

Water Drops Partnership Ltd



Annual report and unaudited accounts for the year ended 31st May 2025

Registered with the Charity Commission for Northern Ireland NIC109226 Company
Limited by Guarantee NI688129
Registered Address 72 Kiln Court, Banbridge, Co Down, BT32 4SQ

Water Drops Partnership Ltd
Annual report and financial statements for the year ended 31st May 2025

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Water Drops Partnership Ltd

References and administrative details

Charity Name: Water Drops Partnership Ltd
Charity Registration Number: NIC109226
Company Number: NI688129
Registered Address: 72 Kiln Court
Banbridge
Co Down
BT32 4SQ

Directors & Trustees

Mrs Anna Margaret Briggs
Mr Ronald Thomas James Briggs
Rev'd David John McComb
Rev'd Canon Jennifer Kathryn McWhirter
Rev'd Stephen Joseph McWhirter

Independent Examiner

Aubrey Campbell
Aubrey Campbell & Co
631 Lisburn Road
Belfast
BT9 7GT

Bankers

Cash Plus now Zempler
Wise
Mpesa

Water Drops Partnership Ltd

Trustees' Annual Report for the year ended 31st May 2025

The trustees present the annual report and accounts for Water Drops Partnership Ltd for year ended 31st May 2025

Objectives and Activities

The charity's objects are specifically restricted to the following:

To endorse the Christian faith through word and deed by means of the following objects:

To relieve sickness and promote health in communities in East Africa and the developing world through the provision of clean and safe drinking water.

To relieve and prevent poverty for communities in East Africa and the developing world through access to clean water.

To focus on remote rural communities where few or no other relief/development organisations have reached.

To work alongside local churches established in the various communities and encourage the advancement of the Christian faith by practical example.

And as the directors may from time-to-time think fit.

Achievements, Performance & Public Benefit

As we approach the end of our first year of implementing our Strategic Plan, it is a good opportunity to reflect on our performance to see if the plan has been realistic. The strategic plan was labelled a 'consolidation plan' so that we could build on the lessons already learned.

The Plan stated that we should aim towards two trips to Kenya per year and that is exactly what we achieved during this operational year – the details of these can be seen under 'Achievements' below. Fund raising was also a main pillar of the Plan and the success of this element can be clearly seen in the finance section of this report.

As indicated last year we will now implement the UN's WaSH (Water, Sanitation and Hygiene) programme. This will see the construction of a pit latrine/bathroom at all our community storage tanks. This also involved a community training day in the use of, and maintenance of, these latrines. As we discussed this with the Diocese of Kajiado we came to understand that they already had access to a community training organisation who carry out a wide range of training programmes. It was therefore agreed that we would focus on the construction of the pit latrines and let the training be carried out by an organisation that is already providing this service and is equipped to do so.

The Board, along with the new Patron, are now well settled into their various roles and continue to give Water Drops Partnership Ltd all the support that is needed in order to fulfil our Strategic Plan.

The main focus of Water Drops Partnership Ltd remains the same - to provide access to clean and safe drinking water for rural and remote communities across Kenya - but with the main focus being in the area of the Anglican Church of Kenya (ACK), Diocese of Kajiado.

After the presentation of a full report from Water Drops Partnership Ltd to the ACK Diocese of Kajiado's bi-annual Synod meeting held on 30/31st October 2024, the Diocese agreed to incorporate Water Drops Partnership Ltd as an official partner to support the development goals that the Diocese has for the whole area of Kajiado. We were delighted with this move and it will continue to give us access to all the rural and remote areas where people struggle on a daily basis to find clean and safe drinking water. The difference that this makes to the welfare of these communities will be seen for years to come.

There are no restrictions on who can benefit from this water provision, it is distributed entirely on the basis of need.

Achievements:

The plan for this current year was to implement the following projects:

Water Drops Partnership Ltd

Trustees' Annual Report for the year ended 31st May 2025 (continued)

1. Imaroro Shallow Dam: This project was implemented in July 2024. This was a new venture for Water Drops Partnership Ltd and was successfully completed as planned. The excavation of shallow dams will now be a viable option for other areas if required. We had already developed a borehole in this area but it did not yield sufficient volume of water to satisfy the needs of the whole community and their livestock. The shallow dam will therefore be used for livestock and the borehole for clean drinking water for people only. Now we have a water supply that is estimated to serve a total of more than 1,000 people. More than 4,000 cattle and 6,000 goats will also benefit from the dam water supply.

