivered and each child has a pencil case, we have also paid for all their exam fees. We provided a Christmas lunch and fed all the children and their teachers.

In Inachiamam school we have eleven children and pay for their exam, PTA fees and learning materials. We have enrolled a further six pupils into senior high and KF has paid for these as well.

We also continue to support children in Doblo and Kutunsie schools where we support seventy children and pay for their learning expenses.

We now have singing and keyboard lessons provided by an in-house music teacher. Steven, the eldest of 8 children from a very poor family, has enrolled on a plumbing and electrical apprenticeship that is soon competed. and still comes to the centre for his evening meal. He is one of our success stories. This year he erected all of the Christmas decorations on the centre. He is very appreciative of the input and finance provided for him to achieve a trade and become an independent adult. We have also paid for driving lessons of which he has passed his driving test. We want him to drive our minibus when we get one!

#### **General maintenance.**

The bore hole does not just supply us, but also people in the community who cannot afford to buy fresh water so we give it to them free.

The new sign that was erected on the main road has been very beneficial as this year we have had many donations and even local churches have been interested in what we are doing for the children. This year we were able to furnish a library after donations of books and 3 new settees were given and shipped by Jobyco, so it is more comfortable for the children to be able to sit and read.

## The Koby Foundation

### Chair's statement (*continued*)

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#### **Volunteers.**

After the success of having volunteers last year, we are now open to having volunteers to come and stay at Koby Foundation

Jobyco, the Ghanaian shipping company in Luton continue to assist us by shipping goods at 50% off the cost price of which we are very grateful.

#### **Christmas.**

Always a highlight for all the children and we have been able to provide Christmas presents to be given out on Christmas Day.

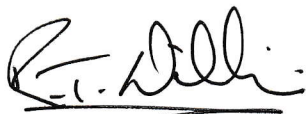
#### **Conclusion.**

This year has again been a very challenging time for all at Koby Foundation. we have continued to admit more children from difficult situations. We have employed more staff to help with cooking and others with the care of the children. Buying basic food items has been difficult in the preparation of African food due to rising costs. However, Sala is very inventive and continues to serve excellent nutritious food. There are often power cuts and all utility bills have increased. The maintenance of the centre is a continual task and keeping a very high standard.

We continue to enrich the children's lives and there are always happy smiling faces, tummies are filled and all of our children are given the opportunity to go to school and complete their education. Our aim, is to give our children the best chance to learn and be given every opportunity to support themselves in later life.

We now look forward to a successful and productive 2025/26.

Roger T Willis  
Chair



**28 November 2025**

## **The Koby Foundation**

### **Report of the Trustees for the year ended 31 March 2025**

---

The Trustees present their annual report together with the financial statements for the year ended 31 March 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS102) 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 the notes to the accounts and comply with the charities governing document, the Charities Act 2011 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 published on 16 July 2014 (as amended by update bulletin 2 published on 5 October 2019).

#### **Reference and administrative information**

The charity is a Charitable Incorporated Organisation (CIO) and was formed on 19 July 2019, based at its registered office at 30 Rockcliffe Grange, Mansfield, Notts., NG18 4YW and is registered with the Charity Commission, registration number 1184500.

The Trustees and principal address of the charity are listed on the contents page. Particulars of the charity's professional advisors are also set out within the contents page.

#### **Structure, governance and management** **Governing document**

The Koby Foundation is governed by its CIO registration document.

#### **Governing body**

The charity's Trustees are set out on the contents page. The Trustees accept overall responsibility for operational, financial and constitutional matters.

#### **Recruitment and training of Trustees**

The trustees of The Koby Foundation, who served during the year were:

RT Willis (Chair)  
Mrs MA Willis  
Mrs JL Hitchcock  
Mrs JN Poznanski  
Ms EE Willis

Trustees are appointed as and when seems fit according to the needs of the charity.

New Trustees would already be aware of the practical work of the charity and are supplied with information including:

- The obligations of Trustee membership.
- The Koby Foundation's constitution document, and Business plan.
- Most recent Annual Report and Accounts, Management Accounts and Fundraising Strategy.

The Board of Trustees are legally responsible for the overall management and control of the charity and meet regularly.

The day to day running of the charity is managed by the Board of Trustees.

## **The Koby Foundation**

### **Report of the Trustees for the year ended 31 March 2025 (continued)**

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#### **Risk management**

The Trustees actively review the major risks that the charity may face. They continually monitor and control these risks to mitigate any impact that they may have on the charity in the future.

Detailed considerations of risk are dealt with by the Trustees.

Through the risk management processes established by the charity, the Trustees are satisfied that the major risks identified have been adequately mitigated. It is recognised that systems can only provide reasonable, but not absolute assurance, but that major risks have been adequately managed.

Key controls used by the charity include:

- Formal agendas for all Board activity;
- Strategic planning, budgeting, and management accounting; and
- Clear authorisation and appraisal levels.

No major risks are faced or anticipated by the charity.

#### **Objectives**

The objects for which the charity is established continue to be:

- (a) To provide nourishing food for the poorest children in Amasaman.
- (b) To provide educational opportunities through school funding, equipment, uniforms and food.
- (c) To establish a non-residential Children's Centre for the support and development of the children.
- (d) To maintain a Christian ethos, but not exclude children from other religious backgrounds.

Our aims fully reflect the objectives for which the charity was established.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

#### **Objectives and achievements for the year**

- To continue to raise funds for the smooth running of The Koby Foundation, which was achieved by fundraising, sale of clothes and the utilisation of Gift Aid.
- To continue to increase our presence on social media by the production of a video for promotional use.
- To continue our relationship with Kinder Paradise.
- To broaden the purpose of the Koby Foundation to maintain and improve the community of Amasaman and surrounding districts by using local facilities and tradesmen as appropriate.
- To continue to be a model of good practice within the community of Amasaman.

## **The Koby Foundation**

### **Report of the Trustees for the year ended 31 March 2025 (continued)**

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#### **Reserves and financial review**

The Trustees have determined that the appropriate level of free reserves which are not invested in tangible fixed assets should be equivalent to three months of the charity's total unrestricted expenditure, after deducting relevant income which is approximately £2,500.

At 31 March 2025, total reserves amounted to £95,625 (2024: £89,921), which were unrestricted.

#### **Investment policy**

The Trustees have the power to invest in such assets as they see fit and the charity has a policy of keeping any surplus liquid funds in short term deposits which can be accessed readily should the need arise.

#### **Future plans and objectives for 2025/6**

##### **1. Feeding Project.**

One of our ongoing major goals for is the provision of good, well prepared and nourishing food. Due to the worldwide shortages and price increases in grain and rice it is becoming more expensive.

We are very grateful to all contributors both in Ghana and abroad and every penny given for feeding the children is spent on food.

As we nourish the children their concentration increases and their overall health improves. However, it is a constant need, and every donation is most valuable.

##### **2. School Classrooms and desks.**

We now have input into 5 Schools, in Amasaman, Doblo (4.23 miles away), Kutunse 5 miles away), a local Anglican School and Hebron School.

Doblo and Kutunse are very poorly built consisting of a mere shelter. These are government schools sometimes squeezing 70+ children into classrooms with few very old and poorly constructed desks that are only meant for two children but being occupied by 3 children.

Black boards are plywood sheets painted black and very few textbooks are available. Most of the pens and pencils and writing books are provided by the Koby Foundation to each child.

Basic education is given, but opportunities beyond this are rare. We intend to provide more desks this year with a cost of £16 each and black boards which are £12 each.

##### **3. Apprenticeships.**

We now have older children leaving the schools that the Koby Foundation supports but unlike the UK, apprenticeships are rare and need financial support.

We currently are looking to find and fund apprenticeships in tailoring and dressmaking, computer engineering, metal fabrication and light engineering and also training in electrical engineering and plumbing.

With a little research we can contact contractors who would be willing to take on school leavers if we provided them with tools for these apprenticeships.

We would like to provide the relevant tools for different trades and are looking for donations of tools or money to buy them.

