

WALEZI-CAREGIVERS KENYA



Charitable Incorporated Organisation (CIO)
Registered Charity Number: 1204235

Trustee's Annual Report

Financial Statements and Independent Examiner's Report

For the period 7 August 2023 to 31 December 2024

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Trustees' Annual Report

For the period 7 August 2023 – 31 December 2024

Reference and Administrative Details

- **Charity Name:** Walezi-Caregivers Kenya
- **Charity Number:** 1204235
- **Registered Address:** 5 Cintra road, Norwich, Norfolk, NR1 4AE, UK
- **Website:** www.walezi-caregivers-kenya.org
- **Trustees Serving in the Period:**

TRUSTEE NAME	POSITION	APPOINTMENT	RESIGNATIONS
Karen Bunning	Chairperson	7 August 2023	-
Joseph Patrick Waring	Secretary	7 August 2023	-
Sally Hartley	Trustee	7 August 2023	-
Elizabeth Hartley	Trustee	7 August 2023	-

- **Bankers:** CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, Kent, ME19 4JQ, UK
- **Independent Examiner:** Kanchan Kapoor, FCCA, 58 Rue Rodier, 75009, Paris, France

Structure, Governance, and Management

Walezi-Caregivers Kenya was registered as a Charitable Incorporated Organisation (CIO) on 7 August 2023. It is governed by its constitution dated 2 August 2023, and trustees are appointed in accordance with this document.

The founding trustees had been appointed and actively engaged in preparatory work prior to the charity's registration, with Trustee Eligibility Declarations signed in January 2023.

No sub-committees were formed during this reporting period.

Objectives and Activities

Walezi-Caregivers Kenya was established following over a decade of collaborative research in the UK and Kenya into the lives of children with learning and developmental disabilities, with a particular focus on community inclusion. These research efforts led the founding team to study self-help groups in Kilifi, a coastal town in Kenya where 71.4% of the population lives in poverty - many in homes made of mud, without access to electricity or running water.

The charity's primary objective is to establish empowering self-help groups formed by caregivers of children and family members living with disabilities. This is achieved through a community-based rehabilitation approach, with a strong emphasis on local ownership and inclusion. The beneficiaries include the children and family members with disabilities and the caregivers themselves.

Walezi-Caregivers Kenya supports this mission by fundraising in the UK and providing grants to its partner NGO, **Walezi Foundation Kenya**, which was established in 2022. The foundation is led by its Executive Director, Dr Joseph Karisa Gona.

The term "*Walezi*" refers to the Swahili equivalent of guardians and caregivers (plural).

Achievements and Performance

In the period 7 August 2023 - 31 December 2023 Walezi-Caregivers Kenya was focused on the transition of the self-help group portfolio from a university-based research and development programme to the UK-registered charity. The work concentrated on establishing essential policies and reporting mechanisms and securing continuing funding for the work. The actual work on self-help groups between August and December 2023 was managed by a funded research project based at the University of East Anglia, UK (2018-23) where the Chairperson of the UK charity was the Principal Investigator. The project aimed to evaluate the sustainability of 11 self-help groups for caregivers of children with disabilities within a changing context. During this period there was the Covid-19 pandemic. The outcomes associated with this research project are published as an open access paper in an academic journal¹.

By the end of December 2024, a total of **16 self-help groups** were operational serving a collective membership of **106 caregivers and 40 associates** (family members and people living with disabilities) in the various towns of Kilifi, Kenya, each with their own success stories. The groups were introduced to individual shares and savings with each member having a hand-held booklet recording the amount of their savings. These act as shares in the group against which members may draw loans. Each self-help group met at regular intervals – either weekly or fortnightly with the exception of the rainy seasons when caregivers must prioritise farming their land.

The number of caregivers and associate members registered to and participating in the groups tend to vary across the year, affected by family relocation and the seasons (e.g. during the rainy season attendance of group meetings is at its lowest as members need to farm their family small holdings).

