Company number: 7356380

Charity number: 1138653

Kahaila Limited

(A Charity Company Limited by Guarantee, company number 7356380)

Financial Statements

and

Trustees' Report

for the year ended 31 December 2025

Kahaila Limited

(A Charity Company Limited by Guarantee, company number 7356380)

Index to the Financial Statements

for the year ended 31 December 2025

	Page
Index to the Financial Statements	2
Charitable Company Information	3
Trustees' Report	4 - 6
Statement of Trustees' Responsibilities	7
Independent Examiner's Report	8
Statement of Financial Activities	9
Statement of Financial Postion	10
Statement of Cash Flows	11
Accounting Policies	12 - 13
Notes to the Accounts	14 - 17

Kahaila Limited

(A Charity Company Limited by Guarantee, company number 7356380)

Charitable Company Information

for the year ended 31 December 2025

Status:	Kahaila Limited is a company limited by guarantee and a registered charity governed by its memorandum and articles of association. The directors of the charity are its trustees for the purposes of charity law and throughout this report are collectively referred to as the trustees. Kahaila Limited
Company registration number:	7356380 England
Charity registration number:	1138653
Registered office:	135 Brick Lane London E1 6SB
Operations address:	135 Brick Lane London E1 6SB
Trustees who held office during the year:	Steve Rouse Ross Bradley Colin Glen John Woolley - Resigned 30 June 2025 Javier Gonzalez Ojeda - Appointed 20 October 2025 Heidy Eve - Resigned 22 June 2026 Michael Lyttle - Appointed 22 June 2026
Chairperson:	Ross Bradley
Secretary:	Paul Unsworth
Independent Examiner:	**Anthony Armstrong FCA** **Armstrong & Co** *Chartered Accountants & Statutory Auditor* 4a Printing House Yard Hackney Road London E2 7PR
Bankers:	**CAF Bank Ltd** 25 Kings Hill Avenue Kings Hill, West Malling, Kent ME19 4JQ **HSBC** 465 Bethnal Green Road London E2 9QW

Trustees' Report, incorporating the Directors' Report

for the year ended 31 December 2025

The Directors (who are also the Trustees for the purposes of Charity Law) are pleased to present their report and financial statements for the year ended 31 December 2025. This report, which includes the strategic report, and these statements, have been prepared in accordance with current statutory requirements, the charity's governing document, the Accounting and Reporting by Charities, Statement of Recommended. Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102), applicable accounting standards and Companies Act 2006.

Trustees

The directors of the charitable company are its trustees for the purposes of charity law. The trustees who have served during the year and since the year end were as follows:

John Woolley (Resigned 30th June 2025)
Colin Glen
Heidy Eve (Resigned 22nd June 2026)
Steve Rouse
Ross Bradley
Javier Gonzalez (Appointed 20th October 2025)
Michael Lyttle (Appointed 22nd June 2026)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Kahaila Limited is a company limited by guarantee, incorporated on 25 August 2010 and registered as a charity on 28 October 2010. The company was established under a Memorandum of Association which established the objects and powers of the company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1 each.

Public Benefit

In planning all the charity's activities the trustees take into account the Charity Commission guidance on public benefit and aim to meet its obligations both in spirit and in letter.

The charitable causes we are currently investing in are explained further in the report.

Board of Trustees

We have a minimum of three trustees and new trustees are appointed by agreement of the existing trustees. Potential trustees are provided with a detailed job description and invited to a board meeting. After completing the relevant paperwork, and approved, they are then voted on at the next Board meeting and must have the majority support of the Board.

Our trustees recognise that they have a duty to safeguard our assets and take steps to ensure that Kahaila Limited is being properly managed and that our funds are being spent appropriately.

The trustees ensure that major risks including; governance, operational, financial, external and compliance with legal requirements are identified and reviewed on a regular basis and that we have adequate systems in place to mitigate these risks.

In addition, the trustees ensure that Kahaila Limited has access to professional legal and financial advice where appropriate.

Meetings are held on average every three months. Trustees receive a quarterly activity report as well as financial and budgetary reports.

Management and Key Staff

Paul Unsworth is Kahaila Limited Founder and CEO, and he communicates regularly with the Chair and members of the Board particularly in relation to major decisions on finance and strategy.

