



handinhand

transforming lives of children born in poverty

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ANNUAL TRUSTEES REPORT & FINANCIAL STATEMENTS YEAR ENDED JUNE 30th 2025



Hand in Hand
Joseph's Barn, Woodend Farm, Hatfield Road, Witham, Essex, CM8 1EH.
CHARITY REGISTRATION NO. 1069976

HAND IN HAND
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FOR THE YEAR ENDED 30TH JUNE 2025

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HAND IN HAND
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30TH JUNE 2025

Hand in Hand Annual Trustees Report and Financial Statement
1st July 2024 – 30th June 2025

A message from the Chairman – Tim Rose

During the past year, I had the pleasure of travelling to Kenya, where I witnessed first-hand the remarkable work being carried out. I was moved by the commitment of our partners, who are creating valuable opportunities for children and young people from disadvantaged communities, offering them renewed hope for what lies ahead.

Meeting the knowledgeable and capable members of the Hand in Hand Foundation Board further strengthened my trust in the organisation. Their leadership and the high standard of governance they maintain on the ground were clearly demonstrated.

We remain tremendously grateful for the loyal supporters that Hand in Hand have, many having supported from the start in 1998. I am also grateful for the talents, time and skills of the trustees, staff, and volunteers without whom Hand in Hand would not be able to operate.

Reference and administrative Information

Charity Name: Hand in Hand

Charity Reg. No. Hi-Hand 1069976.

When Registered: Declaration of Trust - February 9th 1998

Registered address and operational address:

Joseph's Barn, Woodend Farm, Hatfield Road, Witham, Essex, CM8 1EH

Trustees

Mrs Charlotte Chaplin	
Mr Peter Davison	
Mr Barrie Dobson	Interim Treasurer
Mr Grant Farrant	Resigned 21.03.25
Mr Daniel Jones	
Mr Andrew Rose	Resigned 26.03.25
Mr Tom Onditi	Joined 18.09.24
Mr Tim Rose	Chairman

Staff

Mrs Sue Smith	CEO
Ms Susan Nurcombe	Bookkeeper

Accountants/Auditors

CHC, Riverside House, 1-5 Como Street, Romford, Essex RM7 7DN

Bankers

NatWest Bank PLC. 8 The Vineyards, Great Baddow, Chelmsford, Essex CM2 7QR
Co-operative Bank, PO Box 250, Skelmersdale, WN8 6WT

HAND IN HAND
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30TH JUNE 2025

Structure, Governance and Management

Governing Document

Hand in Hand was set up under a Declaration of Trust on February 9th 1998, and remains an unincorporated association.

Trustees

The board of trustees bring varied experience, including financial, legal, charity management and project development in East Africa, benefiting the charity's objectives. The appointment of new Trustees is by invitation and a majority trustee agreement.

Organisational structure

Significant decisions regarding finance, staff appointments, governance and project expenditure are reported on, discussed and agreed upon at Trustee meetings. The trustees delegate day-to-day operational management to the CEO, who regularly meets with designated trustees to overview income, expenditure, charity activities and project development. Some meetings have taken place virtually.

During the year, we have also benefited from volunteers who have helped with mailing Newsletters, provided IT and other office support. We appreciate each one for their time, expertise, and effort expended.

Risk Management

The trustees identify and review risk exposure at their meetings and take appropriate steps to minimise such at each meeting. Actions agreed upon or planned are recorded in the Minutes. A policy register has been set up to monitor the periodic review of policies.

Objectives and Activities

Objectives

- the relief of personal need or hardship throughout the world.
- the promotion and fulfilment of such other charitable purposes beneficial to the community in those parts of the world as deemed appropriate by the trustees.
- the advancement of the Christian faith

Mission Statement

Hand in Hand is passionate about giving hope to orphaned and vulnerable children in East Africa by providing access to education, training, mentorship and support. We will empower them to attain employment or income opportunities towards self-sufficiency.

Working principle

The trustees of Hand in Hand have a policy of supporting projects where a relationship with an overseas partner has already been established over a period of about two years and where the project to be supported has demonstrated its commitment to the solution before Hand in Hand engages on a practical basis. No new project partners have been engaged during the year.

Strategic overview

The trustees with Hand in Hand Foundation (our Kenyan affiliate organisation) regularly review our work's impact. Whilst there is an emphasis in the area of training and mentorship, we continue to support our project partners with the costs connected to the children's education and care as the need is evident.

As we plan for the future, both boards are giving thought to sustainability, looking at various ways to achieve the income required.

