

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024
FOR
ROKO 20 ACADEMY KENYA**

A&M Accountants Ltd
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High Wycombe
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ROKO 20 ACADEMY KENYA
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FOR THE YEAR ENDED 31 DECEMBER 2024

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**ROKO 20 ACADEMY KENYA
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024**

INTRODUCTION

ROKO 20 Academy Kenya is UK-based fund-raising body which achieved status as a Charitable Incorporated Organisation (CIO) on 26 May 2015.

During the past year there has been no change to our trustees.

OBJECTIVES

In line with the charity's objectives, we have raised funds to support the operational work of ROKO 20 Academy in Kenya, such as:

1. To develop the capacity and skills of socially and economically disadvantaged persons.
2. To advance the education of the public, particularly children living in the community of Kambirwa and Murang'a, Kenya or other regions as the Trustees see fit.

Its main activity is to Operate the "ROKO 20 Academy" — a primary school providing a free education to orphans and children from disadvantaged backgrounds, located near Murang'a (Kambirwa) in Kenya.

KEY HIGHLIGHTS

Activities in Kenya

Student Support: We are proud to support a total of 98 students at the Academy, with 40 more receiving scholarships.

Our **dormitory program** provides a safe home for 25 boarders—18 girls and 7 boys—offering them a secure and nurturing environment. Thanks to a volunteer named Lisa Sophie Sta who spearheaded a successful fundraiser (Kshs 7625 (GBP 45) we were able to make significant improvements to our dormitory. We constructed new bathrooms and washrooms to meet Ministry of Education standards and enhance student safety. Additionally, we installed an emergency door and built a room for our matron to provide even more effective supervision. These upgrades have created a more comfortable and secure environment for our students.

Staff and Volunteers: Our dedicated team of 17 employees is committed to the success of our students. We've also been blessed with the support of volunteers who've enriched our academic programs, creative arts, and new mentorship initiative.

Community Partnerships: We continue to strengthen ties with local primary schools, where headteachers provide vital academic and emotional support to our scholarship students.

New Sponsorships: We are thrilled to announce that 12 new students have received sponsorships this year, bringing us closer to our goal of ensuring every student waiting for sponsorship is supported.

Financial Management: Thanks to the efforts of one of our board members and the team, we've implemented a new accounting program that has significantly improved our financial reporting, ensuring transparency and effective management.

The new **Learning Support Programme** at Roko 20 has made a remarkable impact on pupils who have fallen behind or missed school, helping them rebuild their literacy skills through one-on-one, interactive teaching and the use of technology. This is a clear demonstration of how donor support is transforming lives and improving educational outcomes.

The **Farm to Table Food Programme** at Roko 20 has greatly improved both sustainability and education by enabling the school to grow most of its own vegetables on-site, reducing food costs and teaching pupils valuable agricultural skills. With our new 10,000 litre water tank donated by Narberth and Whitland Rotary club, crops such as kale, maize, beans, spinach, cabbage, coriander, pumpkins, onions, and cow peas are now cultivated by the students, providing nutritious meals while promoting self-sufficiency and hands-on learning. A clear example of donor support creating lasting, practical impact.

A former Roko 20 pupil, now in Grade 7, **achieved an outstanding milestone** by taking the top position in her class, breaking a long-standing record previously held by a male student. Her success reflects her dedication, curiosity, and commitment to learning, as she consistently prepares for lessons and seeks to fully understand new material. Her achievement is a source of great pride for Roko 20 and an inspiring example to other students that, with hard work and determination, they too can excel academically regardless of their background.

Our students are excelling outside the classroom, too! This season, Stephanie and Jennifer Nakuti **advanced to the county level in football**, showcasing their talent and determination. Great things are happening at Roko 20 Academy, thanks to our Head Teacher's leadership and our students' hard work.

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Activities in UK

On 7th June we took on the National 3 Peaks Challenge. Ben Nevis, Scafell Pike and Snowdon, three of the highest and most iconic mountains in the UK. The total walking distance was 23 miles (37km) and total ascent 3,064 metres (10,052ft). Driving distance between peaks was 462 miles. Many of us completed it within the challenge time of 24 hours. £5,340 was raised.