We have policies and procedures covering Health and Safety, Child Protection, Equal Opportunities, Finances and a staff handbook and volunteer handbook.

All our activities are well organised, risk assessed and supervised. A de-briefing takes place with staff and volunteers after each activity, results are written up and filed and any action to be taken is reported to the management.

Premises

A lease was signed for 5 years on 2nd April 2012 on 135 Brick Lane to provide premises from which the charity will operate in fulfilling its charitable objectives. This lease was renewed for an additional 6 years, on 2nd April 2017. On the 2nd April 2023 the lease was renewed for an additional 6 years.

AIMS OBJECTIVES AND ACTIVITIES

Principle Activities

Kahaila's objects are the advancement of Christianity; the advancement of education; the advancement of health and the preservation and protection of public health generally; the relief of persons who are in need, hardship or distress and the prevention and relief of poverty.

The Directors have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives and in planning future activities. In particular, the Directors consider how planned activities will contribute to the aims and objectives they have set. The main activities undertaken to further Kahaila's purposes for the public benefit are explained later in this report.

Objectives

Kahaila Limited aims to build communities that experience wholeness and life in all its fullness.

Therefore, we aim to

- Build healthy communities where all can have a sense of belonging regardless of their beliefs.
- Empower people to reach their God-given potential.
- Encourage people in their Christian faith and provide an environment that allows people to explore Christianity.
- Serve the poor by breaking the chains of injustice, getting rid of exploitation, setting free the oppressed.

Kahaila Limited fulfils its objectives through the following activities

A café that provides a forum for people to not only experience and build community in a fresh new way but also to allow them to explore faith in a non-threatening and comfortable place, where there is no pressure to be anything other than yourself. The café is also where we run the BREW programme, creating training and employment for asylum seekers and those at risk of homelessness.

A church community that gathers regularly in Brick Lane, modelling our values of belonging, community, serving, faith and generosity.

Kahaila founded the following:

Luminary Bakery – Equips women with vocational, employability and life skills, employment placements and tailored one to one and group support. Based in Hackney & Camden, the Charity provides training and support programmes to women in London, enabling them to leave lives of poverty and disadvantage behind. (Luminary became an independent charity on 31st May 2019, Charity no 1181835).

Ella's Home – Providing relief for women and other victims affected by human trafficking and sexual exploitation including, but not limited to, the provision of safe and restorative accommodation, counselling, medical care, financial assistance, education and other services to support long term aftercare and recovery. (Ella's Home became an independent charity on 28th Aug 2019)

Kahaila Essence – A mentoring and education project for women in HMP Downview. In 2021, this project partnered with Imago Dei Prison Ministry charity no 1165176.

BREW (Barista & Roastery Employment Workshop) – A training and employability programme for members working with asylum seekers and those at of homelessness. We offer a barista training course and offer paid employment opportunities. With the aim to support people in London to leave lives of poverty and disadvantage.

ACHIEVEMENTS AND PERFORMANCE

Our achievements against performance can be seen by comparing our objectives above against our activities.

FINANCIAL REVIEW

Results for the year

The results of the period and financial position of the charity are shown in the annexed financial statements.

The Statement of Financial Activities shows net income for the year of £51,998 and reserves of £80,043.

Reserves Policy

Kahaila defines reserves as “an allotment of unrestricted funds which can be spent on any purpose of the charity”. It is the policy of the charity that reserves should be maintained at a level equivalent to three months core expenditure.

The trustees consider that reserves at this level will ensure that Kahaila can continue the charity’s core activities in the event in the drop of funding, whilst consideration is given to ways in which additional funds can be raised. In the unlikely event of the charity having to be wound down the reserves would allow this to be done in an orderly manner with the charity’s obligations being met.

Related Party Transactions

The Trustees confirm that Kahaila Limited had related party transactions during the year. Details are shown at note 23 to the accounts.

Burning Tree Tea Limited and Three Cords Coffee supplies tea and coffee to Kahaila Limited.

The CEO of Kahaila Limited directly owns a fifty per cent share in both Burning Tree Tea Ltd and Three Cords Coffee Ltd. The decision to purchase goods from Burning Tree Tea and Three Cords coffee was approved by the Kahaila Board of Trustees.