HAND IN HAND
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30TH JUNE 2025

The Hand in Hand Foundation (HIHF) office in Kenya was set up to support our East African projects. It has its own legal entity and is registered with the NGO board in Kenya. The HIHF Board includes Dr Timothy Wachira, Dr Ole Ronkei, Peterson Marira, Ms. Nancy Weweru, Ms. Lucy Wambui, Mr. Joe Ogutu and Grant Smith. This board advises the UK board on matters concerning East Africa and ensures that all governance issues are adhered to in Kenya with the NGO board. Peter Karanja, the East Africa Development Manager, maintains strong links with the project partners and carries out regular monitoring and evaluation visits. He also organises the training and mentorship programme. In note 7 to the accounts, grants paid during the year include monies paid to HIHF for future distribution to specific projects previously supported directly. Whilst some funds are not being utilised, they are invested in fixed deposit accounts, and the interest is used to contribute to running the HIHF office. Audited accounts for Hand in Hand Foundation are received to verify the use of designated funds.

Projects and Partners

Our work has been a team effort from the beginning, with partnership being at the heart of all we do. We stand with our project partners, offering support, feedback and access to funds relying on their experience, perseverance and local knowledge.

During the year, Hand in Hand has supported six projects in Kenya, including Daylove Children's Project; New Hope Children's Centre; Murata CBO (previously Namrata Shah Children's Home), Grace Foundation International (Mogonjet School) and Nakuru Training Institute (formerly known as Centre of Hope). Support has been mainly through donations for child welfare, education, training, mentorship, some construction work, and receiving support via our Kenyan Officer. In Uganda, Hand in Hand has supported two community projects: Nsambya Full Gospel Church Primary School, Katwe; JJ Community Transformation (U) Schools and College and some students from High Level Early Childhood Centre, Iganga, with whom we were previously involved. All partners have met with the charity's working principal.

Trustees and staff review and evaluate project activity continually to ensure maximum effect, efficiency and economy. During the period, two visits to Kenya took place by the CEO. The Hand in Hand Foundation office in Kenya maintains regular contact with our partners.

Mission trips

In February 2025, Hand in Hand facilitated a trip for King Edward VI Grammar School (KEGS) in Chelmsford to visit New Hope Children's Centre and Mogonjet School in Kenya. Fifteen students and two teachers accompanied Sue Smith (CEO) on the ten-day trip. Hand in Hand has facilitated these partnerships since 2008. KEGS has contributed significant funding over the years to Mogonjet School, which has seen its development within a rural community. The trip is self-funded by the students and not reliant on donations. These visits also have a significant impact on the UK students;

'Education is everything in Kenya, with a high employment rate every student knows that studying is their only option to escape the intergenerational unemployment and deprivation seen across the country. This inequality in the world is so extreme which is why the KEGS donations are so vital to giving these equally as motivated and disciplined children the opportunity in life they deserve.' YR 12 Student

"It changed my perspective on the true impact of charity when I saw what a successful and happy life all of them led. Charity, when donating in England, feels so far and disconnected, like a simple transaction of money. However, now I can know that our pennies change lives, they provide education, toilets, homes, classrooms, stationary- the list could be endless." Yr12 Student

Financial Review

Income

Overall income this year was up to £414,025 (2023/24 £328,324), comprising of 140 regular individual gifts, 12 churches, 5 trusts, fundraising events, sponsorship and matched funding through Barclays Bank organised by the New Hope Support Group.

HAND IN HAND
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30TH JUNE 2025

Expenditure

The expenditure for the year was up to £406,441 (2023/2024 £319,354). Overhead costs, not attributed to charitable activities, were £1,694, representing less than 1% of income.

As well as specific gifts for overheads we also allocated Gift Aid received to our overheads which once again meant that 100% of project-specific gifts from individuals and churches were used for the project intended, with nothing being deducted for office costs. We plan to continue this practice which we inform donors of, although it is a growing challenge.

Reserves & Investment Policy

The Trustees' have reviewed their reserves policy and set aside six months commitments to our project partners and running costs (£155,000 for the current year) in order to cover any unforeseen circumstances in a drop in income. We are mindful of commitments to students and project partners that we support. The trustees are reviewing various ways to create sustainability for the future of Hand in Hand. A generous gift from a UK donor was given to Hand in Hand Foundation during the year to be used towards this purpose.

The social impact investment of £25,000 made in the 2007/8 period remains.

The trustees recognise that the charity's income should not be the only statistic for measuring development because the organisation focuses on identifying and supporting as many people in need as possible through its project activity, rather than amassing funds. During the year, we have invested in individuals leaving education and going on to further training. We realise that without this continued input into the lives of children who have been assisted through our projects, they will not be able to realise their potential. We plan to continue with this strategy, which may not produce increased numbers to report on but will add value to the previously given support. A rough estimate of the number of children/students that have been supported directly or indirectly during the period to which this report relates is 2,300.

Additional Information

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 January 1st 2015).

