

# FREE 2 BE SPECIAL

England & Wales · Charity number 1170658

## Details

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**Other names** FREE TO BE SPECIAL, SPECIAL MINDS

**Status** Registered

**Legal form** CIO

**Registered** 2016-12-09

**Register** [View on the Charity Commission register](#)

## Contact

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## Activities

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**Objects:** 3.1 FOR THE PUBLIC BENEFIT TO RELIEVE THE NEEDS OF ADULTS WITH LEARNING DISABILITIES BY; PROVIDING FINANCIAL SUPPORT; PROVIDING FINANCIAL SUPPORT FOR RESPITE CARE FOR ADULTS WITH LEARNING DIFFICULTIES AND OR CARERS OF ADULTS WITH LEARNING DIFFICULTIES; ENABLING ACCESS TO RECREATIONAL, EDUCATIONAL, VOCATIONAL AND OR THERAPEUTIC ACTIVITIES IN THE COMMUNITY IN THE UK; SUPPORTING THE DEVELOPMENT OF ACTIVITIES IN THE COMMUNITY FOR ADULTS WITH LEARNING DIFFICULTIES IN SHROPSHIRE.3.2 TO ADVANCE THE EDUCATION OF DISABLED AND DISADVANTAGED ORPHANS, CHILDREN AND ADULTS IN SCHOOLS IN RURAL WESTERN KENYA.3.3 TO ADVANCE THE CHRISTIAN FAITH.3.4 THE RELIEF OF FINANCIAL HARDSHIP.3.5 THE RELIEF OF UNEMPLOYMENT FOR THE PUBLIC BENEFIT IN SUCH WAYS AS THOUGHT FIT.3.6 TO RELIEVE SICKNESS AND PROMOTE HEALTH FOR PERSONS WHO ARE SUFFERING FROM BEREAVEMENT OR LOSS AND PROVIDING PRACTICAL ASSISTANCE, COUNSELLING AND SUPPORT FOR SUCH PERSONS.3.7 TO ASSIST IN THE TREATMENT AND CARE OF PERSONS SUFFERING FROM MENTAL OR PHYSICAL DISABILITY/ILLNESS OF ANY DESCRIPTION OR IN NEED OF REHABILITATION AS A RESULT OF SUCH..NOTHING IN THIS CONSTITUTION SHALL AUTHORISE AN APPLICATION OF THE PROPERTY OF THE CIO FOR THE PURPOSES WHICH ARE NOT CHARITABLE IN ACCORDANCE WITH [SECTION 7 OF THE CHARITIES AND TRUSTEE INVESTMENT (SCOTLAND) ACT 2005] AND [SECTION 2 OF THE CHARITIES ACT (NORTHERN IRELAND) 2008]

**Activities:** For the public benefit to relieve the needs of adults with learning disabilities in the UK. To advance the education of disabled and disadvantaged orphans, children and adults in rural Western Kenya. To assist in the treatment and care of persons suffering from mental or physical disability/illness of any description or in need of rehabilitation as a result of such.

## Classification

- **How:** Makes Grants To Individuals, Provides Other Finance, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Disability, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, Elderly/old People, People With Disabilities

## Geography

- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£46,442	£29,000	-	-
2024-12-31	£41,703	£28,757	-	-
2023-12-31	£29,703	£22,245	-	-
2022-12-31	£26,735	£33,505	-	-
2021-12-31	£20,142	£15,233	-	-

## Trustees

Name	Role	Appointed
Kathryn Jergas	Chair	2021-02-15
Andrea Stafford		2026-01-07
Anita Ball		2023-11-26
DAVID LANDON		2016-12-09
John Jergas		2021-02-15

**FREE 2 BE SPECIAL**

England & Wales - Charity number 1170658

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# Accounts

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# Trustees Annual Report & Financial Statement for 2025



Registered  
Charity  
1170658



Free 2 Be...

...all that God created you to be

# FREE 2 BE SPECIAL

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Our team who make it all happen in the UK and Kenya...



David - UK



Ayub – Kenya



Iman – UK Accounting



Anita - UK



Kate & John – UK

# Free 2 Be Special

The Trustees present their annual report and financial statements for the year ending 31st December 2025

## The Board of Trustees

David Landon  
Anita Ball - Secretary  
Kate Jergas – Chair  
John Jergas – Treasurer

## Charity Details.

Charity Number 1170658  
Governed by CIO Constitution  
Foundation Model  
from December 2016

## Registered Office.

9 Hampole Drive,  
Rotherham,  
South Yorkshire  
S63 0TZ  
Tel:07798 794946  
kateandjohn2@hotmail.co.uk

## Independent Examiner

Iman J Ramsay  
40 Falstaff Crescent  
Sheffield  
South Yorkshire  
S5 8DD

**Charity Information:** Free 2 Be Special is a charity registered as a Charitable Incorporated Organisation, incorporated in England and Wales, under the Charities Act of 2011. The charity number is 1170658.

**Bank:** Barclays, 22-26 St. Peter's Street, Derby DE1 1SH

## Objectives of the Charity:

The objectives of Free 2 Be Special, as set out in the governing document, are as follows:

1. For the public benefit to relieve the needs of adults with learning difficulties by providing financial support; providing financial support for respite care for adults with learning difficulties and or carers or adults with learning difficulties; enabling access to recreational, vocational and or therapeutic activities in the community in the UK; supporting the development of activities in the community for adults with learning difficulties in Shropshire.
2. To advance the education of disabled and disadvantaged orphans, children and adults in schools in rural Western Kenya.
3. To advance the Christian faith.
4. The relief of financial hardship.
5. The relief of unemployment for the public benefit in such ways as thought fit.
6. To relieve sickness and promote health for persons who are suffering from bereavement or loss and providing practical assistance, counselling and support for such persons.
7. To assist in the treatment and care of persons suffering from mental or physical illness of any description or in need of rehabilitation as a result of such.

Nothing in the constitution shall authorise an application of the property of the CIO for purposes which are not charitable in accordance with Section 7 of the Charities and Trustee Investment (Scotland) Act 2005 and Section 2 of the Charities Act (Northern Ireland) 2008.

Our Income and Expenditure accounts and Independent Examiner's Report on the Accounts for the year 2025 follow this report.

## Appointment of Trustees

1. Trustees are appointed by resolution at a meeting of the Trustees.
2. All future new trustees will sign a new trustee declaration of interests form.
3. It is policy for new trustees to receive a copy of the Constitution, TAR and accounts.
4. Charity Commission guidance on Public Benefit Requirement PB1, PB2 and PB3
5. CC3 The Essential Trustee - What You Need to Know

6. CC11 Trustee Expenses and Payments.
7. Training is on an ongoing basis as we grow as a charity.

### **Organisational Structure and Additional Governance**

1. The UK trustees used online communications and a WhatsApp group during 2025 to meet and make decisions, mainly due to the distance between our physical addresses. We held our AGM on 6<sup>th</sup> January 2026.
2. The chairman and treasurer meet to liaise and co-ordinate with our Kenyan team on a weekly basis. They assess future projects to be carried out generally according to the highest number of beneficiaries.
3. **All F2BS trustees are volunteers, no-one is paid or receives expenses, we don't pay staff and no overheads are taken from donations. All donations are used solely to fulfil our objectives in Kenya.**
4. We carry out our own research at home and abroad to identify potential risks, implementing safe and ethical working practices. We have a child and vulnerable beneficiaries protection policy in place, volunteers visiting our projects in Kenya are made aware of this and sign it.
5. We have a volunteer policy and agreement form.
6. All volunteers visiting the villages must sign our volunteer & personal conduct agreement form.
7. We take a great deal of care to closely document all work during our projects being carried out in Kenya and take tremendous joy in personally presenting the photographic and video evidence of projects completed for those who have supported and made them possible.