## The Koby Foundation

### Report of the Trustees for the year ended 31 March 2025 (*continued*)

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#### Future plans and objectives for 2025/6 (*continued*)

##### 4. Minibus.

We need a 16-seater minibus as we now feed over 100 children every day for school meals.

This requires many bags of rice and food being brought to the Koby Foundation to be cooked and then transported to the schools, which are, at least 2 miles away and transport is desperately needed.

Some children have never left Amasaman and so taking them out for educational and recreational purposes is essential for their overall development, socially and educationally.

The section of this report above, entitled Objectives sets out the aims and priorities of the Trust

#### Public Benefit Statement

The Trustees have considered this matter, in conjunction with the guidance contained in the Charity Commission's general guidance on public benefit, and have concluded:

- That the aims of the organisation continue to be charitable;
- That the aims and work done give identifiable benefits to the charitable sector and both indirectly and directly to individuals in need;
- That the benefits are for the public, are not unreasonably restricted in any way and certainly not by ability to pay; and
- That there is no detriment or harm arising from the aims or activities.

#### Tax Status

The Koby Foundation is a registered charity and is exempt from Corporation Tax and Income Tax.

This report has been prepared having taken advantage of the small companies' exemption in the Companies Act 2006.

#### On behalf of the Board

RT Willis  
Chair



28 November 2025

## Independent examiner's report to the members of The Koby Foundation

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I report on the accounts of The Koby Foundation for the year ended 31 March 2025, which are set out on pages 8 and 9.

### Respective responsibilities of trustees and examiner

As the trustees of the charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act.

Having satisfied myself that the charity is not subject to audit and is eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 (the 2011 act). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### Independent examiner's statement

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

- (1) accounting records were not kept in respect of the charity as required; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the accounting requirements other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

I have no concerns and have come across no matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Martin Jeffs  
21 Rockcliffe Grange  
Mansfield  
Notts.  
NG18 4YW

**28 November 2025**

**The Koby Foundation**

**Statement of financial activities (incorporating an income and expenditure account) for the year ended 31 March 2025**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2025 £</b>	<b>2024 £</b>
<b>Income and endowments from:</b>				
- Charitable activities	62,548	-	62,548	64,652
- Investments	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total income and endowments</b>	<b>62,548</b>	<b>-</b>	<b>62,548</b>	<b>64,652</b>
<b>Expenditure on:</b>				
Charitable activities	50,428	-	50,428	65,652
Other administration	6,416	-	6,416	6,145
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total expenditure</b>	<b>56,844</b>	<b>-</b>	<b>56,844</b>	<b>71,797</b>
<b>Net income</b>	<b>5,704</b>	<b>-</b>	<b>5,704</b>	<b>(7,145)</b>
<b>Transfers between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net movement in funds</b>	<b>5,704</b>	<b>-</b>	<b>5,704</b>	<b>(7,145)</b>
<b>Reconciliation of funds:</b>				
<b>Total funds at 1 April 2024</b>	<b>89,921</b>	<b>-</b>	<b>89,921</b>	<b>97,066</b>
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total funds at 31 March 2025</b>	<b>95,625</b>	<b>-</b>	<b>95,625</b>	<b>89,921</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

All of the above results are derived from continuing activities. All gains and losses recognised in the year are included above.

## The Koby Foundation

### Balance sheet at 31 March 2025

Charity number: 1184500

	2025		2024	
	£	£	£	£
<b>Fixed assets</b>				
Tangible assets		79,243		80,880
<b>Current assets</b>				
Gifts and Gift Aid receivable	34,184		17,556	
Cash at bank and in hand	10,103		6,089	
	<u>44,287</u>		<u>23,645</u>	
<b>Creditors: amounts falling due within one year</b>	<u>(27,905)</u>		<u>(14,604)</u>	
<b>Net current assets</b>		16,382		9,041
<b>Total assets less current liabilities</b>		<u>95,625</u>		<u>89,921</u>
<b>Charity Funds</b>				
Unrestricted		95,625		89,921
Restricted		-		-
<b>Total charity funds</b>		<u>95,625</u>		<u>89,921</u>

The financial statements were approved by the Board on 28 November 2025, and signed on its behalf by:

RT Willis  
Chair



Mrs MA Willis



The page which follows does not  
form part of the statutory  
financial statements of the charity

# The Koby Foundation

## Detailed income and expenditure account for the year ended 31 March 2025

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	2025 £	2024 £
<b>Administration</b>		
Depreciation	5,349	5,165
	<u>5,349</u>	<u>5,165</u>
Bank charges	133	98
Independent examination and accountancy	934	882
	<u>1,067</u>	<u>980</u>
<b>Total expenditure on other administration</b>	<u>6,416</u>	<u>6,145</u>

**THE KOBY FOUNDATION**

England & Wales - Charity number 1184500

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# Accounts

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**The Koby Foundation**  
**Report and Unaudited Financial Statements**  
**Year ended 31 March 2024**  
**Charity Number: 1184500**

# **The Koby Foundation**

## **Annual Report and unaudited financial statements for the year ended 31 March 2024**

---

### **Contents**

#### **Page:**

- 1 Chair's statement
  - 2 Report of the Trustees
  - 7 Independent examiner's report
  - 8 Statement of financial activities
  - 9 Balance sheet
- 

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Mrs JL Hitchcock  
Mrs JN Poznanski  
Ms EE Willis

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## **The Koby Foundation**

### **Chair's statement**

---

This year has been challenging due the cost of food and rising costs of living and the countries interest rate is at 29%. Sala, the manager, has been diligent in shopping for the best prices for food buying from different areas and having it brought to us that helps enormously.

Some food is now too expensive, however our children still enjoy a varied and nutritious diet as they are always hungry when they come to the centre for meals. Some of our children eat at the centre 3 times a day. We also still provide lunches at the school.

#### **Schools and Education.**

We still take food to the Anglican school in the week of which we support 40 children. We have mended the concrete floor in two classrooms and the lights have been fixed. Uniforms and exercise books, notebooks and exam fees have also been paid. Part of this school is called Municipal Assembly 2 of which we have ten children there. We have paid for their project and exam fees, PTA (parent teachers association) fees and textbooks.

We have been asked to help a school called Panpamso Techie Presbyterian basic school with 220 children. These children are desperately poor and some don't even have shoes. Our action plan was to buy school uniforms and the first 20 children have been measured and the uniforms are being made. We will continue until everyone has two uniforms each. Three of our Koby Foundation girls are making these uniforms and giving back what they have been given. 20 new desks have been ordered and paid for and we will continue buy more until all the children have a desk to learn at. Notebooks and textbooks have been delivered and each child has a pencil case, we have also paid for all their exam fees. We provided a Christmas lunch and fed all the children and their teachers.

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In January 2025 we hope to buy a minibus that will be used in shopping and taking the children out.

One of our girls, Sofia, graduated from her dress making apprenticeship this year and we paid for her ceremony, she is one of the girls making the school uniforms. We have just enrolled two more girls into the vocational training school.

#### **General maintenance.**

We have had to buy a new underground water pump for the bore hole, and a new 10,000-gallon water tank. The bore hole does not just supply us, but also people in the community who cannot afford to buy fresh water so we give it to them free. Also, we bought two air-con units and two sewing machines. Early in the year we had a Koby Foundation sign erected on the main road so people can find us more easily. One of the unexpected benefits is that people see the sign and now give donations. These vary from toilet rolls, rice, drinks, biscuits and sometimes cash. All gratefully received and recorded in our donation register. We have also had one iPad donated and seeking to obtain more as we are now connected to the internet.

## The Koby Foundation

### Chair's statement (*continued*)

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#### **Volunteers.**

During the year we've had a family who came and contributed to the centre. Also donating twenty additional desks and food to the Anglican school they were an amazing help during the ten days of their stay and so we are looking to have more volunteers in 2025 as the accommodation is more comfortable.

In November, we bought a new Basketball hoop and stand also two very large Connect 4 games for Kinder Paradise and ourselves. Also, twelve large barrels filled with clothes and shoes. Jobyco the Ghanaian shipping company in Luton continue to assist us by shipping goods at 50% off the cost price of which we are very grateful.