2. Oololera Boma Tanks: There are homesteads (Bomas) across Kajiado County that are located too far away from the community storage tanks to benefit from their water supply. So, the Boma Tank initiative was established to bring a smaller 3,000 litre tank to their homesteads to be used for drinking water only. Selection was made by the local community in conjunction with church leaders. We were able to install 12 Boma Tanks during the month of July 2024 into this area of Kajiado. At least 500 people will benefit from this project. It has since rained and all the tanks are full and making a real difference to the quality of the lives of the people who live there.

3. Oldonyo Onyokie: This was planned as a community storage tank - and will therefore also have a WaSH element included. As community sensitisation was underway we became aware that there were issues within the community that needed to be resolved before implementation could begin. In conjunction with the Bishop's office, it was agreed that this project be put on hold until all the issues were resolved. The work will commence when the "all clear" is given.

Another trip was organised for January to April 2025 and the following projects were implemented:

4. Erankau Community Tank: During a visit to this community on Wednesday 5th February 2025, it was agreed that a 100m³ above ground water storage tank would be constructed adjacent to the existing church building to catch rain water through a gutter system and store the water during the rainy season for use during the dry seasons.

That means 100,000 litres of water will be available for distribution by a community-selected Water Management Committee, thus ensuring equitable distribution across the whole community. The work on the construction began on Friday 7th February 2025 and was fully completed on Monday 10th March 2025 and we then formally handed the water storage tank over to the local community.

All the pupils and their teachers in the local primary school will also benefit from this water supply as they will receive 10,000 litres every month from the storage tank.

5. Boma Tanks – Enkaroni: During a visit in March 2025, we were able to travel to a place called Enkaroni and install a further 17 tanks to help bring clean and safe drinking water to that rural community – **that's a total of 44 Boma Tanks to date across the whole of Kajiado County.**

Enkaroni is located in the Rift Valley and recent weather patterns have caused a number of water sources to dry up. However, it does eventually rain and if we are in a position to catch the rain water into these 3,000 litre tanks, then the people involved will have a clean water supply for their families. These have proved to be a life-changer for those who have received them. The level of appreciation is incredible and made the effort of implementing them a real privilege.

Partnership is at the heart of everything that we do in Water Drops Partnership Ltd. The work we do is a means of connecting those who benefit from the water supply along with those who actually carry out our fund-raising activities here in Northern Ireland/Ireland and beyond. This makes partnership a two-way experience. As various communities across the County of Kajiado, in Kenya are blessed by the work of Water Drops Partnership Ltd, so too, are the people who enable this work to be carried out. When attending presentations across Ireland/Northern Ireland many people are learning about Kenyan culture and understanding issues facing developing countries – and more especially are able to see and hear some of the people whose lives are impacted by this gift of water through our social media platforms and reports. Through this we come to understand and appreciate our connectedness as a people and that we are all living in the same world, facing similar issues and challenges and supporting each other to overcome them.

These lessons can be learned through our fund raising processes; by receiving our completion reports of projects; by presentations in churches; through discussions in church groups; workshops in schools and by being part of the Water Drops Partnership Ltd interactive WhatsApp group - which has around 90 members. This chronicles the implementation of projects on a day-to-day basis with photos and text, that bring the work to life as it progresses.

Future Plans - 2025/2026:

A further trip is being organised for August to November 2025 and the following projects at the planning stage:

Water Drops Partnership Ltd
Trustees' Annual Report for the year ended 31st May 2025 (continued)

1. Oldonyo Onyokie: All the issues that delayed this project have now been resolved and we have been given the “all clear” to proceed. The work will continue as initially planned with the construction of a 100³m water storage tank placed close to an existing church building. A new water source will have a significant impact on the health and well-being of any community and a water provision project such as this must take consideration of the potential impact that the solution will have. Therefore, the implementation of the pit latrine construction element of the UN WaSH programme (Water, Sanitation and Hygiene) will be significant for the future well-being of the whole community.

2. Mailua Area: This is a new area to be targeted by Water Drops Partnership Ltd in conjunction with the Diocese of Kajiado. The actual location of this project is still under discussion but the plan is to construct a community water storage tank at a convenient place to serve the water needs of the chosen community. As soon as all the details are in place a full estimate will be developed and implementation plans put into place.