Neyland Ladies Choir performed a medley of songs at Neyland's Community Hub supported by Llangwm's Male Choir "Wrong Direction". Raised £725.

Another event held at Neyland Community Hub for Roko 20's Charity quiz. We raised an amazing £220.

An incredible £6,029 was raised through our project appeals on the GlobalGiving platform, thanks to the generosity of our wonderful supporters from around the world.

FINANCIAL REVIEW

For the year ended 31 December 2024, total receipts amounted to £40,991 (2023: £37,289) and total payments were £46,360 (2023: £34,842), resulting in a net reduction in cash funds of £5,369 over the year. The closing cash balance at year end was £262.

The charity's income continued to be derived primarily from donations and fundraising activities carried out in the UK and overseas supporters. Expenditure increased significantly during the year due to enhanced support for ROKO 20 Academy in Kenya, reflecting higher teacher salary contributions, an expanded feeding programme, and additional scholarship support for pupils from disadvantaged backgrounds.

The trustees acknowledge that the level of expenditure exceeded receipts during the year, largely as a result of planned programme expansion and timing differences between income generation and grant remittances. Although the charity maintained operations successfully throughout the year, the year-end cash balance of £262 highlights the need to strengthen the organisation's financial resilience.

Restricted funds were held for specific overseas projects, including (a) a grant from France to support a livelihood initiative for elderly women establishing small businesses, and (b) funding from supporters in the United States to provide educational scholarships. These restricted funds were applied in accordance with donor intentions.

The charity currently holds no free reserves, which the trustees recognise as a key financial priority for the forthcoming year. Plans are being developed to improve the reserves position through renewed fundraising activity, more regular donor contributions, and tighter cost control. The trustees are confident that with continued support from existing donors and partners, the charity will be able to sustain its core educational and welfare programmes in Kenya.

STRUCTURE, GOVERNANCE AND MANAGEMENT

ROKO 20 is a Charitable Incorporated Organisation (CIO), registered in England and Wales (Charity Number 1161826). The charity is governed by its Constitution, which serves as its governing document. The Constitution sets out the objects of the CIO, the powers of the trustees, and the procedures for governance and decision-making.

Under the terms of the Constitution, apart from the first charity trustees, every subsequent trustee must be appointed by a resolution passed either in writing or at a properly convened meeting of the charity trustees. In selecting individuals for appointment as charity trustees, the board must have regard to the skills, knowledge and experience needed for the effective administration and strategic oversight of the CIO.

The charity's trustee, Tracey Neale-Ferreira, has overall legal responsibility for the governance, strategic direction, and management of the charity, ensuring that its activities further its charitable purposes and that the requirements of public benefit are met.

Tracey is supported by a group of volunteer board members who bring a range of professional and practical experience. This advisory group meets on an ad hoc basis to provide guidance, advice, and strategic input to the trustee and to the School Manager, Job Macharia, in Kenya. These volunteers do not hold trustee status and therefore do not bear legal responsibility for the governance of the charity. Day-to-day financial administration and reporting are overseen by the Treasurer, under the supervision of the trustee and members of the board.

To achieve its charitable objectives, a wholly owned company in Kenya, which operates as a school providing education, meals and welfare support to disadvantaged children. One of the UK charity's trustees also serves as a Director of this Kenyan company to ensure that the objects of the UK charity are effectively implemented. In this capacity, the Director works closely with the School Manager, who oversees the Head Teacher and the wider school operations, ensuring that all activities are properly aligned with the charity's mission and ethical standards. The Kenyan company is an independent organisation and is not owned or controlled by ROKO 20; therefore, its financial statements are not consolidated within these accounts.

ROKO 20 also benefits from international support, particularly from a couple based in France, Benoit and Florence Dubois, who operate a sister organisation known as 'Roko20 France'. They actively fundraise on behalf of the UK charity, receiving donations from European supporters and transferring the proceeds directly to ROKO 20's UK bank account. This relationship significantly enhances the charity's fundraising capacity and the reach of its educational and welfare programmes in Kenya.