British Airways still support us and we continue to take many bags filled with clothes, footwear, porridge and seasonal presents. Marie continues to visit every 7 weeks to oversee and plan for the future.

#### **Conclusion.**

This year has been a very challenging time for all at Koby Foundation. we have admitted more children from difficult situations. We have employed more staff to help with cooking and others with the care of the children. Buying basic food items has been difficult in the preparation of African food due to rising costs. However, Sala is very inventive and continues to serve excellent nutritious food. There are often power cuts and all utility bills have increased. The maintenance of the centre is a continual task and keeping a very high standard.

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We now look forward to a successful and productive 2024/25.



Roger T Willis  
Chair

**16 December 2024**

## **The Koby Foundation**

### **Report of the Trustees for the year ended 31 March 2024**

---

The Trustees present their annual report together with the financial statements for the year ended 31 March 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS102) in preparing the annual report and financial statements of the charity.

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- Most recent Annual Report and Accounts, Management Accounts and Fundraising Strategy.

The Board of Trustees are legally responsible for the overall management and control of the charity and meet regularly.

The day to day running of the charity is managed by the Board of Trustees.

## **The Koby Foundation**

### **Report of the Trustees for the year ended 31 March 2024 (continued)**

---

#### **Risk management**

The Trustees actively review the major risks that the charity may face. They continually monitor and control these risks to mitigate any impact that they may have on the charity in the future.

Detailed considerations of risk are dealt with by the Trustees.

Through the risk management processes established by the charity, the Trustees are satisfied that the major risks identified have been adequately mitigated. It is recognised that systems can only provide reasonable, but not absolute assurance, but that major risks have been adequately managed.

Key controls used by the charity include:

- Formal agendas for all Board activity;
- Strategic planning, budgeting, and management accounting; and
- Clear authorisation and appraisal levels.

No major risks are faced or anticipated by the charity.

#### **Objectives**

The objects for which the charity is established continue to be:

- (a) To provide nourishing food for the poorest children in Amasaman.
- (b) To provide educational opportunities through school funding, equipment, uniforms and food.
- (c) To establish a non-residential Children's Centre for the support and development of the children.
- (d) To maintain a Christian ethos, but not exclude children from other religious backgrounds.

Our aims fully reflect the objectives for which the charity was established.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

#### **Objectives and achievements for the year**

- To continue to raise funds for the smooth running of The Koby Foundation, which was achieved by fundraising, sale of clothes and the utilisation of Gift Aid.
- To continue to increase our presence on social media by the production of a video for promotional use.
- To continue our relationship with Kinder Paradise.
- To broaden the purpose of the Koby Foundation to maintain and improve the community of Amasaman and surrounding districts by using local facilities and tradesmen as appropriate.
- To continue to be a model of good practice within the community of Amasaman.

## **The Koby Foundation**

### **Report of the Trustees for the year ended 31 March 2024 (continued)**

---

#### **Reserves and financial review**

The Trustees have determined that the appropriate level of free reserves which are not invested in tangible fixed assets should be equivalent to three months of the charity's total unrestricted expenditure, after deducting relevant income which is approximately £2,500.

At 31 March 2024, total reserves amounted to £89,921 (2023: £97,066), which were unrestricted.

#### **Investment policy**

The Trustees have the power to invest in such assets as they see fit and the charity has a policy of keeping any surplus liquid funds in short term deposits which can be accessed readily should the need arise.

#### **Future plans and objectives for 2024/5**

##### **1. Feeding Project.**

One of our ongoing major goals for is the provision of good, well prepared and nourishing food. Due to the worldwide shortages and price increases in grain and rice it is becoming more expensive.

We are very grateful to all contributors both in Ghana and abroad and every penny given for feeding the children is spent on food.

As we nourish the children their concentration increases and their overall health improves. However, it is a constant need, and every donation is most valuable.

##### **2. School Classrooms and desks.**

We now have input into 5 Schools, in Amasaman, Doblo (4.23 miles away), Kutunse 5 miles away), a local Anglican School and Hebron School.

Doblo and Kutunse are very poorly built consisting of a mere shelter. These are government schools sometimes squeezing 70+ children into classrooms with few very old and poorly constructed desks that are only meant for two children but being occupied by 3 children.

Black boards are plywood sheets painted black and very few textbooks are available. Most of the pens and pencils and writing books are provided by the Koby Foundation to each child.

Basic education is given, but opportunities beyond this are rare. We intend to provide more desks this year with a cost of £16 each and black boards which are £12 each.

##### **3. Apprenticeships.**

We now have older children leaving the schools that the Koby Foundation supports but unlike the UK, apprenticeships are rare and need financial support.

We currently are looking to find and fund apprenticeships in tailoring and dressmaking, computer engineering, metal fabrication and light engineering and also training in electrical engineering and plumbing.

With a little research we can contact contractors who would be willing to take on school leavers if we provided them with tools for these apprenticeships.

We would like to provide the relevant tools for different trades and are looking for donations of tools or money to buy them.

## The Koby Foundation

### Report of the Trustees for the year ended 31 March 2024 (*continued*)

---

#### Future plans and objectives for 2024/5 (*continued*)

##### 4. Minibus.

We need a 16-seater minibus as we now feed over 100 children every day for school meals.

This requires many bags of rice and food being brought to the Koby Foundation to be cooked and then transported to the schools, which are, at least 2 miles away and transport is desperately needed.

Some children have never left Amasaman and so taking them out for educational and recreational purposes is essential for their overall development, socially and educationally.

The section of this report above, entitled Objectives sets out the aims and priorities of the Trust

#### Public Benefit Statement

The Trustees have considered this matter, in conjunction with the guidance contained in the Charity Commission's general guidance on public benefit, and have concluded:

- That the aims of the organisation continue to be charitable;
- That the aims and work done give identifiable benefits to the charitable sector and both indirectly and directly to individuals in need;
- That the benefits are for the public, are not unreasonably restricted in any way and certainly not by ability to pay; and
- That there is no detriment or harm arising from the aims or activities.

#### Tax Status

The Koby Foundation is a registered charity and is exempt from Corporation Tax and Income Tax.

This report has been prepared having taken advantage of the small companies' exemption in the Companies Act 2006.

#### On behalf of the Board



**RT Willis**  
Chair

**16 December 2024**

## Independent examiner's report to the members of The Koby Foundation

---

I report on the accounts of The Koby Foundation for the year ended 31 March 2024, which are set out on pages 7 and 8.

### Respective responsibilities of trustees and examiner

As the trustees of the charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act.

Having satisfied myself that the charity is not subject to audit and is eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 (the 2011 act). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### Independent examiner's statement

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

- (1) accounting records were not kept in respect of the charity as required; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the accounting requirements other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

I have no concerns and have come across no matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Martin Jeffs  
21 Rockcliffe Grange  
Mansfield  
Notts.  
NG18 4YW

**16 December 2024**

## The Koby Foundation

### Statement of financial activities (incorporating an income and expenditure account) for the year ended 31 March 2024

	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
<b>Income and endowments from:</b>				
- Charitable activities	64,652	-	64,652	47,322
- Investments	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total income and endowments</b>	67,652	-	67,652	47,322
<b>Expenditure on:</b>				
Charitable activities	65,652	-	65,652	35,428
Other administration	6,145	-	6,145	6,056
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total expenditure</b>	71,797	-	71,797	41,484
<b>Net income</b>	(7,145)	-	(7,145)	5,848
<b>Transfers between funds</b>	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net movement in funds</b>	(7,145)	-	(7,145)	5,848
<b>Reconciliation of funds:</b>				
<b>Total funds at 1 April 2023</b>	97,066	-	97,066	91,218
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total funds at 31 March 2024</b>	89,921	-	89,921	97,066
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

All of the above results are derived from continuing activities. All gains and losses recognised in the year are included above.