### **Governing Document**

The Charitable Incorporated Organization is controlled by its governing document dated 9<sup>th</sup> December 2016 and most recently amended on 21<sup>st</sup> June 2018.

### **Public Benefit**

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### **Risk Management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees monitor risks to which the charity is exposed throughout the year and mitigate their potential impact.

### **The Following Policies are in Place**

- |                                                       |                    |
|-------------------------------------------------------|--------------------|
| 1. Complaints Policy                                  | 6. Volunteer       |
| 2. Risk Management                                    | 7. Financial       |
| 3. Conflict of Interest form and trustee declaration. | 8. Data Protection |
| 4. Safeguarding Child/Vulnerable Beneficiaries        | 9. Reserves        |
| 5. Child & Vulnerable Beneficiaries volunteer form    |                    |

### **Financial Review**

The charity is in a good financial position to meet the regular objectives in the coming year. It is now gathering recognition and the number of sponsors is increasing accordingly. All funding is received in advance of the work it carries out. During 2025 our funds have been transferred to the area regularly and administered by 2 trusted individuals locally to fulfil the objects of the charity. All expenditure in 2025 has been used to further the objects of the charity in Kenya. Receipts for all expenditure in Kenya are kept locally for auditing purposes, and held on file in the UK electronically as proof of expenditure of the finance that has been sent to the Kenyan charity account. There are no funds materially in deficit.

## Reserves Policy

We hold a reserve fund of £5,000. These reserves are held in case of a sudden decline in income and ensure that commitments to providing education and support in Kenya can be made with some confidence.

## Fundraising at Free 2 Be Special

The main proportion of our funds come from sponsorship of children, youth and families. More funds are raised by locally held fundraisers with bucket collections and speaking engagements. Newsletters in the form of emails identifying needs for sponsorship of individuals also bring in funds. Volunteers who are inspired to help are encouraged to use their gifts and talents to raise funds enabling Free 2 Be Special to carry out our charitable purposes.

We are so grateful to the several churches in England and Spain who support our work and get behind the projects we undertake, especially praying for us, they are a great encouragement.

## Fundraising in 2025....



Top left: Kate and her mum attended the Liberty Church Family Fun Day in July. Raising over £150 from sales and a tombola.

Top right: Steve swam a mile across Lake Windermere raising a massive £330.



Bottom left: Thank you to Hollybush Christian Fellowship who allowed us to have a stall at their camp in July. Also to Dorothy, Angela and Brenda helping out and all those who came to support and encourage us.

Left: Sid created the informative new display boards for us, which have really smartened up our stand and tell our story in detail.

Thank you to the Salvation Army Church in Rawmarsh and everyone who has supported the various sales and fundraisers Kate has held throughout the year; it is YOU who enable us to do all that Free 2 Be Special does so well.



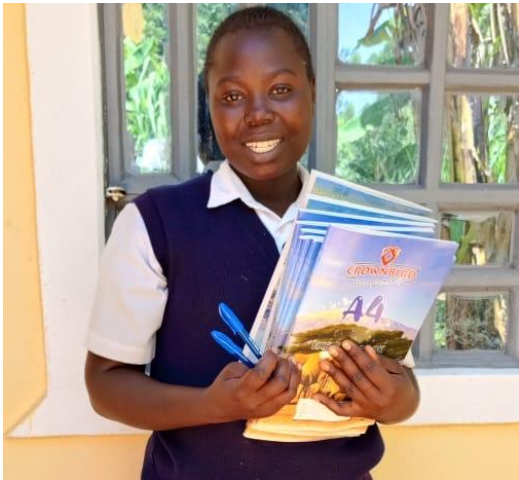
We now have a card machine to receive donations, very kindly bought for us by friends who wish to remain anonymous. Thank you so much. This has made taking donations so much easier.

# Trustees Report and Financial Statement for year ending 31<sup>st</sup> December 2025

The trustees' have adopted the provisions of the charity SORP 2015 (FRS102)

## A summary of our main activities undertaken showing the achievements, to reach our objectives for the public benefit in 2 rural villages, Western Kenya

1. **Education** for 88 children in school & 6 youth in further education learning a trade.
  2. **Teaching skills** to give a hand up.
  3. **Building** homes and making improvements to the most vulnerable
  4. **A listening ear** in a traumatic situation.
  5. **Relieving distress and hardship** for over 100 girls and many families.
1. During 2025 we provided education for 88 children in 15 different schools and 6 youth in training colleges. We provided their school/college fees, their lunches and snacks during the day, their educational equipment including things like calculators, textbooks, writing books, pens and paper, a uniform, shoes and games kit, school visits and exam fees, some schools even insist on us providing a desk and a chair.



Children know they are valued when their school needs are provided for. You can see their thankfulness from their smiles as they go home laughing and assured, they can learn in peace.



School equipment is very expensive. Items we take for granted like a dictionary and pens all have to be bought for the children. Nothing is provided by the schools and each year as the sponsorship program grows we have desks and chairs made.

Below: Children from one school now come home to Mama Jane's for lunch, we were initially paying for lunch in school but the children were not receiving it!!





Trips to Eldoret airport, an animal sanctuary and later in the year to an outdoor swimming pool all broadened their horizons in 2025. Big smiles are the result of them having fun on a special day out.



We are very proud to see Valentine thriving in nursing college, Ezekiel studying to be an electrician and Josephine studying agriculture. We have known these young adults for many years, and it is such a blessing to see them learning a trade which will provide for the future.



Left: Benjamin is learning building and construction.

Right: Alvin in the blue shirt has been studying agriculture for several years, we have supported him in his final 2 years. He is teaching one of our special needs children how to grow crops and provide for his elderly parents and himself. As you can see below Peter has had great success in the first growing season.



We have been supporting Kevin through teacher training college for several years and paying off his huge arrears bill. We have also had teachers in the UK encouraging him and giving him lessons. Joy has done a great job teaching him how to inspire the children to paint and draw. He has been teaching children extra lessons at Ayub's home at the weekend too, giving him extra teaching experience.





Right: Abraham has been learning in a boarding school for deaf students. We supported him in his final year of secondary school and paid off his large arrears bill. He completed fourth form in 2025.



Above: Beatrice has had a private tutor teaching her hairdressing and is practicing on her 'heads' and family members to increase her skills. We are looking for another private tutor for her or a salon who will allow her to gain more experience. We still buy her medication every 2 months and provide food for the relations who took her in.

Left: Ian was abused and distressed. We supported his last year at school and helped his sick mother with medication, building them a toilet and shower block and securing their home.

## **2. Teaching skills to give a hand-up.**

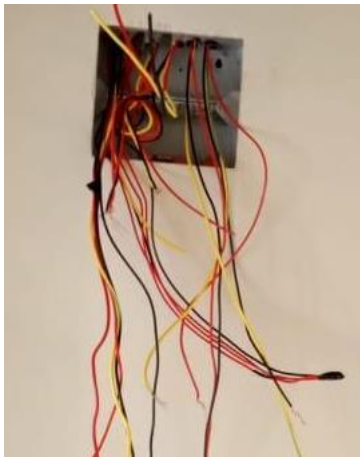
As many of you know our original mandate from God was to give the people a hand-up and not hand-outs. It hasn't been easy to teach practical business skills while we have been running the mission from the UK due to family commitments, so we improvise and still get the job done as you can see on the previous page when Alvin was passing on his agricultural skills to Peter.



We set up an agricultural project on Mama Yvonne's land, many of our children came to help out at weekends and on the school holidays. They were all amazed by the bumper crop of Kale they had grown, which fed the children at lunch time and gave abundant supplies to the widows we provide food for as you can see from the photo on the next page.