The trustees acknowledge with gratitude the ongoing commitment of overseas partners, donors and volunteers, without whom the charity's objectives could not be achieved.

**ROKO 20 ACADEMY KENYA
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Number: 1161826

Principal address

7 Isambard Gardens,
Neyland,
Milford Haven,
Dyfed, SA73 1UJ.

Trustees

Edward Vince Neale (appointed 27 April 2015)
Thomas Patrick Hanover (appointed 28 Dec 2015)
Tracey Neale-Ferreira (appointed 28 Dec 2015)

Bank

The Co-operative Bank
Floor 6, 1 Balloon Street,
Manchester,
M60 4EP
United Kingdom

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees of ROKO 20 (Charitable Incorporated Organisation, registered in England and Wales, Charity No. 1161826) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with the requirements of the Charities Act 2011, the Charitable Incorporated Organisations (General) Regulations 2012, and the Charities SORP (FRS 102) – 'Accounting and Reporting by Charities'. The financial statements are prepared in accordance with United Kingdom Accounting Standards and applicable law.

The Trustees are responsible for preparing 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 for that period. In preparing the financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and 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; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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 and the Charitable Incorporated Organisations Regulations. 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.

Under the terms of ROKO 20's Constitution as a Charitable Incorporated Organisation (CIO), the Trustees are responsible for ensuring that the charity is operated in accordance with its charitable purposes, that funds are applied for public benefit, and that governance arrangements are in place to manage risks, conflicts of interest, and compliance with UK charity law. Trustees must act collectively and in the charity's best interests, observing the duties of care, loyalty, and prudence at all times.

The Trustees are responsible for the maintenance and integrity of the statutory and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approval

This report, including the statement of responsibilities, was approved by the Board of Trustees on and signed on their behalf by:

31-OCTOBER-2025

Trustee: 

Name: Tracey Neale-Ferreira

Date: 31-OCTOBER-2025

ROKO 20 ACADEMY KENYA
Independent Examiner's Report to the Trustees of ROKO 20
FOR THE YEAR ENDED 31 DECEMBER 2024

Charity Registration No: 1161826
Financial Year End: 31 December 2024
Basis of Accounting: Receipts and Payments

1. Report on the Accounts

I, Malcolm D'Souza, report on the accounts of ROKO 20 for the year ended 31 December 2024, which are set out on pages [7] to [8]

2. Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act 2011;
- Follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Act); a
- State whether particular matters have come to my attention.

3. Basis of Independent Examiner's Report

My examination was carried out in accordance with the general Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with the unusual items or disclosures in the accounts and the seeking of explanations from the trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

- i) That accounting records were not kept in accordance with section 63 of the Charities Act
- ii) That the accounts do not accord with those accounting records
- iii) That the accounts do not comply with the accounting requirements of the Charities Act
- iv) That there is further information needed for a proper understanding of the accounts to be reached.

4. Independent Examiner's Statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for England and Wales, I have found no matters that require drawing to your attention.

5. Approval and Signature



Signed: _____

Name: Malcolm D'Souza, ACCA
Firm: A&M Accountants Ltd
Address: 8 Turners Field, High Wycombe, HP13 5YZ

Date: 31-OCTOBER-2025

Basis of Preparation: Receipts and Payments accounts under the Charities Act 2011.
Charity Address: 7 Isambard Gardens, Neyland, Milford Haven, Dyfed, SA73 1UJ



