Friends of Kipkelion

A Company Limited by Guarantee

Report and Financial Statements

Year Ended 31 May 2026

Registered Charity number: 1188612

Company number: 12388504 (England and Wales)

FRIENDS OF KIPKELION
REPORT OF THE DIRECTORS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2026

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FRIENDS OF KIPKELION

COMPANY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2026

Directors
John Michael Deriaz (Chairman)
Peter John Scholes
Sara Elizabeth O'Neill
Aedana Una Ward (resigned 11 November 2025)
Geraldine Angela Baskerville Mynors
Kenneth Lionel Martin Clemmey (appointed 13 July 2025)

Registered Office
1 Townshend Road, Richmond, Surrey, TW9 1XH

Registered Number
12388504 (England and Wales)

Charity Registered Number
1188612

Independent Examiner
Martin Brown FCA

Bankers Barclays Bank

FRIENDS OF KIPKELION
TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT
FOR THE PERIOD ENDED 31 MAY 2026

The Directors, who also act as Trustees for the charitable activities of the company, present their report with the financial statements of the company for the year ended 31 May 2026.

Introduction

Our charity exists to help people living in Kipkelion, a rural area of Kenya, and the region around it, Kericho County, which has a population of one million. From 2011 to 2020 the charity had the legal form of a charitable trust, The Friends of Kipkelion Charitable Trust ("FOK Trust"), and we converted to a Company Limited by Guarantee in 2020. Since then, the Company has carried on all the charitable activities formerly carried on by FOK Trust. The merger between FOK Trust and the Company was registered with the Charity Commission.

The accounts of the Company are made up to 31 May annually.

Legal and administrative information

The company is constituted as a Company Limited by Guarantee and the governing document of the Company is its Memorandum and Articles of Association.

Trustees/Directors

A list of the Directors is given above on page 3. Dana Ward resigned from the Board in November 2025. We are very grateful for her commitment and her expertise over many years. We welcomed Martin Clemmey to the Board – he brings both experience of living in Kenya and experience of running a major NGO.

Charitable Objects and Principal Activities

The charitable objects of the Company are:

The prevention or relief of poverty in the Kipkelion East and Kipkelion West sub-counties of the Republic of Kenya and in other marginalised communities in East Africa, by providing grants, items and services to individuals in need, and/or to charities and other organisations working to prevent or relieve poverty.

The Company provides support to the people of Kipkelion to enable them to have access to basic services including healthcare, education, sanitation and clean water. We do this through

close co-operation with our implementing partners, Brighter Communities Worldwide ("BCW"), a Kenyan registered NGO based in Kipkelion. The Trustees are extremely grateful to BCW for their vision, their energy and their continuing commitment to their partnership with us. All of our projects have been implemented by their excellent team based in Kenya.

Public Benefit

The Trustees confirm that they have had due regard to the Charity Commission's guidance on public benefit. The Trustees are committed to helping the people of Kipkelion and similar areas in the most effective way possible, ensuring that our projects are accessible to all members of the local community and that their impact is sustainable.

Achievements in the Year

School Latrines and Water Tanks



The construction of school latrines and water tanks was a major focus this year, thanks to a generous grant from Guernsey Overseas Aid and Development Commisssion and additional

support from Nonsuch High School for Girls. We built nine school latrine blocks and two water tanks in schools in various parts of Kericho County. Over 3,000 school students benefited from these projects immediately, and thousands more will benefit in the future as the latrines and tanks are expected to last for many years. In at least one case, the new latrine has saved the school from having to close down, as the Kenyan health authorities were not prepared to allow it to continue to operate without proper latrine facilities. Three of the trustees were able to visit Kenya and inspect the completed facilities in July 2026.

Hospital Equipment



Following the construction of the Trauma Unit at Londiani Sub-County Hospital, we were able to contribute to the equipping of the Unit and the training of the medical staff at the Hospital in trauma medicine. We also supported the provision of ophthalmic equipment to the Hospital which should enable the eye surgeon Dr Korir to perform cataract operations, for which there is a great demand in Kipkelion East and Kipkelion West.

Smokeless Stoves



Support from Be One Foundation and Baillie Gifford Foundation enabled us to train 45 local people in Kipkelion to work as smokeless stove installers, and we also provided funds for them to install over 200 stoves in the homes of particularly needy families. These stoves make an enormous difference to the families who receive them, as their fuel bills are reduced by half, and they also experience much better health once they are no longer breathing in cooking smoke.