**3. Building homes and making improvements** has been phenomenal during 2025. We have done more building work and renovations than any other year whilst we haven't been travelling to Kenya regularly. Our first job was to complete Mama Jane's house and fit electricity (see below), then we could buy them furniture and get them settled in. Their current mud home was collapsing in places and the roof was leaking badly, soaking their bedding whenever it rained. I think you can see from Diana's smiles how blessed they were.



We dug a borehole for Mama Yvonne and one for our faithful caretaker Francis and his family.



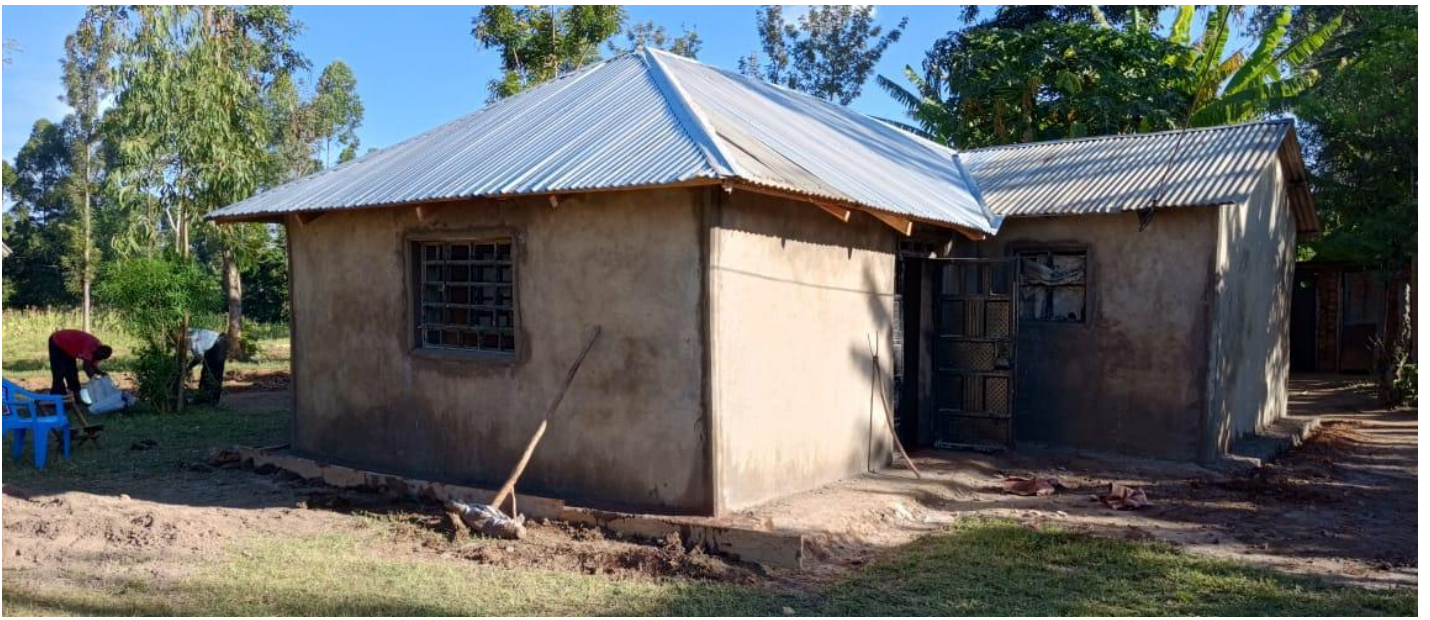
Kevin started building a house because his older brother wanted the iron sheets from the old roof. The old house was in a bad state of repair so Kevin had no option but to start building a new place despite the rainy season looming. He worked hard during his break from teacher training college but cried out to us for help as the rainy season neared. Our supporters heard his cry and we were able to help him complete the house preventing the mud walls from being washed away. We finished the house fitting windows and doors, cementing it inside and out and buying him furniture.





Rodah was taken in by a local family when her mum died. She slept in the living room with the chickens because the house was so small and the family had 4 children of their own. We talked with the family and decided the best thing was to build a new living room at the front of the house and turn the existing living room into bedrooms. See the finished result on the next page...



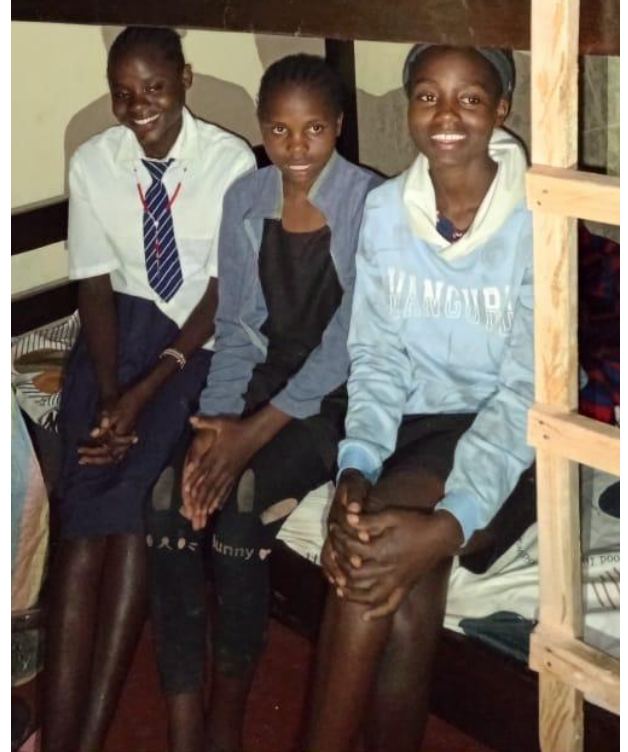


Right: Ayub discovered Mama Abigail's house was in a horrendous state of repair. Beatrice, her mother, a widow for many years had made an attempt at building a house, but so much was left undone. Many walls were only half built and there were big gaps in the exterior walls. We built the walls, filled the holes, fitted windows and doors and plastered the whole house inside and outside, painting all the walls and floors to finish it to a high standard and then bought new beds and living room furniture.





Above: Abigail's family receiving a food parcel during the building work being completed.  
 Right: we bought new beds, mattresses, mosquito nets and blankets. By the time we left they said their faces ached with smiling and laughing so much. Mama Abigail was so delighted to receive a new bed as well.



The family were amazed when Ayub arrived with their new living room furniture. They were so thankful and said many, many thank yous to those who totally transformed their lives.

Fidel, along with his younger brother Philip and young cousin Mikey were told by their uncle they couldn't stay in the house with their grandma anymore, so they had to start building something to sleep in. They made an attempt but became disillusioned when their uncle told them it was a poor effort and wouldn't remain standing when the rains started. We told our supporters and they rallied to help out. The boys had decided they wanted a room each so that is how they built the house.



Once the framework was built with poles and the roof in place, we encouraged the other sponsored boys to come and help out with mudding, to teach them that it was good to be there for each other.



The boys are very happy with their new home, it is plastered inside and outside, with windows and doors fitted. They each have their own room to sleep in but go to eat with grandma in her house next door.



We delivered new beds to them. All 3 boys sent heartfelt thanks in video messages, to show their appreciation of the great blessing they have received.

4. **A listening ear** in a traumatic situation is what was needed when we were shocked to find Esther had been raped and was pregnant aged just 16 years old.



Esther delivered baby Emmanuel on 23<sup>rd</sup> December 2025 by C-section. She came home 3 days later from hospital. The operation and hospital stay were very expensive, not like Kate & John's daughter who delivered their first grandchild in England on the same day with no cost at all. Many people ask me why Kenyans in rural villages don't get on in life and my first point is that we also wouldn't get on so quickly if we had to pay for every doctor and hospital visit and all the educational costs like the Kenyans have to.

Esther's mum Emily is proud to have a grandchild and was very thankful for all the items we bought for baby Emmanuel.



