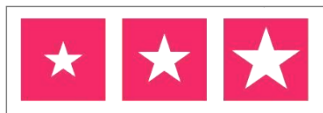


Unaudited financial statements

Change a Child's Life

For the year ended 5 April 2025



CHRISTIAN DOUGLASS

C H A R T E R E D A C C O U N T A N T S

Registered Charity No 1135744

Charity information

Registered charity number	1135744
Trustees	P Kenny L M Brocklebank
Independent examiner	Christian Douglass Accountants Limited 2 Jordan Street Knott Mill Manchester M15 4PY
Operating name	Change a Child's Life
Address	3 Woodburn Drive Wirral CH60 8QG

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Report of the trustees

The board of Trustees

The Trustees confirm that the Annual Report and Financial Statements of the Company comply with the Charities Act 2011 and 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) (SORP FRS 102).

The Trustees present their report together with the financial statements for the year ended 5 April 2025.

Principal activities

The charity's principal activities are to promote the benefit of people living in and around Nairobi, Kenya, the advancement of education and training, prevention or relief of poverty and sickness for the public benefit, the promotion of good health and to advance in life and help young people through the provision of recreational and leisure time activities provided in the interest of social welfare.

Review of results and activities in the year

The activities of the charity remain consistent with the previous year as the trustees strive to fulfil charitable objectives as summarised under the principal activities.

The charity provides grant and sponsorship funding to achieve the charitable principal activities.

The charity exists to serve and achieve public benefit, it has and continues to make significant contribution to the wellbeing of individuals, communities and organisations in fulfilment of its charitable objectives which would otherwise not have been possible without the charity's involvement.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on Public Benefit when reviewing the charity's aims and objectives and in planning future activities.

The deficit (2024: surplus) for the year, after grants and sponsorship paid of £86,467 (2024: £72,996), amounted to (£7,421) (2024: £5,315), and the total funds surplus at the year-end of £2,218 (2024: £9,639) relates to unrestricted funds.

Report of the Trustees

Risk management

The trustees continue to be aware of their responsibilities regarding risk management and meet regularly so as to continually profile risks, examine controls currently in place and embed new controls to mitigate significant risks.

Currency risk

Many of the charity's transactions are denominated in Kenyan Shillings (KES). Exposure to currency exchange rates arise from the charity's transactions in KES. Exposure to exchange rates arises from changes in the spot exchange rate of the KES to the GBP from the date of origin of the transaction until payment. The exposure to such risks is managed by the Trustees.

Trustees, organisation and governance

The present membership of the Board of trustees are listed below. All served throughout the year unless stated otherwise.

P Kenny
L M Brocklebank

The charity is administered by a Board of two Trustees, who meet regularly.

The Trustees are volunteers, contributing significantly to the charity's activities in addition to fulfilling their trustee responsibilities.

Investment policy

The Trustees regularly consider the charity's funding position, placing short term surplus funds in cash deposit investment accounts with the charity's bankers if considered appropriate, and the Trustees are satisfied with the return from that investment strategy.

Funding

The Trustees remain satisfied that the charity's assets attributable to each of its individual funds are available and adequate to fulfil its obligations in relation to those funds.

Reserves policy

It is the policy of the charity to hold reserves in its unrestricted funds in order to establish an appropriate level of working capital and to protect the future operations of the charity from the effects of any unforeseen and material variations in its income streams, as part of a policy of good financial management practice.

Report of the trustees

Trustees' responsibilities for the financial statements

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

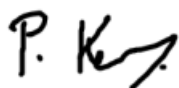
The Charities Act 2011 requires the trustees to prepare financial statements for each financial year. The trustees have to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law), including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland. The trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ON BEHALF OF THE BOARD



P Kenny
Trustee

17 December 2025

Independent examiner's report to the trustees

We report on the accounts of Change a Child's Life for the year ended 5 April 2025, which are set out on pages 9 to 15.

This report is made solely to the charity's trustees, as a body, in accordance with the regulations made under section 154 of the Charities Act 2011. Our work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

It is our responsibility to:

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

Basis of independent examiner's statement

Our examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a comparison of the accounts with the accounting records kept by the charity. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you, as trustees, concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's report to the trustees

Independent examiner's statement

In connection with our examination, no matter has come to our attention which gives us reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act 2011;
- to prepare accounts which accord with the accounting records; and
- to comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008

have not been met; or

- to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Christian Douglass Accountants Limited
2 Jordan Street
Knott Mill
Manchester
M15 4PY

18 December 2025

Principal accounting policies

Basis of preparation

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 (FRS 102) (issued October 2019) — (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)), the Charities Act 2011 and UK Generally Accepted Accounting Principles as applied from 1 January 2019.

Change a Child's Life, 'the Charity', meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The presentational currency of the financial statements is the pound sterling 'GBP'. The amounts included in the financial statements are rounded to the nearest £1.

Cash flow statement

No statement of cash flows is presented, as under FRS 102.1A.7 the Charity is exempt from producing such a statement by virtue of its size.

Donations

Donations are credited to the Income and Expenditure Account as they are received at the charity and accordingly no credit is taken in these financial statements for funds collected, but unremitted, as at the start and end of the financial period.

Donated services and voluntary help

Donated services and voluntary help are not included as income in the statement of financial activities.