FGM Eradication



We were able to protect thousands of girls from the risk of FGM thanks to generous contributions from our supporters – in particular from Ali Fazel who ran the London Marathon for Friends of Kipkelion, and once again from the Murtagh Foundation and the Polonsky Foundation. While FGM cases among schoolgirls are now rare in Kipkelion, the practice is still happening among young women, often around the time they have their first child, and we are redoubling our efforts to show all young people how to resist FGM.

Sexual and Reproductive Health and Rights



Thanks to support from Coles Medlock Foundation, we were able to provide Sexual and Reproductive Health training to 500 boys and girls in 10 schools across Kericho County. The training as delivered in collaboration with their teachers, and will enable the children to explain SRH issues to their classmates in future. We also provided 250 girls with reusable sanitary kits and showed them how to make their own kits, so that they will be able to manage menstruation better and attend school throughout the month.

Fundraising and Support

We are grateful to all our supporters who contributed to a record year in fundraising. In particular, we are grateful to Ali Fazel for running the London Marathon and to Jean Kyrke-Smith for completing a triathlon. Both of these individuals had previously made the journey to Kipkelion and had seen for themselves the needs of the population, and both events raised significant funds. Nonsuch High School for Girls, in their tenth year of supporting us, raised a record amount, and we are grateful to the students, teachers and parents for all they have done. In December 2025 we appealed to all our supporters via The Big Give Christmas Challenge,

where match funding for donations was available, and we were delighted to meet our fundraising target.



The Board of Trustees gave generously of their time and expertise – three of the Trustees were able to visit Kipkelion in July 2026.

Financial Review

The Charity received donations totalling £155,455 during the year**.** This brings our cumulative total of funds raised since 2011 to nearly £1.4 million. We expect to continue raising funds in 2027 on a similar scale.

The three biggest sources of funding in the year were Guernsey Overseas Aid & Development Commission (£59,840) the Saracen Trust (£12,500), and the Polonsky Trust (£15,000). The supporter base continues to grow, with many new donors contributing during the year.

The Charity spent £ 151,334 supporting projects in Kipkelion and other parts of Kericho County, in fulfilment of the Charity's objects.

The Charity's surplus funds are now held in cash. Since December 2023, £20,000 of these reserves has been held in an interest-bearing account at Barclays Bank plc. These funds now earn a small amount of deposit interest, which represents the whole of the investment income received by the charity.

The expenses of the Charity remain very low, as all Trustees serve on a voluntary basis and the Charity has a strict expenses policy which keeps costs to a minimum.

Reserves Policy

The reserves policy of the Charity is to keep the equivalent of 3-6 months expenditure in reserve. As expenditure on projects in Kipkelion is currently averaging approximately £100,000 per year,

the Trustees consider that the reserves held at 31 May 2026 of £30,176 are appropriate. These reserves fulfil the following purposes:

- They ensure that, in the event that the Charity had to cease operations suddenly for any reason, we would be able to continue sending money to our partners BCW during the six-month notice period specified in the MOU between BCW and the Charity.
- They enable the Charity to maintain sufficient cash flow so that grants which have been promised by third parties but not yet received can be spent on projects without delay.
- They are in line with the published guidance of the Charity Commission.

Structure, Governance and Management

The Charity is a Company Limited by Guarantee and its memorandum and articles of association are in the standard form recommended by the Charity Commission. The Trustees of the Charity were each originally invited to join the Board of Trustees by the Chairman. The Trustees were approached by the Chairman on the basis of their personal and professional skills and knowledge, and their commitment to the objects of the Charity.

Each Trustee serves for a period of three years, which may be renewed.

The Board of Trustees meets four times a year.

The Charity has the following policies and procedures, each of which was reviewed during the year:

Code of Ethics

Child and Vulnerable Adults Safeguarding Policy

E-Safety Policy

Equal Opportunities Policy

Anti-Bribery Policy

Expenses Policy

Foreign Exchange Policy

Risk Management Policy

Fraud and Whistleblowing Policy

Data Protection Policy

The Charity also maintains a *Risk Register*.