Guarantees

Members on the board of Trustees of the charitable company guarantee to contribute an amount not exceeding £1 to the assets of the charitable company in the event of winding up. The total number of such guarantees at 31 December 2025 was 4. The Trustees have no beneficial interest in the charitable company.

Independent Examiner

The Independent Examiner, Anthony Armstrong FCA of Armstrong & Co, has indicated his willingness to be proposed for re-appointment.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Trustees on 19 October 2026 and signed on its behalf by:



Ross Bradley, Trustee

Statement of Trustees' Responsibilities

for the year ended 31 December 2025

The trustees (who are the directors of Kahaila Limited for the purpose of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of its incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

a) Select suitable accounting policies and apply them consistently;
b) Observe the methods and principles in the Charities SORP;
c) Make judgements and estimates that are reasonable and prudent;
d) Follow applicable accounting standards and statements of recommended practice, subject to any material departures disclosed and explained in the accounts;
e) Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006 and charity legislation. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Kahaila Limited

(A Charity Company Limited by Guarantee, company number 7356380)

Independent Examiner's Report to the Trustees of Kahaila Limited

I report on the accounts of Kahaila Limited for the period from 1 January 2025 to 31 December 2025, which are set out on pages 9 to 17.

This report is made solely to the trustees as a body in accordance with section 145 of the Charities Act 2011 (the Charities Act) and regulations made under section 154 of that Act. My examination has been undertaken so that I might state to the trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the trustees as a body, for my examination, for this report, or for the opinions I have formed.

Respective responsibilities of trustees and examiner

As described on page 7, the trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the the Charities Act and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales (ICAEW).

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

a) examine the accounts under section 145 of the Charities Act;
b) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act, and
c) to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. 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 seeking 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006 Act, or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I 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.

Anthony Armstrong

Anthony Armstrong FCA, Independent Examiner
of Armstrong & Co
Chartered Accountants & Statutory Auditor

4a Printing House Yard
Hackney Road
London E2 7PR

Dated: 19 October 2026

Kahaila Limited

(A Charity Company Limited by Guarantee, company number 7356380)

Statement of Financial Activities

incorporating the income and expenditure account

for the year ended 31 December 2025

	Notes	Unrestricted Funds	Restricted Funds	2025 Total Funds	2024 Total Funds
		£	£	£	£
Income from:					
Donations and legacies	3	54,500	-	54,500	45,125
Charitable activities	4	522,210	-	522,210	457,597
Investments	5	624	-	624	247
Total income		**577,334**	**-**	**577,334**	**502,969**
Expenditure on:					
Raising funds	6	3,788	-	3,788	15,375
Charitable activities	7	521,548	-	521,548	459,752
Total expenditure		**525,336**	**-**	**525,336**	**475,127**
Net income/(expenditure) and movement in funds		51,998	-	51,998	27,842
Reconciliation of funds:					
Total funds brought forward	15	28,045	-	28,045	203
Total funds carried forward	15	**80,043**	**-**	**80,043**	**28,045**

All incoming resources and resources expended are derived from continuing activities.

The statement of financial activities incorporates an income and expenditure account.

The accompanying accounting policies and notes form an integral part of these financial statements.

Kahaila Limited

(A Charity Company Limited by Guarantee, company number 7356380)

Statement of Financial Postion

as at 31 December 2025

	Notes	31 December 2025		31 December 2024	
		£	£	£	£
Fixed assets:					
Tangible assets	9		49,354		22,269
Total fixed assets			49,354		22,269
Current assets:					
Stocks	10	2,500		2,500	
Debtors	11	20,922		20,606	
Cash at bank and In hand	13	51,818		28,338	
Total current assets		75,240		51,444	
Creditors: amounts falling due within one year	12	20,911		20,087	
Net current assets/(liabilities)			54,329		31,357
Total assets less current liabilities			103,683		53,626
Creditors: amounts falling due after more than one year	13		23,640		25,581
Total net assets			80,043		28,045
The funds of the charity:					
Unrestricted funds	14		80,043		28,045
Total charity funds	17		80,043		28,045

The directors are satisfied that the company is entitled to exemption from audit under Section 477 of the Companies Act 2006 and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

(i) ensuring that the company keeps proper accounting records which comply with Section 386 of the Companies Act 2006; and

(ii) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its surplus or deficit for the financial year in accordance with the requirements of Section 394 and 395 of the Companies Act 2006, and which otherwise comply with the requirements of this act relating to accounts, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard 102.

