

ZIMKIDS
(A Company Limited by Guarantee)
Financial Statements
Year Ended 31 March 2025

ZIMKIDS

Financial Statements

Year Ended 31 March 2025

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Trustees' Annual Report (Including Directors Report)

Year Ended 31 March 2025

Charity registration number	1127069
Company registration number	06510122
Trustees	Mr Peter Leech Miss Nadia Johnstone Ms Sarah Samuel Ms Angelica Udeze Ms Tendai Horton (appointed 23 September 2024) Ms Hazel Nyamajiyah (appointed 2 December 2024) Mr Greg Koral (appointed 20 May 2025)
Contact Person and Treasurer	Mr Greg Koral
Registered office & Principal office	Morden Baptist Church Crown Lane Morden Surrey SM4 5BL
Independent Examiner	Mr Andrew Paul ACA 15 Parsons Close Church Crookham Fleet Hampshire GU52 6HL

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Trustees' Annual Report (Including Directors Report)

Year Ended 31 March 2025

The Trustees present their report and the audited financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and the 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) issued in October 2019.).

STRUCTURE, GOVERNANCE AND MANAGEMENT

The UK Board of Zimkids, who are trustees for the purposes of charity law and directors for the purposes of company law, and who served during the year, were:

Mrs Kelly Griffin - resigned July 2024
Mr Peter Leech - Secretary
Ms Nadia Johnstone
Ms Sarah Samuel
Ms Angelica Udeze
Mr Tendai Horton - appointed October 2024
Ms Hazel Nyamajiyah - appointed December 2024
Mr Greg Koral (Treasurer) - appointed May 2025

Simbarashe Trust, Zimbabwe

To provide local support for the team in Zimbabwe we have established the 'Simbarashe Trust' with the following trustees:

Pastor John Chinyowa - Chair
John Pybus - Trust Accountant
Lloyd Mautsa
Laura Mautsa

Zimkids team (Zimbabwe)

Blessing Rusike - Field Director
Kudzanayi Makoni - Self-sufficiency projects manager
Leeroy Jawala - Social work officer
Pamela Mutambu - Education lead mentor
Etina Washaya - Remedial class teacher and mentor trainer
Clara Paradzai - Township mentor
Elizabeth Mubazangi - Township mentor
Esther Masanganise - Bookkeeper

Zimkids UK Fundraising Coordinator

Lauren Powell continues in her part-time salaried post based in London.

Zimkids UK volunteers - Nicola Howie deals with day-to-day finance matters and Hayden Murtagh supports with marketing and social media.

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Trustees' Annual Report (Including Directors Report)

Year Ended 31 March 2025

ACHIEVEMENTS AND PERFORMANCE

In the year to 31 March 2025 Zimkids has:

105 children and their families in our care. 70 children under 12 and 35 teenagers.

70 children attending our community classrooms and receiving 3 meals a week.

46 ladies trained in entrepreneurship given loans for their businesses.

2 major sites are being visited and supported; Epworth and Hopley and 1 minor site; Mutoko.

PROGRESS WITH OUR OBJECTIVES

We have three objects which have been defined for the purpose of the UK Company and Charity. Each object is linked with the United Nation's Sustainable Development Goals, as pictured below.

RELIEVING POVERTY

1 NO
POVERTY



Our main focus is training and education to relieve poverty for the long-term. However it is sometimes necessary to provide food parcels, clothing and medicines to our families in great need. This year we have had a number of families needing emergency interventions and we've provided food, clothing, shelter and money for medication and rent.

HIGHLIGHT: Last year's poor rains left many families without water for their gardens - a vital source of food and income. Thankfully, our solar-powered borehole at the main base allowed us to expand vegetable production, supporting nearly 30 families and four community feeding centres, including elderly and child-headed households.

Our dedicated gardening team - Mandi, Trust, and volunteers - have worked tirelessly to keep the gardens thriving, ensuring a steady supply of fresh vegetables even in challenging conditions. As the new rainy season approached, we also trained families in water harvesting and management, helping them build resilience and sustain their gardens through future dry spells.