The Trustees approved this document at their meeting on14-01-26.....and signed on their behalf by:

Mr Tim Rose, Chairman.



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
HAND IN HAND**

Independent examiner's report to the trustees of Hand in Hand

I report to the charity trustees on my examination of the accounts of Hand in Hand (the Trust) for the year ended 30 June 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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

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



David Belbin BSc FCA DChA

Clemence Hoar Cummings
Chartered Accountants
Riverside House
1-5 Como Street
Romford
Essex
RM7 7DN

Date: 14/1/2026

HAND IN HAND
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities	2	138,470	272,137	410,607	325,546
Other trading activities	3	66	-	66	47
Other income		<u>3,249</u>	<u>103</u>	<u>3,352</u>	<u>2,731</u>
Total		<u>141,785</u>	<u>272,240</u>	<u>414,025</u>	<u>328,324</u>
EXPENDITURE ON					
Raising funds	4	1,694	-	1,694	1,915
Charitable activities					
Charitable Activities	5	<u>104,098</u>	<u>300,649</u>	<u>404,747</u>	<u>317,439</u>
Total		<u>105,792</u>	<u>300,649</u>	<u>406,441</u>	<u>319,354</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	16	35,993 <u>(23,561)</u>	(28,409) <u>23,561</u>	7,584 <u>-</u>	8,970 <u>-</u>
Net movement in funds		12,432	(4,848)	7,584	8,970
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>191,414</u>	<u>561,131</u>	<u>752,545</u>	<u>743,575</u>
TOTAL FUNDS CARRIED FORWARD		<u>203,846</u>	<u>556,283</u>	<u>760,129</u>	<u>752,545</u>

The notes form part of these financial statements

HAND IN HAND

BALANCE SHEET 30 JUNE 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Investments	12	9,620	-	9,620	9,620
CURRENT ASSETS					
Debtors	13	2,916	500,000	502,916	501,510
Investments	14	25,000	-	25,000	25,000
Cash at bank and in hand		<u>171,111</u>	<u>56,282</u>	<u>227,393</u>	<u>220,415</u>
		199,027	556,282	755,309	746,925
CREDITORS					
Amounts falling due within one year	15	(4,800)	-	(4,800)	(4,000)
NET CURRENT ASSETS		<u>194,227</u>	<u>556,282</u>	<u>750,509</u>	<u>742,925</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>203,847</u>	<u>556,282</u>	<u>760,129</u>	<u>752,545</u>
NET ASSETS		<u>203,847</u>	<u>556,282</u>	<u>760,129</u>	<u>752,545</u>
FUNDS	16				
Unrestricted funds				203,847	191,414
Restricted funds				<u>556,282</u>	<u>561,131</u>
TOTAL FUNDS				<u>760,129</u>	<u>752,545</u>

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


.....
T Rose - Trustee

HAND IN HAND
CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2025

Notes	2025 £	2024 £
Cash flows from operating activities		
Cash generated from operations 1	<u>3,626</u>	<u>6,194</u>
Net cash provided by operating activities	<u>3,626</u>	<u>6,194</u>
Cash flows from investing activities		
Sale of intangible fixed assets	<u>3,352</u>	<u>2,731</u>
Net cash provided by investing activities	<u>3,352</u>	<u>2,731</u>
	<u> </u>	<u> </u>
Change in cash and cash equivalents in the reporting period	6,978	8,925
Cash and cash equivalents at the beginning of the reporting period	<u>220,415</u>	<u>211,490</u>
Cash and cash equivalents at the end of the reporting period	<u><u>227,393</u></u>	<u><u>220,415</u></u>

The notes form part of these financial statements

HAND IN HAND

NOTES TO THE CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2025

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net income for the reporting period (as per the Statement of Financial Activities)	7,584	8,970
Adjustments for:		
Profit on disposal of fixed assets	(3,352)	(2,731)
(Increase)/decrease in debtors	(1,406)	389
Increase/(decrease) in creditors	800	(434)
Net cash provided by operations	<u>3,626</u>	<u>6,194</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.7.24 £	Cash flow £	At 30.6.25 £
Net cash			
Cash at bank and in hand	<u>220,415</u>	<u>6,978</u>	<u>227,393</u>
	<u>220,415</u>	<u>6,978</u>	<u>227,393</u>
Liquid resources			
Deposits included in cash	-	-	-
Current asset investments	<u>25,000</u>	-	<u>25,000</u>
	<u>25,000</u>	-	<u>25,000</u>
Total	<u>245,415</u>	<u>6,978</u>	<u>252,393</u>

The notes form part of these financial statements

HAND IN HAND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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

The allocation of direct and support costs have been allocated on the basis of actual staff time.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- Straight line over 5 years
Computer equipment	- 33% on cost

Taxation

As a charity, Hand in Hand is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

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.