The financial statements were approved by the Board of Trustees on 19 October 2026 and signed on its behalf by:

Ross Bradley

Ross Bradley
Trustee

The notes on pages 12 to 17 form part of these accounts.

Kahaila Limited

(A Charity Company Limited by Guarantee, company number 7356380)

Statement of Cash Flows

for the year ended 31 December 2025

	Notes	2025	2024
		£	£
Cash flows from operating activities:			
Net cash provided by/(used in) operating activities	**1**	60,076	32,033
Cash flows from investing activities:			
Dividends, interest and rents from investments		624	247
Purchase of property, plant and equipment		(37,220)	(20,691)
Net cash provided by/(used in) investing activities		(36,596)	(20,444)
Change in cash and cash equivalents in the reporting period		23,480	11,589
Cash and cash equivalents at the beginning of the reporting period	**2**	28,338	16,749
Cash and cash equivalents at the end of the reporting period	**2**	**51,818**	**28,338**

Notes to the Cash Flow Statement

	2025	2024
	£	£
1) Reconciliation of net income/(expenditure) to net cash flow from operating activities		
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	51,998	27,842
Adjustments for:		
Depreciation charges	10,135	5,568
Dividends, interest and rents from investments	(624)	(247)
(Increase)/decrease in stocks and work in progress	-	(500)
(Increase)/decrease in debtors	(316)	10,512
Increase/(decrease) in creditors	(1,117)	(11,142)
Net cash provided by/(used in) operating activities	**60,076**	**32,033**

	2025	2024
	£	£
2) Analysis of cash and cash equivalents		
Cash in hand	51,818	28,338
Total cash and cash equivalents	**51,818**	**28,338**

Accounting Policies

for the year ended 31 December 2025

Basis of preparation

The financial statements have been prepared in accordance with:

a) Applicable UK accounting standards, including Financial Reporting Standard 102 *'The Financial Reporting Standard applicable in the UK and Republic of Ireland* (FRS 102)'.

b) Accounting and Reporting by Charities: Statement of Recommended Practice (2019 Charities SORP FRS 102);

c) the Companies Act 2006.

d) the Charities Act 2011.

Public benefit entity

The charitable company constitutes a public benefit entity as defined by FRS 102..

Going concern

The charity's income is mainly derived from non self-generated sources, such as donations, grants, local authority funding and other governmental or NGO sources. The trustees consider that there are no material uncertainties about the likelihood that this support will continue, and accordingly, the accounts have been prepared on a going concern basis.

Income recognition

Income is recognised when the charity has a contractual or other right to its receipt, it is probable that the income will be received and that the amount can be measured reliably. Income with conditions attached to its receipt is recognised when those conditions have been fulfilled.

Voluntary income received by way of donations and gifts is included in full when received. Donated services and facilities are recognised as an incoming resource where the provider of the service has incurred a financial cost. Volunteer time is not included in the financial statements.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Expenditure recognition

Expenditure is accrued as soon as a liability is considered probable, and the amount of obligation can be measured reliably. The charity is registered for VAT and accordingly expenditure excludes VAT where appropriate.

Expenditure included in Raising Funds includes amounts incurred in obtaining grants and other donations.

Charitable expenditure includes those costs expended in fulfilling the charity's principal objects, as outlined in the Report of the Trustees. These include grants payable, governance costs and an apportionment of support costs.

- Grants payable are payments made to third parties in furtherance of the charity's objects. In the case of an unconditional grant offer this is accrued once the recipient has been notified of the grant award. The notification gives the recipient a reasonable expectation that they will receive the grant. Grants awards that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining unfulfilled condition attaching to that grant is outside of the control of the charity.
- Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to the independent examination and legal fees.
- Rentals under operating leases are charged as incurred over the term of the lease.

Costs are allocated directly to projects where they can be identified as relating solely to that project. Other costs are allocated between the funds based on staff time spent on the fund activities or other appropriate criteria.

Unrestricted Funds

Unrestricted funds are funds received which have no restrictions placed on their use and are available as general funds.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Accounting Policies

for the year ended 31 December 2025

Pensions

The charity operates defined contribution schemes which are administered by outside independent pensions providers. Contributions payable for the year are charged to the Statement of Financial Activities.

