Company registration number: 07211673
Charity registration number: 1140443

THE RED RUBBER BALL FOUNDATION
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

THE RED RUBBER BALL FOUNDATION
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THE RED RUBBER BALL FOUNDATION
Reference and Administrative Details
For The Year Ended 31 December 2025

Trustees	Mr N A Kirby Ms K Adam Mr J D Aitchison Ms S Gardner
Charity Number	1140443
Company Number	07211673
Registered Office	39 Barleycroft Road Welwyn Garden City Hertfordshire AL8 6JX
Independent Examiner	Howard Ashmore FCA Godfrey Laws & Co Ltd Chartered Accountants 65 Knowl Piece Wilbury Way Hitchin Hertfordshire SG4 0TY

THE RED RUBBER BALL FOUNDATION
Company No. 07211673
Trustees' Report For The Year Ended 31 December 2025

The trustees present their report and the financial statements for the year ended 31 December 2025.

Objectives and Activities

Aims and Objectives
The objects as expressed in the Articles of Association are:

1) To act as a resource for young people up to the age of 25 living in the UK and overseas by providing advice, education and organising volunteering programmes and other activities as a means of:
(a) advancing in life and helping young people by developing their skills, capacities, and capabilities to enable them to participate in society as independent, mature, and responsible individuals
(b) advancing education
(c) relieving unemployment,

2) The relief of sickness and need and the advancement of such other charitable purposes as are charitable under the laws of England and Wales that the Trustees in their discretion from time to time determine.

Public Benefit
In 2025, The Red Rubber Ball Foundation continued to:

1. Provide support to Kenyan families by offering scholarships to cover secondary school fees, enabling children to continue their education beyond primary level.
2. Maintain links between two primary schools in the UK with their Kenyan counterparts.
3. Support two Kenyan schools by providing bikes, equipment, clothing and training for school cycling clubs.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Supporters
The Trustees and other supporters undertake fundraising and project activities largely on a voluntary basis.

During 2025 the Trustees voluntarily gave over 75 days of time to The Red Rubber Ball Foundation projects and administration. The Trustees are supported additionally by an advisory board of volunteers in Kenya.

Achievements and Performance

Main Achievements
Charitable activities

Our activities operated thanks to the voluntary donation of time, money, and energy by supporters.

Scholarships

We were able to provide scholarships to 110 children for the 2025 school year.

Many of these children are orphans or are being raised by single parents, often live difficult and complicated lives, in some cases staying with distant relatives or other villagers during school holidays. None would be in school without our help.

Scholarships are provided to cover the secondary school fees at the level set out by the Kenyan Ministry of Education. In some exceptional cases, additional funds are provided to cover school uniform, books or personal effects – though we encourage the family or local community to contribute something to the child's education.

Following the change to the new school 3-6-6-3 system, in January 2025 the Red Rubber Ball Foundation began offering scholarships to pupils entering Grade 7 of junior secondary school, with the majority of scholarships allowing children to attend as boarding pupils, and a small number providing places as day pupils.

Since we began providing scholarships for the 2011 school year, we have given scholarships to 404 children, a total of 1,285 years of schooling at over 200 different schools across the country.

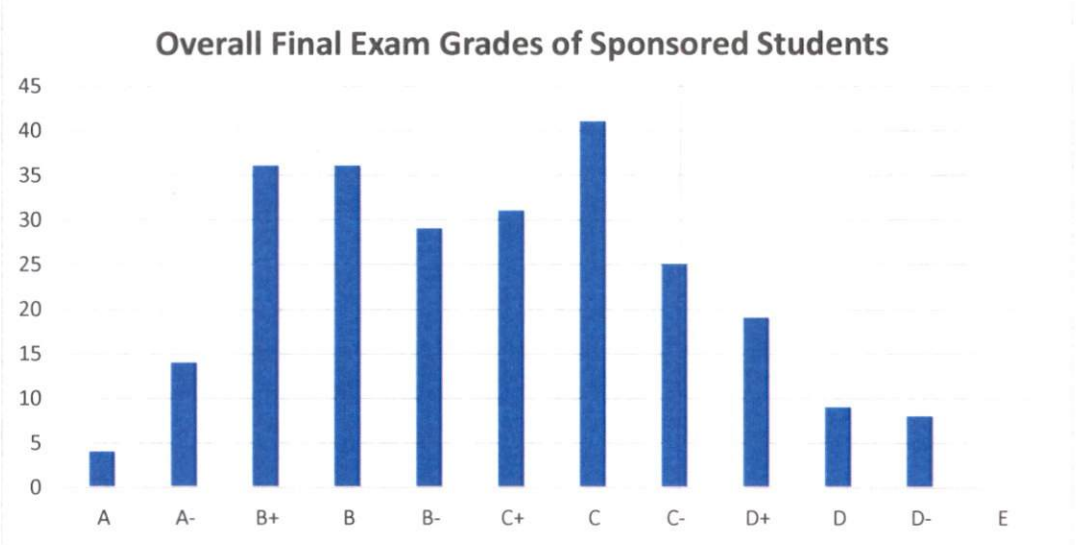
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Main Achievements - continued

