



Trustees' Annual Report for the period

Period start date: From 1 April 2023 To 31 Mar 2024

Section A Reference and administration details

Charity name: The Kohima Educational Trust

Other names charity is known by: KET

Registered charity number (if any): 1188382

Charity's principal address: The Thatched Cottage
Newbury Road
East Hendred
Postcode: OX12 8LG

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Mr S White	Chairman		
2	Maj (Retd) RM Lyman			
3	Mrs SM May	Chief Executive		
4	Mr ADH Hunter	Treasurer		
5	Mr SJM Willis		To April '23	
6	Miss E Pinfield		To July '23	
7	Mr B Brownless			
8	Mr R Cook			
9	Mr A Barclay	Deputy Chairman		
10	Lt Col M Jones	Ex Officio, to full trustee		
11	Col I Hargreaves			
12	Dr R Clayton			
13	Rev Nigel Stock			
14	Mrs Charlotte Carty			
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year
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Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
President	Maj Gen R Gordon	

Name of chief executive or names of senior staff members (Optional information)

Chief Executive – Mrs SM May

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document
(eg. trust deed, constitution)

Declaration of Trust

How the charity is constituted
(eg. trust, association, company)

Charitable Incorporated Organisation ("CIO") (see below)

Trustee selection methods
(eg. appointed by, elected by)

Appointed by existing Trustees

Additional governance issues (Optional information)

You may choose to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

The Trust works in close co-operation, through a Memorandum of Understanding, with its affiliate, the Kohima Educational Society ('KES'), which is based in Nagaland.

The Trustees have formed this Charitable Incorporated Organisation {registration number 1188382} to succeed a Trust also called 'Kohima Educational Trust' (registration number 1102045). The Trustees transferred all the assets and activities of the former Trust to the new CIO on 1st April 2020.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

The Advancement of Education.

Assisting the education of Naga people in commemoration of the support provided to the British forces by the Naga peoples during the Battle of Kohima in 1944.

Provision of:

- Scholarships to assist disadvantaged children and children of veterans to receive better education in India
- Education in medical support for villagers
- Book publication
- Writing workshops and awards for literature
- Remembrance and raising awareness of the Battle of Kohima

In carrying out these activities, the Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Additional details of objectives and activities (Optional information)

- Grants are made to Naga people only and are consistent with the Trust's objectives.
- The Trust has no investments other than a deposit account held in the UK.
- All Trustees are volunteers and projects in Nagaland are organised by volunteers who work alongside the paid KES manager in Kohima.

You **may choose** to include further statements, where relevant, about:

- policy on grant making;
- policy programme related investment;
- contribution made by volunteers.

Summary of the main achievements of the charity during the year

- Our webinar programme
- Our annual Kohima Service in York
- Most of our projects in Nagaland were halted for a second year owing to delays in renewing KES' FCRA licence to receive money into Nagaland. KES no longer has funds in Nagaland and, until their licence is renewed, projects are on hold.

Section E**Financial review**

Brief statement of the charity's policy on reserves

The Trust maintains the bulk of its funds in a general reserve in order to have the resources available to support major projects as they are identified.

Details of any funds materially in deficit

None

Further financial review details (Optional information)

You may choose to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

The Trust's funds come from charitable donations, sponsorship of individuals, legacies, standing orders, the sale of books and Naga goods, and miscellaneous fund-raising events and lectures. The Trust also organises an annual Kohima Day memorial event to raise awareness and promote fundraising.

Apart from paying for the support of a part-time Chief Executive in the UK (who, following Charity Commission guidance, is also a Trustee) and a part-time administrative assistant in Nagaland, together with other administrative expenses, all funds disbursed by the Trust support its charitable objectives, through the provision of scholarships for Naga children and other education-related initiatives.

No Trustee receives any payment for his/her work as a Trustee (other than the CEO as stated above), but Trustees may claim expenses.

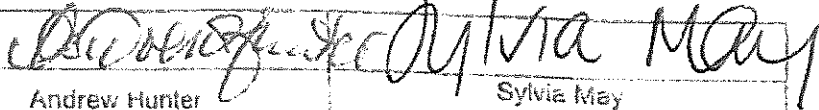
Section F**Other optional information**

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Section G**Declaration**

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Andrew Hunter	Sylvia May
Position (eg Secretary, Chair, etc)	Treasurer	CEO
Date	5/8/24	