Tangible Fixed Assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Premises Improvements	- 20% on NBV
Plant & machinery	- 20% on NBV
Furniture & fixtures	- 20% on NBV
Office equipment	- 20% on NBV

Items of equipment are only capitalised where the purchase price exceeds £500.

Stocks

Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Notes to the Accounts

for the year ended 31 December 2025

1 Incoming resources

The incoming resources and surplus are attributable to the principal activities of the charity.

2 Net incoming resources

	2025	2024
Net incoming resources are stated after charging:	£	£
Independent Examiner's fees - reporting service	1,200	1,200
Independent Examiner's fees - other services	1,800	1,800
Depreciation - owned assets	10,135	5,568
Trustees' emoluments	-	-

Emoluments include salaries, fees, bonuses, expense allowances and estimated non-cash benefits receivable. All trustees serve in a voluntary capacity and do not receive payment for their services.

3 Income from donations and legacies

	Unrestricted	Restricted	2025 Total	2024 Total
	£	£	£	£
Gift aid tax recovered	8,594	-	8,594	4,442
Gifts and donations	45,906	-	45,906	40,683
	54,500	-	54,500	45,125

4 Income from charitable activities

	Unrestricted	Restricted	2025 Total	2024 Total
	£	£	£	£
Cafe sales	456,232	-	456,232	429,592
Grant income	65,978	-	65,978	28,005
	522,210	-	522,210	457,597

5 Income from investments

	Unrestricted	Restricted	2025 Total	2024 Total
	£	£	£	£
Interest Income	624	-	624	247
	624	-	624	247

6 Expenditure on raising funds

	Unrestricted	Restricted	2025 Total	2024 Total
	£	£	£	£
Cost of sales:VAT	-	-	-	11,729
Advertising and promotion	2,538	-	2,538	3,646
Website	1,250	-	1,250	-
	3,788	-	3,788	15,375

7 Expenditure on charitable activities	Unrestricted	Restricted	2025 Total	2024 Total
	£	£	£	£
Staff salaries	197,322	-	197,322	160,057
Staff pensions	8,855	-	8,855	8,408
Café purchases	163,455	-	163,455	161,818
Café small equipment	12,218	-	12,218	8,574
Café rent, rates & maintenance	90,850	-	90,850	86,288
Café assets depreciation	10,135	-	10,135	5,567
Evangelism & ministry expenses	289	-	289	668
Gifts & donations	-	-	-	1,200
Conferences & training	1,875	-	1,875	-
Travel & meeting expenses	12,268	-	12,268	13,976
Office expenses	5,435	-	5,435	4,206
Miscellaneous expenses	2,150	-	2,150	1,307
Fees - GoCardless	-	-	-	(4)
Bank charges	192	-	192	386
Pension admin charges	1,100	-	1,100	-
Legal and professional fees	12,500	-	12,500	5,301
Bookkeeping	1,573	-	1,573	800
Independent examiner's fees	1,200	-	1,200	1,200
Interest payable	131	-	131	-
	521,548	-	521,548	459,752

8 Staff costs	2025	2024
	£	£
Staff salaries	197,584	160,057
Staff social security	12,042	8,408
	209,626	168,465
Average number of employees during the year was:	15	16

No remuneration was paid to any Trustee or their associates for services as a trustee during the year ended 31 December 2025 nor to 31 December 2024.

Employees paid in excess of £60,000 during the current year and previous year:	-	-

9 Tangible fixed assets	Motor vehicle	Premises Improvements	Plant & machinery	Furniture & fixtures	Office equipment	Total
	£	£	£	£	£	£
Cost						
As at 1 January 2025	-	67,206	48,468	17,056	10,154	142,884
Additions	11,132		13,157	3,152	9,779	37,220
As at 31 December 2025	11,132	67,206	61,625	20,208	19,933	180,104
Depreciation						
As at 1 January 2025	-	67,206	36,938	12,441	4,030	120,615
Charge for the year	464		4,937	1,553	3,181	10,135
As at 31 December 2025	464	67,206	41,875	13,994	7,211	130,750
Net book value						
As at 31 December 2025	10,668	-	19,750	6,214	12,722	49,354
As at 31 December 2024	-	-	11,530	4,615	6,124	22,269