**The Koby Foundation**

**Balance sheet at 31 March 2024**

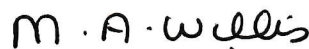
Charity number: 1184500

	2024		2023	
	£	£	£	£
<b>Fixed assets</b>				
Tangible assets		80,880		80,616
<b>Current assets</b>				
Gifts and Gift Aid receivable	17,556		5,440	
Cash at bank and in hand	6,089		19,471	
	<u>23,645</u>		<u>24,911</u>	
<b>Creditors: amounts falling due within one year</b>	<u>(14,604)</u>		<u>(8,461)</u>	
<b>Net current assets</b>		9,041		16,450
<b>Total assets less current liabilities</b>		<u>89,921</u>		<u>97,066</u>
<b>Charity Funds</b>				
Unrestricted		89,921		97,066
Restricted		-		-
<b>Total charity funds</b>		<u>89,921</u>		<u>97,066</u>

The financial statements were approved by the Board on 16 December 2024, and signed on its behalf by:



RT Willis  
Chair



Mrs MA Willis

The page which follows does not  
form part of the statutory  
financial statements of the charity

**The Koby Foundation**

**Detailed income and expenditure account for the year ended 31 March 2024**

---

	<b>2024</b> £	<b>2023</b> £
<b>Administration</b>		
Depreciation	5,165	4,893
	<u>5,165</u>	<u>4,893</u>
Bank charges	98	107
Independent examination and accountancy	882	1,056
	<u>980</u>	<u>1,163</u>
<b>Total expenditure on other administration</b>	<u><u>6,145</u></u>	<u><u>6,056</u></u>

**THE KOBY FOUNDATION**

England & Wales - Charity number 1184500

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# Accounts

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**The Koby Foundation**  
**Report and Unaudited Financial Statements**  
**Year ended 31 March 2023**  
**Charity Number: 1184500**

## **The Koby Foundation**

### **Annual Report and unaudited financial statements for the year ended 31 March 2023**

---

#### **Contents**

##### **Page:**

- 1 Chair's statement
  - 2 Report of the Trustees
  - 6 Independent examiner's report
  - 7 Statement of financial activities
  - 8 Balance sheet
- 

#### **Trustees**

RT Willis (Chair)  
Mrs MA Willis  
Mrs JL Hitchcock  
Mrs JN Poznanski  
Ms EE Willis

#### **Registered office**

30 Rockcliffe Grange, Mansfield, Notts. NG18 4YW

#### **Charity registered number**

11184500

#### **Independent Examiner**

Martin Jeffs, 21 Rockcliffe Grange, Mansfield, Notts. NG18 4YW

#### **Accountant**

Martin Jeffs, 21 Rockcliffe Grange, Mansfield, Notts. NG18 4YW

#### **Bankers**

Barclays Bank, 2 High Street, Nottingham, NG1 2EN

CAL Bank Ltd., 23 Independence Avenue, Accra, Ghana, West Africa

## **The Koby Foundation**

### **Chair's statement**

---

This year the charity has enjoyed great success as well as it being extremely challenging.

We hoped for the Trustees to visit this year but due to very high costs only Marie and Roger Willis have been able to visit as they paid for themselves.

The objectives of these visits are to oversee the general day to day operations, which are the feeding and taking on of new children and the ongoing development of the new Children's Centre which due to constant use is a "Forth Bridge" scenario.

It is used every day by the children for all its intended purposes and some unintended also such as visitors who unexpectedly arrive with some small and large donations of food which given today's prices are very much appreciated.

#### **Educational achievement**

The children that we support are from extremely poor families who literally "eat what they earn" with nothing left over for anything else and so education for the children is something that is rare or of a very basic educational level. So the charity funds many of the children who we care for into private schools, these are NOT like our private schools here in the UK but are accessible with funding from the charity.

As result of our input, we have success with children achieving excellent grades in their particular year groups and in the last year we enrolled 34 children in school who would otherwise have not had that opportunity. The Koby Foundation now supports 230 children in full time education across 5 schools.

#### **Assistance**

We still enjoy the generous help provided by British Airways of free extra baggage through their community scheme. This help continues to enable us to take up to 14 bags at 32kg per bag.

We still use JOBYCO, in Luton, who are a Ghanaian shipping company ship barrels of useful material to KF however due to their rising costs they now must charge us 50% of the cost. However, they still save us thousands of pounds in transporting much needed supplies to the project.

#### **Website**

Our website is now live **[Kobyfoundation.org](http://Kobyfoundation.org)**

#### **Conclusion**

This year we have seen incredible progress and there is a developing community interest with several people arriving to give us donations of food. A representative of Social welfare in Ghana said that Koby Foundation was an example of good practice and wished that such standards could be repeated throughout Ghana,

As Chair of the Trustees, I wish to extend my sincere thanks to all our volunteers and trustees who have devoted their time and energy to raising funds and promoting the aims of the Foundation.

To all those who have so faithfully and generously given we say a massive Thank You.

We look forward to a successful and productive 2023/24

Roger T Willis  
Chair



**27 November 2023**

## **The Koby Foundation**

### **Report of the Trustees for the year ended 31 March 2023**

---

The Trustees present their annual report together with the financial statements for the year ended 31 March 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS102) 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 the notes to the accounts and comply with the charities governing document, the Charities Act 2011 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 published on 16 July 2014 (as amended by update bulletin 2 published on 5 October 2019).

#### **Reference and administrative information**

The charity is a Charitable Incorporated Organisation (CIO) and was formed on 19 July 2019, based at its registered office at 30 Rockcliffe Grange, Mansfield, Notts., NG18 4YW and is registered with the Charity Commission, registration number 1184500.

The Trustees and principal address of the charity are listed on the contents page. Particulars of the charity's professional advisors are also set out within the contents page.

#### **Structure, governance and management** **Governing document**

The Koby Foundation is governed by its CIO registration document.

#### **Governing body**

The charity's Trustees are set out on the contents page. The Trustees accept overall responsibility for operational, financial and constitutional matters.

#### **Recruitment and training of Trustees**

The trustees of The Koby Foundation, who served during the year were:

RT Willis (Chair)  
Mrs MA Willis  
Mrs JL Hitchcock  
Mrs JN Poznanski  
Ms EE Willis

Trustees are appointed as and when seems fit according to the needs of the charity.

New Trustees would already be aware of the practical work of the charity and are supplied with information including:

- The obligations of Trustee membership.
- The Koby Foundation's constitution document, and Business plan.
- Most recent Annual Report and Accounts, Management Accounts and Fundraising Strategy.

The Board of Trustees are legally responsible for the overall management and control of the charity and meet regularly.

The day to day running of the charity is managed by the Board of Trustees.

## **The Koby Foundation**

### **Report of the Trustees for the year ended 31 March 2023 (continued)**

---

#### **Risk management**

The Trustees actively review the major risks that the charity may face. They continually monitor and control these risks to mitigate any impact that they may have on the charity in the future.

Detailed considerations of risk are dealt with by the Trustees.

Through the risk management processes established by the charity, the Trustees are satisfied that the major risks identified have been adequately mitigated. It is recognised that systems can only provide reasonable, but not absolute assurance, but that major risks have been adequately managed.

Key controls used by the charity include:

- Formal agendas for all Board activity;
- Strategic planning, budgeting, and management accounting; and
- Clear authorisation and appraisal levels.

No major risks are faced or anticipated by the charity.

#### **Objectives**

The objects for which the charity is established continue to be:

- (a) To provide nourishing food for the poorest children in Amasaman.
- (b) To provide educational opportunities through school funding, equipment, uniforms and food.
- (c) To establish a non-residential Children's Centre for the support and development of the children.
- (d) To maintain a Christian ethos, but not exclude children from other religious backgrounds.

Our aims fully reflect the objectives for which the charity was established.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

#### **Objectives and achievements for the year**

- To continue to raise funds for the smooth running of The Koby Foundation, which was achieved by fundraising, sale of clothes and the utilisation of Gift Aid.
- To continue to increase our presence on social media by the production of a video for promotional use.
- The website has been redeveloped by Amit Saini.
- To continue our relationship with Kinder Paradise.
- To broaden the purpose of the Koby Foundation to maintain and improve the community of Amasaman and surrounding districts by using local facilities and tradesmen as appropriate.
- To continue to be a model of good practice within the community of Amasaman.