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Year Ended 31 March 2025

PROMOTING SELF-SUFFICIENCY



We are witnessing a remarkable shift towards self-sufficiency, with families' incomes rising by an average of 20% since we began our work together. This increase has empowered those who once relied on emergency food aid to become self-sufficient. Many were able to pay their children's school fees early this year, an achievement they once thought impossible, as they were accustomed to their children being turned away for failing to pay.

HIGHLIGHT: Friends Sabina and Resivo's journeys began as neighbours left to care for their families alone while their husbands worked in South Africa. Despite taking on menial jobs, they struggled to feed their children. Resivo facing extra challenges with a disability.

Through the support of Zimkids - Bible study, business training, and access to capital - they found new hope. Resivo received medical assistance and together they launched small businesses based on community needs: cross-border trade, second-hand clothes, and stationery, with plans to sell warm clothing for winter.

Today, they provide essential goods to their community and earn enough to care for their children. What began as hardship has become opportunity, resilience and empowerment.

ENHANCING LIFE & EDUCATION



We are deeply grateful to continue providing three nutritious meals each week to over 70 children across our community classrooms. This year, we received a generous donation of 400 kg of EPAP porridge and 400 kg of lentils from Maoko Ane Tsitsi Trust, which has greatly enhanced the quality and nutritional value of our meals. Lentils, in particular, have been a valuable addition - providing the essential protein our children need to grow and thrive.

HIGHLIGHT: To make the most of this donation, we hosted a practical workshop for our mentors, equipping them with new skills to prepare lentil-based meals for the children. Meanwhile, our community garden continues to supply a steady stream of fresh vegetables, helping us maintain healthy, balanced diets. Despite ongoing drought conditions and water shortages, our team has remained committed to ensuring that no child goes hungry. We have been transporting water to our classrooms during visits and purchasing extra supplies from local vendors to sustain both our feeding programme and garden.

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Trustees' Annual Report (Including Directors Report)

Year Ended 31 March 2025



This year, six students began Form One (Sixth form), with Zimkids covering tuition, uniforms, and stationery for four, giving them a strong start. Despite challenges in Zimbabwean schools, our students have shown remarkable resilience: five sat their O-Level exams, with two passing and Memory achieving top marks in eight subjects. Five Grade Seven students completed their assessments, with Tanyaradzwa achieving commendable results.

At the university level, two students are excelling in their final semesters, Panashe has secured a place to study accounting at Bindura University, and Memory is preparing to enroll in a polytechnic. Meanwhile, our school fees programme welcomed five new students, ensuring continued opportunities for education and growth.

HIGHLIGHTS: We are proud of Memory, who emerged as the top student among all her peers despite facing significant challenges, including the loss of her grandmother, who was her primary care giver. Her resilience and outstanding results reflect the positive impact of her boarding school experience and exemplify our mission to support every student. Memory is now preparing to retake Mathematics and Science, aiming for enrolment at a polytechnic next year. Her determination promises continued success in her educational journey.

FUNDRAISING

Our UK Charity Development Manager (Lauren Powell) worked hard throughout the year to diversify our income streams to ensure we have a steady income. In 2024/25 those efforts included a Trustees sponsored walking event and Easter and Christmas appeals. In addition, grants were applied for and received from Entrust, World Day of Prayer National Committee England Wales and Northern Ireland, Oakdale Trust, Souter Charitable Trust and we entered our final year of a 3-year grant from The Lewin Trust.

OPERATIONS

We have a permanent base in Harare, through the incredibly generous donation of a Zimbabwean family.

PUBLIC BENEFIT

The four reports listed above under the heading 'Progress with our Objectives' and the 'Plans for Future' section below both demonstrate how Zimkids' work benefits vulnerable children and families in Zimbabwe to give them a hope for the future. This work is made possible by the consistent stream of support and donations made by individuals and organisations both in Zimbabwe and worldwide.

The Directors have considered this report and concluded:

- ✓ That the aims of the organisation continue to be charitable;
- ✓ That the aims and the work done give identifiable benefits to the charitable sector and both indirectly and directly to individuals in need;
- ✓ That the benefits are for the public, are not unreasonably restricted in any way and certainly not by ability to pay; and

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Trustees' Annual Report (Including Directors Report)

Year Ended 31 March 2025

- ✓ That there is no detriment or harm arising from their aims or activities.