We have been kept busy with more hospital visits this year. Eugene and Susan needed treatment for Malaria. Fidel was having back pain so he was also taken to hospital to be checked out several times for physiotherapy after his knee operation.



Left: Beatrice receives her medication every 2 months.



## 5. Relieving distress and hardship

It has been a massive expense for us supplying sanitary wear to our girls. We decided to start talking about this taboo subject and we shared with you that there was a product available that would cost £8 and would provide sanitary wear for a girl for 4-5 years with no other costs. You responded so generously we were able to buy 100 kits for our girls and ladies and pay the costs for Alice from Days for Girls to come and teach our children and youth aged 9 and over. All of the children came round to Ayub's home for the day and learned so much. All the girls were in anticipation of receiving a kit and the boys received boxer shorts too. **Thank you everyone!**





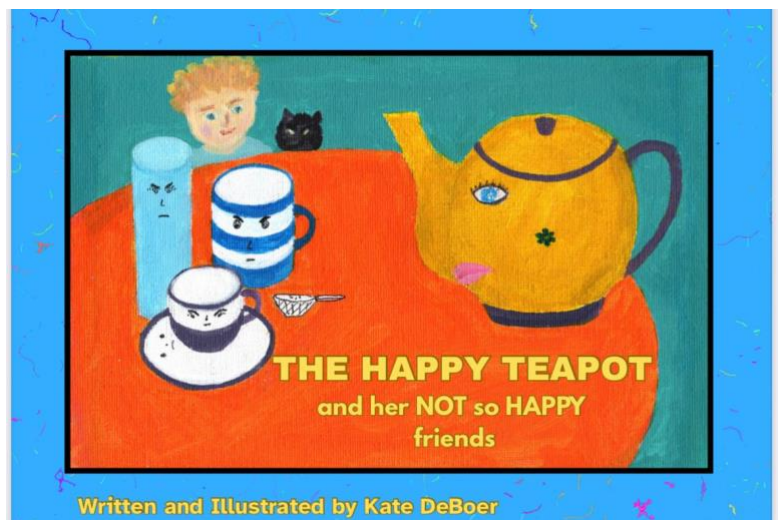
Above: Such a blessing to see our kids drinking in the truths that will set them free from deception and free to be all they were created to be.

They were taught about each other's bodies and most of all to respect and honour one another.



We were so blessed when Kate DeBoer wrote a beautiful children's book donating all the profits to us. She also paid for our children in Kenya to receive a copy. Here's the link to order copies for your children....

<https://www.kingdommarketplace.org.uk/shop/gifts/the-happy-teapot/>



Available to buy at  
[kingdommarketplace.org.uk/  
 store/weR4hisglory](https://www.kingdommarketplace.org.uk/store/weR4hisglory)

Our children and youth receiving a copy of **The Happy Teapot** at Christmas.



Below: As you know we believe in giving a hand-up and not hand-outs, however there are times when some of our widows and orphans just don't have any food to eat. That is when we deliver food and other necessary items like soap to them. All of which are very gratefully received.

Above: We were given the opportunity to send a small amount of clothing, books and educational equipment to Kenya again which added to the Christmas gifts that our children received this year.





Left: Ayub goes to the wholesale market to buy food and provisions in bulk. He brings it home on several motorbikes and divides it up at home according to how many are in each family.

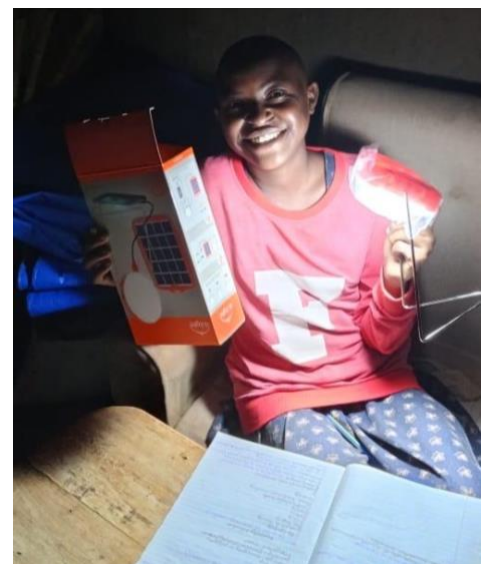
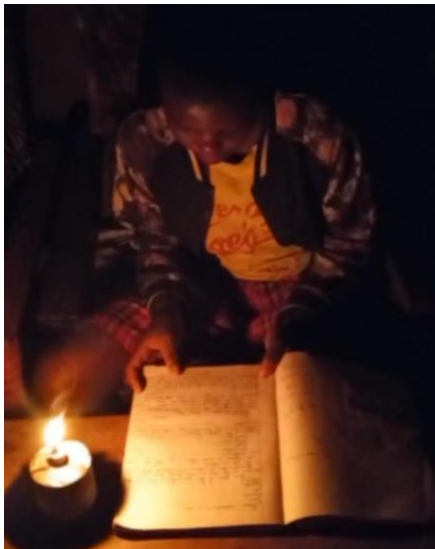
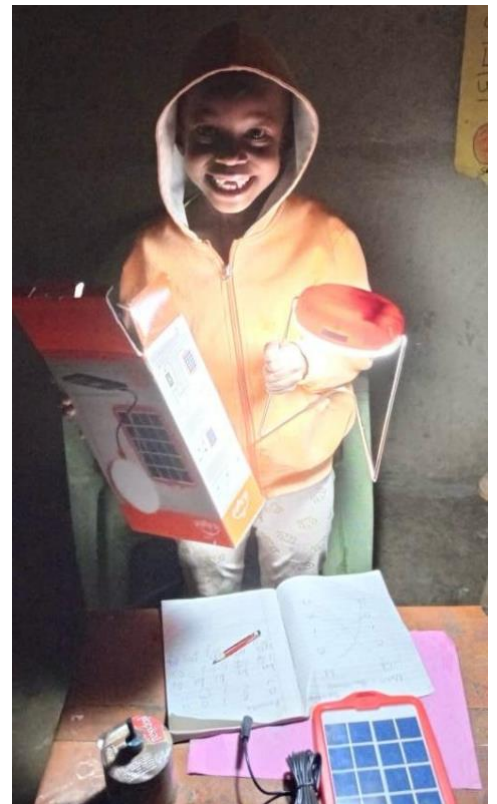


Left: We secured a monthly sponsor for Joseph, a man we have known for many years who is disabled. He receives a food parcel for his family twice a month now and he's extremely grateful.



Right: We also delivered more solar lamps and mattresses this year, both of which are life transforming for families and individuals, bringing light into their dark homes or providing a good and comfortable night's sleep.

Right and below: Before and after photos of Rodah, Eugene and Everline receiving a solar lamp along with many other children, the transformation needs no explanation.



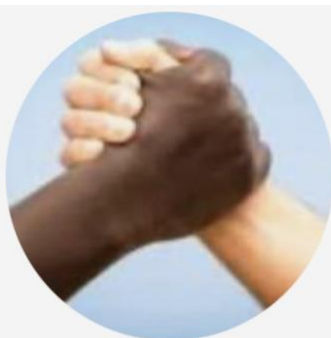
Far right: Cynthia and below Leonida are delighted to receive their lamps and as you can see their faces also light up when they switch them on for the first time.

Sponsor/child relationships have blossomed with sponsors encouraging their children via letter, video messages and video calls overseen by us and the Kenyan team. This has increased the children's confidence to speak English and they are learning to communicate effectively.

We mainly communicate with our sponsors through WhatsApp. Our WhatsApp group, called **Transforming Lives**, keeps our sponsors and anyone interested in our work in Kenya updated. It is a group purely set up to inform those interested in our work in Kenya, no one can reply publicly to keep the messages down to a minimum but you can of course respond to us personally on WhatsApp, phone or email. Vikki has very kindly created a QR code which allows anyone interested to join the group. Just point your camera at the code and click the yellow WhatsApp box that appears. Feel free to share the link with anyone interested.