3. A further trip will be organised from around mid-January to April 2026. The details for this trip are still being developed in conjunction with the Office of Bishop Gaddiel of Kajiado.

Water Drops Partnership Ltd – practical application and benefits:

1. Water Drops Partnership Ltd works with local partners to identify communities with the greatest need for clean water provision. These are in remote areas where few or no other relief organisations have reached. We relieve poverty and promote health by the provision of clean and safe drinking water. We harvest rainwater using gravity-fed systems, filtered into water storage tanks. We also tap into other available water sources - for example an existing pipe system - and use that for storage purposes. We hold capacity building workshops for locally elected Water Management Committees to nurture ownership and responsibility for the future sustainability of these projects and the economical use of water. A community training day under the WaSH programme, organised by the local ACK Diocese of Kajiado also highlights the practical use of water and deals with issues of cleanliness and good hygiene practice.

2. There is therefore, a reduction in sickness in communities as they no longer drink contaminated water. Instead, they see an improvement in their health and well-being by using this clean water.

3. By being healthier, people are more productive in work and better able to earn a living.

4. Girls who previously had to walk long distances for water can now attend school full-time, which improves their educational prospects. They become full participants in the future development of their villages and are real role models for future generations. Apart from the health benefits, providing this service makes these communities feel valued and encouraged.

5. In these areas the local churches may be the most active institutions caring for the physical and spiritual needs of the people. These congregations see this water provision through the charity as supplying one of their most basic needs. This impacts everyone and helps to deepen personal faith as people see this as a practical example of caring.

6. There are fewer visits to the local clinics and the community overall is in better health. This is assessed through monitoring and interviews with clinic staff.

7. Reports of people being more able to earn a secure living as a result of improved health and well-being are also being shared. Head teachers report an improvement in school attendance and exam results, particularly among the older girls.

8. The feedback from the communities - the depth of their heartfelt appreciation and the improvement in their physical and mental health is a significant indicator to the success of these projects. They no longer feel forgotten.

9. Through increased faith and regular worship, people live more focused and fulfilled lives and the community is more united.

There is no harm arising from any of our purposes. The charity's beneficiaries are people in East Africa and developing counties, regardless of age, gender or faith, who are in need of clean and safe drinking water.

Water Drops Partnership Ltd has given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities entered into during the year have helped to achieve its aims and objectives, as well as providing public benefit.

There is no private benefit to be derived from any of the activities undertaken by Water Drops Partnership Ltd. All activities directly support the charitable purposes as set out in its Articles of Association.

Water Drops Partnership Ltd

Trustees' Annual Report for the year ended 31st May 2025 (continued)

Financial Review

Water Drops Partnership Ltd has been privileged to continue to receive many financial donations from individuals, parishes and other groups wishing to support the expansion of the work.

We ended the financial year with £113,394 credit in the bank and this was split between :

- Restricted Funds of £70,996, made up of: £14,038 for projects, £23,422 for Vehicle running costs and £3,519 for Enabling/Support, all in cash and the NBV of the vehicle of £30,017.
- Unrestricted Funds of £72,415, made up of: £5,000 Reserves and £67,415 for use as required.

Going Concern

The trustees have reviewed the budgets for the year ahead and are satisfied that there are adequate funds in place to ensure that the organisation can continue its activities and the financial statements for the year end 31st May 2025 can be approved. Projects will only be undertaken when sufficient funds are available or promised. If there are surplus funds from a project, they are transferred to the next suitable project/s.

Structure, Governance and Management

Governing Document and Constitution of the Charity

Water Drops Partnership Ltd is a company limited by guarantee, Company Number NI688129 and accepted as charitable by HMRC under reference NI01300. It is registered with the Charity Commission for Northern Ireland, NIC109226. The company was incorporated on 12th May 2022 and was established under a Memorandum of Association which establishes the objects and powers of the company and is governed by its Articles of Association.

Recruitment and Appointment of Directors

The initial directors on incorporation of the company are also the members of the company. Three additional directors were appointed in June 2023 with particular skills for the benefit of the running of the company.

Pay and remuneration

The directors receive no remuneration for their services as a director/trustee and are not employed by the company.