In addition to individual shares and savings, group activities for supporting home management of finances also included table banking, which is based on member subscriptions for the granting of individual loans. Income generation was carried out through group-based livelihood activities that have been maintained since the research programme (2018-23) or have been developed since the start of 2024 through a capital funding grant made by the charity. Nine of the fourteen groups have applied successfully to the charity for funds to support their capital projects (poultry rearing: 3 groups; building market stalls: 1 group; tents and chairs for hire for community events: 3 groups; building a water tank for sale of water: 1 group; building a café for the sale and storage of palm wine: 1 group). Other livelihood activities happen more generally in all the groups and include farming (growing vegetables for market); livestock rearing (dairy cow; poultry; goats); making liquid soap for market; weaving makuti (palm fronds) tile for thatched roofs. Two groups applied for capital project funds from the National Council for Persons with Disabilities in Kenya and were awarded Ksh100,000 (£60) each. One group used the fund to set up a poultry rearing business and the other bought a plot of land with bedsit to rent out.

The following table 1. summarises the savings in the bank for groups (excluding groups 15 and 16 who are in the early stages of development).

¹ **Bunning, K.**, Gona, J.K., Wanjala, S.W. & Hartley, S. (2025). The sustainability of self-help-groups for caregivers of children with disabilities in Kilifi, Kenya: The changing context of the COVID-19 pandemic. *Child Care, Health & Development* 51(3), e70079. <https://doi.org/10.1111/cch.70079>

Table 1. Summary of group finances

Self-Help Group*	Bank statement: Total Savings		Shares & savings: Total of Members' booklets		Profit	
	Kenyan Shillings	GBP £	Kenyan Shillings	GBP £	Kenyan Shillings	GBP £
1	N/A		N/A		N/A	
2	Ks. 13,514	£81	Ks. 13,514	£81	Ks. 0	£0
3	Ks. 13,276	£79	Ks. 13,276	£79	Ks. 0	£0
4	Ks. 6,121	£37	Ks. 2,800	£17	Ks. 3,321	£20
5	Ks. 9,000	£54	Ks. 9,000	£54	Ks. 0	£0
6	Ks. 51,797	£309	Ks. 51,797	£309	Profit to be banked: Ks 50,000 / £299	
7	Ks. 45,853	£274	Ks. 15,000	£90	Ks. 30,000.	£179
8	Ks. 14,531	£87	Ks. 9,531	£57	Ks. 5,000	£30
9	Statements unavailable					
10	INACTIVE SINCE COVID-19					
11	INACTIVE SINCE COVID-19					
12	Ks. 29,389	£175	Ks. 5,000	£30	Ks. 24,389	£146
13	Ks. 16,749	£100	Ks. 9,034	£54	Ks. 7,715	£46
14	Ks. 20,737	£124	Ks. 4,737	£28	Ks. 16,000	£96

*Note: Groups 15 and 16 have yet to open a bank account

The children and family members with disabilities have benefitted from the groups as follows:

- Support for food, clothing and skin oils for children;
- Sponsoring children with disabilities to attend school (either local mainstream, special day or boarding school) and payment of school fees, purchase of uniforms etc;
- Financial support for transport to attend health appointments (e.g. attendance of clinic in Mombasa to check shunt in child with hydrocephalus).

The caregivers have benefitted through mutual psychological support; financial support and help with financial management. One group described how they visit any new member by a small delegation visiting the person's home with gifts such as a bag of rice and skin oils for the child with disabilities. Another group gives the members dividends from their savings and two chickens to take home for Christmas celebrations. This same group closes the year with a party and making evaluation of their success and what they would like to achieve in the coming year.

Financial Review

The charity raised a total of £51,323, all unrestricted donations. Expenditure totalled £44,187, of which £40,869 was granted to the Kenyan partner. Support was also provided for monitoring, reporting, and capacity building totalling £1,212. Support / Overheads costs totalled £2,107, majority of which was used to set up and maintain the UK website (£1,444). The charity ended the period with £7,136 in unrestricted funds, carried over to 2025.

Plans for Future Periods

In 2025, Walezi-Caregivers Kenya will maintain a steady fundraising and grant-making approach, with no planned expansion. The charity will continue to support the Walezi Foundation Kenya by providing consistent financial support, ongoing monitoring, and technical assistance to strengthen its community-based work with caregivers of children with disabilities.

Walezi-Caregivers Kenya is currently in discussion with **Carers Worldwide**, a UK-registered charity, working predominantly in South Asia, regarding the potential transition of long-term support for Walezi Foundation Kenya. If these plans progress, Carers Worldwide may assume responsibility for the partnership by the end of 2025 or early 2026.