FINANCIAL REVIEW

Zimkids accounts now show just the fundraising activities taking place in the UK and the associated grant to Simbarashe Trust in Zimbabwe, activities directly related to helping achieve the Objects set out for Zimkids.

In the period ended 31 March 2025, Zimkids raised a total of £89,636 through donations and grants in the UK.

PLANS FOR THE FUTURE

In 2025/26 we plan to;

- Continue to assess the Entrepreneurs businesses plans and support them with further loans as their businesses develop.
- Continue to develop our community mentors as they teach in the communities with the aim of teaching the children to read and write and graduate from our basic literacy classes.
- Continue to provide nutritious meals (grown in the community) 3 times a week to the children in the literacy classes.
- Provide school scholarships for 35 children by end of 2025/26.
- Continue to develop our teens programme, investing in their emotional and spiritual well-being.
- Expand our knowledge as team members embark on a trip to Uganda for a leaders conference.
- Develop our fundraising capacity in Zimbabwe by building a sponsorship programme for school fees.

RESERVES POLICY

As a charity, which relies solely on donations to help individuals identified by Zimkids, there is no operation need, other than to cover operational costs, and for the income from investments to meet the needs of a predicted annual budget.

RISK MANAGEMENT

The Trustees have considered major risks to Zimkids may be exposed and are satisfied that systems are in place to mitigate exposure to these risks.

THANKS

The trustees would like to thank all of our supporters for their ongoing regular donations and support.

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Trustees' Annual Report (Including Directors Report)

Year Ended 31 March 2025

CHURCHES

Highlands Presbyterian Church, Harare, Zimbabwe

Morden Baptist Church, Surrey, England

Northcote Church, London, England

Evangelical Baptist Church of Geneva, Switzerland

West Street Evangelical Church, Carshalton, Surrey, England

TRUSTS

Lewin Trust, UK

Entrust, Australia

World Day of Prayer National Committee England Wales and Northern Ireland

Oakdale Trust

Souter Charitable Trust

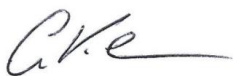
INDIVIDUALS

We are very grateful to all our individual donors who have given their money, time and talents to support our work. There are too many to list here. We are also very thankful for the committed prayer support of so many.

On behalf of the UK Board of Zimkids:



*Name: Mr Peter Leech
Position: Trustee
Dated: 12 December 2025*



*Name: Mr Greg Koral
Position: Trustee
Dated: 12 December 2025*

ZIMKIDS

Independent Examiner's Report to the Trustees of ZIMKIDS

Year Ended 31 March 2025

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2025 which are set out on pages 9 to 18.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

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

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

Signed:



Andrew Paul ACA

15 Parsons Close
Church Crookham
Fleet
Hampshire
GU52 6HL

16 December 2025

ZIMKIDS

Statement of Financial Activities (including income and expenditure account)

Year Ended 31 March 2025

		2025			2024
	Note	Restricted funds £	Unrestricted funds £	Total £	Total £
Income and endowments from:					
Donations and legacies	2	31,954	57,682	89,636	79,565
Investments	3		61	61	10
Total income and endowments		31,954	57,743	89,697	79,575
Expenditure on:					
Raising funds	4		21,598	21,598	385
Charitable activities	5	30,154	40,364	70,518	93,656
Total expenditure		30,154	61,962	92,116	94,041
Net income / (expenditure)					-14,466
Transfers between funds	11	0	0	0	0
Net movement in funds	11	1,800	-4,219	-2,419	-14,466
Reconciliation of funds:					
Total funds brought forward	11	9,802	13,107	22,909	37,375
Total funds carried forward	11	11,602	8,888	20,490	22,909

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year

ZIMKIDS

Balance Sheet

Year Ended 31 March 2025

		2025	2024 (as restated)
	Note	£	£
Current assets			
Debtors	10	1,050	713
Cash at bank and in hand		19,440	22,196
		<hr/> 20,490	<hr/> 22,909
Creditors: amounts falling due within one year		0	0
Net current assets		<hr/> 20,490	<hr/> 22,909
Net assets		<hr/> 20,490	<hr/> 22,909
Charity Funds			
Unrestricted funds	11	8,888	13,107
Restricted funds	11	11,602	9,802
Total charity funds	11	<hr/> 20,490	<hr/> 22,909

For the year ending 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements were approved and authorised for issue by the Board on *12 December 2025*.