Designated funds are unrestricted funds 'ring fenced' by the Management Committee for particular purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Investments

Investment assets are recognised in the balance sheet at market value or at the trustees' best estimate of market value to best represent a true and fair view. All changes to the value are reported in the gains and losses on investment assets section of the Statement of Financial Activities.

HAND IN HAND

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 JUNE 2025

2. CHARITABLE ACTIVITIES

	2025	2024
	£	£
Donations	251,304	187,770
Gift aid	40,081	20,795
Legacies	62,022	-
Grants	30,000	88,566
Mission trips	27,200	28,415
	<u>410,607</u>	<u>325,546</u>

Grants received, included in the above, are as follows:

	2025	2024
	£	£
Alexis Trust	-	300
FG Charitable Trust	21,000	20,250
Forest Hill Charitable Trust	-	1,000
Rimshot Charitable Trust	4,000	19,000
Denise Coates Foundation	-	48,016
MaCaulay Moat Foundation	5,000	-
	<u>30,000</u>	<u>88,566</u>

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	<u>66</u>	<u>47</u>

4. RAISING FUNDS

Raising donations and legacies

	2025	2024
	£	£
Staff costs	501	481
Fundraising	1,193	1,434
	<u>1,694</u>	<u>1,915</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 6) £	Support costs (see note 7) £	Totals £
Charitable Activities	<u>27,520</u>	<u>320,845</u>	<u>56,382</u>	<u>404,747</u>

HAND IN HAND

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 JUNE 2025

6. GRANTS PAYABLE

	2025 £	2024 £
Charitable Activities	<u>320,845</u>	<u>248,822</u>

The total grants paid to institutions during the year was as follows:

	2025 £	2024 £
Daylove Children's Centre, Kenya	-	6,800
Hand in Hand Foundation (HIHF)	68,000	70,747
HIHF - General Fund Allocation	36,500	-
HIHF - Daylove Children's Centre, Kenya	17,500	1,100
HIHF - GFI, Mogonjet School, Kenya	3,700	7,600
HIHF - Namrata Shah Children's Home, Kenya	-	280
HIHF - New Hope Children's Centre, Kenya	15,000	64,016
HIHF - Thika Orphans and Grandparents Scheme, Kenya	-	173
HIHF - High Level Early Childhood Centre (HLECC), Iganga, Uganda	700	900
New Hope Children's Centre, Kenya	69,593	48,296
Katwe School & Clinic, Kampala, Uganda	2,737	5,077
JJCT(U), Uganda	30,515	21,433
Mano & Mano, Ecuador	-	1,000
Stand in the Gap	<u>76,600</u>	<u>21,400</u>
	<u>320,845</u>	<u>248,822</u>

7. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Charitable Activities	<u>45,746</u>	<u>10,636</u>	<u>56,382</u>

Support costs, included in the above, are as follows:

	2025 Charitable Activities £	2024 Total activities £
Wages	22,317	16,975
Rent & utilities	8,710	8,668
Insurance	1,355	1,170
Transport & travel	2,568	1,282
Telephone & stationery	1,423	886
Office equip & computer costs	8,053	5,424
Publicity	422	2,370
Legal & bank costs	898	1,066
Wages	5,622	2,844
Independent examination fee	<u>5,014</u>	<u>4,522</u>
	<u>56,382</u>	<u>45,207</u>

HAND IN HAND

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 JUNE 2025

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2025 nor for the year ended 30 June 2024.

Trustees' expenses

During the year expenses amounting to £448 (2024: £373) were paid on behalf of all 6 of the charity's trustees.

9. STAFF COSTS

	2025 £	2024 £
Wages and salaries	<u>27,840</u>	<u>20,300</u>
	<u>27,840</u>	<u>20,300</u>

The average monthly number of employees during the year was as follows:

	2025 <u>2</u>	2024 <u>2</u>
Staff employed		

No employees received emoluments in excess of £60,000.

The average number of full time equivalent employees is 1. No employees had emoluments in excess of £60,000. The total remuneration for key management personnel is £25,000.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities	69,989	255,557	325,546
Other trading activities	47	-	47
Other income	<u>2,731</u>	<u>-</u>	<u>2,731</u>
Total	<u>72,767</u>	<u>255,557</u>	<u>328,324</u>
EXPENDITURE ON			
Raising funds	1,915	-	1,915
Charitable activities			
Charitable Activities	<u>105,421</u>	<u>212,018</u>	<u>317,439</u>
Total	<u>107,336</u>	<u>212,018</u>	<u>319,354</u>
NET INCOME/(EXPENDITURE)	(34,569)	43,539	8,970
Transfers between funds	<u>(479,500)</u>	<u>479,500</u>	<u>-</u>
Net movement in funds	(514,069)	523,039	8,970
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>705,482</u>	<u>38,093</u>	<u>743,575</u>
TOTAL FUNDS CARRIED FORWARD	<u>191,413</u>	<u>561,132</u>	<u>752,545</u>

