Charity registration number: 1153012

TRAIN(Kenya)

Annual Report and Financial Statements

for the Year Ended 31 December 2025

TRAIN(Kenya)

Contents (continued)

Reference and Administrative Details	1
Trustees' Report	2 to 4
Statement of Trustees' Responsibilities	5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 14

TRAIN(Kenya)

Reference and Administrative Details

Trustees	C R Barton G Thomas K Underhill O T Allmand-Smith D S Smalley A Wigley E Oluwasakin
Charity Registration Number	1153012
Principal Office	6 Sheep Hey Leaches Road Ramsbottom Bury Lancashire BL0 0ND
Independent Examiner	Pi Accountants Littlemead Hollingdon Buckinghamshire LU7 0DN

TRAIN(Kenya)

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2025.

Objectives and activities

Objects and aims

To advance religion and education by financially supporting Reformed Baptist churches that are committed to the Second London Confession of Faith (commonly called the 1689) in the provision of
1 training for church leaders
2 the construction of church buildings
3 financial support for church leaders
4 infrastructure and resources for schools (early childhood development primary, secondary) sponsored by such churches
5 salaries for teachers at the schools sponsored by such churches
6 school fees at all education levels for needy students. Children of church leaders will be given priority.
The trustees may widen the assistance to other churches and people within and beyond the boundaries of Kenya as they deem appropriate.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

TRAIN (Kenya) was established to advance religion and education by financially supporting Reformed churches in Kenya. The trustees require confirmation of funds that are sent to Kenya to show that they are distributed and used in the ways intended. Regular visits are made by trustees to Kenya to encourage those being supported and to confirm that the money sent to Kenya has been used wisely as intended. In January 2025 two of the trustees visited the area of Pokot where much of the funding is sent to. One of them also went to Kisumu. In April 2025 one of our trustees visited Pokot and Nairobi. These visits included meeting with those we work with and who receive the funding to distribute and to confirm it was being used as intended.

In 2025, £39,517 was sent to Kenya to help churches and individuals. It included providing support for church leaders, paying the salaries of teachers at supported schools, help in building projects and providing support for students.

Areas of Focus for Financial Support

Financial support of church leaders. A number of leaders are supported by receiving funds from TRAIN(Kenya). Without this external support, they would not be able to work full time in their ministry. Through this support, for example in the remote Pokot region, the work of three churches has spread, and there are now more than 14 churches in that region. While it has been the desire of the trustees to see more support for leaders coming from the congregations, it has become clear that poverty and deprivation in many rural areas makes this almost impossible, so continuing support at a higher level is going to be required for the foreseeable future. Support was also given for the cost of further work for a church building

The training of church leaders

Students were supported to be able to complete their studies in preparation for the Christian ministry. A college was opened in Pokot in 2024 to train future church leaders. This is vital for the future health of the churches. We have continued to support a Bible College by providing funds for the construction of a building, the running of courses and provision of resources.

Support for schools including infrastructure and salaries for teachers

Many schools in the Pokot region have been sponsored and supported in this way, including the setting up of three secondary schools. Again, without the impetus and ongoing support that comes from TRAIN(Kenya) this would not be possible. Even schools that are receiving government support often still require additional help (especially in rural areas) in order to maintain the minimum number of teachers required to function effectively.

School fees for children of church leaders

This is an ongoing need, since almost all education in Kenya requires at least some level of funding from the families. Without this support, many pastors would not be able to work at their ministry out of a need to provide financial support for their children's education.

People in need

People are in need, due to poverty and also as a result of drought in some areas.

The trustees remain grateful towards all the individuals and churches which support the work by their donations and prayers.

Structure, governance and management

The annual report was approved by the trustees of the charity on 13 Oct 2026 and signed on its behalf by:

C R Barton

.....

C R Barton
Trustee

TRAIN(Kenya)

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 13 Oct 2026 and signed on its behalf by:

C R Barton

.....

C R Barton
Trustee

TRAIN(Kenya)

Independent Examiner's Report to the trustees of TRAIN(Kenya)

I report to the trustees on my examination of the accounts of TRAIN(Kenya) for the year ended 31 December 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of TRAIN(Kenya) as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....

Angelique Wright FCCA
Chartered Certified Accountants

Littlemead
Hollingdon
Buckinghamshire
LU7 0DN

Date: 14/10/26

We Are Pi Chartered
Certified Accountants
Littlemead, Hollingdon
Buckinghamshire, LU7 0DN
t: 03450 94 92 35
e: enquiries@wearepi.uk

TRAIN(Kenya)

Statement of Financial Activities for the Year Ended 31 December 2025

	Note	Unrestricted funds £	Total 2025 £
Income and Endowments from:			
Donations and legacies		46,354	46,354
Total income		46,354	46,354
Expenditure on:			
Charitable activities		(39,723)	(39,723)
Other expenditure	5	(205)	(205)
Total expenditure		(39,928)	(39,928)
Net income		6,426	6,426
Net movement in funds		6,426	6,426
Reconciliation of funds			
Total funds brought forward		13,345	13,345
Total funds carried forward	10	19,771	19,771

	Note	Unrestricted funds £	Total 2024 £
Income and Endowments from:			
Donations and legacies		27,837	27,837
Total income		27,837	27,837
Expenditure on:			
Charitable activities		(43,099)	(43,099)
Other expenditure	5	(239)	(239)
Total expenditure		(43,338)	(43,338)
Net expenditure		(15,501)	(15,501)
Net movement in funds		(15,501)	(15,501)
Reconciliation of funds			
Total funds brought forward		28,846	28,846
Total funds carried forward	10	13,345	13,345

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 10.

