Friends of Marsabit

Annual Report and End of Year Financial Statements

For the year ending 31st December 2025

Friends of Marsabit

Annual Report of the Trustees and Statement of Financial Activities

for the Year Ended 31 December 2025

UK Patron: Rt Revd Stephen Cottrell, Archbishop of York

Administrative Information

Friends of Marsabit is a Charitable Trust, registered with the Charity Commission on 10th October 2016. The charity number is 1169552. It is also regarded as a charity by HMRC for gift aid purposes.

The correspondence address is:
55 Copthall Road East, Ickenham, UB10 8SE

Trustees who have served between 1 January 2025 – 31 December 2025 are:

Revd Lee Batson
Mr Phil Gray *Treasurer*
Rt Revd Rob Martin *Chair*
Mrs Sue Martin
Ven. Ruth Patten
Mrs Elisabeth Wadland *Secretary*
Ven. Alex Cendi

Structure, governance and management

Trustees are appointed according to the terms of the constitution. Trustees meet at least twice a year.

Objectives and activities

The objects of the charity ('the objects') are:

1. To advance the Christian religion in the Anglican Diocese of Marsabit in Kenya or such areas of Kenya that shall include the area now comprised in the said Diocese by such means as the Trustees may determine, through the provision of grants or other assets.

2. To support local communities within the said Diocese or areas covered by the present Diocesan boundaries to facilitate their survival, education, health, social and spiritual welfare or economic wellbeing.

3. To promote a wider understanding of the problems facing the peoples of Northern Kenya in relation to environmental degradation, climate change, interethnic tensions, traditional practices etc.

The Friends of Marsabit seeks to meet these objects by encouraging individuals and organisations to make financial contributions for the general work of the Diocese of Marsabit, or to respond to individual appeals as they are made. We write regular newsletters to over 400 supporters, visit local UK churches, travel to Kenya, and seek to bring someone from Kenya to UK whenever possible

Review of the year

2025 was the twelfth full year for the Friends of Marsabit (hereafter the Friends), and the trustees met four times in the year, all on zoom, to enable our Kenyan trustee to attend. The database, enabling better communication with those who support the Trust's work, is deemed to be consistent with the requirements of Data Protection Regulations.

During 2025, the Chair of Trustees, accompanied by Friends and another trustee, visited Marsabit and was able to see the latest situation, which was very encouraging. They visited 19 churches and 5 schools, including one school, where we broke the ground for a new resource centre, and another where we had given money to buy the land, now fenced, but as yet no classrooms have been built. They took part in the inauguration of a new parish and visited several churches that had recently been started, and two plots where the community plans to build a church. They helped raise funds to build a new church. As on previous visits, they discussed the Diocesan accounts with the accountant to check on the receipt of our grants

The key financial concern in 2025 for the Diocese was the huge compensation bill for two people involved in a car accident in 2015. The Courts awarded the sum of approx. £70,000, including interest, for one victim. The Trustees raised funds to cover this emergency, with £40,000 left over for the second award, expected in 2026. They also approved the transfer of funds, mainly to support the general running of the Diocese, as well as making other development grants, designed to improve the livelihoods of the peoples of Marsabit, including grants towards the training of clergy and young people, school fees, the support of the new secondary schools and some famine relief.

The Trustees have initiated discussions on the long-term future of the Trust, and held two zoom meetings for Friends to share their views. An in-person Trustee meeting has been arranged for 2026 to take these discussions forward

Our three newsletters have kept Friends informed of activities in Marsabit and aware of the challenges faced by the people in the area. We have also circulated the newsletters produced by the Diocese, the Voice of Hope, to our Friends

Financial review

£146,064 was received during 2025 (2024: £48,228). We gave grants totalling £138,078 (2024: £50962). The Trust entered 2024 with funds carried forward of £10,802 (2024 £5341).

Reserves policy

There is no need for the Trustees to keep any money in reserve as there are no ongoing financial commitments for the charity.

Independent examiners' report to the Trustees of Friends of Marsabit

I report on the accounts for the year ended 31 December 2025.

