

# **Kipawa Trust International**

## **Trustees' Annual Report and Accounts for the year ended 31st December 2025**

**Scottish Charity Number: SC041551**

## **Kipawa Trust International**

### **Trustees' Annual Report and Accounts for the year ended 31st December 2025**

**Scottish Charity Number: SC041551**

#### **Current trustees**

Kieran Hudson

David Welsh

Claire Bruce

Kirsty Welsh

Will Hammond

Steven Pole

#### **Contact address**

7 Prospect Bank Crescent, Edinburgh, EH6 7NW

#### **Recruitment and appointment of Trustees**

The Association's Trustees are appointed or reappointed by the members at our annual general meeting.

#### **Governing document**

The Association is a registered charity; its purposes and governance arrangements are set out in the constitution.

#### **Charitable purposes**

*"Kipawa Trust International is a charitable foundation dedicated to the creation, maintenance and development of education facilities for children living in poverty in Kenya. As well as providing education, the charity also provides a sustainable feeding programme and regular health checks for the children and wider community".*

#### **Activities and achievements**

We are pleased to report some growth in our fundraising versus 2024. Across all streams our income was £42,239 (2024 : £39,256). Whilst this remains lower than our peak fundraising years the trustees are pleased to achieve this amount meaning that we were able to fund our programme in line with the commitments made at the start of 2025. Our income was made up from a mixture of regular and non-regular donations, together with specific fundraising events (Edinburgh Kiltwalk, Loch Ness Etape, Edinburgh Quizzes, 6 Nations Score Prediction, Craft Market and Marathon sponsorship. We were also successful in receiving grants from The Clive Richards Foundation and the CB+H Taylor 1984 trust.

Kipawa continues to partner with Macheo, an NGO in Kenya, to which we disbursed £50,000 in 2025. This money underpins interventions that secure a fairer future for children and their families in Ruiru. We divide funding between feeding programmes that support children to stay and perform in school; and Family Needs-Based Support where there are more acute issues.

## **Income**

In 2025, we continued to run events and facilitate individual fundraising challenges. We are grateful for that support in what remains challenging financial times in the UK too.

The proceeds from the activities and events which have taken place during the year and raised more than £500 are shown below:-

Edinburgh Kiltwalk	£4,120
Loch Ness Etape	£2,703
Edinburgh Quizzes	£1,377
Marathon Sponsorship	£1,356
MainStreet Donation	£1,000
Mr & Mrs Hudson Anniversary Donations	£716
C & P Brown	£500
C Somers	£500

## **Expenditure**

During 2025 Kipawa transferred £50,000 to Macheo from reserves and in year fundraising. That money meant that over 600 children were given lunch and 750 were given healthy, nutritious breakfasts at the primary schools in Mukuyu and Mutundu. The feeding programmes play a key role in helping children in those communities to fulfil their potential by improving attendance and overall health, energy levels and focus. In addition we were able to provide de-worming treatment for 944 children.

With Macheo, we have implemented a Family Needs-Based Model to respond to families needs in a holistic and co-ordinated manner. Interventions are provided based on a full assessment by social workers based upon what a family most needs to address the root causes of their challenges. This can include, for example, support to access healthcare or to empower parents to increase their income. Kipawa and Macheo regularly assess progress of interventions and track their longer term impact with ongoing monitoring. In 2025 we supported 104 families (including 252 children), we prioritised support to children within their first 1,000 days and to adolescent girls as timely interventions to these groups have the potential to create lasting positive change.

## **Future plans**

Although we maintain flexibility in our approach and funding, our support continues to focus on the two primary schools in Ruiru and the communities they serve.

### **Deficit**

The accounts show a deficit for the year of £8,160. This is primarily due to transferring funds raised in prior years to Macheo in 2025.

### **Trustee remuneration and expenses**

The trustees did not receive any remuneration or expenses during the year.

### **Reserves**

Kipawa held unrestricted funds of £8,376 at the year end. The Trustees consider that these funds will allow us to support the various programmes we have committed to in 2026 and still allow the opportunity to support other one-off proposals. The Trustees are confident that the charity can meet its charitable purposes and financial obligations for the coming year.

**Approved by the Trustees and signed on their behalf,**

A handwritten signature in dark ink, appearing to read 'K. Welsh', is written over a light grey rectangular background.

**K Welsh**

**1<sup>st</sup> May 2026**

## Kipawa Trust International

### Receipts and Payments Account for year ended 31 December (all figures in £'s)

**2025****2024**

#### Receipts

Regular Donations	22,507	22,473
Gift Aid	3,237	3,292
Events / Fundraising	16,173	13,056
Investment Income	63	345
Net Receipts from Trading	258	90
Total Receipts	<u>42,239</u>	<u>39,256</u>

#### Payments

Expenses for fundraising activities	399	133
Payments relating directly to charitable activities	0	235
Grants and Donations relating directly to charitable activities	50,000	63,500
Total Payments	<u>50,399</u>	<u>63,868</u>

Surplus / Deficit for Year	<u>-8,160</u>	<u>-24,612</u>
----------------------------	---------------	----------------

NB: all transactions, balances and reserves are unrestricted

<b>Kipawa Trust International</b>		
<b>Statement of Balances as of 31<sup>st</sup> December £'s</b>	<b>2025</b>	<b>2024</b>
Opening Balances - cash in bank	16,536	41,148
Surplus / Deficit for the year	-8,160	-24,612
Closing Balances - cash in bank	<u>8,376</u>	<u>16,536</u>
 Total Reserves	 <u>8,376</u>	 <u>16,536</u>

NB: all transactions, balances and reserves are unrestricted

**Approved by the Trustees and signed on their behalf:**



**K Welsh**  
1<sup>st</sup> May 2026

## **Notes**

1. Expenses for Fundraising Activities were made up as follows:

<b>Item</b>	<b>2025</b>	<b>2024</b>
Cost of fundraising events / Entry fees	315	70
Transaction fees / Online collection fees	84	63
<b>Total</b>	<b>399</b>	<b>133</b>

2. Expenditure in Kenya

£50,000 was donated to Macheo in Kenya.

## **Independent Examiner's Report to the Trustees of "Kipawa International" Trust**

I report on the accounts of the charity for the year ended 31st December 2025 which are set out on the above pages.

### **Respective responsibilities of trustees and examiner**

The charity's Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

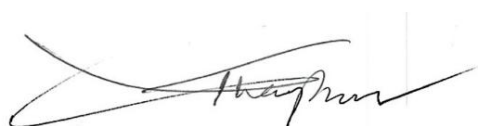
### **Basis of independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

### **Independent examiner's statement**

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Alastair Thompson FCA  
Institute of Chartered Accountants in England and Wales  
3 Lancaster Close, Scarborough, North Yorkshire, YO13 0SS  
1<sup>st</sup> May 2026