REGISTERED COMPANY NUMBER: 09515118 (England and Wales)
REGISTERED CHARITY NUMBER: 1161928

Strategic Report, Trustees' Report and

Unaudited Financial Statements for the Year Ended 31 December 2025

for

Pepo La Tumaini
(A Company Limited by Guarantee)

Preston Accountants Limited.
Chartered Certified Accountants
1 Carlton Parade
Preston Road
Wembley
Middlesex
HA9 8NE

Pepo La Tumaini

Strategic Report
for the Year Ended 31 December 2025

I am delighted to submit our 2025 Annual Report for Pepo La Tumaini (PLT) to the Charity Commission for England and Wales and am pleased to report our progress and achievements during 2025.

Highlights for the year

The charity continues to develop educational, health and welfare programmes mainly for young people in and around our base in Isiolo, Northern Kenya through our vision for the restoration and rehabilitation of human dignity. Despite the challenges presented by the cost-of-living crisis, the changing regulatory environment and ever present political and community-based conflict, displacement and climate change issues, we are very pleased to have developed our work on-site and extended our outreach to local communities. In 2025 we had the largest ever enrolment of children at our school, with 266 pupils. We have summarised below the impact we had in terms of the numbers of people we have helped:

1. Delivered educational and well-being support for 88 children who head households by providing a safe place to call home in our rehabilitative boarding school programme.

2. Supported 204 children to attend our Early Childhood Development (ECD) Centre and Grade 1-5 Lower Primary classes for children under the age of 10.

3. 88 pupils accessed holistic health and well-being support in rehabilitation boarding programme.

4. 51 pupils had individual and group therapy sessions to overcome trauma.

5. Our community health volunteers supported 102 housebound patients with chronic palliative care needs.

6. 370 immuno-compromised children and adults gained enhanced nutrition through organic farming and producing herbal remedies.

7. 55 pupils received specialist care for HIV and disabilities.

8. 502 people given treatment support and monitoring for HIV and TB at household level.

9. 112 pupils developed trade skills in masonry, painting, tailoring, tin smithing, recycling and agriculture at our Trade & Talent Centre.

10. 6 pupils earned a place at top national secondary schools and 50 pupils participated in inter-school competitions in drama, music and athletics.

11. 9 graduates were given bursaries to continue training alongside secondary school.

12. 18 young people were mentored into leadership and provided with employment opportunities.

13. 355 people participated in self-help and leadership groups that engaged in advocacy and peace activities.

14. More than 500 people were reached through our malaria campaigns and 200 mosquito nets were distributed.

Pepo La Tumaini in the Community

Pepo La Tumaini Jangwani was born out of the HIV/Aids crisis in the 1990s and since has then responded to famine, drought and flooding in Isiolo which has again been a factor. The high demand, inflation rates and transportation costs put an immense strain on the everyday survival of pastoralist communities. With the recent floods, we used our available resources to help prevent migration and keep children in school, ensuring we sustain our impact and continue to serve those who depend on us. Our community outreach programmes have thus been even more important and have continued and developed. Throughout 2025, our funding organisations and individuals have continued to support us generously and this, combined with some careful cost management, has meant that we again ended the year in a robust financial condition.

Education

We are meeting the social, emotional and educational needs of children, some of whom have never been in school. We use a mother and youth care network of previous school mothers and former pupils to identify vulnerable families and children heading households who are eligible for our school. Other referrals come from our local probation and community policing services. Our school offers both boarding and day scholar options across eight primary school classes. This year, 88 pupils accessed holistic health and well-being support in our rehabilitative boarding school programme, focused on therapy, rehabilitation and education. Activities include a structured and rigorous daily routine, involving outdoor activities such as planting trees, farming, community outreach and sports. Children are further motivated to stay in school by their participation in vocational skills training in leatherwork, tailoring, tin smithing, masonry and woodwork, which boosts their confidence and supports their academic learning. Using this approach, we aim to provide safety and security for street-connected and HIV-affected children, enabling them to engage in education and skills training, nurturing self-reliance and familial duty.

