



*Making a  
Difference*

**TO KENYA WITH LOVE**

**ANNUAL REPORT AND FINANCIAL  
STATEMENTS 2024**

**Registered Charity Number 1063960**



TO KENYA WITH LOVE

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FOR THE YEAR ENDED 31 DECEMBER 2024

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# Trustees' Annual Report for the period

<b>From</b>		Period start date			<b>To</b>			Period end date		
		01	January	2024				31	December	2024

## Section A Reference and administration details

**Charity name**

**Other names charity is known by**

**Registered charity number (if any)**

**Charity's principal address**

Hope Church (formerly Diss Christian Community Church)	
Vinces Road	
Diss, Norfolk	
<b>Postcode</b>	IP22 4HG

### 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 Philip Ball			Trustees
2	Mrs Diane Ball			Trustees
3	Mrs Sally James Fry			Trustees
4	Mr Stephen Kidd	Chair		Trustees
5	Mrs Janet Newberry			Trustees
6	Mrs Teresa Molden	Secretary	01/01/2024 – 05/09/2024	Trustees
7	Mrs Kate Birt		23/05/2024 – 31/12/2024	Trustees
8	Mrs Jane Campbell			Trustees
9	Mr Trevor Campbell	Secretary	06/09/2024 – 31/12/2024	Trustees

### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Treasurer	Mr Christopher John Squires	2 Sancroft Way Fressingfield Eye Suffolk IP21 5QN

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

## Section B Structure, governance and management

### Description of the charity's trusts

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



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

Trust/Registered Charity

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

Trustees are appointed by existing Trustees and future appointments are selected from the Charity's existing pool of supporters and/or will be people closely associated with the Charity and supportive of its ethos and objectives.

### 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.

An additional Community Based Organisation (CBO), To Kenya With Love Ministries, is established in Kenya. The CBO is operated by a local Board, both because our school programme necessitates it, with foreigners not being allowed to own land in Kenya, and because we believe in working with and through local people.

The members of the Kenyan Board are:

Janet Newberry (Chair) - UK Trustee.

Chris Wheat (Treasurer) - To Kenya With Love volunteer field worker.

David Abdalla Ong'owo - Project Co-ordinator for young people's health.

Samuel Abara - Interior Designer.

Irene Atieno Onyango - Research Nurse.

## Section C Objectives and activities

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

We provide education to underprivileged children in Kisumu, Kenya. We do this by running our own nursery and primary schools and by providing funding to pay for fees, uniforms and books for poor children attending other schools and education facilities in the city and beyond.

**Charitable objects:**

- a) to advance the Christian faith
- b) to relieve persons who are in conditions of need or hardship or who are aged or sick and to relieve the distress caused thereby
- c) to advance education in accordance with Christian principles
- d) to advance the provision of employment and training for employment
- e) to promote social responsibility
- f) to promote the rehabilitation of persons affected by drug, alcohol and other substance addiction
- g) general charitable purposes



**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)**

The principal objectives of the Charity are to provide a better future for underprivileged children and their families living in the Kisumu area of Kenya by providing them with education and training that they would not otherwise be able to afford. The main activities of the Trust can be broken down in the following ways:

**Sponsorship of children's education:**

Individual children are found sponsors in the UK who commit to help underwrite the costs of the child's education at a rate related to the age of the child and the type of school.

Sponsorship of a child's education means care for the whole person and includes providing two meals a day, school uniform and books. Medication is also provided when the child is sick. It also means that children know that a named individual is supporting them.

To Kenya With Love keeps sponsors informed of the child's progress by means of regular individual update reports, and sponsors are able to send letters and gifts to their sponsored children if they choose to do so.

**School development:**

In 2006, the Charity acquired land to build a nursery and primary school. Over the years since 2006 the buildings and other on-site facilities have been completed but the continuing development and maintenance of the site remains a prime objective of the Charity.

In 2023 a Junior High School was established in temporary buildings. We aim to move this to a permanent 300 sq metre single-storey building on a new site adjacent to the existing one starting in 2025.

**Financial assistance:**

The Charity also receives and handles specific donations for the provision of financial help to other individuals and projects in the Kisumu area whose objectives fall within those set out in the Trust Deed. This now includes the training, financial support and encouragement, by way of short-term loans, for locally based micro-enterprises in the area near to the school. The payments and repayments are regularly monitored locally.

**Public benefit:**

When planning our activities for the year the Trustees have considered the Charity Commission's guidance on public benefit. This principle is fundamental to To Kenya With Love's operation as a Charity.

The Trustees believe that the work of the Charity demonstrably creates benefit for the public in Kenya, with over 400 children and young people - many in poverty situations - receiving an education, school uniform, school meals and where necessary medical treatment.