Results

Thirty-seven students sat the KCSE secondary school final exams in 2025 with 22 (59%) achieving a grade of C+ or above. This compares to 27% of all students nationally who achieved C+ or above.

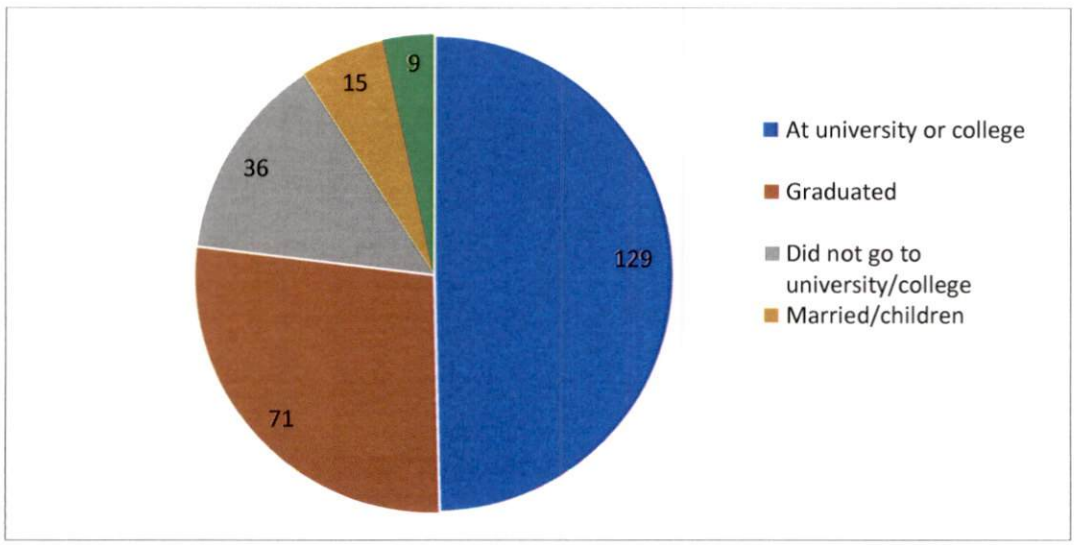
Since we began providing scholarships 172 students have achieved a grade of C+ or above, which is the level required for a university place. This represents 60% of all sponsored students.



Students who have left school

We remain in contact with most of the 265 sponsored students who have left school at least once each year. In 2025 we were able to connect with 71% of our alumni. Of these, 71 have now graduated from university or college and 129 students are currently taking further studies. This means that 80% of the sponsored students have gone on to further study after completing school.

Excluding those who left school in December 2025, our sponsored students have studied courses at over 60 different universities and colleges across the country.



For those not in work or study we aim to help them find opportunities for further study, work experience, employment or to set up their own ventures.

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Main Achievements - continued

Loan Scheme

Students can access local government HELB loans towards their university studies, and we have developed contacts at the government student loan body which means we can give help to these students as they apply for their loans.
A number have had difficulties with these loans (for example, payment is often delayed by HELB or only part complete). We have been able to support a small number of students like this with loans of our own which are interest-free, but repayable once the student completes their course.

During 2025 a total of £1,758 was paid out in loans. £1,500 was added to the loan fund from reserves. £20 was repaid by students in the year, giving a balance on the fund at 31st December 2025 of £65 available for loans in 2026.

Over the years we have given out loans worth £18,916 to 65 sponsored students with £529 having been repaid. These repayments are added back to the loan fund and made available to future students.