The Charity depends for the execution of its projects on a partner organisation, Brighter Communities Worldwide (BCW). BCW is an Irish registered charity (number CHY 16505), and operates in Kenya through a local partner organisation, also called Brighter Communities

Worldwide, which is registered as an NGO in Kenya. Relations between the Charity and BCW are governed by a Memorandum of Understanding. The current version is dated 22 May 2024.

Risk Management

The Trustees regularly review and mitigate the risks associated with the activities of Friends of Kipkelion. The Charity has a Risk Management Policy and maintains a Risk Register which is reviewed regularly. The principal risks that have been identified are:

- Failure to protect trustees, volunteers and beneficiaries
- Loss of capacity in our implementing partners BCW
- Fraud losses in UK, Ireland or Kenya
- Major donors dissatisfied with progress
- Change of NGO regulations in Kenya
- Political disturbance in Kenya
- Disease outbreak in Kenya

To address and mitigate these risks, the Trustees seek to:

- Ensure that Safeguarding and Health and Safety considerations are understood by all trustees and volunteers and are kept constantly in mind.
- Ensure that the relationship with BCW is maintained and monitored through regular meetings and visits.
- Follow rigorous financial procedures to minimise the risk of fraud.
- Keep major donors updated regularly on the progress of projects in Kenya.
- Monitor the evolving regulatory framework in Kenya through BOND, BCW and other contacts in Kenya.
- Monitor the evolving political situation in Kenya.
- Adapt activities and programmes to ensure that projects in Kenya are implemented in a Covid safe manner.

Trustees' Responsibility Statement

The Trustees (who are also Directors of Friends of Kipkelion for the purposes of company law) 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).

Company law 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 charitable company and of the

incoming resources and application of resources, including the income and expenditure, of the charitable company 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 UK 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 presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

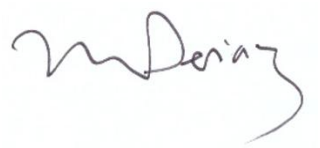
The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement as to Disclosure to Independent Examiner

In so far as the Trustees are aware:

- there is no relevant information of which the charitable company's Independent Examiner is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the Independent Examiner is aware of that information.

This report was approved by order of the Board on 7 October 2026 and signed on its behalf by:



J M Deriaz, Chairman

FRIENDS OF KIPKELION

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE 12 MONTHS ENDED 31 MAY 2026

	Note	Unrestricted Funds £	Restricted Funds £	Total 2026 £	Y/E 31/5/25
Income and endowments from:					
Donations	4	4267	151188	155455	77844
Investments		241	0	241	296
Total income		4508	151188	155696	78110
Expenditure on:					
Raising funds	8	696	0	696	696
Charitable activities	9	5000	151334	156334	81095
Other costs		483	0	483	678
Total expenditure		6179	151334	157513	82469
Net (expenditure) / income	10	(1671)	(146)	(1817)	(4359)
Net movement in funds		(1671)	(146)	(1817)	(4359)
Reconciliation of funds:					
Total funds brought forward		31993	0	31993	36352
Transfers		(146)	146	-	-
Total funds carried forward		30176	0	30176	31993

FRIENDS OF KIPKELION
BALANCE SHEET AS AT 31 MAY 2026

	Note	£	£	Year ended 31 May 2026 £		Year ended 31 May 2025
Current assets:						
Debtors	11	6436			0	
Cash at bank and in hand		30024			32293	
		36460				32293
Creditors:						
Amounts falling due within one year	12	6284				300
			30176			
Net current assets				30176		31993
Total assets less current liabilities				30176		31993
Net assets				30176		31993
Funds						
Unrestricted funds	13			30176		31993
Restricted funds	13			0		0
Total funds carried forward				30176		31993

Trustee statements required by the Companies Act 2006

In approving these financial statements, the trustees, who are directors for the purposes of company law, hereby confirm:

- that for the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006;
- that no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31 May 2026; and
- that we acknowledge our responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.
The financial statements were approved by the Board on 7 October 2026 and signed on its behalf by:



J M Deriaz, Director and Trustee

1. Accounting policies

The principal accounting policies are set out below. The accounting policies have been adopted consistently throughout the year.

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102), The Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic Ireland (FRS 102) (effective 1 January 2019) (the SORP) and in accordance with the Companies Act 2006, from which there were no material departures.