HAND IN HAND

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 JUNE 2025

11. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 July 2024 and 30 June 2025	<u>988</u>	<u>5,012</u>	<u>6,000</u>
DEPRECIATION			
At 1 July 2024 and 30 June 2025	<u>988</u>	<u>5,012</u>	<u>6,000</u>
NET BOOK VALUE			
At 30 June 2025	<u>-</u>	<u>-</u>	<u>-</u>
At 30 June 2024	<u>-</u>	<u>-</u>	<u>-</u>

12. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
At 1 July 2024 and 30 June 2025	<u>9,620</u>
NET BOOK VALUE	
At 30 June 2025	<u>9,620</u>
At 30 June 2024	<u>9,620</u>

There were no investment assets outside the UK.

13. DEBTORS

	2025 £	2024 £
Amounts falling due within one year:		
Prepayments and accrued income	<u>2,916</u>	<u>1,510</u>
Amounts falling due after more than one year:		
Other debtors	<u>500,000</u>	<u>500,000</u>
Aggregate amounts	<u>502,916</u>	<u>501,510</u>

14. CURRENT ASSET INVESTMENTS

	2025 £	2024 £
Investment in Hand in Hand (NRG) Ltd	<u>25,000</u>	<u>25,000</u>

The investment is held outside of the UK.

HAND IN HAND

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 JUNE 2025

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Accrued expenses	<u>4,800</u>	<u>4,000</u>

16. MOVEMENT IN FUNDS

	At 1.7.24 £	Net movement in funds £	Transfers between funds £	At 30.6.25 £
Unrestricted funds				
General fund	35,181	54,618	(41,057)	48,742
Administration	913	2,013	(2,871)	55
New Hope Children's Centre, Kenya	-	(20,667)	20,667	-
Stand in the Gap	320	30	(300)	50
Reserves	<u>155,000</u>	-	-	<u>155,000</u>
	191,414	35,994	(23,561)	203,847
Restricted funds				
Centre of Hope, Kenya	2	-	-	2
HiHF - Daylove Children's Project, Kenya	175	(541)	565	199
HiHF - Grace Foundation International Magonjet School, Kenya	51	6,129	(3,700)	2,480
Hand in Hand Foundation, Kenya	148	19,581	(2,700)	17,029
HiHF - Namrata Shah, Kenya	5	240	-	245
HiHF - New Hope Children's Centre, Kenya	3,521	17,515	(18,329)	2,707
New Hope Barclays, Kenya	27,479	3,684	(1,900)	29,263
HiHF - High Level Early Childhood Centre, Iganga, Uganda	-	20	-	20
JJCT(U), Uganda	23,345	(23,647)	1,519	1,217
Katwe School and Clinic, Uganda	488	(1,017)	851	322
Mission Trips	3,707	(556)	(1,760)	1,391
Stand in the Gap	1,056	(51,372)	50,640	324
Administration	1,114	(81)	-	1,033
Gift Catalogue	40	1,635	(1,625)	50
DCSCP	<u>500,000</u>	-	-	<u>500,000</u>
	561,131	(28,410)	23,561	556,282
TOTAL FUNDS	<u>752,545</u>	<u>7,584</u>	-	<u>760,129</u>

HAND IN HAND

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 JUNE 2025

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	139,742	(85,124)	54,618
Administration	2,013	-	2,013
New Hope Children's Centre, Kenya	-	(20,667)	(20,667)
Stand in the Gap	30	-	30
	<u>141,785</u>	<u>(105,791)</u>	<u>35,994</u>
Restricted funds			
HiHF - Daylove Children's Project, Kenya	16,959	(17,500)	(541)
HiHF - Grace Foundation International Mogonjet School, Kenya	6,129	-	6,129
Hand in Hand Foundation, Kenya	87,581	(68,000)	19,581
HiHF - Namrata Shah, Kenya	240	-	240
HiHF - New Hope Children's Centre, Kenya	32,515	(15,000)	17,515
New Hope Barclays, Kenya	52,610	(48,926)	3,684
HiHF - High Level Early Childhood Centre, Iganga, Uganda	720	(700)	20
JJCT(U), Uganda	6,868	(30,515)	(23,647)
Katwe School and Clinic, Uganda	1,720	(2,737)	(1,017)
Mission Trips	27,294	(27,850)	(556)
Stand in the Gap	25,228	(76,600)	(51,372)
Administration	12,741	(12,822)	(81)
Gift Catalogue	1,635	-	1,635
	<u>272,240</u>	<u>(300,650)</u>	<u>(28,410)</u>
TOTAL FUNDS	<u>414,025</u>	<u>(406,441)</u>	<u>7,584</u>