The Trust believes in promoting the welfare of the whole person. The schools at which supported children are educated are carefully selected and are monitored to ensure they are operated in accordance with Kenyan law. Increasingly, children and young people will be attending Simon Newberry School, where their progress is monitored by our own staff.



## Additional details of objectives and activities (Optional information)

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

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

All Trustees are unpaid volunteers; they are free to claim reimbursement for travel and administrative expenses related to the operation of the Charity.

The Charity pays the rent and contributes to the utility costs of their volunteer field worker as well as the insurance and maintenance of his motorbike. Contributions to his other living expenses are made directly to him from individuals and churches in the UK.

## Section D

## Achievements and performance

### Summary of the main achievements of the charity during the year

#### Summary of the main activities and achievements of the Charity in 2024:

- We completed the purchase of a small parcel of land adjacent to our Nursery and Primary school to house a new Junior High school and aim to start construction as soon as possible in 2025.
- We established a fundraising sub-committee to focus on improving our performance in this area. They will be responsible for increasing the number of grant applications and fundraising events such as the 'Buy-a Brick' scheme launched for the new school.
- During the year we increased our financial reserves from £15K to the full £18K as specified in the Financial Reserve Policy.
- We completed the purchase of equipment for the temporary Science Laboratory and the Computer Room for Junior High school.
- Two working parties from the UK visited during the year. In March three trustees spent time observing teaching methods and inviting suggestions from teaching staff for future developments. In November two of our supporters helped our local staff to achieve a complete redecoration of the Nursery and Primary building.
- We discussed the possibility of initiating Prayer Spaces in our school with the help of 24/7 Prayer International, who have successfully introduced the concept in many countries around the world. The initiative seeks to identify individual children's spiritual needs by providing quiet spaces where they can share their thoughts and make prayer requests and has been received very positively by education providers.

#### Objectives/Targets for 2025 include:

- To have completed construction of the base slab for the Junior High school together with at least one fully finished classroom by the end of the year.
- To commence the Prayer Space initiative for Primary and Junior High pupils.

To have sufficient funds in hand by the end of the year to continue the Junior High build through to completion.



**Brief statement of the charity's policy on reserves**

The Trustees of To Kenya With Love have written a sustainable financial reserves policy which quantifies the sum to be held against unforeseen emergencies. The reserve was increased to the full recommended level in 2024 of £18k. The recommended reserve amount will be reviewed annually.

Meanwhile controls have been put in place to avoid over-commitment of resources and regular monthly controls. Controls have also been implemented to improve the transparency of financial transactions between the UK and Kenya, and for the auditing of designated donations by the staff in Kisumu. Activities in Kenya are managed by the local team.

Risks associated with these activities are regularly assessed and improvement implemented where possible.

The To Kenya With Love supporters regularly seek out additional ways of raising support for the Trust's activities. The Trustees request to be involved in reviewing these opportunities.

**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.

**Finance**

The UK Trustees continue to work with the team in Kisumu to increase local funding to reduce the dependency on UK support.

**Review of the Financial Position at the end of the Reporting Period**

During the period receipts from sponsorships increased by almost £1.5k however gift & gift aid receipts had increased by just over £29.5k.

In addition, fundraising initiatives undertaken during 2024 raised just over £11k of 'new money'. This situation allowed us to establish and maintain the Financial Reserve of £18k which the Trustees had identified as being required.

There are expenses which are due at certain times of the year, and in order to ensure sufficient funds to meet these expenses at the time they are due regular transfers are made from current account assets to nominated reserves. This is a tool of management of the Charity's resources and the Trustees consider this to be good practice.

At the year-end the total of these reserves was just over £28k of which £18k was the Financial Reserve set aside to ensure the normal operation of the Charity in the event of unforeseen financial difficulty as noted in the previous paragraph. The remaining amount covers specific expenses and the details are included in Note 15 in the Notes to the Financial Statements. The two largest of these reserves cover the cost of purchasing School Uniforms for the pupils normally around April each year and the other covers the costs associated with fees for pupils in further education at external Colleges, High Schools and Universities which are generally payable at the beginning of each educational term.

Receipts for the Charity increased during the period by £21,555 to £188,370.



Our budget for the 2024 year was again an increase on the previous year. However, the Sterling/Kenyan Shilling exchange rate remained strong enabling the Charity to meet budgeted expenditure for the period.

As a result payments for the Charity increased during the period by £12,730 to £177,080.

Trustees are committed to continuing this level of fundraising activity and the monthly Finance Committee meetings will be responsible for informing trustees as to the level of fundraising required to continue to meet our budgeted running costs taking into account exchange rate fluctuations.

The total available funds at the end of the year were £64,115, an increase of £11,292 on the previous year-end.