Our nursery and lower primary school offer a day schooling option for local children from the surrounding slum areas between the ages of 3-10 years old. This year, 204 children from the local urban slum areas attended our Early Learning centre and Lower Primary school. These children come from single-mother households suffering from extreme economic poverty. They are responsible for the care of their younger siblings, acting as the heads of their families, while their mothers look for work. Our team of nine teacher-carers at our Early Learning centre and Primary school focus on three pillars for success;

1) delivering accessible modules of education

2) facilitating healthy play

3) integrating diverse learners.

Our dedicated team of four caretakers also make sure that every child receives a daily cup of fortified porridge and a healthy lunch. Thanks to the increased support from our CSR partner, Timaflor Jangwani, we have been able to renovate our early learning and primary school complex, expanding our facilities with a new classroom and larger playing field enabling us to incorporate the additional grade 6 class within the lower primary school increasing the number of school pupils.

In terms of academic achievement in 2025, 87% of our first graduating class in our junior secondary department of grade 9 pupils met or exceeded expectations across the new competency-based curriculum in the Kenya Primary School Education Assessment (KPSEA), and 6 pupils earned places at top national secondary schools. We are extremely proud of this achievement given our pupils complex personal and familial backgrounds including significant life adversities and disrupted schooling.

Mental Health

Our Art for Life therapy programme is an inclusive and dynamic arts club that supports a range of issues relevant to children and staff as well as families in the wider community. Community music and drama groups continue to form a central component of our peacebuilding work. Through song and dance, we bring together diverse groups who would not normally collaborate and use the medium to identify the similarities between them rather than amplify their differences. Our Girl's Clubhouse provides a sanctuary for learning and therapy, as well as providing essential distributional services for young mothers and girls in Isiolo. This forms part of our efforts in considering diversification of our services and transition to new ways of delivering youth empowerment services to our communities.

The creative arts therapy programme continues to work with Tumaini Senior School pupils conducting both individual and group work with pupils struggling with emotional behaviour problems. We are pioneering the use of play therapy with pupils to help them overcome trauma and adverse childhood experiences. Using a combination of individual and group approaches, pupils can express themselves safely using play and art. Sarah Kruger, our Executive Director (a registered Play and Creative Arts therapist), continues to work with pupils with the highest needs to overcome harmful habits and emotional difficulties while supporting the teachers with additional training on how to best support pupils with challenging behaviour.

We were delighted to be supported to expand our network of local partnerships through a peer learning exchange with S.A.F.E. Samburu, a Kenyan NFO using art for social change and HIV/AIDS prevention. The exchange strengthened shared learning across Isiolo and Samburu Counties, deepening our understanding of community-led approaches, the vital role of women as changemakers and the power of the arts as a culturally relevant tool for communication, awareness and advocacy.

- 51 pupils were given creative arts and play therapy to overcome trauma.

- More than 5,000 marginalised adults reached through health outreach, advocacy and community support.

- 3,358 people were reached through community health talks.

Community Health

At the heart of Pepo La Tumaini is our commitment to making healthcare accessible for marginalised communities. Our clinic runs services for HIV testing and counselling, family planning and mother-to-child healthcare. We provide primary healthcare for all our school pupils, local community and staff. Our network of 46 volunteers reaches out to people who feel scared of accessing healthcare. Through counselling and treatment monitoring, delivered through home visits, local people are supported to take their first steps in caring for themselves and their families. As a result, Pastoralist communities are more knowledgeable and informed about their health needs - increasing their confidence to prioritise and seek out healthcare services. More people are now able to know how to identify and support changing mental and physical health needs among members in their community. There has been an increase in women feeling more confident to express themselves by understanding and having more knowledge about their rights.

TB in Isiolo affected a high number of our HIV-positive families and individuals. Persistent stigma affecting people living with HIV and inadequate nutrition resulted in poor treatment uptake of anti-retroviral treatment, causing a surge of TB cases. Our community home-based carer (CHBC) volunteers carried out several activities, including providing clients with personal hygiene care, monitoring medication, maintaining household and compound cleanliness, accompanying clients to hospital visits and assisting in daily activities for HIV/AIDS/TB affected patients. Volunteers provided practical care as well as emotional and counselling support to those with HIV/AIDs/TB and on treatment. Activities include nutritional support from their own kitchen gardens as well as counselling.