HAND IN HAND

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 JUNE 2025

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.7.23 £	Net movement in funds £	Transfers between funds £	At 30.6.24 £
Unrestricted funds				
General fund	44,660	(52,589)	43,110	35,181
Administration	622	27,121	(26,830)	913
HiHF - Daylove Children's Centre, Kenya	-	(6,800)	6,800	-
New Hope Children's Centre, Kenya	-	(2,420)	2,420	-
Stand in the Gap	200	120	-	320
Reserves	<u>660,000</u>	<u>-</u>	<u>(505,000)</u>	<u>155,000</u>
	705,482	(34,568)	(479,500)	191,414
Restricted funds				
Centre of Hope, Kenya	2	-	-	2
HiHF - Daylove Children's Project, Kenya	739	5,746	(6,310)	175
HiHF - Grace Foundation International Mogonjet School, Kenya	414	(363)	-	51
Hand in Hand Foundation, Kenya	1,796	(1,648)	-	148
HiHF - Namrata Shah, Kenya	45	(40)	-	5
HiHF - New Hope Children's Centre, Kenya	2,797	(45,112)	45,836	3,521
New Hope Barclays, Kenya	27,123	48,456	(48,100)	27,479
HiHF - Thika Orphans and Grandparents Scheme, Kenya	172	(173)	1	-
HiHF - High Level Early Childhood Centre, Iganga, Uganda	230	(180)	(50)	-
JJCT(U), Uganda	555	20,352	2,438	23,345
Katwe School and Clinic, Uganda	490	(1,302)	1,300	488
Mano & Mano, Ecuador	125	(875)	750	-
Mission Trips	1,756	4,451	(2,500)	3,707
Stand in the Gap	1,097	(646)	605	1,056
Administration	752	12,059	(11,697)	1,114
Gift Catalogue	-	2,813	(2,773)	40
DCSCP	<u>-</u>	<u>-</u>	<u>500,000</u>	<u>500,000</u>
	<u>38,093</u>	<u>43,538</u>	<u>479,500</u>	<u>561,131</u>
TOTAL FUNDS	<u>743,575</u>	<u>8,970</u>	<u>-</u>	<u>752,545</u>

HAND IN HAND

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 JUNE 2025

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	45,526	(98,115)	(52,589)
Administration	27,121	-	27,121
HiHF - Daylove Children's Centre, Kenya	-	(6,800)	(6,800)
New Hope Children's Centre, Kenya	-	(2,420)	(2,420)
Stand in the Gap	<u>120</u>	<u>-</u>	<u>120</u>
	72,767	(107,335)	(34,568)
Restricted funds			
HiHF - Daylove Children's Project, Kenya	6,846	(1,100)	5,746
HiHF - Grace Foundation International Mogonjet School, Kenya	7,237	(7,600)	(363)
Hand in Hand Foundation, Kenya	17,552	(19,200)	(1,648)
HiHF - Namrata Shah, Kenya	240	(280)	(40)
HiHF - New Hope Children's Centre, Kenya	18,904	(64,016)	(45,112)
New Hope Barclays, Kenya	94,332	(45,876)	48,456
HiHF - Thika Orphans and Grandparents Scheme, Kenya	-	(173)	(173)
HiHF - High Level Early Childhood Centre, Iganga, Uganda	720	(900)	(180)
JJCT(U), Uganda	41,785	(21,433)	20,352
Katwe School and Clinic, Uganda	3,775	(5,077)	(1,302)
Mano & Mano, Ecuador	125	(1,000)	(875)
Mission Trips	28,415	(23,964)	4,451
Stand in the Gap	20,754	(21,400)	(646)
Administration	12,059	-	12,059
Gift Catalogue	<u>2,813</u>	<u>-</u>	<u>2,813</u>
	<u>255,557</u>	<u>(212,019)</u>	<u>43,538</u>
TOTAL FUNDS	<u>328,324</u>	<u>(319,354)</u>	<u>8,970</u>

