COMPANY REGISTRATION NUMBER: 08161569
CHARITY REGISTRATION NUMBER: 1149208

RAISE THE CHILDREN INTERNATIONAL

Company Limited by Guarantee

Unaudited Financial Statements

31 December 2025

GEOFFREY NATHAN ASSOCIATES
Chartered accountants
112 Morden Road
London
SW19 3BP

RAISE THE CHILDREN INTERNATIONAL

Company Limited by Guarantee

Financial Statements

Year ended 31 December 2025

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RAISE THE CHILDREN INTERNATIONAL

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 December 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2025.

Reference and administrative details

Registered charity name	RAISE THE CHILDREN INTERNATIONAL
Charity registration number	1149208
Company registration number	08161569
Principal office and registered office	31 Sundridge Avenue Bromley BP1 2QP

The trustees

Mr Neil Holzapfel
Mr Dunstan Kamana
Ms Lesego Serolong
Lord Michael Hastings
Ms Ipek De Vilder

Independent examiner	Geoffrey Nathan Associates 112 Morden Road London SW19 3BP

Structure, governance and management

Raise the Children International is a registered charity and a company limited by guarantee. The company was incorporated on the 30th July 2012 and registered as a charity on the 4th October 2012.

Objectives and activities

The charity’s objects (‘Objects’) are the relief of poverty, sickness, the preservation and protection of good health and the advancement of education amongst orphaned and vulnerable children in Africa, in particular but not exclusively by the provision of grants.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

In 2024 Raise the Children International provided tuition, boarding and wrap-around support to 71 rural South African orphans. This was made possible, in part, through UK donations, as well as donations from the rest of the world. UK donations also provided the opportunity for two Grade 9 Scholars to travel from South Africa to take part in the Sevenoaks Summer School program, which greatly expanded their educational and cultural horizons. All of these efforts are changing outcomes for rural orphans. In a country where 68% of women and 53% of men cannot move forward from high school, 100% of Raise the Children's women and 87% of it's men are moving forward into tertiary study and employment.

Financial review

The overall aim of Raise The Children Internatiol's financial strategy is to maintain a sound financial base to support the resourcing of the organisation and deliver its mission. Specifically, the aim is to maintain long-term financial viability in order to achieve the objectives in the Strategic Plan.

The trustees' annual report and the strategic report were approved on 21 September 2026 and signed on behalf of the board of trustees by:

Mr Neil Holzapfel
Trustee

RAISE THE CHILDREN INTERNATIONAL

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of RAISE THE CHILDREN INTERNATIONAL

Year ended 31 December 2025

I report to the trustees on my examination of the financial statements of RAISE THE CHILDREN INTERNATIONAL ('the charity') for the year ended 31 December 2025.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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 charity as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements 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 financial statements 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.

Geoffrey Nathan Associates
Independent Examiner

112 Morden Road
London
SW19 3BP

21 September 2026

RAISE THE CHILDREN INTERNATIONAL

Company Limited by Guarantee

Statement of Financial Activities
(including income and expenditure account)

Year ended 31 December 2025

	Note	2025 Unrestricted funds £	2025 **Total funds** £	2024 Total funds £
Income and endowments				
Donations and legacies	**4**	67,066	67,066	63,369
Total income		67,066	67,066	63,369
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	**5**	7,400	7,400	6,970
Expenditure on charitable activities		57,325	57,325	37,127
Total expenditure		64,725	64,725	44,097
Net income and net movement in funds		2,341	2,341	19,272
Reconciliation of funds				
Total funds brought forward		54,742	54,742	35,470
Total funds carried forward		57,083	57,083	54,742

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 6 to 8 form part of these financial statements.

RAISE THE CHILDREN INTERNATIONAL

Company Limited by Guarantee

Statement of Financial Position

31 December 2025

	Note	2025 £	2024 £
Current assets			
Cash at bank and in hand		57,683	55,342
Creditors: amounts falling due within one year	**7**	600	600
Net current assets		57,083	54,742
Total assets less current liabilities		57,083	54,742
Net assets		57,083	54,742
Funds of the charity			
Unrestricted funds		57,083	54,742
Total charity funds		57,083	54,742

For the year ending 31 December 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 21 September 2026, and are signed on behalf of the board by:

Mr Neil Holzapfel
Trustee

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and a registered charity in England and Wales. The address of the registered office is 31 Sundridge Avenue, Bromley, BP1 2QP.

2. Statement of compliance

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

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- legacy income is recognised when receipt is probable and entitlement is established.

- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

4. Donations and legacies

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Donations				
Donations	67,066	67,066	55,419	55,419
Sponsorship				
Fundraising	–	–	7,950	7,950
	67,066	67,066	63,369	63,369

5. Costs of raising donations and legacies

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Costs of raising donations and legacies - Donations	7,400	7,400	6,970	6,970

6. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	600	600

7. Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	600	600