Notes to the Accounts
for the year ended 31 December 2025

10 Stocks

	2025	2024
	£	£
Stock	2,500	2,500
	2,500	2,500

11 Debtors: amounts falling due within one year

	2025	2024
	£	£
Other debtors	-	606
Rent deposit	20,000	20,000
Prepayments	922	-
	20,922	20,606

12 Creditors: amounts falling due within one year

	2025	2024
	£	£
Creditors	6,728	9,384
Net wages	-	68
VAT liability	75	316
PAYE	1,729	1,578
Pension liability	803	47
Accruals	2,002	3,004
Loans	5,691	5,690
Lease purchase	3,883	-
	20,911	20,087

13 Creditors: amounts falling due after more than one year

	2025	2024
	£	£
Loans	19,980	25,581
Lease purchase	3,660	-
	23,640	25,581

14 Maturity of debt

	2025	2024
	£	£
Amount falling due:		
In one year or less	9,574	5,690
Between one and two years	9,574	5,690
Between two and five years	14,066	19,891
	33,214	31,271

15 The funds of the charity: current year

	Opening balance	Resources arising	Resources utilised	Other movements	Closing balance
	£	£	£	£	£
Unrestricted funds					
General funds	28,045	577,334	(525,336)	-	80,043
	28,045	577,334	(525,336)	-	80,043

16 The funds of the charity: prior year

	Opening balance	Resources arising	Resources utilised	Other movements	Closing balance
	£	£	£	£	£
Unrestricted funds					
General funds	203	502,969	(475,127)	-	28,045
	203	502,969	(475,127)	-	28,045

Notes to the Accounts

for the year ended 31 December 2025

17 Net assets attributable to funds: current year	General funds	Designated funds	Restricted funds	Endowment funds	Total
		£	£	£	£
Tangible fixed assets	49,354	-	-	-	49,354
Current assets	75,240	-	-	-	75,240
Current liabilities	(20,911)	-	-	-	(20,911)
Long term liabilities	(23,640)	-	-	-	(23,640)
Net assets represented by funds	80,043	-	-	-	80,043

18 Net assets attributable to funds: prior year	General funds	Designated funds	Restricted funds	Endowment funds	Total
		£	£	£	£
Tangible fixed assets	22,270	-	-	-	22,270
Current assets	51,443	-	-	-	51,443
Current liabilities	(20,087)	-	-	-	(20,087)
Long term liabilities	(25,581)	-	-	-	(25,581)
Net assets represented by funds	28,045	-	-	-	28,045

19 Taxation

The company is a registered charity. Accordingly, it is exempt from taxation in respect of income and capital gains to the extent that these are applied to its charitable objects.

20 Pension commitments

The charitable company contributes to employee defined contribution (DC) stakeholder pension schemes. The assets of the schemes are held separately from those of the charitable company in independently administered funds.

21 Other financial commitments

Total operating lease commitments

At 31 December 2025, the charitable company had total commitments under non-cancellable operating leases over the remaining life of those leases of £200,000 (2024: £260,000).

22 Contingent liabilities

The charitable company had no material contingent liabilities at 31 December 2025 nor at 31 December 2024.

23 Related parties

Burning Tree Tea Limited and Three Cords Coffee supplies tea and coffee to Kahaila Limited.

The CEO of Kahaila Limited directly owns a fifty per cent share in both Burning Tree Tea Ltd and Three Cords Coffee Ltd. The decision to purchase goods from Burning Tree Tea and Three Cords Coffee was approved by the Kahaila Board of Trustees.

During the year Kahaila entered into the following transactions with Burning Tree Tea Ltd and Three Cords Coffee Ltd who are not a part of Kahaila Limited.

	Purchases
Burning Tree Tea/Emerald Oak	£7,178
Three Cords Coffee	£25,532

Sales of goods to Kahaila Limited were made based on Burning Tree Tea Limited's standard sales price list, less an average discount of ten per cent.

24 Gifts in kind and volunteers

During the year the charitable company benefited from unpaid work performed by volunteers.

25 Company status

The company is limited by guarantee and has no share capital. The guarantors liability in the event the company is wound up is restricted to a maximum of £1 each.