Reserves Policy

As at the reporting date, the charity had not established a Reserves Policy. This policy shall be established in 2025.

Statement of Responsibilities of the Trustees

The trustees are responsible for preparing the trustees' report and financial statements in accordance with applicable law and UK Accounting Standards. They are also responsible for ensuring proper accounting records are kept.

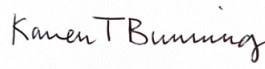

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees and signed on its behalf by:

Trustee	Date	Signature
Karen Bunning (Chair)	26 Aug 2025	
Joseph Waring (Secretary)	26 Aug 2025	

Independent Examiner's Report

Independent Examiner's Report to the Trustees of Walezi-Caregivers Kenya

I report on the accounts of the charity for the period 7 August 2023 to 31 December 2024, which are set out on pages 8 -10.

Responsibilities and Basis of Report

As the charity's trustees, you are responsible for the preparation of the accounts. I have been appointed as independent examiner and report in accordance with Regulation 31 of the Charities (Accounts and Reports) Regulations 2008.

My examination was carried out in accordance with general directions given by the Charity Commission. It includes a review of the accounting records and a comparison with the accounts presented.

Examiner's Statement

In connection with my examination, no matter has come to my attention:

1. to give me reasonable cause to believe that the accounting records have not been kept in accordance with section 130 of the Charities Act 2011; or
2. to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

Kanchan Kapoor, ACCA, FCCA



58 Rue Rodier, 75009, Paris, France

26 August 2025

STATEMENT OF FINANCIAL ACTIVITIES (SoFA)
For period 7 August 2023 - 31 December 2024
Walezi-Caregivers Kenya

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL £
1 INCOME				
1000 Donations – Unrestricted	2	£51,286	-	£51,286
1010 Donations – Restricted		-	-	-
1020 Gift Aid Income		-	-	-
1030 Grant Income – Restricted		-	-	-
1040 Other Income	2	£37	-	£37
TOTAL INCOME		£51,323	-	£51,323
2 EXPENDITURE				
2.1 Charitable Activities				
2000 Partner Grant – Kenya NGO	3	£40,869	-	£40,869
2010 Monitoring & Evaluation		-	-	-
2020 Program Staff Costs		-	-	-
2030 Capacity Building for Partner	5	£873	-	£873
2040 Bank Fees – International Transfers	5	£150	-	£150
2050 Travel – Kenya	5	£189	-	£189
2060 Communication – Kenya Partner		-	-	-
Sub-Total 2.1 Charitable Activities		£42,080	-	£42,080
2.2 Support / Overhead Costs				
2100 Office Support & Admin	5	£65	-	£65
2110 Governance Costs – Independent Examiner	4	-	-	-
2120 Trustee Expenses	5	-	-	-
2130 Website & Comms	5	£1,664	-	£1,664
2140 Fundraising Costs	5	£420	-	£420
Sub-Total 2.2 Support / Overhead Costs		£2,149	-	£2,149
TOTAL EXPENSES		£44,229	-	£44,229
NET INCOME/ (EXPENDITURE)		£7,094	-	£7,094
FUNDS BROUGHT FORWARD		-	-	-
FUNDS CARRIED FORWARD		£7,094	-	£7,094

STATEMENT OF FINANCIAL POSITION (SoFP)

As at 31 Dec 2024

Walezi-Caregivers Kenya

		Notes	Unrestricted Funds £	Restricted Funds £	TOTAL £
3	CURRENT ASSETS				
3000	Bank Account – GBP	6	£7,074	-	£7,074
3010	Debtors	7	£20	-	£20
3020	Prepayments		-	-	-
	TOTAL CURRENT ASSETS		£7,094	-	£7,094
4	CURRENT LIABILITIES				
4000	Accruals		-	-	-
4010	Creditors		-	-	-
	TOTAL CURRENT LIABILITIES		-	-	-
	NET ASSETS		£7,094	-	£7,094
5	FUNDS				
5000	Unrestricted Funds		-	-	-
5010	Restricted Fund		-	-	-
5020	Designated Funds		-	-	-
5030	Net Income		£7,094	-	£7,094
	TOTAL FUNDS		£7,094	-	£7,094

Notes to the Financial Statements

1. Accounting Policies

a. Basis of preparation

- The Charities SORP (FRS 102),
- FRS 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland, and
- the Charities Act 2011.

b. First accounting period and comparatives

The charity was registered on 7 August 2023, and these financial statements cover the period 7 August 2023 to 31 December 2024. As this is the charity's first reporting period, no prior year comparatives are presented.