This has improved person-to-person care within previously stigma-prone pastoralist communities that would have otherwise hidden and denied those sick with HIV/TB. There has been a reduction in the number of sick people being discriminated against and left out of social activities with increased care and consideration of their health needs. This has helped to create increased acceptance with reduced stigma of those living with HIV/TB and other co-morbidities such as hepatitis and cancer. CHBC volunteers are now recognised as legitimate health and well-being professionals across different pastoralist communities - family members and neighbours now advocate for CHBC volunteers to provide advice and counselling instead of just paying for hospital transport.

Again, this year, our community health targets included quarterly mobile health camps in 'vulnerability hot spots' targeting impoverished communities who are unable to access mainstream healthcare services. The camps provided free health services to 1,620 vulnerable adults and young people across four poverty-stricken areas in Isiolo, helping to increase the number of people from high-risk areas accessing health services, resulting in a significant increase in early diagnosis and treatment initiation among marginalised communities. These communities include street families, drug users, sex commercial workers, traditional rural communities and other disenfranchised groups.

Through the free mobile health camps, we increased access to affordable health care services for underserved populations through the provision of necessary medication, including follow-up and referrals for more serious conditions such as HIV/TB. In the urban slum areas, we increased access to healthcare and treatment by bridging the information gap through health education talks. Thereby reducing the myths and misconceptions surrounding communicable and infectious diseases in traditional rural communities.

- 502 people given treatment support for HIV/TB at household level.

- 1,420 women and children accessed our Prevention of Mother to Child Transmission clinic.

- 99 community volunteers trained to deliver health outreach services.

- 892 accessed sexual health and family planning services.

- 102 elderly and sick patients were supported with home-based care services.

- 3,358 people were reached via our community health talks.

- More than 5,000 young people and community members were given health education and awareness.

Peacebuilding and Crisis response

Food distribution and peacebuilding activities were concurrently conducted as part of our peacebuilding approach to prevent social exclusion and educate people about HIV/TB while supporting positive mental health. Heavy rains and flooding in urban and rural centres in Isiolo displaced vulnerable families and increased risk of infection. In response, we mobilised emergency relief and community health outreach to support affected households.

This year we witnessed increased desperation to meet basic needs, particularly during the drought season when tensions escalated and violence erupted in the scramble for food and resources. In response, we expanded our school feeding programme to include lunch for all pupils in Term 3. Moreover, students worked with community self-help groups to develop alternative income generation through sustainable insect farming, learning how to rear crickets as a source of protein for animal and human consumption.

Thanks to our improved organic community health gardens, we were also able to boost our family feeding packages with herbal powders made from moringa, chai seeds and nettle, significantly increasing their nutritional value.

- More than 500 people reached through malaria campaigns.

- 112 people screened for TB, respiratory infections and gastroenteritis.

- 200 mosquito nets distributed.

- 210 increased their resilience against food insecurity through our Cricket Master initiative.

Tumaini Trade and Talent Centre (TTC)

Isiolo has low literacy levels and educational attendance. It is estimated that only around one-third of young people attend school. Young adults and teenagers are perceived as both victims and perpetrators of violence and crime, and alcohol and drug use continues to increase. Around three-quarters of the out-of-school youth do not have regular, full time employment. We plan to empower the unemployed local young people by developing accessible opportunities for training and creative entrepreneurship at our vocational training centre, the TTC.

We are currently positioned among the top schools in Isiolo pioneering the new competency-based curriculum (CBC) through innovative and practical learning for all primary school pupils. Our unique Trade and Talent Centre has been celebrated as a positive step forward in offering essential life skills to those who have been left out of mainstream education.

The Trade and Talent Centre is a hub of activity. Vocational training includes tailoring (to make uniforms and repurpose clothing for sale locally), woodwork, cookery, metalwork and tin smithing. We produce unique furniture items for the school including desks, beds, dining tables and benches. Creative learning is actively encouraged and while participating in these innovative activities, the children are learning valuable lessons in maths among other skills. As well as cooking, the students are all involved in the farm onsite and learn the value of growing crops and maintaining the difficult local soil (clay) to its best use. Crops grown on the farm include maize (very much a staple), sweet potatoes, spinach, kale and fruit to supplement a healthy diet at the school. The farm further expanded in 2025 to widen the variety of crops grown, including herbs to help those on treatments for HIV and TB.