Organisational Structure

The charity is a private company, limited by guarantee. Currently all decisions are made by the company directors. Meetings of the directors take place as and when required.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year. Under that law the trustees have prepared the financial statements in accordance with Generally Accepted Accounting Practice in the United Kingdom (accounting standards issued by the Financial Reporting Council in the UK, including Charities SORP (FRS 102) "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)" and promulgated by the Institute of Chartered Accountants in Ireland. Under that law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of the affairs of the charity and of the statement of financial activities of the charity for that period.

Water Drops Partnership Ltd

Trustees' Annual Report for the year ended 31st May 2025 (continued)

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently
- make judgments and estimates that are reasonable and prudent
- state whether the financial statements have been prepared in accordance with applicable Accounting Standards and identify the standards in question, subject to any material departures being 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 company will continue as a going concern.

The trustees are responsible for keeping accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with both the Charities Act (Northern Ireland) 2008, the Charity (Accounts and Reports) Regulations (Northern Ireland) 2008 and the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement as to disclosure to our examiners

In so far as the trustees are aware at the time of approving our Trustees' annual report:

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

Independent Examiner

The Independent Examiner, Aubrey Campbell of Aubrey Campbell & Co., has indicated his willingness to continue to examine the accounts.

Signed

AM Briggs

Mrs Anna Margaret Briggs
Director/Trustee

Date 24/7/25

Signed

David M'Comb

Rev'd David McComb
Director/Trustee

Date 24/7/25

Water Drops Partnership Ltd

Company Limited by Guarantee

Independent Examiner's Report to the Directors of Water Drops Partnership Ltd

Year ended 31 May 2025

I report to the directors on my examination of the financial statements of Water Drops Partnership Ltd ('the charity') for the year ended 31 May 2025.

Responsibilities and basis of report

As the directors of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of Charities Act (Northern Ireland) 2008 (the '2008 Act') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

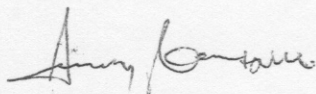
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Aubrey Campbell
Independent Examiner

631 Lisburn Road
Belfast
BT9 7GT

6/11/2025

Statement of Financial Activities for the year ended 31st May 2025

		Unrestricted Funds 2025 £	Designated Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
£						
Receipts from						
Donations and Legacies	3	66152	0	14225	80377	45949
Charitable Activities	4	1682	0	14520	16202	10294
Total Receipts		67834	0	28745	96579	56243
Payments on						
Generating Funds	5	1205	0	3221	4426	7063
Charitable activities	6	16310	0	25588	41898	84680
Total Payments		17515	0	28809	46324	91743
Net payments		50319	0	-64	50255	-35500
Transfers between funds		-2000	0	2000	0	0
Net movement in Funds		48319		1936	50255	0
Reconciliation of funds						
Total Funds brought forward		19096	5000	39043	63139	0
Total funds carried forward		67415	5000	40979	113394	118209

Funds carried forward are cash funds

Water Drops Partnership Ltd

Balance Sheet as at 31st May 2025

	Note	2025	2024
		£	£
Fixed Assets			
Total Fixed Assets	10	30017	40022
Current Assets	9		
Cash for Projects		14038	12743
Cash for vehicle upkeep		23422	26095
Cash Unrestricted		72415	24096
Cash Enabling Restricted		3519	205
Total current Assets		113394	63139
Total creditors		0	0
Total net assets		143411	103161
The funds of the company			
Unrestricted Funds			
General Funds		67415	19096
Designated Funds		5000	5000
Total Unrestricted Funds		72415	24096
Restricted Funds			
Projects		14038	12743
Vehicle upkeep		23422	26095
Enabling		3519	205
Vehicle		30017	40022
Total Restricted Funds		70996	79065
Total Funds		143411	103161

The notes on pages 11-16 are an integral part of these financial statements

The financial statements on pages 9-10 were approved by the Directors/Trustees and signed by:

Signed

AM Briggs

Mrs Anna Margaret Briggs
Director/Trustee

Date 24/7/25

Signed

David M. Comb

Rev'd David McComb
Director/Trustee

Date 24/7/25

Water Drops Partnership Ltd

Notes to the financial statements for the year ended 31st May 2025

1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared on a going concern basis in accordance with Accounting and Reporting by Charities and the Companies Act 2006: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – (Charities SORP (FRS 102)).