Here is the QR code joining link...

**Together we can transform lives for the better.**



## Transforming Lives

### Chairman's Report

What a phenomenal year we have had, so much building work done to such a high standard and so many lives transformed for the better. When I look at the above report, I see so many smiles, which can of course be temporary. But I know that the transformations we have achieved during 2025 have touched and changed hearts and lives forever. To believe that you are of little worth because no one pays your school fees and then find a sponsor who commits £20 per month to pay all your school expenses, that changes how you see yourself and what you believe about yourself. Our passion and purpose are to show children and youth that they are of great value, and are worth investing in. Similarly, going from sleeping on a rough mud floor on a pile of rags to having a new bed with a mattress and a blanket, or having your house built or renovated so that the rain doesn't soak you while you are in bed, or receiving a solar lamp so you can do homework in the evening are all transforming lives. These are things we take for granted in the West, but they are luxuries in rural Western Kenya. We know that those who receive assistance from our charity in Kenya are changed by the blessings they receive and can see God at work through our '**Love in Action**' – which is the name of our Kenyan Community Based Organisation. Thank you everyone for joining us in transforming lives in 2025.

Signed. 

Name. **Kate Jergas – Chair**

Date 07/04/2026

FREE 2 BE SPECIAL

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
FREE 2 BE SPECIAL

This Report is based on the accounts of the charity and is for the year ended 31st December 2025

**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 43(2) of the charities Act 1993 (the 1993 Act) and that an independent examination is needed.

**It is my responsibility to:**

Examine the accounts (under section 43 (3)(a) of the 1993 Act)

To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43 (7)(b) of the 1993 Act); and

To state whether particular matters have come to my attention.

**Basis of the independent examiner's report:**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with these records. 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 I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement:**

In connection with my examination, no matter has come to my attention:

- 1) Which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 41 of the 1993 Act and

To prepare accounts which accord with accounting records and comply with the accounting requirements of the 1993 Act.

Have been met; or

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

Name:

Iman J Ramsay  
IRamsay

Signature:

Date:

8<sup>th</sup> March 2026

**FREE 2 BE SPECIAL**  
**STATEMENT OF FINANCIAL ACTIVITIES (SOFA)**  
**FOR THE YEAR ENDED 31 DECEMBER 2025**

<b><u>Income:</u></b>	<b>Notes</b>	<b>2025</b> <b>£</b>	<b>2024</b> <b>£</b>
Donations & Sponsorship	2	39,746.63	33,469.14
Other income		6,696.14	8,233.72
<b>Total incoming resources</b>		<b>46,442.77</b>	<b>41,702.86</b>
<b><u>Expenditure:</u></b>			
Charitable activities	3	29,000.00	28,757.00
Other expenditure		0.00	0.00
<b>Total resources expended</b>		<b>29,000.00</b>	<b>28,757.00</b>
<b>Net income/expenditure and net movement in funds</b>		<b>17,442.77</b>	<b>12,945.86</b>
<b><u>Reconciliation of funds:</u></b>			
<b>Total funds brought forward</b>		<b>39,765.04</b>	<b>26,894.18</b>
<b>Total funds carried forward</b>	<b>4</b>	<b>57,207.81</b>	<b>39,840.04</b>

The Statement of Financial Activities (SOFA) details all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

**FREE 2 BE SPECIAL**

**BALANCE SHEET**

**AS AT 31 DECEMBER 2025**

<b><u>Current Assets</u></b>	<b>2025</b>	<b>2024</b>
Cash at bank and in hand	57,207	39,840
	<b>57,207</b>	<b>39,840</b>
<b>Creditors: amounts falling due within one year</b>	0	0
<b>Net Assets</b>	<b>57,207</b>	<b>39,840</b>
<b><u>Charity funds:</u></b>		
Restricted funds	52,207	34,840
Unrestricted funds	5,000	5,000
	<b>57,207</b>	<b>39,840</b>

NOTES TO THE FINANCIAL STATEMENTS

AS AT 31 DECEMBER 2025

**1 Accounting Policies**

**a) Basis of accounting**

The Accounts have been prepared under the historical cost convention as modified by the revaluation of investment assets and tangible fixed assets and are in accordance with the Financial Reporting Standard for smaller entities (effective June 2002). In preparing the financial statements the charity follows best practice as laid down in the statement of recommended practice "Accounting and Reporting by Charities" (SORP 2005)

**b) Incoming Resources**

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Income from tax claims are included on the SOFA at the same time as the gift to which they relate.

**c) Investment Income**

Investment Income is included in the accounts when receivable.

**d) Resources expended**

Resources expended are included in the SOFA on a payment basis, inclusive of any VAT which cannot be recovered

**e) Tangible fixed assets and depreciation**

There is currently no tangible Fixed Assets within the charity, but for any such assets which are purchased, depreciation will be applied on a fixed line basis.

**f) Funds accounting**

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.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors/sponsors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund when appropriate. The aim and use of each restricted fund is set out in the notes to the financial statements.

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>2 Donations &amp; Sponsorship:</b>		
Regular & one-off sponsorship	32,907.53	29,083.52
Fundraising/market events	6,839.10	4,385.62
HMRC Gift Aid	6,696.14	8,233.72
	<b>46,442.77</b>	<b>41,702.86</b>
<b>3 Charitable activities:</b>		
Kenya - finance sent to achieve projects	16,230.91	17,694.00
Education costs	12,769.09	11,063.00
UK Administration costs	0.00	0.00
	<b>29,000.00</b>	<b>28,757.00</b>

FREE 2 BE SPECIAL

NOTES TO THE FINANCIAL STATEMENTS

AS AT 31 DECEMBER 2025

	2025 £	2024 £
<b>4 Total funds carried forward</b>	<b>52,207.81</b>	<b>34,840.04</b>
<b><u>Restricted funds:</u></b>		
i) <b>Kenyan General Reserve</b>	43,593.32	25,374.55
ii) <b>Kenyan Travel Reserve</b>	2,664.49	2,664.49
(iii) <b>Kenyan Special Needs</b>	1,200.00	2,051.00
(iv) <b>UK Special Needs</b>	4,750.00	4,750.00
<b>Total Funds</b>	<b>52,207.81</b>	<b>34,840.04</b>
<b>UK Unrestricted Reserve</b>	<b>5,000.00</b>	<b>5,000.00</b>

i) **Kenyan General Reserve:**

Kenya general funds are held specifically to support the charitable objectives in Kenya.

ii) **Kenyan Travel Reserve:**

These funds are held to support the air fares of the founding member of Love in Action CBO and the Trustees of the Free 2 Be Special charity, when visiting Kenya to assess the use of donations or contributions to the activities of Love in Action CBO.

(iii) **Kenyan Special Needs:**

These funds are held for supporting activities and assisting in the community for those with special needs and learning difficulties.

(iv) **UK Special Needs:**

These UK funds are to sponsor special needs and vulnerable children/adults.

**5 Trustees' and key management personnel remuneration and expenses:**

**No remuneration was paid to trustees during the year.**

**No remuneration was paid to key management personnel during the year as all administration and running costs of the charity are undertaken by the trustees.**

**All the expenses of the charity and all overheads are paid by the trustees.  
100% of the donations we receive are used solely to fulfil our objectives.**

**FREE 2 BE SPECIAL**

England & Wales - Charity number 1170658

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# Accounts

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# Trustees Annual Report & Financial Statement for 2024



Registered  
Charity  
1170658



Free 2 Be...

all that God created you to be

# FREE 2 BE SPECIAL

## Contents

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Our team who makes it all happen in the UK and in Kenya...