## **The Koby Foundation**

### **Report of the Trustees for the year ended 31 March 2023 (continued)**

---

#### **Reserves and financial review**

The Trustees have determined that the appropriate level of free reserves which are not invested in tangible fixed assets should be equivalent to three months of the charity's total unrestricted expenditure, after deducting relevant income which is approximately £2,500.

At 31 March 2023, total reserves amounted to £97,066 (2022: £91,218), which were unrestricted.

#### **Investment policy**

The Trustees have the power to invest in such assets as they see fit and the charity has a policy of keeping any surplus liquid funds in short term deposits which can be accessed readily should the need arise.

#### **Future plans and objectives for 2023/4**

##### **1. Feeding Project.**

One of our ongoing major goals for is the provision of good, well prepared and nourishing food. Due to the worldwide shortages and price increases in grain and rice it is becoming more expensive.

We are very grateful to all contributors both in Ghana and abroad and every penny given for feeding the children is spent on food.

As we nourish the children their concentration increases and their overall health improves. However, it is a constant need, and every donation is most valuable.

##### **2. School Classrooms and desks.**

We now have input into 5 Schools, in Amasaman, Doblo (4.23 miles away), Kutunse 5 miles away), a local Anglican School and Hebron School.

Doblo and Kutunse are very poorly built consisting of a mere shelter. These are government schools sometimes squeezing 70+ children into classrooms with few very old and poorly constructed desks that are only meant for two children but being occupied by 3 children.

Black boards are plywood sheets painted black and very few textbooks are available. Most of the pens and pencils and writing books are provided by the Koby Foundation to each child.

Basic education is given, but opportunities beyond this are rare. We intend to provide more desks this year with a cost of £16 each and black boards which are £12 each.

##### **3. Apprenticeships.**

We now have older children leaving the schools that the Koby Foundation supports but unlike the UK, apprenticeships are rare and need financial support.

We currently are looking to find and fund apprenticeships in tailoring and dressmaking, computer engineering, metal fabrication and light engineering and also training in electrical engineering and plumbing.

With a little research we can contact contractors who would be willing to take on school leavers if we provided them with tools for these apprenticeships.

We would like to provide the relevant tools for different trades and are looking for donations of tools or money to buy them.

## **The Koby Foundation**

### **Report of the Trustees for the year ended 31 March 2023 (continued)**

---

#### **Future plans and objectives for 2023/4 (continued)**

##### **4. Minibus.**

We need a 16-seater minibus as we now feed over 100 children every day for school meals.

This requires many bags of rice and food being brought to the Koby Foundation to be cooked and then transported to the schools, which are, at least 2 miles away and transport is desperately needed.

Some children have never left Amasaman and so taking them out for educational and recreational purposes is essential for their overall development, socially and educationally.

The section of this report above, entitled Objectives sets out the aims and priorities of the Trust

#### **Public Benefit Statement**

The Trustees have considered this matter, in conjunction with the guidance contained in the Charity Commission's general guidance on public benefit, and have concluded:

- That the aims of the organisation continue to be charitable;
- That the aims and work done give identifiable benefits to the charitable sector and both indirectly and directly to individuals in need;
- That the benefits are for the public, are not unreasonably restricted in any way and certainly not by ability to pay; and
- That there is no detriment or harm arising from the aims or activities.

#### **Tax Status**

The Koby Foundation is a registered charity and is exempt from Corporation Tax and Income Tax.

This report has been prepared having taken advantage of the small companies' exemption in the Companies Act 2006.

#### **On behalf of the Board**

**RT Willis**  
**Chair**



**27 November 2023**

## Independent examiner's report to the members of The Koby Foundation

---

I report on the accounts of The Koby Foundation for the year ended 31 March 2023, which are set out on pages 7 and 8.

### Respective responsibilities of trustees and examiner

As the trustees of the charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act.

Having satisfied myself that the charity is not subject to audit and is eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 (the 2011 act). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### Independent examiner's statement

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

- (1) accounting records were not kept in respect of the charity as required; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the accounting requirements other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

I have no concerns and have come across no matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Martin Jeffs  
21 Rockcliffe Grange  
Mansfield  
Notts.  
NG18 4YW

**27 November 2023**

**The Koby Foundation**

**Statement of financial activities (incorporating an income and expenditure account) for the year ended 31 March 2023**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2023 £</b>	<b>2022 £</b>
<b>Income and endowments from:</b>				
- Charitable activities	47,332	-	47,332	54,887
- Investments	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total income and endowments</b>	<b>47,332</b>	<b>-</b>	<b>47,332</b>	<b>54,887</b>
<b>Expenditure on:</b>				
Charitable activities	35,428	-	35,428	35,291
Other administration	6,056	-	6,056	5,333
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total expenditure</b>	<b>41,484</b>	<b>-</b>	<b>41,484</b>	<b>40,624</b>
<b>Net income</b>	<b>5,848</b>	<b>-</b>	<b>5,848</b>	<b>14,263</b>
<b>Transfers between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net movement in funds</b>	<b>5,848</b>	<b>-</b>	<b>5,848</b>	<b>14,263</b>
<b>Reconciliation of funds:</b>				
<b>Total funds at 1 April 2022</b>	<b>91,218</b>	<b>-</b>	<b>91,218</b>	<b>76,955</b>
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total funds at 31 March 2023</b>	<b>97,066</b>	<b>-</b>	<b>97,066</b>	<b>91,218</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

All of the above results are derived from continuing activities. All gains and losses recognised in the year are included above.

**The Koby Foundation**

**Balance sheet at 31 March 2023**

Charity number: 1184500

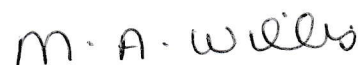
	2023		2022	
	£	£	£	£
<b>Fixed assets</b>				
Tangible assets		80,616		74,504
<b>Current assets</b>				
Gifts and Gift Aid receivable	5,440		5,896	
Cash at bank and in hand	19,471		17,966	
	<u>24,911</u>		<u>23,862</u>	
<b>Creditors: amounts falling due within one year</b>	<u>(8,461)</u>		<u>(7,148)</u>	
<b>Net current assets</b>		16,450		16,714
<b>Total assets less current liabilities</b>		<u>97,066</u>		<u>91,218</u>
<b>Charity Funds</b>				
Unrestricted		97,066		91,218
Restricted		-		-
<b>Total charity funds</b>		<u>97,066</u>		<u>91,218</u>

The financial statements were approved by the Board on 27 November 2023, and signed on its behalf by:

RT Willis  
Chair



Mrs MA Willis



The page which follows does not  
form part of the statutory  
financial statements of the charity

## The Koby Foundation

### Detailed income and expenditure account for the year ended 31 March 2023

---

	2023 £	2022 £
<b>Administration</b>		
Depreciation	4,893	4,344
	<u>4,893</u>	<u>4,344</u>
Bank charges	107	170
Independent examination and accountancy	1,056	819
	<u>1,163</u>	<u>989</u>
<b>Total expenditure on other administration</b>	<u>6,056</u>	<u>5,333</u>

**THE KOBY FOUNDATION**

England & Wales - Charity number 1184500

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# Accounts

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Signed

**The Koby Foundation**  
**Report and Unaudited Financial Statements**  
**Year ended 31 March 2022**  
**Charity Number: 1184500**

## **The Koby Foundation**

### **Annual Report and unaudited financial statements for the year ended 31 March 2022**

---

#### **Contents**

##### **Page:**

- 1 Chair's statement
  - 2 Report of the Trustees
  - 6 Independent examiner's report
  - 7 Statement of financial activities
  - 8 Balance sheet
- 

#### **Trustees**

RT Willis (Chair)  
Mrs MA Willis  
Mrs JL Hitchcock  
Mrs JN Poznanski  
Ms EE Willis

#### **Registered office**

30 Rockcliffe Grange, Mansfield, Notts. NG18 4YW

#### **Charity registered number**

11184500

#### **Independent Examiner**

Martin Jeffs, 21 Rockcliffe Grange, Mansfield, Notts. NG18 4YW

#### **Accountant**

Martin Jeffs, 21 Rockcliffe Grange, Mansfield, Notts. NG18 4YW

#### **Bankers**

Barclays Bank, 2 High Street, Nottingham, NG1 2EN

CAL Bank Ltd., 23 Independence Avenue, Accra, Ghana, West Africa

## **The Koby Foundation**

### **Chair's statement**

---

This year the charity has enjoyed great success as well as it being extremely challenging.