Walezi-Caregivers Kenya is a public benefit entity.

2. Analysis of Income

All sources of income were unrestricted and are broken down as follows:

Source of Funds	Type of Funds	Total £
CP Charitable Trust	Unrestricted Donations	49,667
Sally Hartley (Trustee)	Unrestricted Donations	635
Joseph Waring & Karen Bunning (Trustees)	Unrestricted Donations	500
Website Donations (via <i>Enthuse</i>)	Unrestricted Donations	484
Bank Interest	Other Income	37
	TOTAL	£51,323

3. Grants and payments to Walezi Foundation Kenya

During the reporting period, the charity made the following 4 grants and 1 direct expense payment to Walezi Foundation Kenya. The audited financial statements of Walezi Foundation Kenya reflect accurately the total income of KES 6,898,151.

Date	Type	Amount £	Amount KES
11-Jan-24	Unrestricted Grant	£5,929	1,183,000
26-Mar-24	Unrestricted Grant	£16,357	2,631,375
4-Jul-24	Unrestricted Grant	£8,180	1,312,000
8-Oct-24	Unrestricted Grant	£10,403	1,720,692
Sub-total Grants		£40,869	6,847,067
4-Sep-24	Direct payment for hotel to attend conference	£317	51,084
TOTAL GRANTS & PAYMENTS		£41,186	6,898,151

4. Examiner's fees

Conducted pro-bono

5. Other Expenditures

The charity incurred the following Other Expenditures, separate to the grants of £40,869

	EXPENSES	Amount £
	CHARITABLE ACTIVITIES	
	Capacity Building for Partner	
	Registration Fees for CAN Africa Conference	£285
	Local travel costs (food, transport) for conference attendance	£271
	Transfer to Walezi Foundation for payment of lodging for conference	£317
	SUB-TOTAL	£873
	Bank Fees – International Transfers	
	CAF Bank charges for 6 international transfers to Kenya	£150
	Travel – Kenya	
	Trustee monitoring travel costs (domestic within Kenya)	£189
	Sub-Total Charitable Activities	£1,212
	SUPPORT / OVERHEADS	
	Office Support & Admin	
	CAF monthly account keeping fees (£5 /month)	£65
	Website & Comms	
	Payments for Web Design and monthly web hosting	£1,579
	Payment for website Privacy Policy	£85
	SUB-TOTAL	£1,664
	Fundraising Costs	
	Website donation platform, monthly fees to Enthuse (£41.99/ month)	£420
	Sub-Total Support / Overheads	£2,149
	Total Other Expenditure (excluding Grants to Partner)	£3,361

6. Bank Accounts Held

The charity held one online bank account with CAF Bank Ltd, as follows:

Bank Address: 25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4JQ
Account Name: Walezi-Caregivers Kenya
Account Number: 00036626
Sort Code: 40-52-40
IBAN: GB79CAFB40524000036626

Gross Interest Rate: 0.20%
Monthly Account Keeping Fee: £5
FX International Transfer Fee: £25

Bank Balance on 31 December 2024: £7,074.29

7. Debtors

As at 31 December 2024, the charity was owed the following monies

DEBTOR NAME	DATE OF DEBT	AMOUNT £	PURPOSE
Max Web Design	15 April 2024	£20	Double payment for web hosting
TOTAL		£20	

8. Related Party Transactions & Trustee Remuneration

During the period, no Trustees received any funds from the charity, other than reimbursements for costs incurred for charitable purposes.

Trustees are not remunerated and receive no benefits.

3 Trustees donated funds to the charity, totalling £1,135

9. Movement in Funds

Net movement of funds comprise only of unrestricted funds, as follows:

As at 7 Aug 2023	Income	Expenses	As at 31 Dec 2024
£0	£51,323	£44,229	£7,094