David - UK



Alan – UK Accounting



Ayub – Kenya



Anita UK



Kate & John – UK

# Free 2 Be Special

The Trustees present their annual report and financial statements for the year ending 31st December 2024

## The Board of Trustees

David Landon  
Anita Ball  
Kate Jergas – Chair  
John Jergas –Treasurer

## Charity Details.

Charity Number 1170658  
Governed by CIO Constitution  
Foundation Model  
from December 2016

## Registered Office.

9 Hampole Drive,  
Rotherham,  
South Yorkshire  
S63 0TZ  
Tel:07798 794946  
kateandjohn2@hotmail.co.uk

## Independent Examiner

Mr Alan Fereday MAAT  
14 Rotary Drive  
Wath on Dearne  
Rotherham  
South Yorkshire  
S63 7FA

**Charity Information:** Free 2 Be Special is a charity registered as a Charitable Incorporated Organisation, incorporated in England and Wales, under the Charities Act of 2011. The charity number is 1170658.

**Bank:** Barclays, 22-26 St. Peter's Street, Derby DE11

## Objectives of the Charity:

The objectives of Free 2 Be Special, as set out in the governing document, are as follows:

1. For the public benefit to relieve the needs of adults with learning difficulties by providing financial support; providing financial support for respite care for adults with learning difficulties and or carers or adults with learning difficulties; enabling access to recreational, vocational and or therapeutic activities in the community in the UK; supporting the development of activities in the community for adults with learning difficulties in Shropshire.
2. To advance the education of disabled and disadvantaged orphans, children and adults in schools in rural Western Kenya.
3. To advance the Christian faith.
4. The relief of financial hardship.
5. The relief of unemployment for the public benefit in such ways as thought fit.
6. To relieve sickness and promote health for persons who are suffering from bereavement or loss and providing practical assistance, counselling and support for such persons.
7. To assist in the treatment and care of persons suffering from mental or physical/illness of any description or in need of rehabilitation as a result of such.

Nothing in the constitution shall authorise an application of the property of the CIO for purposes which are not charitable in accordance with Section 7 of the Charities and Trustee Investment (Scotland) Act 2005 and Section 2 of the Charities Act (Northern Ireland) 2008.

Our Income and Expenditure accounts and Independent Examiner's Report on the Accounts for the year 2022 follow this report.

## Appointment of Trustees

1. Trustees are appointed by resolution at a meeting of the Trustees.
2. All future new trustees will sign a new trustee declaration of interests' form.
3. It is policy for new trustees to receive a copy of the Constitution, TAR and accounts.
4. Charity Commission guidance on Public Benefit Requirement PB1, PB2 and PB3

5. CC3 The Essential Trustee - What You Need to Know
6. CC11 Trustee Expenses and Payments.
7. Training is on an ongoing basis as we grow as a charity.

### **Organisational Structure and Additional Governance**

1. The UK trustees have continued to use online communications and a WhatsApp group during 2024 to meet and make decisions. Mainly due to the distance between our physical addresses. We held our AGM on 26<sup>th</sup> November 2024.
2. The chairman and treasurer meet to liaise and co-ordinate with our Kenyan team and other trustees as on a weekly basis. They assess future projects to be carried out according to the highest number of beneficiaries.
3. All F2BS trustees are volunteers, no-one is paid or receives expenses. All donations are used solely to fulfil our objectives in Kenya and the UK.
4. We carry out our own research at home and abroad to identify potential risks, implementing safe and ethical working practices. We have a child and vulnerable beneficiaries protection policy in place, volunteers visiting our projects in Kenya are made aware of this and sign it.
5. All volunteers who visit the site must also sign our volunteer and personal conduct agreement form.
6. We have a volunteer policy and agreement form.
7. We take a great deal of care to closely document all work during our projects being carried out in Kenya and take tremendous joy in personally presenting the photographic and video evidence of projects completed, for those who have supported and made them possible.

### **Governing Document**

The Charitable Incorporated Organization is controlled by its governing document dated 9<sup>th</sup> December 2016 and most recently amended on 21<sup>st</sup> June 2018.

### **Public Benefit**

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### **Risk Management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees monitor risks to which the charity is exposed throughout the year and mitigate their potential impact.

### **The Following Policies are in Place.**

- |                                                |                                          |
|------------------------------------------------|------------------------------------------|
| 1. Complaints Policy                           | 6. Volunteer                             |
| 2. Risk Management                             | 7. Financial                             |
| 3. Conflict of Interest                        | 8. Declaration Conflict of Interest form |
| 4. Safeguarding Child/Vulnerable Beneficiaries | 9. Data Protection                       |
| 5. Reserves                                    | 10. Child & Vulnerable Volunteer form    |

### **Financial Review**

The charity is in a good financial position to meet the regular objectives in the coming year. It is now gathering recognition and the number of sponsors is increasing accordingly. All funding is received in advance of the work it carries out. During 2024 our funds have been transferred to the area regularly and administered by 2 trusted individuals locally to fulfil the objects of the charity. All expenditure in 2024 has been used to further the objects of the charity in Kenya except for one grant rewarded to a student in the UK. Receipts for all expenditure in Kenya are kept locally for

auditing purposes, and held on file in the UK electronically as proof of expenditure of the finance that has been sent to the Kenyan charity account. There are no funds materially in deficit.

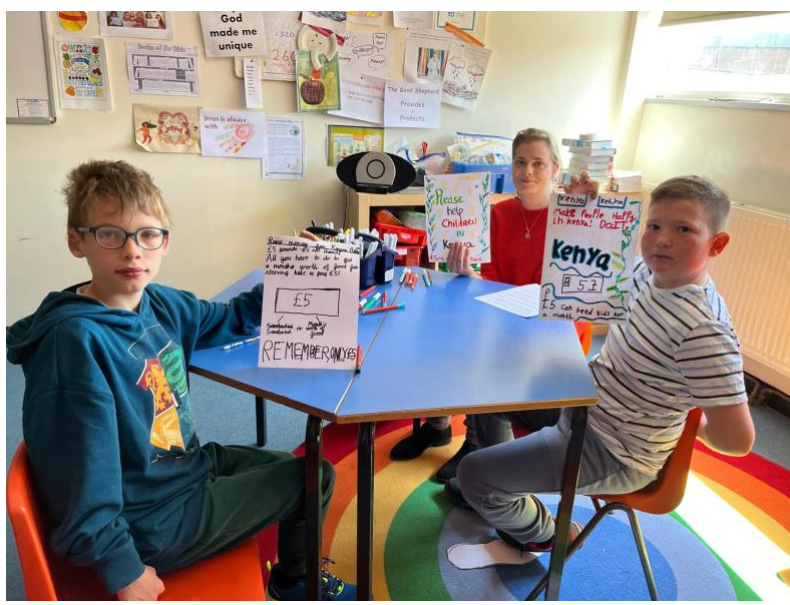
### Reserves Policy

We hold a reserve fund of £5,000. These reserves are held in case of a sudden decline in income and ensure that commitments to providing education and support in Kenya can be made with some confidence.

### Fundraising at Free 2 Be Special

The main proportion of our funds come from sponsorship of children, youth and families. More funds are raised by locally held fundraisers with bucket collections and speaking engagements. Newsletters in the form of emails identifying needs for sponsorship of individuals also bring in funds, volunteers who are inspired to help are encouraged to use their gifts and talents to raise funds enabling Free 2 Be Special to carry out our charitable purposes.

## Fundraising in 2024....



Left: Children at a church held a fundraiser to raise awareness that we can feed a child for a whole month for £5.  
Bottom left: Brian and James did a sponsored abseil to raise funds.  
Bottom right: Hollybush Christian Fellowship allowed us to have a stall at their camp in July. Thank you to Brenda helping out and all those who came to support us.