TRAIN(Kenya)

(Registration number: 1153012)
Balance Sheet as at 31 December 2025

	Note	2025 £	2024 £
Current assets			
Cash at bank and in hand	8	19,972	13,525
Creditors: Amounts falling due within one year	9	(201)	(180)
Net assets		19,771	13,345
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		19,771	13,345
Total funds	10	19,771	13,345

The financial statements on pages 7 to 14 were approved by the trustees, and authorised for issue on 13 Oct 202 and signed on their behalf by:

C R Barton

.....

C R Barton
Trustee

1 Accounting policies

Statement of compliance
The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation
TRAIN(Kenya) meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments
Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs
These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted funds are subject to specific conditions by donors 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.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	38,593	38,593
Gift aid reclaimed	7,761	7,761
Total for 2025	46,354	46,354
Total for 2024	27,837	27,837

3 Income from other trading activities

	Total funds £
Total for 2025	-

4 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
		39,517	39,517
Governance costs		206	206
Total for 2025		39,723	39,723
Total for 2024		43,099	43,099

	Total expenditure £

5 Other expenditure

	Note	Unrestricted funds General £	Total funds £
Other resources expended		205	205
Total for 2025		205	205
Total for 2024		239	239

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Audit fees		
Other fees paid to auditors	206	206
Total for 2025	206	206
Total for 2024	180	180

7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

8 Cash and cash equivalents

	2025	2024
	£	£
Cash at bank	19,972	13,525

9 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other creditors	1	-
Accruals	200	180
	201	180

10 Funds

	Balance at 1 January 2025	Incoming resources	Resources expended	Balance at 31 December 2025
	£	£	£	£
Unrestricted funds				
General	13,345	46,354	(39,928)	19,771

	Balance at 1 January 2024	Incoming resources	Resources expended	Balance at 31 December 2024
	£	£	£	£
Unrestricted funds				
General	28,846	27,837	(43,338)	13,345

11 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 December 2025 £
Current assets	19,972	19,972
Current liabilities	(201)	(201)
Total net assets	19,771	19,771

	Unrestricted funds General £	Total funds at 31 December 2024 £
Current assets	13,525	13,525
Current liabilities	(180)	(180)
Total net assets	13,345	13,345

TRAIN(Kenya)

Statement of Financial Activities by fund for the Year Ended 31 December 2025

	Total Unrestricted Funds 2025 £	Total Unrestricted Funds 2024 £
Income and Endowments from:		
Donations and legacies	46,354	27,837
Total income	46,354	27,837
Expenditure on:		
Charitable activities	(39,723)	(43,099)
Other expenditure	(205)	(239)
Total expenditure	(39,928)	(43,338)
Net income/(expenditure)	6,426	(15,501)
Net movement in funds	6,426	(15,501)
Reconciliation of funds		
Total funds brought forward	13,345	28,846
Total funds carried forward	19,771	13,345

TRAIN(Kenya)

Detailed Statement of Financial Activities for the Year Ended 31 December 2025

	Total 2025 £	Total 2024 £
Income and Endowments from:		
Donations and legacies (analysed below)	46,354	27,837
Total income	46,354	27,837
Expenditure on:		
Charitable activities (analysed below)	(39,723)	(43,099)
Other expenditure (analysed below)	(205)	(239)
Total expenditure	(39,928)	(43,338)
Net income/(expenditure)	6,426	(15,501)
Net movement in funds	6,426	(15,501)
Reconciliation of funds		
Total funds brought forward	13,345	28,846
Total funds carried forward	19,771	13,345

Detailed Statement of Financial Activities for the Year Ended 31 December 2025 (continued)

	Total 2025 £	Total 2024 £
Donations and legacies		
Appeals and donations	38,593	27,837
Gift Aid tax reclaimed	7,761	-
	46,354	27,837
Charitable activities		
Charitable donations	(39,517)	(42,919)
Accountancy fees	(206)	(180)
	(39,723)	(43,099)
Other expenditure		
Bank charges	(205)	(239)
	(205)	(239)

WŌRKIRO

SIGNATURE CERTIFICATE

Document

Name	**Train Kenya Financial Accounts 2025.pdf**
Creator	**Angelique Wright (angelique@wearepi.uk)**
Date	**29 September 2026 7:35:27 UTC**
Identifier	**12c09b2c-0a62-4fb8-8755-7c23c4f53359**

Signers

cliffbart@hotmail.com

E-mail	**cliffbart@hotmail.com**
Signed	**13 October 2026 10:19:48 UTC**
IP address	**86.142.198.53**