Gift aid

Gift aid claims are credited to the Income and Expenditure Account as they are received at the charity and accordingly no credit is taken in these financial statements for funds collected, but unremitted, as at the start and end of the financial period.

Principal accounting policies

Fund accounting

Restricted funds are to be used for specified purposes laid down by the donor or grant making body. Expenditure for those purposes is charged to the fund, together with a fair allocation of overheads and support costs.

Unrestricted funds are donations and other incoming resources received or generated for expenditure on the general objectives of the charity.

Designated funds are unrestricted funds which have been designated for specific purposes by the Trustees.

Expenditure

Expenditure is recorded as incurred and is allocated between:

- charitable expenditure incurred directly to the fulfilment of the charity's services including direct support costs; and
- expenditure incurred in the management and administration of the charity (Governance costs)

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into.

A financial liability exists where there is a contractual obligation to deliver cash or another financial asset to another entity, or to exchange financial assets or financial liabilities under potentially unfavourable conditions. In addition, contracts which result in the entity delivering a variable number of its own equity instruments are financial liabilities.

Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. The carrying amount of the liability is increased by the finance cost and reduced by payments made in respect of that liability. Finance costs are calculated so as to produce a constant rate of charge on the outstanding liability. Debt issue costs are offset against the debt and amortised over the term of the loan.

Significant adjustments and key areas of estimation uncertainty

The trustees consider there to be no items in the financial statements where they have had to make significant judgements in the process of applying the Charity's accounting policies or key sources of estimation uncertainty.

Statement of financial activities (incorporating the income and expenditure account)

	Note	Unrestricted Funds 2025 £	Total funds 2025 £	Total Funds 2024 £
Income from				
Donations, Legacies and similar income	1	79,863	79,863	83,550
Gift Aid	1	487	487	2,464
Total incoming resources		80,350	80,350	86,014
Expenditure on				
Charitable activities:				
Grants and sponsorship	2	86,467	86,467	72,996
Support costs	3	1,304	1,304	7,703
Total resources expended		87,771	87,771	80,699
Net (deficit) / surplus for the year		(7,421)	(7,421)	5,315
(Deficit) / Surplus for the year being net movement in funds		(7,421)	(7,421)	5,315
Surplus at the start of the year		9,639	9,639	4,324
Surplus at the end of the year	6	2,218	2,218	9,639

All of the principal activities of the charity are continuing.

There were no restricted funds in the year.

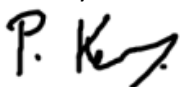
There were no other recognised gains or losses other than the result for the year.

The accompanying accounting policies, and notes on pages 13 to 15, form an integral part of these financial statements.

Balance sheet

	Note	2025 £	2024 £
Current assets			
Cash at bank	4	<u>3,388</u>	<u>11,827</u>
Creditors: amounts falling due within one year	5	<u>(1,170)</u>	<u>(2,188)</u>
Net assets		<u>2,218</u>	<u>9,639</u>
Funds			
Unrestricted	6	<u>2,218</u>	<u>9,639</u>

The financial statements were approved by the Board of Trustees on 17 December 2025 and authorised for issue by



P Kenny
Trustee

The accompanying accounting policies, and notes on pages 13 to 15, form an integral part of these financial statements.

Notes to the financial statements

1. Donations, legacies and similar income

	2025 £	2024 £
Donations receivable in the year	79,863	83,550
Gift aid	487	2,464
	<u>80,350</u>	<u>86,014</u>

All amounts were received in the year.

2. Grants and sponsorship

	Unrestricted £	2025 Total £	2024 Total £
Donations made	86,467	86,467	72,996
	<u>86,467</u>	<u>86,467</u>	<u>72,996</u>

3. Support costs

	2025 £	2024 £
Travel costs – flights	-	6,430
Governance costs:		
Accountancy fees	1,166	1,118
Bank charges	138	155
	<u>1,304</u>	<u>7,703</u>

The governance costs represent costs incurred by the charity in complying with its statutory obligations.

4. Cash at bank

	2025 £	2024 £
Current account	<u>3,388</u>	<u>11,827</u>

Notes to the financial statements

5. Creditors: amounts falling due with one year

	2025 £	2024 £
Other creditors	-	1,068
Accruals	1,170	1,120
	<u>1,170</u>	<u>2,188</u>

6. Funds

	Unrestricted £	2025 Total £	2024 Total £
Balance at start of year	9,639	9,639	4,324
(Deficit) / surplus for the year	(7,421)	(7,421)	5,315
Balance at 5 April 2025	<u>2,218</u>	<u>2,218</u>	<u>9,639</u>

7. Analysis of net assets between funds

	Unrestricted £	2025 Total £	2024 Total £
Current assets	3,388	3,388	11,827
Current liabilities	(1,170)	(1,170)	(2,188)
	<u>2,218</u>	<u>2,218</u>	<u>9,639</u>

Notes to the Financial Statements

8. Payments to trustees and connected parties

No trustee or person with a family or business connection with a trustee received remuneration in the year, or in the prior year, directly or indirectly, from either the charity or an institution controlled by the charity. No expenses were reimbursed to the trustees during the year or the prior year.

9. Staff costs

There were no staff during either year.

There was no remuneration paid to staff in either year.

There was no remuneration paid to key management personnel in either year.

10. Related party transactions

No transactions have been undertaken with related parties which require disclosure In accordance with the Charities SORP.