The airline we use, British Airways, has cut back on the flights to Ghana from 1 per day to 5 per week and increasing the cost from an average of £700 to £1000 per person.

This year it was planned for the trustees to visit the Koby Foundation project but due to very high costs only Marie Willis has been able to visit.

These visits are to oversee the general day to day operations, which are the feeding and taking on of new children and the ongoing development of the new Children's Centre which due to constant use is a "Forth Bridge" scenario.

At the time of writing this report, the Centre is now complete and fully functional, and the children are so excited, and it is used every day by them for all its intended purposes and some unintended also.

### **Educational achievement**

The children that we support are from extremely poor families who literally "eat what they earn" with nothing left over for anything else and so education for the children is something that is rare.

As result of our input, we maintain success with children achieving excellent grades in their particular year groups and in the last year we had enrolled 35 children in school who would otherwise have not had that opportunity.

The Koby Foundation now supports 225 children in full time education, an increase of 40 more children across the 3 schools.

### **Assistance**

We still enjoy the generous help provided by British Airways of free extra baggage through their community scheme.

Also, the incredible transport of many barrels free of charge by Jobyco in Luton, who are a Ghanaian shipping company, which saves us thousands of pounds in transporting much needed supplies to the project.

### **Conclusion**

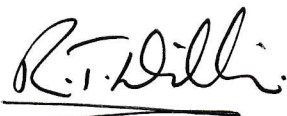
Despite the period being difficult, we have seen incredible progress.

For the coming year we now have set ourselves 4 major goals,

As Chair of the Trustees I wish to extend my sincere thanks to all our volunteers and trustees who have devoted their time and energy to raising funds and promoting the aims of the Foundation.

To all those who have so faithfully and generously given we say a massive Thank You.

We look forward to a successful and productive 2023.



Roger T Willis  
Chair

**22 December 2022**

## **The Koby Foundation**

### **Report of the Trustees for the year ended 31 March 2022**

---

The Trustees present their annual report together with the financial statements for the year ended 31 March 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS102) 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 the notes to the accounts and comply with the charities governing document, the Charities Act 2011 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 published on 16 July 2014 (as amended by update bulletin 2 published on 5 October 2019).

#### **Reference and administrative information**

The charity is a Charitable Incorporated Organisation (CIO) and was formed on 19 July 2019, based at its registered office at 30 Rockcliffe Grange, Mansfield, Notts., NG18 4YW and is registered with the Charity Commission, registration number 1184500.

The Trustees and principal address of the charity are listed on the contents page. Particulars of the charity's professional advisors are also set out within the contents page.

#### **Structure, governance and management** **Governing document**

The Koby Foundation is governed by its CIO registration document.

#### **Governing body**

The charity's Trustees are set out on the contents page. The Trustees accept overall responsibility for operational, financial and constitutional matters.

#### **Recruitment and training of Trustees**

The trustees of The Koby Foundation, who served during the year were:

RT Willis (Chair)  
Mrs MA Willis  
Mrs JL Hitchcock  
Mrs JN Poznanski  
Ms EE Willis

Trustees are appointed as and when seems fit according to the needs of the charity.

New Trustees would already be aware of the practical work of the charity and are supplied with information including:

- The obligations of Trustee membership.
- The Koby Foundation's constitution document, and Business plan.
- Most recent Annual Report and Accounts, Management Accounts and Fundraising Strategy.

The Board of Trustees are legally responsible for the overall management and control of the charity and meet regularly.

The day to day running of the charity is managed by the Board of Trustees.

## **The Koby Foundation**

### **Report of the Trustees for the year ended 31 March 2022 (continued)**

---

#### **Risk management**

The Trustees actively review the major risks that the charity may face. They continually monitor and control these risks to mitigate any impact that they may have on the charity in the future.

Detailed considerations of risk are dealt with by the Trustees.

Through the risk management processes established by the charity, the Trustees are satisfied that the major risks identified have been adequately mitigated. It is recognised that systems can only provide reasonable, but not absolute assurance, but that major risks have been adequately managed.

Key controls used by the charity include:

- Formal agendas for all Board activity;
- Strategic planning, budgeting, and management accounting; and
- Clear authorisation and appraisal levels.

No major risks are faced or anticipated by the charity.

#### **Objectives**

The objects for which the charity is established are:

- (a) To provide nourishing food for the poorest children in Amasaman.
- (b) To provide educational opportunities through school funding, equipment, uniforms and food.
- (c) To establish a non-residential Children's Centre for the support and development of the children.
- (d) To maintain a Christian ethos, but not exclude children from other religious backgrounds.

Our aims fully reflect the objectives for which the charity was established.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

#### **Objectives and achievements for the year**

- To continue to raise funds for the smooth running of The Koby Foundation, which was achieved by fundraising, sale of clothes and the utilisation of Gift Aid.
- To continue to increase our presence on social media by the production of a video for promotional use.
- The website has been redeveloped by Amit Saini.
- To continue our relationship with Kinder Paradise.
- To broaden the purpose of the Koby Foundation to maintain and improve the community of Amasaman and surrounding districts by using local facilities and tradesmen as appropriate.
- To continue to be a model of good practice within the community of Amasaman.

## **The Koby Foundation**

### **Report of the Trustees for the year ended 31 March 2022 (continued)**

---

#### **Reserves and financial review**

The Trustees have determined that the appropriate level of free reserves which are not invested in tangible fixed assets should be equivalent to three months of the charity's total unrestricted expenditure, after deducting relevant income which is approximately £2,500.

At 31 March 2022, total reserves amounted to £91,218 (2021: £76,955), which were unrestricted.

#### **Investment policy**

The Trustees have the power to invest in such assets as they see fit and the charity has a policy of keeping any surplus liquid funds in short term deposits which can be accessed readily should the need arise.

#### **Future plans and objectives for 2023.**

##### **1. Feeding Project.**

One of our ongoing major goals for is the provision of good, well prepared and nourishing food. Due to the worldwide shortages and price increases in grain and rice it is becoming more expensive. We are very grateful to all contributors both in Ghana and abroad and every penny given for feeding the children is spent on food. As we nourish the children their concentration increases as does their overall health improve. However, it is a constant need, and every donation is most valuable.

##### **2. School Classrooms and desks.**

We now have input into 3 Schools, in Amasaman, Doble (4.23 miles away) and (Kutunse 5 miles away). They are very poorly built consisting of a mere shelter. These are government schools sometimes squeezing 70+ children into classrooms with few very old and poorly constructed desks that are only meant for two children but being occupied by 3 children. Black boards are plywood sheets painted black and very few textbooks are available. Most of the pens and pencils and writing books are provided by the Koby Foundation to each child.

Basic education is given, but opportunities beyond this are rare. We intend to provide more desks this year with a cost of £16 each and black boards which are £12 each.

##### **3. Apprenticeships.**

We now have older children leaving the 3 schools that the Koby Foundation supports but unlike the UK, apprenticeships are rare and need financial support. We currently are looking to find and fund apprenticeships in tailoring and dressmaking, computer engineering and metal fabrication and light engineering and also training in electrical engineering and plumbing.

However, with a little research we can contact contractors who would be willing to take on school leavers if we provided them with tools for these apprenticeships.

In Ghana if you do not have a skill the only opportunities are selling on the street or begging.