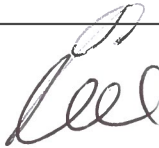
**Section F Other optional information**

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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)	Mr Stephen Kidd	
Position (eg Secretary, Chair, etc)	Chair	
Date	24 / 10 / 25	



TO KENYA WITH LOVE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF TO KENYA WITH LOVE

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I report to the trustees on my examination of the financial statements of To Kenya With Love (the charity) for the year ended 31 December 2024.

**Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.


**Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

.....  
L R Newman

Fellow of the Institute of Chartered Accountants in England and Wales

Waveney Accountants Limited  
T/as Newman & Co  
Chartered Accountants  
4b Church Street  
Diss  
Norfolk  
IP22 4DD

Dated: 30-10-2025



TO KENYA WITH LOVE

STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
<b>Receipts:</b>					
Voluntary income	3	35,413	152,556	187,969	166,578
Investment income	4	400	-	400	238
<b>Total receipts</b>		<u>35,813</u>	<u>152,556</u>	<u>188,369</u>	<u>166,816</u>
<b>Payments:</b>					
Charitable activities	5	22,514	154,363	176,877	164,108
Other expenditure	7	200	-	200	242
<b>Total payments</b>		<u>22,714</u>	<u>154,363</u>	<u>177,077</u>	<u>164,350</u>
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		13,099	(1,807)	11,292	2,466
Fund balances at 1 January 2024		<u>25,921</u>	<u>26,902</u>	<u>52,823</u>	<u>50,357</u>
<b>Fund balances at 31 December 2024</b>		<u><u>39,020</u></u>	<u><u>25,095</u></u>	<u><u>64,115</u></u>	<u><u>52,823</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.



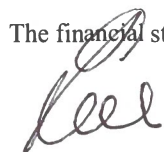
TO KENYA WITH LOVE

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
<b>Fixed assets</b>					
Tangible assets	10		227		227
<b>Current assets</b>					
Cash at bank and in hand		63,888		52,596	
Net current assets			63,888		52,596
<b>Total assets less current liabilities</b>			64,115		52,823
<b>Income funds</b>					
Restricted funds	12		25,095		26,902
Unrestricted funds			39,020		25,921
			64,115		52,823

The financial statements were approved by the Trustees on 24 October 2025



Mr S Kidd  
Trustee



**1 Accounting policies**

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's 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 (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds are unrestricted funds earmarked at the discretion of the trustees for particular purposes.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

**1.4 Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. Donated assets are included at the value to the charity where this can be quantified and a third party is bearing the cost. The value of services provided by volunteers has not been included.



**1 Accounting policies**

**(Continued)**

**1.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Resources expended are recognised in the year in which they are incurred.

Fund raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Direct charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Indirect charitable expenditure are those costs incurred in connection with the day to day running and administration of the charity, but which cannot be attributed to a particular activity.

Governance costs are those costs incurred in connection to compliance with constitutional and statutory requirements.

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

When the acquisition value is below £100 items will not be capitalised.

Depreciation is no longer charged.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

**1.7 Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**1.8 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.



**1 Accounting policies**

**(Continued)**

***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

**2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**3 Voluntary income**

	<b>Unrestricted funds 2024 £</b>	<b>Restricted funds 2024 £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
Sponsorships	17,478	96,503	113,981	112,451
Donations	14,094	27,933	42,027	14,382
Gift aid	-	20,726	20,726	18,823
Fund raising initiative	3,841	7,394	11,235	20,922
	<u>35,413</u>	<u>152,556</u>	<u>187,969</u>	<u>166,578</u>



TO KENYA WITH LOVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

**4 Investment income**

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
Interest receivable	400	-	400	238
	<u>400</u>	<u>-</u>	<u>400</u>	<u>238</u>

**5 Charitable activities**

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
<u>Direct charitable expenditure</u>				
SNS schools & community care	10,349	129,409	139,758	138,567
Food for meals	6,229	1,456	7,685	6,596
School development project	-	20,320	20,320	11,120
Rehema family	-	-	-	520
Jiminech	-	605	605	1,050
Other gifts	78	2,573	2,651	1,403
	<u>16,656</u>	<u>154,363</u>	<u>171,019</u>	<u>159,256</u>
<u>Indirect charitable expenditure</u>				
<b>Running costs - Kenya</b>				
Travel, accomodation etc	3,783	-	3,783	3,150
	<u>3,783</u>	<u>-</u>	<u>3,783</u>	<u>3,150</u>
<b>Administrative costs - UK</b>				
Travel, accomodation etc	934	-	934	537
	<u>934</u>	<u>-</u>	<u>934</u>	<u>537</u>
<b>Governance costs</b>				
Accountancy	996	-	996	956
Travel, accomodation etc	-	-	-	-
Trustees general expenses	145	-	145	209
	<u>1,141</u>	<u>-</u>	<u>1,141</u>	<u>1,165</u>
	<u>22,514</u>	<u>154,363</u>	<u>176,877</u>	<u>164,108</u>

**6 Trustees**

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.