The Kohima Educational Trust

Charity Commission no. 1188382

		Year		
		31 March 2023	31 March 2024	
		£		
INCOME	All Giving	Donations	10,431	11,253
		Trustee expense donations	3,989	5,912
		Scholarships	20,743	(735)
		Gift Aid	9,209	6,047
		Standing Orders	6,558	6,747
		Sponsored Events	3,450	0
		Legacies	1,000	0
		Collection Tins	0	0
		<i>sub-total</i>	<u>55,381</u>	<u>29,225</u>
		Commemoration	York Memorial Service	9,125
			<u>2,606</u>	<u>3,346</u>
	Commercial	Shop including books	2,606	3,346
		Christmas Cards	0	0
		<i>sub-total</i>	<u>2,606</u>	<u>3,346</u>
		Interest	Interest on Savings/Deposit A/Cs	208
TOTAL INCOME		<u>87,319</u>	<u>46,441</u>	
(EXPENDITURE)	Costs of Collection	Sponsored Events	(647)	(53)
		Fundraising	0	0
		<i>sub-total</i>	<u>(647)</u>	<u>(53)</u>
	Commemoration	York Memorial Service	(7,206)	(7,320)
			<u>(2,469)</u>	<u>(822)</u>
	Commercial	Shop including books	(2,469)	(822)
		Christmas cards	0	(114)
		<i>sub-total</i>	<u>(2,469)</u>	<u>(936)</u>
	Communication	Newsletters and Leaflets	(1,926)	(1,450)
		Post, Packaging and Freight	(1,265)	(3,378)
		Website	(1,029)	(80)
		Hospitality	(1,774)	(30)
		Marketing	(15,014)	(18,890)
		<i>sub-total</i>	<u>(21,008)</u>	<u>(23,828)</u>
	Administration	Administration and Secretarial	(11,014)	(11,543)
Trustee expenses (see notes below, next page)		(3,497)	(12,469)	
TOTAL (EXPENDITURE)		<u>(45,840)</u>	<u>(56,149)</u>	
UK NET INCOME/(EXPENDITURE)	<i>All UK Activity</i>	<u>21,480</u>	<u>(9,708)</u>	
CHARITABLE PAYMENTS	<i>Transfers to Beneficiaries</i>	0	0	
TOTAL NET INCOME/(EXPENDITURE)	<i>All Activities, UK & abroad</i>	<u>21,480</u>	<u>(9,708)</u>	
BANK ACCOUNTS	Opening Bank Balances		£ 88,871	£ 110,350
	<i>All Activities, as above</i>		21,480	(9,708)
	Closing Account Balances		<u>110,350</u>	<u>100,642</u>
	<i>Comprising:-</i>			
	Main Current Account	912	2,087	
	Instant Access Savings Account	108,000	93,300	
	Shop float	170	110	
	Paypal balance	1,268	5,145	

Andrew Hunter, Treasurer



The Kohima Educational Trust

Charity Commission no. 1188382

	Year 31 March 2023 £	Year 31 March 2024 £
Assets:-		
Main Current Account, Paypal & float	2,350	7,342
Instant Access Savings Account	108,000	93,300
	<u>110,350</u>	<u>100,642</u>

As at 31/3/24, we had been notified of and have since received a legacy of £259,251.
As at 31/3/24, Gift Aid estimated as owing to KET but not yet claimed amounted to £2,239.

Liabilities:-

As at spring 2024, the annual award of scholarships has had to be postponed for a second year pending the outcome of KES' application to renew its FCRA licence.

A contingent liability for scholarship award payments amounts to £37,200. This comprises past years' awards not able to be paid thus far, plus amounts for remaining academic years of the relevant scholars.

As at 31/03/24, creditors amounting to £2,550 were owing.

A contingent liability of c. £900 exists for tax on a legacy received in 2021/22.

Trustees:-

Mrs Sylvia May, in her capacity as CEO, was paid fees of £9,000, on the authority of the Board of Trustees, as remuneration for her considerable work running the charity; and payments totalling £6,685 were made to Mrs May to reimburse administrative expenses incurred in the course of her duties.

Of these combined sums, after tax & NIC, she donated 28% back to the charity.

During the year, eleven trustees (including Mrs May) were reimbursed a total of £12,469 for travel & other expenses.

Of this, 47% was donated back to KET, on which Gift Aid was claimed.

Charity Address:-

Thatched Cottage
Newbury Road
East Hendred
Oxon
OX12 8LG



Section A

Independent Examiner's Report

Report to the trustees

Charity Name
The Kohima Educational Trust

On accounts for the year ended

31st March 2024

Charity no (if any)

1188382

Set out on pages

6 and 7

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2024.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I have no concerns and have come across no other 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.

Signed:

Date:

8/8/24

Name:

George H Young

Relevant professional qualification(s) or body (if any):

Institute of Chartered Accountants of Scotland

Address:

Rennie Welch LLP, Academy House, Shedden Park Road, Kelso, TD5 7AL