Respective responsibilities of trustees and examiner

The trustees, are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 145 of the 2011 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of independent examiners' report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

Independent examiners' statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with s130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Nigel Harris BA (Hons) CTA ATT
Accountant & Chartered Tax Adviser

Burton Sweet
Cooper House
Lower Charlton Estate
Shepton Mallet
Somerset BA4 5QE

14 May 2026

Statement of Financial Activities

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
Incoming resources					
Incoming resources from generated funds					
Voluntary income	£142,686	£3,378	—	£146,064	£48,036
Total income	**£142,686**	**£3,378**	**—**	**£146,064**	**£48,036**
Resources used					
Cost of generating funds	£608	—	—	£608	—
Cost of generating voluntary income	£349	—	—	£349	£235
Charitable activities	£134,859	£3,398	—	£138,257	£51,134
Total expenditure	**£135,816**	**£3,398**	**—**	**£139,214**	**£51,370**
Net income / (expenditure) resources before transfer	**£6,870**	**(£20)**	**—**	**£6,850**	**(£3,333)**
Transfers					
Gross transfers between funds - in	—	—	—	—	£1,892
Gross transfers between funds - out	—	—	—	—	(£1,892)
Other recognised gains / losses					
Net movement in funds	**£6,870**	**(£20)**	**—**	**£6,850**	**(£3,333)**
Total funds brought forward	**£2,920**	**£1,032**	**—**	**£3,952**	**£7,285**
Total funds carried forward	**£9,790**	**£1,012**	**—**	**£10,802**	**£3,952**
Represented by					
Unrestricted					
General fund	£1,440	—	—	£1,440	£2,920
Designated					
One Off Designated Gifts	£8,350	—	—	£8,350	—
Restricted					
Girl's School	—	£125	—	£125	£125
Medical Costs	—	£50	—	£50	£50
Relief and Humanitarian Provision	—	£32	—	£32	£532
Salaries Diocesan	—	£358	—	£358	£284
School Fees	—	£446	—	£446	£40

Balance sheet

	Total funds	Prior year funds
Current assets		
Debtors	£1,358	£1,344
Cash at bank and in hand	£9,444	£2,607
	£10,802	**£3,952**
Net current assets less current liabilities	**£10,802**	**£3,952**
Total assets less current liabilities	**£10,802**	**£3,952**
Total net assets less liabilities	**£10,802**	**£3,952**
Represented by		
Unrestricted		
General fund	£1,440	£2,920
Designated		
Accident Appeal	—	—
One Off Designated Gifts	£8,350	—
Restricted		
Chelmsford	—	—
School Fees	£446	£40
Salaries Diocesan	£358	£284
Training and Education	—	—
Development Projects	—	—
Epping	—	—
Evangelist	—	—
Girl's School	£125	£125
Medical Costs	£50	£50
MotorBikes	—	—
New Churches	—	—
Relief and Humanitarian Provision	£32	£532
Funds of the church	**£10,802**	**£3,952**

Statement of assets and liabilities

	This year	Last year
Cash at bank and in hand		
Reliance Bank Current Account		
Girl's School (Restricted) -	£125	—
Medical Costs (Restricted) -	£50	£175
MotorBikes (Restricted) -	—	£815
One Off Designated Gifts (Designated) -	£7,525	—
Relief and Humanitarian Provision (Restricted) -	£32	£532
Salaries Diocesan (Restricted) -	£358	£284
School Fees (Restricted) -	£412	(£25)
Training and Education (Restricted) -	—	(£750)
General fund (Unrestricted) -	£941	£1,575
	£9,444	**£2,607**
Total for Cash at bank and in hand	**£9,444**	**£2,607**
Debtors		
Accounts Receivable		
Girl's School (Restricted) -	—	£125
Medical Costs (Restricted) -	—	(£125)
MotorBikes (Restricted) -	—	(£815)
One Off Designated Gifts (Designated) -	£825	—
School Fees (Restricted) -	£34	£65
Training and Education (Restricted) -	—	£750
General fund (Unrestricted) -	£498	£1,344
Total for Debtors	**£1,358**	**£1,344**
Grand total	**£10,802**	**£3,952**