We would like to provide the relevant tools for different trades and are looking for donations of tools or money to buy such things as sewing machines, computers, spanners and wrenches, screw drivers and socket sets etc.

##### **4. Minibus.**

We need a 16-seater minibus as we now feed over 100 children every day for school meals.

This requires many bags of rice and food being brought to the Koby Foundation to be cooked and then transported to the schools, which are, at least 2 miles away and transport is desperately needed.

Some children have never left Amasaman and so taking them out for educational and recreational purposes is essential for their overall development, socially and educationally.

The section of this report above, entitled Objectives sets out the aims and priorities of the Trust.

## **The Koby Foundation**

### **Report of the Trustees for the year ended 31 March 2022 (continued)**

---

#### **Public Benefit Statement**

The Trustees have considered this matter, in conjunction with the guidance contained in the Charity Commission's general guidance on public benefit, and have concluded:

- That the aims of the organisation continue to be charitable;
- That the aims and work done give identifiable benefits to the charitable sector and both indirectly and directly to individuals in need;
- That the benefits are for the public, are not unreasonably restricted in any way and certainly not by ability to pay; and
- That there is no detriment or harm arising from the aims or activities.

#### **Tax Status**

The Koby Foundation is a registered charity and is exempt from Corporation Tax and Income Tax.

This report has been prepared having taken advantage of the small companies' exemption in the Companies Act 2006.

#### **On behalf of the Board**



**RT Willis**  
**Chair**

**22 December 2022**

## Independent examiner's report to the members of The Koby Foundation

---

I report on the accounts of The Koby Foundation for the year ended 31 March 2022, which are set out on pages 7 and 8.

### Respective responsibilities of trustees and examiner

As the trustees of the charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act.

Having satisfied myself that the charity is not subject to audit and is eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 (the 2011 act). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### Independent examiner's statement

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

- (1) accounting records were not kept in respect of the charity as required; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the accounting requirements other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

I have no concerns and have come across no matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Martin Jeffs  
21 Rockcliffe Grange  
Mansfield  
Notts.  
NG18 4YW

**22 December 2022**

## The Koby Foundation

### Statement of financial activities (incorporating an income and expenditure account) for the year ended 31 March 2022

	Unrestricted Funds £	Restricted Funds £	2022 £	2021 £
<b>Income and endowments from:</b>				
- Charitable activities	54,887	-	54,887	76,396
- Investments	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total income and endowments</b>	54,887	-	54,887	76,396
<b>Expenditure on:</b>				
Charitable activities	35,291	-	35,291	26,233
Other administration	5,333	-	5,333	4,789
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total expenditure</b>	40,624	-	40,624	31,022
<b>Net income</b>	14,263	-	14,263	45,374
<b>Transfers between funds</b>	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net movement in funds</b>	14,263	-	14,263	45,374
<b>Reconciliation of funds:</b>				
<b>Total funds at 1 April 2021</b>	76,955	-	76,955	31,581
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total funds at 31 March 2022</b>	91,218	-	91,218	76,955
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

All of the above results are derived from continuing activities. All gains and losses recognised in the year are included above.

**The Koby Foundation**

**Balance sheet at 31 March 2022**

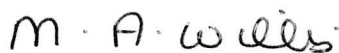
Charity number: 1184500

	2022		2021	
	£	£	£	£
<b>Fixed assets</b>				
Tangible assets		74,504		66,853
<b>Current assets</b>				
Gifts and Gift Aid receivable	5,896		13,252	
Cash at bank and in hand	17,966		3,554	
	23,862		16,806	
<b>Creditors: amounts falling due within one year</b>				
	(7,148)		(6,704)	
<b>Net current assets</b>		16,714		10,102
<b>Total assets less current liabilities</b>		91,218		76,955
<b>Charity Funds</b>				
Unrestricted		91,218		76,955
Restricted		-		-
<b>Total charity funds</b>		91,218		76,955

The financial statements were approved by the Board on 22 December 2022, and signed on its behalf by:



RT Willis  
Chair



Mrs MA Willis

The page which follows does not  
form part of the statutory  
financial statements of the charity

# The Koby Foundation

## Detailed income and expenditure account for the year ended 31 March 2022

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	2022 £	2021 £
<b>Administration</b>		
Depreciation	4,344	3,584
	<u>4,344</u>	<u>3,854</u>
Bank charges	170	368
Independent examination and accountancy	819	837
	<u>989</u>	<u>1,205</u>
<b>Total expenditure on other administration</b>	<u>5,333</u>	<u>4,789</u>

**THE KOBY FOUNDATION**

England & Wales - Charity number 1184500

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# Accounts

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**The Koby Foundation**  
**Report and Unaudited Financial Statements**  
**Year ended 31 March 2021**  
**Charity Number: 1184500**

## **The Koby Foundation**

### **Annual Report and unaudited financial statements for the year ended 31 March 2021**

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#### **Contents**

##### **Page:**

- 1 Chair's statement
  - 2 Report of the Trustees
  - 6 Independent examiner's report
  - 7 Statement of financial activities
  - 8 Balance sheet
- 

#### **Trustees**

RT Willis (Chair)  
Mrs MA Willis  
Mrs JL Hitchcock  
Mrs JN Poznanski  
Ms EE Willis

#### **Registered office**

30 Rockcliffe Grange, Mansfield, Notts. NG18 4YW

#### **Charity registered number**

11184500

#### **Independent Examiner**

Martin Jeffs, 21 Rockcliffe Grange, Mansfield, Notts. NG18 4YW

#### **Accountant**

Martin Jeffs, 21 Rockcliffe Grange, Mansfield, Notts. NG18 4YW

#### **Bankers**

Barclays Bank, 2 High Street, Nottingham, NG1 2EN

CAL Bank Ltd., 23 Independence Avenue, Accra, Ghana, West Africa

## **The Koby Foundation**

### **Chair's statement**

---

Since April 1<sup>st</sup> and the beginning of this financial year, during the Covid crisis, Koby Foundation has gone on regardless.

With added pressures and costs, negotiating government changes, numerous PCR testing, here and in Ghana, as well as the heat and travelling, Marie Willis has battled through it all and been to Ghana seven times this year. Her vision to care for those little ones has been extraordinary and is undaunted.

Thanks to British Airways community scheme awarding extra baggage each time, she has taken over 1.470 kilos that is nearly 1.5 tonnes of food, toys and clothes plus educational equipment. Also, thanks to Jobyco, in Luton, a further 1,560 kilos have been delivered.

At the time of writing of this report Marie Willis, Emily Willis and Addison (Emily's young son) are currently in Ghana, setting up many Christmas decorations around the centre and from some of the pictures I have seen it is truly a wonderful spectacle. In addition, Sergei (a videographer) is currently recording in Ghana to produce a short film to demonstrate what Koby Foundation is all about and so something special to look forward to in 2022.

The children's centre has now been completed with all areas finished with toilets, showers and kitchen facilities functioning, complete with a vegetable garden. The summer house with a rainbow roof is finished and the sound of happy kids playing and enjoying the facility is satisfying and very loud!

The visits by Marie were to oversee the general day to day operations, which are the feeding of children, taking on new children and the ongoing development of the new Children's Centre.

### **Educational achievement**

The children that we support in Amasaman are from extremely poor families who literally "eat what they earn" with nothing left over for anything else and so education for the children is something that is rare or minimised by parental or educational input.

As a main objective of The Koby Foundation, we have seen success with children achieving excellent grades and receiving awards for completing Junior High School as well as a vocational skills award for one student as a qualified seamstress and one young man was top of his class in Technical College.

The Koby Foundation now supports many more children in full time education.

### **Conclusion**

Despite this period being very difficult, we have seen incredible progress.

As Chair of the Trustees, I extend my sincere thanks to all our volunteers and trustees who have devoted their time and energy to raising funds and promoting the aims of the Foundation. We look forward to a successful and productive 2022.



Roger T Willis  
Chair

**13 December 2021**

## **The Koby Foundation**

### **Report of the Trustees for the year ended 31 March 2021**

---

The Trustees present their annual report together with the financial statements for the year ended 31 March 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS102) 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 the notes to the accounts and comply with the charities governing document, the Charities Act 2011 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 published on 16 July 2014 (as amended by update bulletin 2 published on 5 October 2019).