Thank you to the Salvation Army Church in Rawmarsh, Hoyland Christian Fellowship and everyone who has supported the various sales and fundraisers Kate has held throughout the year, it is only you who enable us to do all that Free 2 Be Special does so well.



## Trustees' Report and financial statement for year ending 31<sup>st</sup> December 2024

The trustees' have adopted the provisions of the charity SORP 2015 (FRS102)

### A summary of our main activities undertaken showing the achievements, to reach our objectives for the public benefit in 2 rural villages, Western Kenya.

1. Providing primary & secondary education, uniforms, shoes, stationary, equipment, school lunches to 65 disadvantaged children and youth in several schools in the Bungoma district.
2. Providing technical college/teacher training education for 3 youth.
3. Delivering food, basic provisions & sanitary pads to widows, girls and the disabled/vulnerable.
4. Providing ongoing hospital treatment, medication and dental treatment.
5. Provided daily meals for our school children and others in the village who are hungry.
6. Rebuilding a house, which collapsed for a disabled boy and his family, buying them beds, mattresses and blankets because they were sleeping on the floor.
7. Completing Emily's house and building a brand new house for Mama Jane.
8. Provided more mattresses, beds, blankets, mosquito nets and solar lamps.
9. The agricultural project to feed our children and widows, has progressed well during this year, we believe this will expand to make the CBO self-sustaining in the future.
10. Built two toilet and shower blocks for Emily's and Beatrice's families.
11. Worked closely with other organisations to deliver a tremendous amount of clothing, books, toys, equipment and football kit to our 2 villages. Sponsors took delight in taking the opportunity to send personal gifts to their children which arrived during 2024.
12. Providing a white board, pens, painting and other teaching equipment so our children can still learn in the long school holiday with teacher Kevin.
13. Transferred Beatrice to a special school, to learn hairdressing.
14. Sponsor/child relationships have blossomed with sponsors encouraging their children via, letter, video messages and video calls overseen by the Kenyan team. This has increased the children's confidence to speak English and learn to communicate effectively.
15. The UK side of the charity assisting vulnerable adults has provided a grant to 'Andrea' for her online study of criminal systems. She hopes to bring justice for victims of abuse on the conclusion of her course.
16. We set up the **Transforming Lives** WhatsApp group to give weekly updates to sponsors.



**1. Providing primary & secondary education, uniforms, shoes, stationery, equipment, school lunches to 65 disadvantaged children and youth in several schools in the Bungoma district.**



## 2. Providing technical college/teacher training education for 3 youth.

Ayub has received practical training in plumbing during 2024 and will resume his course in January 2025. We found 2 sponsors to help Kevin through college, he completed his first year of teacher training. He has had lots of practice during the school holidays, helping our children with extra lessons. Win, win all round! We have helped Alvin clear the backlog of his accommodation costs; he is studying Agriculture. We are still looking for a sponsor for him, he has arrears for term 1 of his second year and has just started his second term of year 2.

## 3. Delivering food, basic provisions & sanitary pads to widows, girls and the disabled/vulnerable.

We regularly deliver food parcels to the widows that are struggling to provide food for the children in their care, many of these widows are elderly and have survived horrendous situations in their lives. Most of them are severely malnourished and underweight. This is a part of our ministry that often goes unrecorded but has a massive impact on the families we deliver too. The delight on the widows faces says it all. We also have events through the year when boxes are delivered from the UK, the widows receive food at these events along with clothes that have been sent for them. All the ladies and girls that need sanitary wear are provided for too



#### 4. Providing ongoing hospital treatment, medication and dental treatment.

Ayub required further dental surgery and medication, Beatrice with epilepsy was treated with new medication and is under the doctor at the hospital for regular check-ups. Fidel continued with his muscle training exercises with the physio.



#### 5. Provided daily meals for our school children and others in the village who are hungry.





**6. Rebuilding a house, which collapsed for a disabled boy and his family, buying them beds, mattresses and blankets because they were sleeping on the floor.**



As you can see George was very happy to see his house rebuilt. George has autism, he rarely speaks and was distraught when he and his brother's house collapsed.

## 7. Completing Emily's house and building a brand new house for Mama Jane.



Emily is doing her happy dance now that she has a safe new home. Emily is challenged in so many ways, she was being bullied by a neighbour who was trying to take her land by planting crops on it her land. Her house was very badly damaged by the rain, so we built her new house on the boundary of her land so that the neighbour can't encroach any more.



Mama Jane's house was in a dangerous state of repair, the roof was leaking every time it rained, their mattresses on the floor would be soaked and one wall was in danger of collapsing any time soon. Mama Jane has 3 children still at home and often has her grandchildren staying with her so the parents can work. We began by setting the sons to work building a chain link fence so the building materials couldn't be stolen, then the boys made the interlocking bricks, we built a new house by Christmas. It has electrics and is finished to a high standard with an annex to accommodate guests from the UK on mission trips. There's no need to say anymore Mama Jane and the children are delighted with their new home, that is beyond their wildest dreams.



Mama Jane says Asante sana Mungu Awabariki “thank you and God bless you” to all those who made this transformation possible.

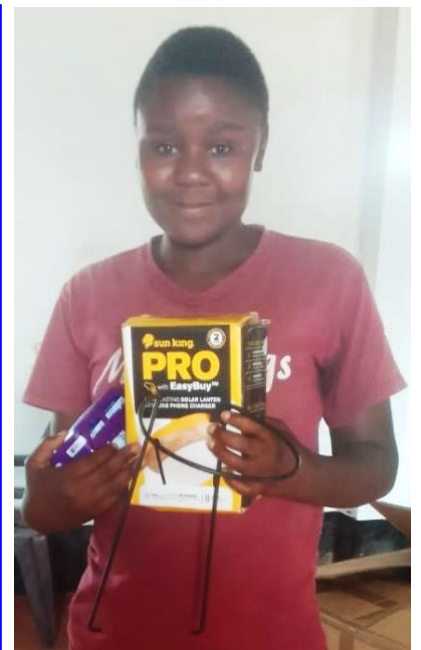


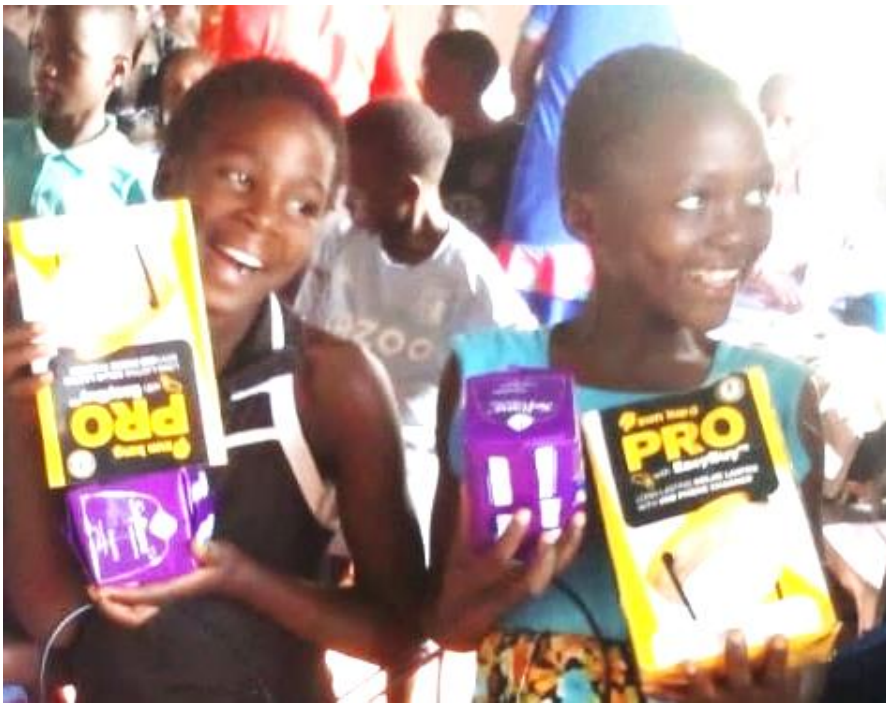
### 8. Provided more mattresses, beds, blankets, mosquito nets and solar lamps



Daisy, Patience, and Veronica along with their brothers and sisters who don't have sponsors were all thrilled. Along with Festus, Mike and Mercy were all so happy to receive, beds, mattresses, blankets and mosquito nets, along with many more children.