Signed on behalf of the board of trustees

Mr Peter Leech, Trustee
Date: 12 December 2025



Mr Greg Koral, Trustee
Date: 12 December 2025



The notes on pages 11 to 18 form part of these financial statements.

Company registration number: 06510122

Notes to the Financial Statements**Year Ended 31 March 2025****1 Summary of significant accounting policies****(a) General information and basis of preparation**

ZIMKIDS is a charity and company limited by guarantee in England. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 3 of these financial statements. The nature of the charity's operations and principal activities are noted in the trustees report in detail and include supporting the self-sufficiency, education and relief of poverty in communities in Zimbabwe.

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

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

(c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Investment income is earned through holding of cash in bank accounts. This is included upon receipt into the relevant account.

Notes to the Financial Statements**Year Ended 31 March 2025****(d) Expenditure recognition**

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

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity.

(e) Support costs allocation

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

The analysis of these costs is included in note 6.

(f) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(g) Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

(h) Tax

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

(i) Going concern

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

(j) Financial instruments

The charity only has financial assets and 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.

Notes to the Financial Statements**Year Ended 31 March 2025****(k) Judgements and key sources of estimation uncertainty**

The trustees are required to make judgements (apart from those involving estimates) in the process of applying the above accounting policies that have had the most significant effect on amounts recognised in the financial statements:

Key assumptions concern the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

The trustees do not consider there to be any such judgements and assumptions.

2 Income from donations and legacies

	2025	2024
	£	(as restated) £
Gifts & Fundraising – Unrestricted	55,957	39,817
Gifts – Unrestricted – Livelihood Sponsorship	750	750
Gifts – Unrestricted – Primary Education Sponsorship	675	540
Gifts – Unrestricted – Secondary Education Sponsorship	300	435
Gifts – Restricted – Entrust		4841
Gifts – Restricted – Scurrah Wainwright		3500
Grants – Restricted – Lewin Trust	29,404	29,404
Grants – Restricted – Oak Trust	750	
Grants – Restricted – Souter	1,800	
Fundraising – Restricted – Gazebos & Chairs Appeal		278
	<hr/>	<hr/>

3 Income from investments

	2025	2024
	£	£
Interest	61	10
	<hr/>	<hr/>

All interest received in 2025 and 2024 was unrestricted.

4 Raising funds

	2025	2024
	£	£
Fundraising events	1,989	385
Support costs (Fundraising and grant management)	19,609	
	<hr/>	<hr/>

All fundraising costs in 2025 and 2024 were unrestricted.

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Notes to the Financial Statements

Year Ended 31 March 2025

5 Analysis of expenditure on charitable activities

Charitable activities 2025	Activities undertaken directly 2025 £	Grant funding of activities 2025 £	Support costs 2025 £	Total 2025 £
Supporting Zimbabwe projects	1,996		2,179	4,175
Grants to The Simbarashe Trust		64,588		64,588
Entrust – Self Sufficiency project				
Livelihood Sponsorship		750		750
Primary Education Sponsorship		705		705
Secondary Education Sponsorship		300		300
	1,996	66,343	2,179	70,518

Charitable activities 2024	Activities undertaken directly 2024 £	Grant funding of activities 2024 £	Support costs 2024 £	Total 2024 £
Supporting Zimbabwe projects	1,046		18,045	19,091
Grants to The Simbarashe Trust		63,955		63,955
Entrust – Self Sufficiency project		4,841		4,841
Livelihood Sponsorship		750		750
Primary Education Sponsorship		675		675
Secondary Education Sponsorship		300		300
Gazebos & Chairs Appeal		278		278
Scurrah Wainwright – Self Sufficiency Project		3,500		3,500
Food Packs		266		266
	1,046	74,565	18,045	93,656

Charitable expenditure in 2025 was entirely from unrestricted funds. Charitable expenditure in 2024 was from both unrestricted funds (£65,680) and restricted funds (£8,885).

