

Charity registration number: 1153012

TRAIN(Kenya)

Annual Report and Financial Statements
for the Year Ended 31 December 2024

TRAIN(Kenya)

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TRAIN(Kenya)

Reference and Administrative Details

Trustees	C R Barton
	Mr G Thomas
	K Underhill
	O T Allmand-Smith
	D S Smalley
	A Wigley
Charity Registration Number	1153012
Principal Office	6 Sheep Hey
	Leaches Road
	Ramsbottom
	Bury
	Lancashire
	BL0 0ND
Independent Examiner	Pi Accountants
	Littlemead
	Hollington
	Buckinghamshire
	LU7 0DN

TRAIN(Kenya)

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2024.

Objectives and activities

Objects and aims

To advance religion and education by financially supporting Reformed Baptist churches that are committed to the Second London Confession of Faith (commonly called the 1689) in the provision of

1 training for church leaders

2 the construction of church buildings

3 financial support for church leaders

4 infrastructure and resources for schools (early childhood development primary, secondary) sponsored by such churches

5 salaries for teachers at the schools sponsored by such churches

6 school fees at all education levels for needy students. Children of church leaders will be given priority.

The trustees may widen the assistance to other churches and people within and beyond the boundaries of Kenya as they deem appropriate.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

TRAIN(Kenya)

Trustees' Report (continued)

Achievements and performance

TRAIN (Kenya) was established to advance religion and education by financially supporting Reformed churches in Kenya. The trustees require confirmation of funds that are sent to Kenya to show that they are distributed and used in the ways intended. Regular visits are made by trustees to Kenya to encourage those being supported and to confirm that the money sent to Kenya has been used wisely as intended. In January two of the trustees visited the area of Pokot where much of the funding is sent to. This visit included meeting with those we work with and who receive the funding to distribute and to confirm it was being used as intended.

In 2024, £42,919 was sent to Kenya to help churches and individuals. This included making use of the balance from 2023. It included providing support for church leaders, paying the salaries of teachers at supported schools, help in building projects and providing support for students.

Areas of Focus for Financial Support

Financial support of church leaders

A number of leaders are supported by receiving funds from TRAIN(Kenya). Without this external support, they would not be able to work full time in their ministry. Through this support, for example in the remote Pokot region, the work of three churches has spread, and there are now more than 14 churches in that region. While it has been the desire of the trustees to see more support for leaders coming from the congregations, it has become clear that poverty and deprivation in many rural areas makes this almost impossible, so continuing support at a higher level is going to be required for the foreseeable future.

The training of church leaders.

Students were supported to be able to complete their studies in preparation for the Christian ministry. A college was opened in Pokot in 2024 to train future church leaders. This is vital for the future health of the churches.

Support for schools including infrastructure and salaries for teachers.

For example, many schools in the Pokot region have been sponsored and supported in this way, including the setting up of three secondary schools. Again, without the impetus and ongoing support that comes from TRAIN(Kenya) this would not be possible. Even schools that are receiving government support often still require additional help (especially in rural areas) in order to maintain the minimum number of teachers required to function effectively.

School fees for children of church leaders.

This is an ongoing need, since almost all education in Kenya requires at least some level of funding from the families. Without this support, many pastors would not be able to work at their ministry out of a need to provide financial support for their children's education.

People in need

People in need, especially as a result of drought in some areas.

The trustees are grateful towards all the individuals and churches which support the work by their donations and prayers.

TRAIN(Kenya)

Trustees' Report (continued)

Structure, governance and management

The annual report was approved by the trustees of the charity on 10 June 2025 and signed on its behalf by:

 SIGNED SECURELY
01/07/2025 at 10:10:26 AM UTC

.....
C R Barton
Trustee

TRAIN(Kenya)

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources 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;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures 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 charity will continue in business.

The trustees are responsible for keeping proper accounting records that 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 Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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.

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

Approved by the trustees of the charity on 10 June 2025 and signed on its behalf by:

 SIGNED SECURELY
01/07/2025 at 10:10:26 AM UTC

.....
C R Barton
Trustee

TRAIN(Kenya)

Independent Examiner's Report to the trustees of TRAIN(Kenya)

I report to the trustees on my examination of the accounts of TRAIN(Kenya) for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity trustees of TRAIN(Kenya) 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 TRAIN(Kenya)'s accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of TRAIN(Kenya) 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 accounting 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.

.....
Angelique Wright FCCA
Chartered Certified Accountants

Littlemead
Hollington
Buckinghamshire
LU7 0DN

10 June 2025

TRAIN(Kenya)

Statement of Financial Activities for the Year Ended 31 December 2024

	Note	Unrestricted funds £	Total 2024 £
Income and Endowments from:			
Donations and legacies		27,837	27,837
Total income		27,837	27,837
Expenditure on:			
Charitable activities		(43,099)	(43,099)
Other expenditure	5	(239)	(239)
Total expenditure		(43,338)	(43,338)
Net expenditure		(15,501)	(15,501)
Net movement in funds		(15,501)	(15,501)
Reconciliation of funds			
Total funds brought forward		28,846	28,846
Total funds carried forward	10	13,345	13,345
	Note	Unrestricted funds £	Total 2023 £
Income and Endowments from:			
Donations and legacies		37,908	37,908
Other trading activities		5,205	5,205
Total income		43,113	43,113
Expenditure on:			
Charitable activities		(20,920)	(20,920)
Other expenditure	5	(149)	(149)
Total expenditure		(21,069)	(21,069)
Net income		22,044	22,044
Net movement in funds		22,044	22,044
Reconciliation of funds			
Total funds brought forward		6,802	6,802
Total funds carried forward	10	28,846	28,846

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2023 is shown in note 10.