In addition we have acquired 30 second-hand laptops which have been loaned to sponsored students who are at university or college to help with their studies.

Cycling

We have opened two cycling clubs at Namasoli School in Kakamega county and at Senator Barack Obama Secondary School in Siaya county, by providing bikes, a bike stand, toolbox, pumps, helmets, water bottles and clothing, and initial training for the teachers and children.

A memorandum of understanding with the Board of Management at each school places responsibility for the safe keeping of the bikes and day-to-day management of the club with the School Principal.

School links

Links continue between two UK primary schools and two partner schools in Nairobi, enabling the children in each country to learn about the life of children across the world and develop penfriends overseas.

Financial Review

Financial Position

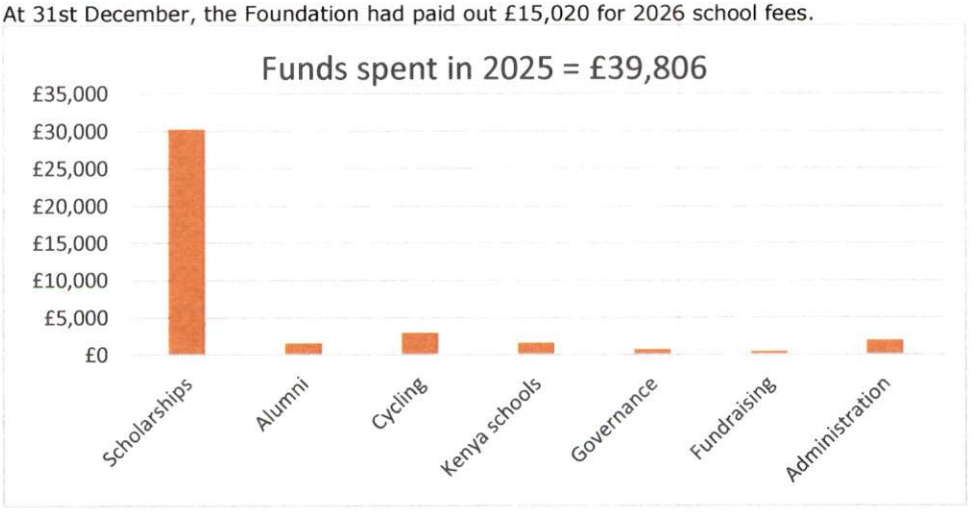
The Trustees carry out a financial risk assessment each month to confirm that funds are either in place or expected with high certainty, to ensure that financial commitments can be met, and all projects continue unaffected.

Donations received in 2025 meant that all scholarships were fully funded with The Red Rubber Ball Foundation paying the school fees set out by the Kenyan Ministry of Education.

Other fundraising continued with a quiz night attracting a wide audience and generating funds for general reserves and available for other projects.

The charity raised a total of £38,345 during the period, spending £33,925 on charitable activities and incurring fundraising, administration, and governance costs of £5,881.

At 31st December, the Foundation had paid out £15,020 for 2026 school fees.



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Financial review - continued

At 31st December 2025, we hold £26,398 in Restricted Reserves, of which £19,478 is from donations received from sponsors towards future scholarships, plus a contingency to support those children. The contingency of £3,000 is set at around 10% of the year's scholarship budget and exists to cover the remaining fees should a sponsor be unable to continue their support. In addition, there are Restricted Reserves of £420 for cycling activities and £3,500 received in advance for a fundraising cycle ride in Kenya in 2026.

This leaves £16,870 in General Reserves which can be utilised in 2026.

Based on our projections, the Trustees believe that the reserves are adequate to fulfil our commitments and ensure that all children currently being sponsored can complete their schooling.

Future Plans
The 2026 school year will see RRBF supporting children in a variety of school years with new scholarships offered to children entering Grade 7 of Junior Secondary School while continuing to sponsor children returning to Grade 8 and Grade 9. This year will also see the first children move on to Grade 10 of Senior Secondary School and the last children complete Form Three and Form Four under the old 8-4-4 system.

We will continue to focus on boarding places at Junior and Senior Secondary schools which give children a better education, more time in school and better resources than at home. For girls, this also protects them from predatory men and youths, FGM and early marriage; while keeping boys away from the daily pressures to enter into crime, alcohol, drugs and glue.