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Notes to the Financial Statements

Year Ended 31 March 2025

6 Allocation of support costs

Support cost 2025	Basis of allocation	Raising funds	Project support	Grants	Total
		£ 2025	£ 2025	£ 2025	£ 2025
Staffing costs	Time based on activities 60/10/30	13,073	2,179	6,536	21,788
Total		13,073	2,179	6,536	21,788

Support cost 2024	Basis of allocation	Raising funds	Project support	Grants	Total
		£ 2024	£ 2024	£ 2024	£ 2024
Staffing costs	100% support		18,045		18,045
Total			18,045		18,045

7 Independent examiners remuneration

The independent examiners remuneration amounts to an independent examination fee of £0 (2024 - £0)

8 Trustees' and key management personnel remuneration and expenses

The trustees neither received nor waived any remuneration during the year (2024: £Nil).

The trustees did not have any expenses reimbursed during the year (2024 - £Nil).

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Notes to the Financial Statements

Year Ended 31 March 2025

9 Staff costs and employee benefits

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

2025 Number	2024 Number
1	1

The total staff costs and employee benefits were as follows:

	2025 £	2024 £
Wages and salaries	19,877	17,047
Defined contribution pension costs	1,197	998
	<u>21,074</u>	<u>18,045</u>

No employees received total employee benefits (excluding employer pension costs) of more than £60,000.

10 Debtors

	2025 £	2024 £
Prepayments and accrued income	1,050	713
	<u>1,050</u>	<u>713</u>

11 Fund reconciliation

Unrestricted funds

	Balance at 2024 (as restated) £	Income £	Expenditure £	Transfers £	Gains / (losses) £	Balance at 2025 £
Unrestricted	13,107	57,743	61,962			8,888

	Balance at 2023 (as restated) £	Income (as restated) £	Expenditure (as restated) £	Transfers £	Gains / (losses) £	Balance at 2024 (as restated) £
Unrestricted	27,307	41,552	(55,752)			13,107

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Notes to the Financial Statements

Year Ended 31 March 2025

Restricted funds

	Balance at 2024 (as restated) £	Income £	Expenditure £	Transfers £	Gains / (losses) £	Balance at 2025 £
Lewin Trust	9,802	29,404	29,404			9,802
Oak Trust	0	750	750			0
Souter	0	1,800	0			1,800

	Balance at 2023 (as restated) £	Income (as restated) £	Expenditure (as restated) £	Transfers £	Gains / (losses) £	Balance at 2024 (as restated) £
Scurrah Wainwright		3,500	(3,500)			0
Entrust		4,841	(4,841)			0
Pignatelli Grant	266		(266)			0
Gazebo & Chairs Project		278	(278)			0
Lewin Trust	9,802	29,404	29,404			9,802

Fund descriptions

Unrestricted funds

The unrestricted funds are given unconditionally and used for the ongoing activities of the charity. In the year, money from unrestricted funds was used for sponsorship of livelihood and primary and secondary education schemes. While the income has been identified separately for these items in note 2, these funds were not subject to any restrictions in use.

Restricted funds

Entrust

Entrust Foundation is a charitable organisation based in Australia who sent a grant for self-sufficiency projects.

Pignatelli grant

This was a specific grant to fund food packs for the project.

Scurrah Wainwright grant

For Self-Sufficiency business training workshops, and micro-business loans.

Notes to the Financial Statements

Year Ended 31 March 2025

Gazebo & Chairs Appeal

For outdoor "all-weather" training sessions.

Lewin Trust

A UK registered charity providing multiyear grants for education - school fees and community classrooms. The final tranche will be received in the year ended March 2026.

Oak Trust

A UK registered charity which provided a grant to support our self-sufficiency initiatives, such as the chicken project.

Souter

A UK registered charity and provided a grant for youth workshops.

12 Pensions and other post-retirement benefits

Defined contribution pension plans

The charity operates a defined contribution pension plan for its employees. The amount recognised as an expense in the period was £1,197 (2024 - £998).

13 Related party transactions

There are no related party transactions during the period (2024: £ nil).

14 Prior period adjustment

During the preparation of the 2025 financial statements, it was noted that income, expenditure and a balance on a restricted grant from the Lewin Trust had previously been incorrectly recorded in unrestricted income and expenditure. The 2024 comparative figures have been restated to accurately reflect the restricted nature of this grant.