TRAIN(Kenya)

(Registration number: 1153012) Balance Sheet as at 31 December 2024

	Note	2024 £	2023 £
Current assets			
Cash at bank and in hand	8	13,525	29,026
Creditors: Amounts falling due within one year	9	<u>(180)</u>	<u>(180)</u>
Net assets		<u>13,345</u>	<u>28,846</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>13,345</u>	<u>28,846</u>
Total funds	10	<u>13,345</u>	<u>28,846</u>

The financial statements on pages 7 to 14 were approved by the trustees, and authorised for issue on 10 June 2025 and signed on their behalf by:

 SIGNED SECURELY
C R Barton
01/07/2025 at 10:10:26 AM UTC

.....
C R Barton
Trustee

The notes on pages 9 to 14 form an integral part of these financial statements.

TRAIN(Kenya)

Notes to the Financial Statements for the Year Ended 31 December 2024

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

TRAIN(Kenya) meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

TRAIN(Kenya)

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

2 Income from donations and legacies

TRAIN(Kenya)

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

	Unrestricted funds General £	Total funds £
Donations and legacies; Donations from individuals	27,837	27,837
Total for 2024	<u>27,837</u>	<u>27,837</u>
Total for 2023	<u>37,908</u>	<u>37,908</u>

3 Income from other trading activities

	Unrestricted funds General £	Total funds £
Total for 2024	-	-
Total for 2023	<u>5,205</u>	<u>5,205</u>

4 Expenditure on charitable activities

	Unrestricted funds General £	Total funds £
Governance costs	42,919	42,919
	180	180
Total for 2024	<u>43,099</u>	<u>43,099</u>
Total for 2023	<u>20,920</u>	<u>20,920</u>

Note

TRAIN(Kenya)

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

		Total expenditure £
5 Other expenditure		
	Unrestricted funds General £	Total funds £
Other resources expended	239	239
Total for 2024	239	239
Total for 2023	149	149

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Audit fees		
Other fees paid to auditors	180	180
Total for 2024	180	180
Total for 2023	180	180

TRAIN(Kenya)

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

8 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	<u>13,525</u>	<u>29,026</u>

9 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals	<u>180</u>	<u>180</u>

10 Funds

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Balance at 31 December 2024 £
Unrestricted funds				
General	<u>28,846</u>	<u>27,837</u>	<u>(43,338)</u>	<u>13,345</u>

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Balance at 31 December 2023 £
Unrestricted funds				
General	<u>6,802</u>	<u>43,113</u>	<u>(21,069)</u>	<u>28,846</u>

11 Analysis of net assets between funds

TRAIN(Kenya)

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

	Unrestricted funds General £	Total funds at 31 December 2024 £
Current assets	13,525	13,525
Current liabilities	(180)	(180)
Total net assets	<u>13,345</u>	<u>13,345</u>
	Unrestricted funds General £	Total funds at 31 December 2023 £
Current assets	29,026	29,026
Current liabilities	(180)	(180)
Total net assets	<u>28,846</u>	<u>28,846</u>

TRAIN(Kenya)

Statement of Financial Activities by fund for the Year Ended 31 December 2024

	Total Unrestricted Funds 2024 £	Total Unrestricted Funds 2023 £
Income and Endowments from:		
Donations and legacies	27,837	37,908
Other trading activities	-	5,205
	<u>27,837</u>	<u>43,113</u>
Total income		
Expenditure on:		
Charitable activities	(43,099)	(20,920)
Other expenditure	(239)	(149)
	<u>(43,338)</u>	<u>(21,069)</u>
Total expenditure		
Net (expenditure)/income	<u>(15,501)</u>	<u>22,044</u>
Net movement in funds	(15,501)	22,044
Reconciliation of funds		
Total funds brought forward	<u>28,846</u>	<u>6,802</u>
Total funds carried forward	<u><u>13,345</u></u>	<u><u>28,846</u></u>

TRAIN(Kenya)

Detailed Statement of Financial Activities for the Year Ended 31 December 2024

	Total 2024 £	Total 2023 £
Income and Endowments from:		
Donations and legacies (analysed below)	27,837	37,908
Other trading activities (analysed below)	-	5,205
	<u>27,837</u>	<u>43,113</u>
Total income	<u>27,837</u>	<u>43,113</u>
Expenditure on:		
Charitable activities (analysed below)	(43,099)	(20,920)
Other expenditure (analysed below)	(239)	(149)
	<u>(43,338)</u>	<u>(21,069)</u>
Total expenditure	<u>(43,338)</u>	<u>(21,069)</u>
Net (expenditure)/income	<u>(15,501)</u>	<u>22,044</u>
Net movement in funds	(15,501)	22,044
Reconciliation of funds		
Total funds brought forward	<u>28,846</u>	<u>6,802</u>
Total funds carried forward	<u><u>13,345</u></u>	<u><u>28,846</u></u>

TRAIN(Kenya)

Detailed Statement of Financial Activities for the Year Ended 31 December 2024 (continued)

	Total 2024 £	Total 2023 £
<i>Donations and legacies</i>		
Appeals and donations	27,837	37,908
	<u>27,837</u>	<u>37,908</u>
<i>Other trading activities</i>		
Gift Aid tax reclaimed	-	5,205
	<u>-</u>	<u>5,205</u>
<i>Charitable activities</i>		
Charitable donations	(42,919)	(20,740)
Accountancy fees	(180)	(180)
	<u>(43,099)</u>	<u>(20,920)</u>
<i>Other expenditure</i>		
Bank charges	(239)	(149)
	<u>(239)</u>	<u>(149)</u>