We recognise that some children will not be offered places as boarding pupils but still struggle to pay day fees, so we will offer a limited number of scholarships for day school places.

Scholarships will remain the focus of all our work with our aim to ensure that students make the very best of the opportunity their scholarship offers and thus get the most benefit and value from the donations made.

We will continue the support available beyond school, through emergency finance and laptop loans, and we will work with the Alumni group to help students further their education and find meaningful work. This way they can best further their ambitions and contribute to their community.

Scholarships

We are supporting 103 children in secondary school in 2026, with 73 returning, 3 undertaking re-sits and 27 new scholarships.

We will continue to review and extend our network of local contacts who identify children in need of support, visit the children each term to ensure they have what they need, and facilitate correspondence between the Foundation, sponsors, and children.

Once again, the Trustees will commit £1,000 from reserves towards student loans in 2026 to help sponsored students who are unable to obtain local government loans towards university or college studies. This fund will also be available so students can buy other equipment or materials needed for their studies, and for small business loans for students who are not at university or college to set up their own venture. Those who put forward a case, can apply for an interest free, repayable loan.

We will also purchase further second-hand laptops which will be available as a loan to sponsored students studying at university or college.

Alumni

We are working with locally managed groups to provide admin support to develop our Alumni network, to help this group of young people find meaningful work or establish their own commercial ventures, so that they can support their own families.

Cycling

We will continue to provide training to the teachers and children at Namasoli School and Senator Barack Obama Secondary School to help them develop the cycling clubs. We will also encourage the two schools to work together by holding joint training camps, rides and perhaps competitions.

We purchased second-hand bikes in 2025 which will see the opening of a third cycling club, at St Maurice Mwira High School near Kakamega, in 2026.

School links

We will continue the links between the two UK and two Kenyan primary schools and hope to extend this to three and maybe four schools, building on the existing partnerships, so the children learn more about life in each country and continue to correspond.

...CONTINUED

Future Plans - continued

Finances
Scholarships are provided only where sponsors directly commit funds.

The Trustees believe that we have funds in place or a reasonable expectation of funds to continue all existing projects. We will continue to seek ways to raise funds to expand these.

We will continue to encourage the repayment of student loans as more students complete university or college and find work. Funds were raised by the Cycle Kenya ride in 2019 and are held as Restricted Reserves to allow for the expansion of cycle clubs in schools across Kenya. A further ride is planned for 2026 to raise funds for further cycling clubs. Each school is required to demonstrate their commitment and capacity to maintain these clubs, and there is no on-going financial commitment from The Red Rubber Ball Foundation to support these clubs.

Additional projects will be developed where Red Rubber Ball Foundation Trustees, supporters and sponsors can commit sufficient time, energy, and funds

Structure, Governance and Management

Governance

The Trustees meet regularly to review activities and agree plans for the future.

We continue to strengthen the governance of the charity with a programme to review policies and procedures regularly including:
- Child Protection
- Safeguarding Adults
- Environment
- Equality, Diversity and Inclusion
- Complaints
- Data Protection
- Health and Safety
- Referral and Signposting
- Privacy
- Preventing Fraud and Cyber Crime.

The Trustees also carry out an annual review of financial controls and working practices, and a review of online costs and mobile money costs.

During 2025 we also introduced an annual Governance review.

Registers are also maintained for:
- Complaints
- Data breaches
- Welfare notifications.

All entries are raised with the Trustees at the earliest appropriate opportunity.

We also review the gender and geographical mix of the scholarships. At 31 January 2026, a total of 404 scholarships have been provided to 193 boys and 211 girls, with the aim being a roughly equal mix of boys and girls. Scholarships have been offered in 40 of the 47 counties in Kenya. This will be maintained and extended where appropriate.

We have also analysed the ethnic background of the children to ensure we offer scholarships to a broad range of the ethnicities. To date scholarships have been provided to children from 24 different tribal backgrounds plus one Somali and two South Sudanese refugees.

The Trustees are satisfied that funds are being applied in the way intended.

The Red Rubber Ball Foundation seeks to provide opportunities for people to flourish. Long-term success will see them making the most of these opportunities, by doing things for themselves (taking personal responsibility). It is our belief and wish that leaders will therefore develop from within the movement.