TO KENYA WITH LOVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

**7 Other expenditure**

	<b>Unrestricted funds 2024 £</b>	<b>Restricted funds 2024 £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
Bank charges	200	-	200	242
	<u>200</u>	<u>-</u>	<u>200</u>	<u>242</u>

**8 Employees**

The average monthly number of employees during the year was:

	<b>2024 Number</b>	<b>2023 Number</b>
Total	-	-
	<u>-</u>	<u>-</u>

**9 Taxation**

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

**10 Tangible fixed assets**

	<b>Computer equipment £</b>	<b>Motor vehicles £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 January 2024	400	3,180	3,580
At 31 December 2024	<u>400</u>	<u>3,180</u>	<u>3,580</u>
<b>Depreciation and impairment</b>			
At 1 January 2024	273	3,080	3,353
At 31 December 2024	<u>273</u>	<u>3,080</u>	<u>3,353</u>
<b>Carrying amount</b>			
At 31 December 2024	<u>127</u>	<u>100</u>	<u>227</u>
At 31 December 2023	<u>127</u>	<u>100</u>	<u>227</u>

**11 Amounts payable to independent examiner**

During the year £780 (2023 - £740) was paid to Newman & Co in relation to the preparation of the financial statements and the independent examiners report for the year ended 31st December 2023.

A total of £780 will become due for payment following the year end in relation to the fees owed for the year ended 31st December 2024.



TO KENYA WITH LOVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

**12 Restricted funds**

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	<b>At 1 January 2024</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 31 December 2024</b>
	£	£	£	£	£
	26,902	152,556	(154,363)	-	25,095
	<u>26,902</u>	<u>152,556</u>	<u>(154,363)</u>	<u>-</u>	<u>25,095</u>
<b>Previous year:</b>					
	<b>At 1 January 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 31 December 2023</b>
	£	£	£	£	£
	22,783	122,996	(161,882)	43,005	26,902
	<u>22,783</u>	<u>122,996</u>	<u>(161,882)</u>	<u>43,005</u>	<u>26,902</u>

**13 Unrestricted funds**

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	<b>At 1 January 2024</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 31 December 2024</b>
	£	£	£	£	£
General funds	25,921	35,813	(22,714)	-	39,020
	<u>25,921</u>	<u>35,813</u>	<u>(22,714)</u>	<u>-</u>	<u>39,020</u>
<b>Previous year:</b>					
	<b>At 1 January 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 31 December 2023</b>
	£	£	£	£	£
General funds	27,574	43,820	(2,468)	(43,005)	25,921
	<u>27,574</u>	<u>43,820</u>	<u>(2,468)</u>	<u>(43,005)</u>	<u>25,921</u>

**14 Analysis of net assets between funds**

	<b>Unrestricted funds 2024</b>	<b>Restricted funds 2024</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£
Fund balances at 31 December 2024 are represented by:				
Tangible assets	227	-	227	227
Current assets/(liabilities)	38,793	25,095	63,888	52,596
	<u>39,020</u>	<u>25,095</u>	<u>64,115</u>	<u>52,823</u>



TO KENYA WITH LOVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

**15 Restricted and unrestricted income funds**

	<b>Balance at 01.01.24</b>	<b>Incoming resources</b>	<b>Outgoing resources</b>	<b>Transfers</b>	<b>Balance at 31.12.24</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Unrestricted funds	25,921	35,813	(22,714)	-	39,020
Restricted funds	26,902	152,556	(154,363)	-	25,095
	<u>52,823</u>	<u>188,369</u>	<u>(177,077)</u>	<u>-</u>	<u>64,115</u>

Unrestricted funds include the whole balance held within the business Business Development Account. The remaining unrestricted funds are held within the No.1 and No.2 accounts.

These balances include the following designated funds, to be held in reserve at the discretion of the trustees, to ensure that funds are available to meet future anticipated expenditure requirements in the following areas:

	<b>Designated funds £</b>
Fares Reserve Fund	700
Uniform Reserves Fund	2,600
High School/College Fees Reserve Fund	5,462
General Reserve Fund	18,000
At 31 December 2024	<u>26,762</u>

**16 Transactions with Trustees and other related parties**

During the year a sum of £479 was reimbursed to Mrs Janet Newberry in relation to expenditure paid on behalf of the Charity (2023 - £162).

During the year the Charity has also made support payments of £3,585 (2023 - £3,123) towards Chris Wheat's accommodation costs in Kenya and travel expenses whilst visiting the UK.