The centre is a symbol of the programme's sustainability and gives us opportunities to create local solutions for local problems. This year the centre has been successful in raising over £9,000 from the sale of school furniture items (beds, desks, benches) and uniforms, helping to contribute to the cost of materials. In this way, our centre is proving to be a vital community resource in more ways than we expected, reducing our expenses to external suppliers for essential replenishment items. Beyond the acquisition of skills and the generation of income, we are providing lifelines to those young people who are left out of mainstream education opportunities.

- 21% of TTC's income was generated through sales of TTC products to our school.

- 112 pupils developed trade skills in masonry, painting, tailoring, tin smithing, recycling and agriculture.

- 9 graduates provided with bursaries to pursue secondary education and vocational training at our trade centre.

- 18 young people mentored into leadership and provided with employment opportunities.

Our Supporters and Partners

Despite another challenging year, with droughts and rising costs, Pepo La Tumaini has continued to support the most vulnerable individuals and marginalised communities in Northeastern Kenya. Thanks to the partnerships we have built over the years with individuals and foundations from around the world, we continue to be a symbol of hope for all those affected by HIV/AIDS. Our supporters' funding helps us to meet the needs of children left out of mainstream schooling and enables them to find their place in education. We have continued our local corporate partnership with Timaflor Rose Farm in Kenya, whose local monthly donations contributed towards 67% of our programme costs. We are particularly proud of our partnerships with local CSR initiatives such as client donations from Sirikoi Lodge which make up their annual contributions of $18,000 towards our school programme.

Special thanks to Elma Masana wa Afrika whose funding enabled us to provide support for families and young children again this year and our continuing relationship with our new funding partner Egmont Trust UK for health as we improve our support for HIV-positive/TB-affected beneficiaries. We would also like to thank our many individual supporters around the world, who continue to generously donate to our various programmes.

2026 Focus Areas:

1. Expand Tumaini farm and enhance organic farm practice with a storage facility for drying herbs and seeds.

2. Continue improving school facility and staffing to meet the increase in student population and CBC curriculum requirements and boost teacher carer training.

3. Strengthen Egmont health activities to support improvement of Clinic infrastructure and services.

4. Make capital investment on improving climate resilience at our boarding school site.

5. Develop strategic priorities to provide a roadmap for 2027-29.

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....
Ms A S Whittle - Trustee

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are set out in the charity's memorandum and articles of association and are s as follows:

1. To advance education by the provision of financial support for costs related to the administration, bursary and maintenance of the Pepo La Tumaini nursery and Senior School located in Isiolo, Kenya.

2. To advance education by the provision of periodic financial aid to the Pepo la Tumaini clinic and school in Isiolo, Kenya.

3. To advance education and health by the provision of grants to other accredited organisations, schools or registered charities involved in education and health in Kenya.

The Tumaini Senior School programme seeks to empower the surrounding communities by offering full boarding scholarship education to the most vulnerable child heading a household.

- Good working knowledge of the English language, both written and spoken.

- Evaluation of home situation (in cooperation with Social Services) as a desperate case with no other option of support for the child's education.

- Marks above 200. This can only be wavered if the child is extremely vulnerable and is able and willing to participate in the full rehabilitation programme

- Special cases are taken into consideration if pass mark is not attained in academic performance.

Public benefit

The objectives and activities, and achievement and performance sections of this report clearly set out the activities which the charity undertakes for the public benefit. The Trustees confirm that they have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission in determining the activities undertaken by the charity.

ACHIEVEMENTS AND PERFORMANCE

Information about our achievements and performance can be found in our Chair's Forward on pages 3 to 7.

FINANCIAL REVIEW

Financial position

During the year ended 31 December 2025 the charity received income totalling £34,047 (2024: £50,893). Expenditure totalled £33,366 (2024: £69,774) before other gains and losses. The result for the year is a surplus of £681 (2024: deficit £18,881). Our expectation continues that the costs of the programme will be met by current donations.

Reserves policy

The Trustees have reviewed the reserves of the charity. Their policy is to hold enough funds to meet the operating costs as per the annual budget for up to 6 months being £75,000 (2023: £75,000).

At 31 December 2025, the charity had total funds of £40,624 (2024: £39,943) including unrestricted funds of £37,699 (2024: £38,143) and restricted funds totalling £2,925 (2024: £1,800).

The Trustees will review the reserves policy on an annual basis.