#### **Reference and administrative information**

The charity is a Charitable Incorporated Organisation (CIO) and was formed on 19 July 2019, based at its registered office at 30 Rockcliffe Grange, Mansfield, Notts., NG18 4YW and is registered with the Charity Commission, registration number 1184500.

The Trustees and principal address of the charity are listed on the contents page. Particulars of the charity's professional advisors are also set out within the contents page.

#### **Structure, governance and management**

##### **Governing document**

The Koby Foundation is governed by its CIO registration document.

##### **Governing body**

The charity's Trustees are set out on the contents page. The Trustees accept overall responsibility for operational, financial and constitutional matters.

##### **Recruitment and training of Trustees**

The trustees of The Koby Foundation, who served during the year were:

RT Willis (Chair)  
Mrs MA Willis  
Mrs JL Hitchcock  
Mrs JN Poznanski  
Ms EE Willis

Trustees are appointed as and when seems fit according to the needs of the charity.

New Trustees would already be aware of the practical work of the charity and are supplied with information including:

- The obligations of Trustee membership.
- The Koby Foundation's constitution document, and Business plan.
- Most recent Annual Report and Accounts, Management Accounts and Fundraising Strategy.

The Board of Trustees are legally responsible for the overall management and control of the charity and meet regularly.

The day to day running of the charity is managed by the Board of Trustees.

## **The Koby Foundation**

### **Report of the Trustees for the year ended 31 March 2021 (*continued*)**

---

#### **Risk management**

The Trustees actively review the major risks that the charity may face. They continually monitor and control these risks to mitigate any impact that they may have on the charity in the future.

Detailed considerations of risk are dealt with by the Trustees.

Through the risk management processes established by the charity, the Trustees are satisfied that the major risks identified have been adequately mitigated where necessary. It is recognised that systems can only provide reasonable, but not absolute assurance, that major risks have been adequately managed.

Key controls used by the charity include:

- Formal agendas for all Board activity;
- Strategic planning, budgeting, and management accounting; and
- Clear authorisation and appraisal levels.

No major risks are faced or anticipated by the charity.

#### **Objectives**

The objects for which the charity is established are:

- (a) To provide nourishing food for the poorest children in Amasaman.
- (b) To provide educational opportunities through school funding, equipment, uniforms and food.
- (c) To establish a non-residential Children's Centre for the support, nourishment and development of children in Amasaman.
- (d) To maintain a Christian ethos, but not exclude children from other religious backgrounds.

Our aims fully reflect the objectives for which the charity was established.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

## The Koby Foundation

### Report of the Trustees for the year ended 31 March 2021 (*continued*)

---

#### Objectives and achievements for the year

- To continue to raise funds for the smooth running of The Koby Foundation.
- To continue to increase our presence on social media.
- To continue to improve and regularly update the website.
- To continue our relationship with Kinder Paradise.
- To broaden the purpose of the Koby Foundation to maintain and improve the community of Amasaman and surrounding districts.
- To welcome local community input within Amasaman.
- To continue to be a model of good practice within the community of Amasaman.

#### Reserves and financial review

The Trustees have determined that the appropriate level of free reserves which are not invested in tangible fixed assets should be equivalent to three months of the charity's total unrestricted expenditure, after deducting relevant income which is approximately £2,500.

At 31 March 2021, total reserves amounted to £76,955 (2020: £31,581), which were unrestricted.

#### Investment policy

The Trustees have the power to invest in such assets as they see fit and the charity has a policy of keeping any surplus liquid funds in short term deposits which can be accessed readily should the need arise.

#### Future plans

- To continue to develop the new Children's Centre, which is now open and fully functioning.
- To continue to raise funds to develop land/buildings and secure the smooth running of the Children's Centre.
- To develop innovative ways of raising funds.
- To complete the new video which is being produced for social media and presentations.
- To continue to improve and regularly update the website [www.kobyfoundation.org](http://www.kobyfoundation.org)

The section of this report above, entitled Objectives sets out the aims and priorities of the Trust.

## **The Koby Foundation**

### **Report of the Trustees for the year ended 31 March 2021 (*continued*)**

---

#### **Public Benefit Statement**

The Trustees have considered this matter, in conjunction with the guidance contained in the Charity Commission's general guidance on public benefit, and have concluded:

- That the aims of the organisation continue to be charitable;
- That the aims and work done give identifiable benefits to the charitable sector and both indirectly and directly to individuals in need;
- That the benefits are for the public, are not unreasonably restricted in any way and certainly not by ability to pay; and
- That there is no detriment or harm arising from the aims or activities.

#### **Tax Status**

The Koby Foundation is a registered charity and is exempt from Corporation Tax and Income Tax.

This report has been prepared having taken advantage of the small companies' exemption in the Companies Act 2006.

#### **On behalf of the Board**



**RT Willis**  
**Chair**

**13 December 2021**

## Independent examiner's report to the members of The Koby Foundation

---

I report on the accounts of The Koby Foundation for the year ended 31 March 2021, which are set out on pages 7 and 8.

### Respective responsibilities of trustees and examiner

As the trustees of the charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act.

Having satisfied myself that the charity is not subject to audit and is eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 (the 2011 act). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### Independent examiner's statement

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

- (1) accounting records were not kept in respect of the charity as required; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the accounting requirements other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

I have no concerns and have come across no matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Martin Jeffs  
21 Rockcliffe Grange  
Mansfield  
Notts.  
NG18 4YW

**13 December 2021**

**The Koby Foundation**

**Statement of financial activities (incorporating an income and expenditure account) for the year ended 31 March 2021**

	Unrestricted Funds £	Restricted Funds £	2021 £	2020 £
<b>Income and endowments from:</b>				
- Charitable activities	76,396	-	76,396	61,715
- Investments	-	-	-	6
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total income and endowments</b>	<b>76,396</b>	<b>-</b>	<b>76,396</b>	<b>61,721</b>
<b>Expenditure on:</b>				
Charitable activities	26,233	-	26,233	28,385
Other administration	4,789	-	4,789	1,755
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total expenditure</b>	<b>31,022</b>	<b>-</b>	<b>31,022</b>	<b>30,140</b>
<b>Net income</b>	<b>45,374</b>	<b>-</b>	<b>45,374</b>	<b>31,581</b>
<b>Transfers between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net movement in funds</b>	<b>45,374</b>	<b>-</b>	<b>45,374</b>	<b>31,581</b>
<b>Reconciliation of funds:</b>				
<b>Total funds at 1 April 2020</b>	<b>31,581</b>	<b>-</b>	<b>31,581</b>	<b>-</b>
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total funds at 31 March 2021</b>	<b>76,955</b>	<b>-</b>	<b>76,955</b>	<b>31,581</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

All of the above results are derived from continuing activities. All gains and losses recognised in the year are included above.

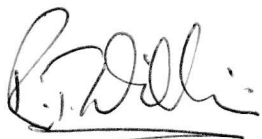
**The Koby Foundation**

**Balance sheet at 31 March 2021**

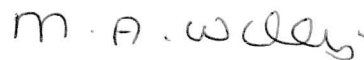
Charity number: 1184500

	2021		2020	
	£	£	£	£
<b>Fixed assets</b>				
Tangible assets		66,853		23,307
<b>Current assets</b>				
Gifts and Gift Aid receivable	13,252		8,057	
Cash at bank and in hand	3,554		717	
	16,806		8,774	
<b>Creditors: amounts falling due within one year</b>	(6,704)		(500)	
<b>Net current assets</b>		10,102		6,031
<b>Total assets less current liabilities</b>		76,955		31,581
<b>Charity Funds</b>				
Unrestricted		76,955		31,581
Restricted		-		-
<b>Total charity funds</b>		76,955		31,581

The financial statements were approved by the Board on 13 December 2021, and signed on its behalf by:



RT Willis  
Chair



Mrs MA Willis