Fund movement by type

	Opening	Incoming	Outgoing	Transfers	Gains/ losses	Journals	Closing
Accident - Accident Appeal							
Designated	—	£111,200	£111,200	—	—	—	—
Sub-total for Accident	**—**	**£111,200**	**£111,200**	**—**	**—**	**—**	**—**
Chelmsford							
Restricted	—	—	—	—	—	—	—
Sub-total for Chelmsford	**—**	**—**	**—**	**—**	**—**	**—**	**—**
Developmnt - Development Projects							
Restricted	—	—	—	—	—	—	—
Sub-total for Developmnt	**—**	**—**	**—**	**—**	**—**	**—**	**—**
Epping - Epping							
Restricted	—	—	—	—	—	—	—
Sub-total for Epping	**—**	**—**	**—**	**—**	**—**	**—**	**—**
Evangelist - Evangelist							
Restricted	—	—	—	—	—	—	—
Sub-total for Evangelist	**—**	**—**	**—**	**—**	**—**	**—**	**—**
Girls - Girl's School							
Restricted	£125	—	—	—	—	—	£125
Sub-total for Girls	**£125**	**—**	**—**	**—**	**—**	**—**	**£125**
Medical - Medical Costs							
Restricted	£50	—	—	—	—	—	£50
Sub-total for Medical	**£50**	**—**	**—**	**—**	**—**	**—**	**£50**
Motorbikes - MotorBikes							
Restricted	—	—	—	—	—	—	—
Sub-total for Motorbikes	**—**	**—**	**—**	**—**	**—**	**—**	**—**
NewChurch - New Churches							
Restricted	—	—	—	—	—	—	—
Sub-total for NewChurch	**—**	**—**	**—**	**—**	**—**	**—**	**—**
OneOff - One Off Designated G							
Designated	—	£13,725	£5,375	—	—	—	£8,350
Sub-total for OneOff	**—**	**£13,725**	**£5,375**	**—**	**—**	**—**	**£8,350**
Relief - Relief and Humanitar							
Restricted	£532	—	£500	—	—	—	£32
Sub-total for Relief	**£532**	**—**	**£500**	**—**	**—**	**—**	**£32**
SCHFEES - School Fees							
Restricted	£40	£1,036	£630	—	—	—	£446
Sub-total for SCHFEES	**£40**	**£1,036**	**£630**	**—**	**—**	**—**	**£446**
Salaries - Salaries Diocesan							
Restricted	£284	£2,341	£2,268	—	—	—	£358
Sub-total for Salaries	**£284**	**£2,341**	**£2,268**	**—**	**—**	**—**	**£358**
Training - Training and Educati							
Restricted	—	—	—	—	—	—	—
Sub-total for Training	**—**	**—**	**—**	**—**	**—**	**—**	**—**
General - General fund							
Unrestricted	£2,920	£17,761	£19,241	—	—	—	£1,440
Sub-total for General	**£2,920**	**£17,761**	**£19,241**	**—**	**—**	**—**	**£1,440**
Grand total	**£3,952**	**£146,064**	**£139,214**	**—**	**—**	**—**	**£10,802**

Analysis of income and expenditure

	Unrestricted	Designated	Restricted	Endowment	Total This year	Total Last year
INCOME AND ENDOWMENTS						
Incoming resources from generated funds - Voluntary income						
Donations	£17,263	£124,100	£3,343	—	£144,706	£43,884
Gift Aid	£498	£825	£34	—	£1,358	£4,151
Total	£17,761	£124,925	£3,378	—	£146,064	£48,036
INCOME TOTAL	£17,761	£124,925	£3,378	—	£146,064	£48,036
EXPENDITURE						
Cost of generating funds						
Beads Sales	£608	—	—	—	£608	—
Total	£608	—	—	—	£608	—
Cost of generating funds - Cost of generating voluntary income						
Administration Expenses	£262	—	—	—	£262	£235
Trustee Expenses	£87	—	—	—	£87	—
Total	£349	—	—	—	£349	£235
Charitable activities						
Contribution to Diocesan General Account	£18,105	£70,125	£3,398	—	£91,628	£50,962
Contribution to Diocesan Development Acc	—	£46,450	—	—	£46,450	—
Bank Charges	£179	—	—	—	£179	£171
Total	£18,284	£116,575	£3,398	—	£138,257	£51,134
EXPENDITURE TOTAL	£19,241	£116,575	£3,398	—	£139,214	£51,370
GRAND TOTAL	(£1,479)	£8,350	(£20)	—	£6,850	(£3,333)