FINANCIAL REVIEW

Going concern

The financial statements have been prepared on a going concern as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

FUTURE PLANS

The Trustees will continue to raise donor funding to support Pepo La Tumaini.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Pepo La Tumaini is constituted as a charitable company limited by guarantee and was established under its Memorandum and Articles of Association, which established the objects and powers of the charitable company, and is governed by its Articles of Association dated 27 March 2015. It is registered with the Charity Commission for England and Wales. In the event of the company being wound up, members are required to contribute an amount not exceeding £1. The company received charitable status on 1 June 2015 and began operating on 1 August 2015.

There shall be at least three Trustees. Should the need arise to appoint persons as Trustees, the Trustees shall take into account the benefits of appointing a person who through residence, occupation, employment or otherwise has special knowledge of the area of benefit.

Organisational structure

The charity is administered by the Board of Trustees, which meets at least 3 times per annum. Meetings take place in both London and Kenya. One of the Trustees is based in Kenya and fulfils a bridging role between operations in Kenya and the charity in the UK. She is responsible for monitoring operations and the expenditure incurred by them and verifies and accounts for the end use of funds. In this capacity, she acts as consultant to the charity and is remunerated for the provision of consultancy services. The Chair of Trustees tries to visit the charity in Kenya at least once a year.

Related parties

The charity Trustees are responsible for the general control and management of the charity. The Trustees give their time freely and receive no remuneration or other financial benefits for acting as trustees. One of the Trustees (Sarah Kruger) is remunerated by the charity for the provision of consultancy services to the charity.

Risk management

The Trustees have reviewed the major and financial risks that impact on the work of the charity. The systems that have been established enable the Trustees to review and take necessary steps to lessen these risks.

Strong governance of the Board and tight financial controls mitigates reputation risk. The breadth of donor funds from both Institutional and personal donations mitigates income risk.

The Trustees have also reviewed the following policies which are also in place and reviewed on an annual basis:

- Safeguarding
- Conflict of Interest
- Complaints
- Data Protection
- GDPR
- Risk Management Policy
- Cybercrime

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

09515118 (England and Wales)

Registered Charity number

1161928

Registered office
C/O Azets River House
1 Maidstone Road
Sidcup
Kent
DA14 5RH

Principal address
80 Strand
London
WC2R 0DT

Trustees
K Ganatra Director
Ms S Kruger Director
Ms S M Newton Director
P B Nindi Director
S E Oxley Director
Ms C J W Spiller Director
Ms A S Whittle Director

Independent Examiner
Murtaza Visram
Preston Accountants Limited.
Chartered Certified Accountants
1 Carlton Parade
Preston Road
Wembley
Middlesex
HA9 8NE

Bankers
Metro Bank
One Southampton Row
London
WC1B 5HA

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

The law applicable to charities in England & Wales 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 2015 (FRS 102);

- 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;

- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The Trustees are responsible for keeping 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 Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They 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.

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....
Ms A S Whittle - Trustee

Independent examiner's report to the trustees of Pepo La Tumaini ('the Company')
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's 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.

Murtaza Visram
The Association of Chartered Certified Accountants

Preston Accountants Limited.
Chartered Certified Accountants
1 Carlton Parade
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Wembley
Middlesex
HA9 8NE

Date: .....

Statement of Financial Activities
for the Year Ended 31 December 2025

	Notes	Unrestricted fund £	Restricted fund £	31.12.25 Total funds £	31.12.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		32,922	1,125	34,047	50,893
EXPENDITURE ON					
Charitable activities					
Charitable Activities		30,472	-	30,472	62,635
Other		2,894	-	2,894	7,139
Total		33,366	-	33,366	69,774
NET INCOME/(EXPENDITURE)		(444)	1,125	681	(18,881)
RECONCILIATION OF FUNDS					
Total funds brought forward		38,143	1,800	39,943	58,824
TOTAL FUNDS CARRIED FORWARD		37,699	2,925	40,624	39,943