The company meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost and transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Preparation of accounts on a going concern basis

The company meets its day to day working capital requirements from its annual income. The Trustees have obtained and reviewed cash flow forecasts for the coming year and based on these are satisfied that the company has resources to provide a reasonable expectation that it can continue to meet its financial obligations as they fall due for the foreseeable future, therefore these financial statements have been prepared on a going concern basis. The company will progress with projects when sufficient income is available.

c) Income

Income from personal and charitable donations is recognised on a cash receipts basis.

Income from grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Surplus income from completed projects is transferable to a future project or projects.

d) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

e) Tangible assets

The tangible assets of the company comprise of a Toyota Land Cruiser which has been modified to suit the needs of Water Drops Partnership Ltd and the challenging terrain in Kenya. Ownership is Water Drops Partnership Ltd but due to legalities in Kenya, the registered keeper is the Anglican Church of Kenya, Diocese of Kajiado. A suitable agreement was completed prior to delivery.

Tangible assets are derecognised on disposal or when no future economic benefits are expected. On disposal, the difference between the new disposal proceeds and the carrying amount is recognised in the statement of financial activities and included in 'Other operating (losses)/gains'.

f) Investments

The company holds no investments

Water Drops Partnership Ltd

Notes to the financial statements for the year ended 31st May 2025 (continued)

g) Cash and cash equivalents

Cash and cash equivalents include cash in hand, held with Cash Plus, now Zempler, Wise and Mpesa banks. The Mpesa bank account is in Ronnie Briggs' sole name due to legalities with Kenyan banking system. It is however used solely for Water Drops Partnership Ltd transactions. (Full audit trail held)

h) Financial instruments

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

i) Funds

Funds are classified as either Restricted, Designated, or Unrestricted, defined as follows:

- Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the company.
- Designated Funds. £5K of Unrestricted Funds have been designated by the Directors as a Cash Reserve. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.
- Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund.

2 Critical accounting judgements and estimation uncertainty

Estimates and judgments made in the process of preparing the financial statements 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. The Trustees do not consider that there are any critical judgments made in applying the company's accounting policies or that there are any critical accounting estimates or assumptions which may have a significant risk of causing a material adjustment to carrying amounts of assets and liabilities within the next financial year.

3 Receipts from Donations and Legacies

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
Donations Projects	0.00	14224.97	14224.97	20980.11
Donations Unrestricted	9850.00	0.00	9850.00	11110.00
T Pyree	56302.17	0.00	56302.17	13859.38
	66152.17	14224.97	80377.14	45949.49

Water Drops Partnership Ltd

Notes to the financial statements for the year ended 31st May 2025 (continued)

4 Receipts from Charitable Activities

	Unrestricted	Restricted		
	Funds	Funds	Total	Total
	2025	2025	2025	2024
	£	£	£	£
Grant from Bishops' Appeal	0.00	10000.00	10000.00	0.00
Donations for Enabling Fund	0.00	4520.79	4520.79	3015.69
Gift Aid Water Drops Ptr Ltd	1682.41	0.00	1682.41	6178.51
Grant from Kenya Irish Society	0.00	0.00	0.00	1100.00
	<u>1682.41</u>	<u>14520.79</u>	<u>16203.20</u>	<u>10294.20</u>

5 Payments on Generating Funds

	Unrestricted	Restricted		
	Funds	Funds	Total	Total
	2025	2025	2025	2024
	£	£	£	£
General Office expenses	0.00	749.42	749.42	447.53
Bank Charges-Non project	50.20	214.28	264.48	580.41
Accounting Services	0.00	490.00	490.00	1370.00
Governance Fees	0.00	586.00	586.00	514.00
Insurance	1155.00	246.53	1401.53	1388.00
Mileage	0.00	212.40	212.40	275.70
Subsistance	0.00	139.00	139.00	155.12
Promotional materials	0.00	0.00	0.00	559.58
Website related expenses	0.00	108.00	108.00	108.00
Admin Assistance	0.00	475.00	475.00	1665.00
Total spent on Generating Funds	<u>1205.20</u>	<u>3220.63</u>	<u>4425.83</u>	<u>7063.34</u>

Water Drops Partnership Ltd

Notes to the financial statements for the year ended 31st May 2025 (continued)