Governing document

The Red Rubber Ball Foundation is a limited company, as defined by the Companies Act 2006, and was incorporated on 1 April 2010 as a company limited by guarantee and not having share capital. The charity is governed by its Memorandum and Articles of Association and registered with the Charity Commission on 15 February 2011, having reached the income threshold.

Our Patron is Jane Obinchu, the head teacher of Kimane Marugé (who was the world's oldest primary school pupil).

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Governance - continued
The Company is governed by a Board of Trustees which meets regularly to provide direction and governance to the charity. The Trustees have a broad range of skills and experience in business, finance, marketing, education, and charities.

Trustee Neil Kirby voluntarily commits 5% of his business income to the Foundation, which contributes towards the admin, fundraising and governance costs and ensures that the majority of all funds donated by sponsors and supporters are used for projects.

In accordance with the Articles of Association, Sally Gardner offers herself for re-election.

Risk Management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure that appropriate controls are in place to provide reasonable assurance against fraud and error. The charity has a detailed Risk Policy, which is reviewed at least annually by the Board.

The Trustees consider that the key risks currently facing the charity are:
- dependence of projects on individual Trustees
- changes to the Kenyan school system leading to a need for extra secondary schooling funding
- additional fees charged by schools
- raising insufficient funds to finance existing projects
- currency fluctuations increasing the 'real' cost of projects in Kenya

Small Company Rules
This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.
The trustees' report was approved by the board of trustees and signed on its behalf by:

Mr N A Kirby
Trustee

Date 18 August 2026

THE RED RUBBER BALL FOUNDATION
Independent Examiner's Report to the Trustees of THE RED RUBBER BALL FOUNDATION
For The Year Ended 31 December 2025

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2025.

Responsibilities and Basis of Report
As the charity trustees of the Company (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent Examiner's Statement
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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

27 August 2026

Howard Ashmore FCA
Date
65 Knowl Piece
Wilbury Way
Hitchin
Hertfordshire
SG4 0TY

THE RED RUBBER BALL FOUNDATION
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 December 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	8,163	29,262	37,425	29,467
Charitable activities:					
Scholarships		20	-	20	-
Investments	4	900	-	900	378
Other	5	-	-	-	32
		9,083	29,262	38,345	29,877
EXPENDITURE ON:					
Raising funds		(487)	-	(487)	(433)
Charitable activities:					
Scholarships		(747)	(30,312)	(31,059)	(17,795)
Alumni including mentoring		(1,585)	-	(1,585)	(513)
Cycling club		-	(2,975)	(2,975)	(297)
Kenya schools		(1,681)	-	(1,681)	(166)
Other		(2,019)	-	(2,019)	(1,862)
		(6,519)	(33,287)	(39,806)	(21,066)
NET (EXPENDITURE)/INCOME		2,564	(4,025)	(1,461)	8,811
NET MOVEMENT IN FUNDS		2,564	(4,025)	(1,461)	8,811
RECONCILIATION OF FUNDS:					
Total funds brought forward		14,306	30,423	44,729	35,918
TOTAL FUNDS CARRIED FORWARD	10	16,870	26,398	43,268	44,729

The notes on pages 12 to 15 form part of these financial statements.

THE RED RUBBER BALL FOUNDATION
Comparative Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 December 2025

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	9,508	19,959	29,467
Charitable activities:				
Investments	4	378	-	378
Other	5	32	-	32
		9,918	19,959	29,877
EXPENDITURE ON:				
Raising funds		(433)	-	(433)
Charitable activities:				
Scholarships		(333)	(17,462)	(17,795)
Alumni including mentoring		(513)	-	(513)
Cycling club		-	(297)	(297)
Kenya schools		(166)	-	(166)
Other		(1,862)	-	(1,862)
		(3,307)	(17,759)	(21,066)
NET INCOME		6,611	2,200	8,811
Transfers between funds	10	(2,000)	2,000	-
NET MOVEMENT IN FUNDS		4,611	4,200	8,811
RECONCILIATION OF FUNDS:				
Total funds brought forward		9,693	26,225	35,918
TOTAL FUNDS CARRIED FORWARD	10	14,304	30,425	44,729

The notes on pages 12 to 15 form part of these financial statements.