The financial statements have been prepared under the historical cost convention and are prepared on a going concern basis.

Friends of Kipkelion meets the definition of a public benefit entity under FRS 102.

Going concern

The financial statements have been prepared on a going concern basis. 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 are sufficient with the level of reserves for the charity to be able to continue as a going concern.

Income and endowments

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. The following specific policy is applied to particular categories of expenditure:

- *Expenditure on raising funds* is costs incurred in attracting voluntary income including costs incurred by the Charity as part of its fundraising activities.
- *Expenditure on charitable activities* is costs incurred by the Charity in the course of meeting its charitable aims

Debtors

Debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Funds structure

The funds held by the Charity comprise:

- *Unrestricted general funds* – the 'free' funds held by the charity to be used in accordance with the charitable objects at the discretion of the Trustees.
- *Restricted funds* – funds held to be used only for restricted purposes within the objects of the charity. Restrictions arise when specified by donors and grant making bodies or when funds are raised for particular purposes.

2. Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to a maximum £10.

3. Taxation

The company is recognised as a charity by H M Revenue 8 Customs for taxation purposes and all its income is applied for charitable purposes. As a result there is no liability to taxation on any of its income.

4. Income from donations

	Unrestricted Funds	Restricted Funds	Year ended 31 May 2026	Year ended 31 May 2025
	£	£	£	£
Donations	4267	25987	30254	25744
Grants from Foundations	0	125201	125201	52070
	4267	151188	155455	77814

During the year, the Charity received a grant of £59,840 from the Government of Guernsey towards the construction of school latrines and water tanks in Kenya. Movements are shown in Note 13.

5. Emoluments

The Charity had no employees during the year. No Trustees or persons connected with them received any emoluments in their role as Trustees from the Charity (2025: nil) and no Trustees have received payment

for professional or other services provided to the Charity during the year (2025: nil). Trustees received reimbursements for individual expenses of £nil. (2025: nil)

6. Related Party Transactions

Details of Trustee emoluments and expenses are disclosed in note 5. The Charity received unconditional donations from Trustees totalling £2,200 during the year (2025: £850).

7. Volunteers

We are very grateful to all our supporters for helping us to continue the work of Friends of Kipkelion, and in particular to our volunteers for the invaluable support given through all their activities and for sharing their diverse expertise and skills.

8. Expenditure on raising funds

	Unrestricted Funds	Restricted Funds	Year ended 31 May 2026	Year ended 31 May 2025
	£	£	£	£
London Marathon entry fee	480	-	480	480
Just Giving fees	216		216	216
	696	-	696	696

9. Expenditure on charitable activities

	Unrestricted Funds	Restricted Funds	Year ended 31 May 2026	Year ended 31 May 2025
	£	£	£	£
Projects in Kipkelion	5000	151334	156334	81095
	5000	151334	156334	81095

10. Net Income for the year

	Year ended 31 May 2026	Year ended 31 May 2025
	£	£
This is stated after charging:		
Independent Examiner's remuneration	300	300
Depreciation	0	0
	300	300

11. Debtors

	Year ended 31 May 2026 £	Year ended 31 May 2025 £
Restricted Funds -Prepayments and accrued income	6436	0
Unrestricted Funds	0	0
	6436	0

12. Creditors

	Year ended 31 May 2026 £	Year ended 31 May 2025 £
Restricted Funds – Grant Commitments	5984	0
Unrestricted funds - accruals	300	300
	6284	300

13. Restricted and Unrestricted Funds

	Balance at 01/06/25 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31/05/26 £
Restricted Funds:					
Guernsey Overseas Aid	0	59840	(59840)	0	0
Other funds less than £16,000	0	91348	(91494)	(146)	0
Total Restricted Funds	0	151188	(151334)	146	0
Unrestricted Funds	31993	4508	(6179)	(146)	30176
	31993	155696	(157513)	0	30176

Lynchmere Consulting (2022) Ltd

Independent examiners report to the Trustees of Friends Of Kipkelion (Charity number 1188612, Company number 12388504)

Responsibilities and basis of report

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2026. As the charity's trustees of the Company (who are also the directors of the company 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 for this year 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 material matters have come to my attention in connection with the examination which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

Signed:

Martin Brown FCA for Lynchmere Consulting (2022) Ltd

Date 08/10/2026