6 Payments on Charitable Activities

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
Oldonyo O-Iasho	0.00	0.00	0.00	16601.55
Boma tanks	719.08	13174.86	13893.94	6938.20
Olkiramatian	0.00	0.00	0.00	5.64
Oloilalei	0.00	0.00	0.00	12525.83
Oltiasika Phase 2	0.00	0.00	0.00	774.94
Olootona	0.00	0.00	0.00	7597.42
Imaroro	3000.00	8370.78	11370.78	122.94
Oldonyo-Onyokie	0.00	969.28	969.28	0.00
Erankau	12591.13	400.00	12991.13	0.00
Vehicle related expenses	0.00	2672.86	2672.86	6322.38
Bal. purchase and fabrication of vehicle	0.00	0.00	0.00	33791.00
	16310.21	25587.78	41897.99	84679.90

7. Project Balances

	Balance at 1st June 2024	Income	Expenditure	Transfers	Balance at 1st May 2025	Information relating to Transfers
Lenkishon tank	1367	0	0	0	1367	
Boma tanks	5394	8465	-13894	719	684	From Unrestricted
Olkiramatian	154	0	0	0	154	
Oloilalei	1374	0	0	-1374	0	To Imaroro
Olootona	4575	0	0	-4575	0	To Imaroro
Imaroro	-123	2592	-11384	8915	0	Above & below
Imaroro						& £3K from Unrestricted
Oldonyo Onyokie	0	12768	-969	34	11833	From Imaroro
Erankau	0	400	-12991	12591	0	From Unrestricted
	12741	24225	-39238	16310	14038	

Water Drops Partnership Ltd

Notes to the financial statements for the year ended 31st May 2025 (continued)

8. Funds of the Company

	At 1st June				At 31st May
	2024	Income	Expenditure	Transfers	2025
	£	£	£	£	£
Restricted Funds					
Projects	12743	24224	22915	0	14052
Vehicle Fund	26095	0	2673	0	23422
Enabling	205	4521	3221	2000	3505
Total Restricted Funds	39043	28745	28809	2000	40979
Unrestricted Funds					
Enabling	2369	0	1205	-2000	-836
Reserve	5000	0	0	0	5000
General Fund	16727	67834	16310	0	68251
Total Unrestricted Funds	24096	67834	17515	-2000	72415
Total Funds	63139	96579	46324	0	113394

9 Reconciliation of Funds

Bank Balances as at 31st May 2025

Zempler	£113,116
Wise	£0
Mpesa	£278
	£113,394

Cash at bank brought forward	£63,139
Receipts for the year	£96,579
Payments for the year	-£46,324
Cash at bank carried forward	£113,394

10 Fixed assets

Comprise of Land Cruiser as per note 1e above.

11 Explanatory notes to the funds

Unrestricted Funds

- Funds donated to the Company to spend at the discretion of the Directors/Trustees. These funds will generally be divided between Enabling/Support, Projects and a portion being retained for "Reserves".

Water Drops Partnership Ltd

Notes to the financial statements for the year ended 31st May 2025 (continued)

Restricted Funds

- The majority of income received is either towards a specific project or Enabling/Support. Donors donating towards a specific project are aware that when that particular project has been completed the surplus funds will be transferred to a future project.
- **Enabling/Support**- support costs required to run the company.
- **Projects**-expenditure in connection with projects including labour, materials and related transport and project implementation costs. This includes travel costs and accommodation and living expenses for project manager and project administrator while travelling and in Kenya.
- **Vehicle**-all expenses in connection with tax, insurance, modifications and ongoing maintenance of the vehicle. Storage between projects is costed to relevant projects.
- In 2022-23 Bishops' Appeal gave grants of £15,813 which were used towards the Lenkishon project. £1367 was left over and will be used, with their permission, towards a future project

12 Transactions with the Trustees and connected persons

Two Trustees received reimbursement of expenses on behalf of the company totalling £8448.77

These reimbursements included:

- Sundry office expenses.
- Mileage allowance in connection with travelling to speaking engagements.
- Daily allowance for Project Manager and Administrator while in Kenya to cover utilities and living expenses.

Two connected persons received payments totalling £1751.00 for providing services to Water Drops Partnership Ltd. These were deemed to be in the best interests of the company and approved by the non-connected directors.

13 Depreciation

Toyota Land Cruiser-Purchase and necessary fabrication costs equalled £53,600 Stg.
Valuation provided subsequent to work done equated to £53,600 Stg.

Depreciation calculated at 25% on reducing balance.

Charge for 2023-24 year £13,400

Net Book Value at 31st May 2024	£40,022
Less depreciation charge at 31.5.2025	£10,005
Net Book Value at 31st May 2025	£30,017