THE RED RUBBER BALL FOUNDATION
Balance Sheet
As At 31 December 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
CURRENT ASSETS					
Debtors	8	151	16,518	16,669	16,305
Cash at bank and in hand		17,699	9,880	27,579	29,244
		17,850	26,398	44,248	45,549
Creditors: Amounts Falling Due Within One Year	9	**(980)**	-	**(980)**	**(820)**
NET CURRENT ASSETS (LIABILITIES)		**16,870**	**26,398**	**43,268**	**44,729**
TOTAL ASSETS LESS CURRENT LIABILITIES		**16,870**	**26,398**	**43,268**	**44,729**
NET ASSETS		**16,870**	**26,398**	**43,268**	**44,729**
FUNDS OF THE CHARITY					
Restricted Funds				26,398	30,425
Unrestricted Funds				16,870	14,304
TOTAL FUNDS	10			43,268	44,729

For the year ending 31 December 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.
On behalf of the board

N A Kirby

Mr N A Kirby
Trustee
Date 18 August 2026

The notes on pages 12 to 15 form part of these financial statements.

1. General Information

THE RED RUBBER BALL FOUNDATION is a company limited by guarantee, incorporated in England & Wales, registered number 07211673 and registered charity number 1140443 . The registered office is 39 Barleycroft Road, Welwyn Garden City, Hertfordshire, AL8 6JX.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "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)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

The charitable company is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

2.3. Resources Expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and had been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year-end date are noted as a commitment but not accrued as expenditure.

2.4. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

2.5. Taxation

The charity is exempt from tax as all its income is charitable and applied for charitable purposes.

3. Income from Donations and Legacies

	Unrestricted funds £	Restricted funds £	2025 Total funds £
Donations and gifts	8,163	29,262	37,425

	Unrestricted funds £	Restricted funds £	2024 Total funds £
Donations and gifts	9,508	19,959	29,467

4. Investment Income

	2025 Unrestricted funds £	2024 Unrestricted funds £
Bank interest receivable	900	378

5. Other Income

	2025 Unrestricted funds £	2024 Unrestricted funds £
Commission	-	32

6. Independent Examiner's Remuneration

	2025 £	2024 £
Independent examination of the financial statements	870	820

7. Average Number of Employees

Average number of employees during the year was: NIL (2024: NIL)

8. Debtors

	2025 £	2024 £
Due within one year		
Other debtors	16,669	16,305

9. Creditors: Amounts Falling Due Within One Year

	2025 £	2024 £
Accruals and deferred income	980	820

10. Movement in Funds

	As at 1 January 2025 £	Income £	Expenditure £	As at 31 December 2025 £
Unrestricted funds				
General:				
General unrestricted fund	14,306	9,083	(6,519)	16,870
Restricted funds				
Scholarships	27,228	25,562	(30,312)	22,478
Cycling	3,195	3,700	(2,975)	3,920
Total restricted funds	30,423	29,262	(33,287)	26,398
Total funds	44,729	38,345	(39,806)	43,268

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	As at 1 January 2024	Income	Expenditure	Transfers	As at 31 December 2024
	£	£	£	£	£
Unrestricted funds					
General:					
General unrestricted fund	9,693	9,918	(3,307)	(2,000)	14,304
Restricted funds					
Scholarships	22,734	19,959	(17,463)	2,000	27,230
Cycling	3,491	-	(296)	-	3,195
Total restricted funds	26,225	19,959	(17,759)	2,000	30,425
Total funds	35,918	29,877	(21,066)	-	44,729

11. Transactions with Trustees
None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.
No Trustee received any payment relating to their role as a Trustee.

The Articles of Association permits payment to Trustees for the provision of services to the charity where the Trustees determine that these amounts are reasonable in the circumstances and in the best interests of the charity.

12. Related Party Disclosures
Insurance costs in 2024 were matched by a specific donation from one supporter. Also in 2024, other fundraising and administration costs were covered by donations received from The Red Rubber Ball Company.

	2025 £	2024 £	
Fundraising	487	433	
Independent Examination	870	820	
Web hosting & IT	516	494	
Insurance	213	306	(covered by supporter donation)
Subscriptions	107	120	
Annual Return	34	13	
Miscellaneous	233	46	
Total costs	**2,460**	**2,232**	
RRBCo Donation	£0	£850	

In 2024 the Red Rubber Ball Company donated £850.

The Red Rubber Ball Foundation provides no financial gain to The Red Rubber Ball Company.

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13. Company limited by guarantee
The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.