HAND IN HAND

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 JUNE 2025

16. MOVEMENT IN FUNDS - continued

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

	At 1.7.23 £	Net movement in funds £	Transfers between funds £	At 30.6.25 £
Unrestricted funds				
General fund	44,660	2,029	2,053	48,742
Administration	622	29,134	(29,701)	55
HiHF - Daylove Children's Centre, Kenya	-	(6,800)	6,800	-
New Hope Children's Centre, Kenya	-	(23,087)	23,087	-
Stand in the Gap	200	150	(300)	50
Reserves	<u>660,000</u>	<u>-</u>	<u>(505,000)</u>	<u>155,000</u>
	705,482	1,426	(503,061)	203,847
Restricted funds				
Centre of Hope, Kenya	2	-	-	2
HiHF - Daylove Children's Project, Kenya	739	5,205	(5,745)	199
HiHF - Grace Foundation International Mogonjet School, Kenya	414	5,766	(3,700)	2,480
Hand in Hand Foundation, Kenya	1,796	17,933	(2,700)	17,029
HiHF - Namrata Shah, Kenya	45	200	-	245
HiHF - New Hope Children's Centre, Kenya	2,797	(27,597)	27,507	2,707
New Hope Barclays, Kenya	27,123	52,140	(50,000)	29,263
HiHF - Thika Orphans and Grandparents Scheme, Kenya	172	(173)	1	-
HiHF - High Level Early Childhood Centre, Iganga, Uganda	230	(160)	(50)	20
JJCT(U), Uganda	555	(3,295)	3,957	1,217
Katwe School and Clinic, Uganda	490	(2,319)	2,151	322
Mano & Mano, Ecuador	125	(875)	750	-
Mission Trips	1,756	3,895	(4,260)	1,391
Stand in the Gap	1,097	(52,018)	51,245	324
Administration	752	11,978	(11,697)	1,033
Gift Catalogue	-	4,448	(4,398)	50
DCSCP	<u>-</u>	<u>-</u>	<u>500,000</u>	<u>500,000</u>
	<u>38,093</u>	<u>15,128</u>	<u>503,061</u>	<u>556,282</u>
TOTAL FUNDS	<u>743,575</u>	<u>16,554</u>	<u>-</u>	<u>760,129</u>

HAND IN HAND

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 JUNE 2025

16. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	185,268	(183,239)	2,029
Administration	29,134	-	29,134
HiHF - Daylove Children's Centre, Kenya	-	(6,800)	(6,800)
New Hope Children's Centre, Kenya	-	(23,087)	(23,087)
Stand in the Gap	150	-	150
	<u>214,552</u>	<u>(213,126)</u>	<u>1,426</u>
Restricted funds			
HiHF - Daylove Children's Project, Kenya	23,805	(18,600)	5,205
HiHF - Grace Foundation International Mogonjet School, Kenya	13,366	(7,600)	5,766
Hand in Hand Foundation, Kenya	105,133	(87,200)	17,933
HiHF - Namrata Shah, Kenya	480	(280)	200
HiHF - New Hope Children's Centre, Kenya	51,419	(79,016)	(27,597)
New Hope Barclays, Kenya	146,942	(94,802)	52,140
HiHF - Thika Orphans and Grandparents Scheme, Kenya	-	(173)	(173)
HiHF - High Level Early Childhood Centre, Iganga, Uganda	1,440	(1,600)	(160)
JJCT(U), Uganda	48,653	(51,948)	(3,295)
Katwe School and Clinic, Uganda	5,495	(7,814)	(2,319)
Mano & Mano, Ecuador	125	(1,000)	(875)
Mission Trips	55,709	(51,814)	3,895
Stand in the Gap	45,982	(98,000)	(52,018)
Administration	24,800	(12,822)	11,978
Gift Catalogue	4,448	-	4,448
	<u>527,797</u>	<u>(512,669)</u>	<u>15,128</u>
TOTAL FUNDS	<u>742,349</u>	<u>(725,795)</u>	<u>16,554</u>

13. MOVEMENT IN FUNDS

General Fund

Unrestricted gifts, which are used at the discretion of the trustees to support any projects where there is a shortfall in the specified giving in order to meet the projects' needs as well as the cost of supporting students into training. It can also be used for emergency and un-budgeted needs including overheads if required.

Administration

Our Administration fund covers all overheads including salaries, office rent and communications, heating, lighting, office supplies and fundraising costs.

Reserves

The charity retains a Reserve of £155,000 which covers six months commitments to our project partners and running costs (£155,000 for the current year) in order to cover any unforeseen circumstances in a drop in income. We are mindful of commitments to students and project partners that we support.

HAND IN HAND

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 JUNE 2025

16. MOVEMENT IN FUNDS - continued

Dagoretti Corner Street Children Project Designated Fund

A £500,000 loan has been designated to the Dagoretti Corner Street Children Project in order to facilitate the building of apartments which will create a sustainable income for the project and achieve fair paid employment throughout the build as well as creating apprenticeships.

Africa

Where HIHF precedes the project name this indicates that funding goes through The Hand in Hand Foundation before going on to specific project. The Hand in Hand Foundation is able to provide monitoring and evaluation to a greater level.

Kenya

Hand in Hand Foundation (HIHF) - Funds received into this account are used to contribute to the running costs of the Kenyan Office. Monitoring and regular evaluation is carried out as well as providing on the ground support to partners and students in training and mentorship. Funds received for this are from a specific donor who has supported this cost for the last 11 years.