CHARITY COMMISSION
FOR ENGLAND AND WALES

ROKO 20

161626

Receipts and payments accounts

CC16a

For the period
from

01-Jan-24

To

31-Dec-24

Section A Receipts and payments

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Last year
	to the nearest £	to the nearest £	to the nearest £	to the nearest £	to the nearest £
A1 Receipts					
Gift Aid	9,974	-	-	9,974	11,492
Non Gift Aid	6,347	-	-	6,347	6,907
Fundraising	6,338	-	-	6,338	3,433
Donations	18,332	-	-	18,332	15,457
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	40,991	-	-	40,991	37,289
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	40,991	-	-	40,991	37,289
A3 Payments					
Grant to ROKO 20 Academy , Kenya	43,740	-	-	43,740	34,015
Telephone and Internet Access	293	-	-	293	268
Computer Maintenance	243	-	-	243	166
Training	21	-	-	21	-
Travel	1,217	-	-	1,217	-
Other	846	-	-	846	393
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total	46,360	-	-	46,360	34,842
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	46,360	-	-	46,360	34,842
Net of receipts/(payments)	- 5,369	-	-	- 5,369	2,447
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	5,631	-	-	5,631	3,184
Cash funds this year end	262	-	-	262	5,631

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Cash at Bank	262	-	-
		-	-	-
		-	-	-
	Total cash funds	262	-	-
	(agree balances with receipts and payments account(s))			
		Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
B3 Investment assets		Fund to which asset belongs	Cost (optional)	Current value (optional)
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
B4 Assets retained for the charity's own use		Fund to which asset belongs	Cost (optional)	Current value (optional)
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
B5 Liabilities		Fund to which liability relates	Amount due (optional)	When due (optional)
			-	
			-	
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval
	<i>Tracey Neale-Ferreira</i>	Tracey Neale-Ferreira	31-OCTOBER-2025

ROKO 20 ACADEMY KENYA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

ACCOUNTING POLICIES

1. Basis of Accounting

These accounts have been prepared on the Receipts and Payments basis, in accordance with the Charities Act 2011, the Charitable Incorporated Organisations (General) Regulations 2012, and the Charity SORP (FRS 102) as applicable to smaller charities preparing receipts and payments accounts.

2. Nature and Objectives of the Charity

ROKO 20 is a Charitable Incorporated Organisation (CIO) registered in England and Wales (Charity No. 1161826). The charity's principal objective is the relief of poverty and the advancement of education for children and families in Kenya. Its main activities include providing teacher salaries, feeding programmes, and educational scholarships through a partner organisation, Neale and Macharia Ltd (ROKO 20 Kenya).

3. Summary of Receipts

Source of Income	2024 (£)	2023 (£)
Donations and Fundraising	40,991	37,289
Gift Aid and Other	included above	included above
Total Receipts	40,991	37,289

Main sources: General donations from supporters in the UK and Europe, including funds raised by Roko20 France (Benoit & Florence Dubois).

4. Summary of Payments

Category	2024 (£)	2023 (£)
Grant to ROKO 20 Academy , Kenya	43,740	34,015
Other	2,620	827
Total Payments	46,360	34,842

Main expenditure: Monthly grants to ROKO 20 Kenya covering staff salaries, food for pupils, and scholarships.

ACCOUNTING POLICIES (Cont'd)

5. Restricted Funds

Restricted funds when received in UK are specifically for activity in Kenya, and are transferred to Kenya immediately to manage commitments laid out by our Overseas donors. There are No restricted Funds held in the UK.

6. Trustees' Remuneration and Expenses

No trustee received any remuneration or reimbursement of expenses during the year (2023: £nil).

7. Related Parties

One trustee also serves as Director of ROKO 20 Kenya, the organisation responsible for implementing the charity's programmes on the ground. Grants are made to this entity solely to deliver charitable activities consistent with the UK charity's objectives.

8. Assets and Liabilities

The charity holds no fixed assets, investments, or outstanding liabilities at year end. All transactions were settled in cash.

9. Going Concern and Reserves

At 31 December 2024, the charity held cash of £262 and no designated or unrestricted reserves. Trustees recognise the need to build a reserve in the coming year to ensure financial sustainability.

10. Basis of Consolidation

The financial statements present the results of ROKO 20 only. The charity does not have any subsidiaries or entities under its control that require consolidation in accordance with the Charities SORP (FRS 102).

ROKO 20 works in partnership with a locally established company in Kenya which delivers educational and welfare projects funded by the charity. This Kenyan company is an independent entity and is not owned or controlled by ROKO 20; accordingly, its results and assets are not included within these accounts. Funds transferred to the Kenyan organisation are accounted for as charitable expenditure in the period in which they are remitted.