The notes form part of these financial statements

Balance Sheet
31 December 2025

	Notes	Unrestricted fund £	Restricted fund £	31.12.25 Total funds £	31.12.24 Total funds £
CURRENT ASSETS					
Debtors	5	4,959	-	4,959	4,959
Cash at bank		35,440	2,925	38,365	38,404
		40,399	2,925	43,324	43,363
CREDITORS					
Amounts falling due within one year	6	(2,700)	-	(2,700)	(3,420)
NET CURRENT ASSETS		37,699	2,925	40,624	39,943
TOTAL ASSETS LESS CURRENT LIABILITIES		37,699	2,925	40,624	39,943
NET ASSETS		37,699	2,925	40,624	39,943
FUNDS	7				
Unrestricted funds				37,699	38,143
Restricted funds				2,925	1,800
TOTAL FUNDS				40,624	39,943

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

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

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

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....
A S Whittle - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
Pepo La Tumaini is a company limited by guarantee in the United Kingdom. In the event of the charitable company being wound up, the liability in respect of the guarantee is limited to £1 per member of the charitable company.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity. The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Income
All income is included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received. Voluntary income including donations and gifts is included in full in the SOFA when receivable.

Expenditure
All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

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

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.

Allocation and apportionment of costs
Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out atHeadquarters. Where support costs cannot be directly attributed to particular headings they have beenallocated to cost of rising funds and expenditure on charitable activities on a basis consistent with use of the resources.

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

Related party exemption
The charitable company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

Taxation
The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is therefore considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

continued...

1. ACCOUNTING POLICIES - continued

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Foreign currencies
Foreign currency transactions are initially recognised by applying to the foreign currency amount of the spot exchange rate between the functional currency and the foreign currency at the date of the transaction. Monetary assets and liabilities denominated in a foreign currency at the balance sheet date are translated using the closing rate.

Going concern
The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2. JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

Accounting estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

There are no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	25,274	25,619	50,893
EXPENDITURE ON			
Charitable activities			
Charitable Activities	17,150	45,485	62,635
Other	3,605	3,534	7,139
Total	20,755	49,019	69,774
NET INCOME/(EXPENDITURE)	4,519	(23,400)	(18,881)

continued...

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	33,624	25,200	58,824
TOTAL FUNDS CARRIED FORWARD	38,143	1,800	39,943

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25 £	31.12.24 £
Other debtors	4,959	4,959

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25 £	31.12.24 £
Accrued expenses	2,700	3,420

7. MOVEMENT IN FUNDS

	At 1.1.25 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	38,143	(444)	37,699
Restricted funds			
Restricted Fund	1,800	1,125	2,925
TOTAL FUNDS	39,943	681	40,624

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	32,922	(33,366)	(444)
Restricted funds			
Restricted Fund	1,125	-	1,125
TOTAL FUNDS	34,047	(33,366)	681

continued...

7. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted fund	33,624	4,519	38,143
Restricted fund			
Restricted Fund	25,200	(23,400)	1,800
TOTAL FUNDS	58,824	(18,881)	39,943

Comparative net movement in funds included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted fund	25,274	(20,755)	4,519
Restricted fund			
Restricted Fund	25,619	(49,019)	(23,400)
TOTAL FUNDS	50,893	(69,774)	(18,881)

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.24 £	Net movement in funds £	At 31.12.25 £
Unrestricted fund	33,624	4,075	37,699
Restricted fund			
Restricted Fund	25,200	(22,275)	2,925
TOTAL FUNDS	58,824	(18,200)	40,624

Net movement in funds included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted fund	58,196	(54,121)	4,075
Restricted fund			
Restricted Fund	26,744	(49,019)	(22,275)
TOTAL FUNDS	84,940	(103,140)	(18,200)

continued...

8. RELATED PARTY DISCLOSURES

During the year the charity paid consultancy fees of £19,425 (2023: £22,000) to Sarah Kruger, a Trustee and Director, in respect of acting as primary liaison between the charity and Pepo La Tumaini Community Programme.

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

	31.12.25 £	31.12.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	34,047	49,151
Gift aid	-	1,742
	34,047	50,893
Total incoming resources	34,047	50,893
EXPENDITURE		
Charitable activities		
Sundries	47	35
Consultancy fees	19,425	22,000
Wages	7,200	7,200
Grants to institutions	3,800	33,400
	30,472	62,635
Other		
Website	194	701
Travel	-	2,904
	194	3,605
Support costs		
Governance costs		
Accountancy and legal fees	2,700	3,534
Total resources expended	33,366	69,774
Net income/(expenditure)	681	(18,881)

Pepo La Tumaini

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for the Year Ended 31 December 2025

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