This Feedback and collaboration with HIHF office is highly valuable to the trustees of HiH in allocating grants.

HIHF - Daylove Children's Project

Daylove Project has supported around 70 children from poor families living in the impoverished Dagoretti area of Nairobi, Kenya through pre-primary, primary and high school education.

HIHF - Grace Foundation International - Mogonjet School

Grace Foundation International, is our partner project in Kericho through which Hand in Hand support Mogonjet School. Mogonjet School provides pre-primary, primary and secondary education. It also has a clinic and tailoring shop on site, which serve the community. As well as providing funding Hand in Hand facilitate the relationship of a King Edward VI Grammar School (KEGS) in Chelmsford with Mogonjet School.

HIHF - New Hope Children's Centre

New Hope is a children's centre providing accommodation, welfare and education for over 160 orphaned or abandoned children in Uplands, about 30 miles north of Nairobi. New Hope also supports some 80 children from the surrounding community who are also in need of education fees and welfare support. Since 2019 they have established Oakridge Primary School, which meets the needs of the primary aged children. At the beginning of 2023 they also started a secondary section of the school, which caters for three-year groups with the remaining year group being established in 2024.

Barclays New Hope Support Group

This fund also supports New Hope Children's Centre but all of the funds are raised by a supporter group (New Hope Support Group) historically connected to Barclays in the North of England. During the year, the building of a science/computer lab began and is due to be completed in September 2025. The funding for this was chieved by the NHSG via an application to a trust. HIHF was responsible for the disbursement and monitoring of these funds.

HAND IN HAND

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 JUNE 2025

16. MOVEMENT IN FUNDS - continued

HIHF - Namrata Shah Children's Home (Murata CBO)

During the last year, this project now comes under the name of Murata CBO. The orphaned primary school aged children are accommodated during term time at Namrata Shah whilst they study at the neighbouring St Peter's Primary School (also owned by the Thika Diocese). During breaks, they are cared for by extended family.

HIHF - NTI (Nakuru Training Institute) previously known as Centre of Hope

The Nakuru Christian professionals Association (NCPA) is a group of Kenyan professionals that look to meet some of the needs of the poorest in their community. Their main project is NTI, which is a vocational training centre that delivers accredited courses. A large proportion of the students we support into training go through this centre.

Stand in the Gap

This fund mainly supports students through training and mentorship. The students are connected to the project partners we work with.

Other

Various smaller project partners in Kenya.

Uganda

Katwe School and Clinic

Nysamba Full Gospel Church of Kampala is working in the Katwe slum area of Kampala, Uganda to bring support to vulnerable children through education for 340. A clinic and dentistry also operates on site providing health care for the children and the wider community.

JJCT(U) - Jehovah Jireh Community Transformation

Formerly Nshumi Schools. This project is providing a primary school and a secondary/vocational school in Nshumi to meet the educational needs of rural children in this part of Western Uganda. Since 2019 they have also operated a college called JJ Excel providing various vocational courses.

HIHF - High Level Early Childhood Centre, Iganga

Support of this project was phased out during 2019, remaining with only support of secondary school fees for three orphaned children from the primary school.

Other

Various smaller project partners in Uganda.

Mission Trips

Our trips fund includes all income from supporters who are making visits individually or as a team to our overseas projects and includes such items as airfares, travel, accommodation, travel insurance and a contribution towards the administration of trips. During the year there were 17 volunteers visiting project partners.

HAND IN HAND

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2025**

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30th June 2024.

HAND IN HAND

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Charitable activities		
Donations	251,304	187,770
Gift aid	40,081	20,795
Legacies	62,022	-
Grants	30,000	88,566
Mission trips	27,200	28,415
	410,607	325,546
Other trading activities		
Fundraising events	66	47
Other income		
Other income	3,352	2,731
Total incoming resources	414,025	328,324
EXPENDITURE		
Raising donations and legacies		
Wages	501	481
Fundraising	1,193	1,434
	1,694	1,915
Charitable activities		
Transport & Travel	27,520	23,410
Grants to institutions	320,845	248,822
	348,365	272,232
Support costs		
Management		
Wages	22,317	16,975
Rent & utilities	8,710	8,668
Insurance	1,355	1,170
Transport & travel	2,568	1,282
Telephone & stationery	1,423	886
Office equip & computer costs	8,053	5,424
Publicity	422	2,370
Legal & bank costs	898	1,066
	45,746	37,841
Governance costs		
Wages	5,622	2,844
Independent examination fee	5,014	4,522
	10,636	7,366
Total resources expended	406,441	319,354
Net income	7,584	8,970

This page does not form part of the statutory financial statements