Some children had been sent monetary gifts at Christmas by their sponsors, enabling us to buy them a solar lamp, here are just a few of them.





**9. The agricultural project to feed our children and widows, has progressed well during this year, we believe this will expand to make the CBO self-sustaining in the future.**



During the school holidays our older children would come to help dig over the land, plant seeds and then enjoy the fruits of their labour when they took the vegetables home to their families. We were able to feed many widows with vegetables though this project too.

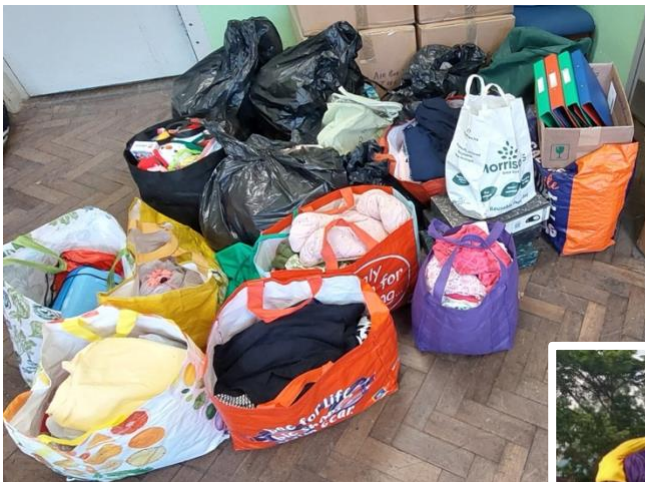


**10. Built two toilet and shower blocks for Emily's and Beatrice's families.**



The difference was Transformational for Beatrice, Andrew and Yvonne.

**11. Worked closely with other organisations to deliver a tremendous amount of clothing, books, toys, equipment and football kit to our 2 villages. Sponsors took delight in taking the opportunity to send personal gifts to their children which arrived during 2024. Other sponsors sent money to buy their child a gift at Christmas**





So many happy faces receiving gifts from their sponsors either at Christmas or when gifts were sent in the delivery from the UK.

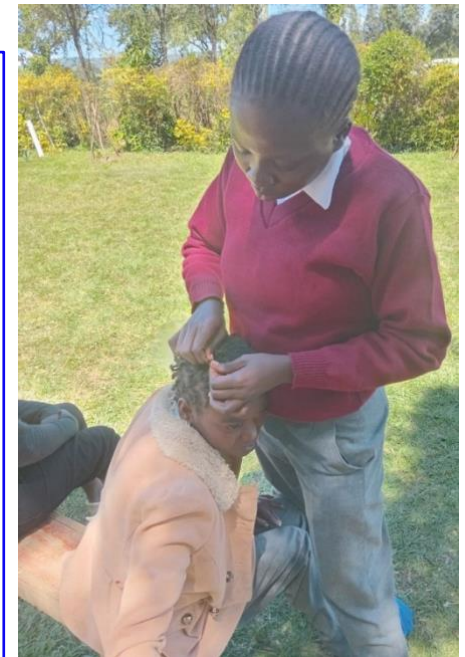
**12. Providing a white board, pens, painting and other teaching equipment so our children can still learn in the long school holiday with teacher Kevin.**



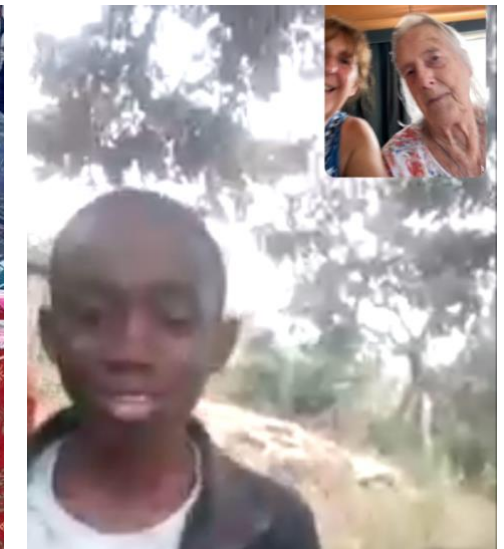
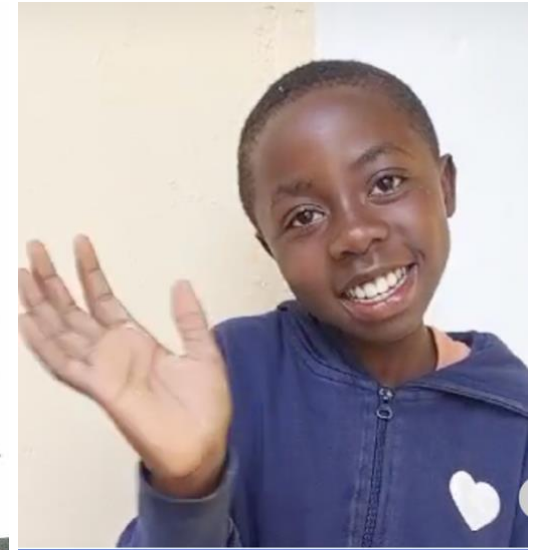
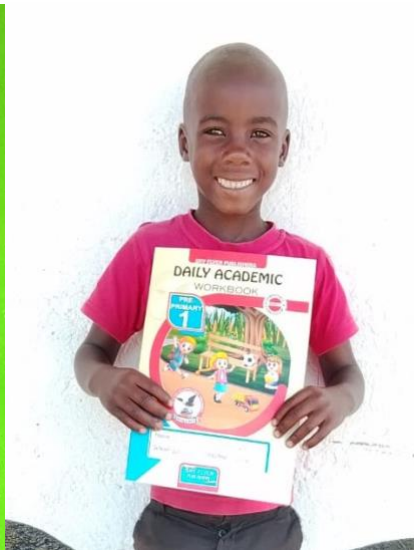
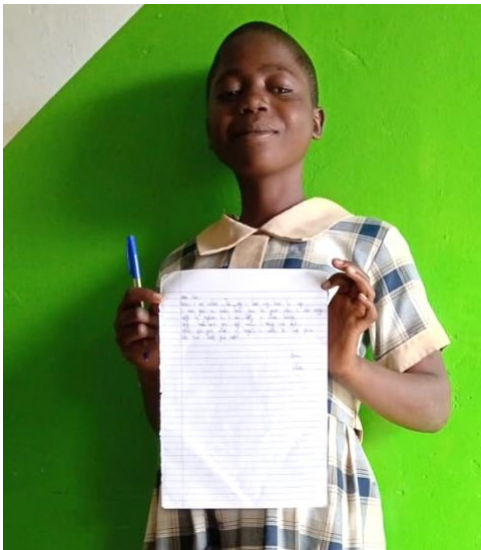
**13. We transferred Beatrice to a special school, to learn hairdressing.**



Beatrice has suffered from epilepsy since we first met her in 2012. She is an orphan; her father died in 2013 and her mother died in 2020. Her extended family, couldn't cope with her at home. We took her to the hospital and bought the recommended medication and then took her to a school for special needs where she is learning hairdressing.



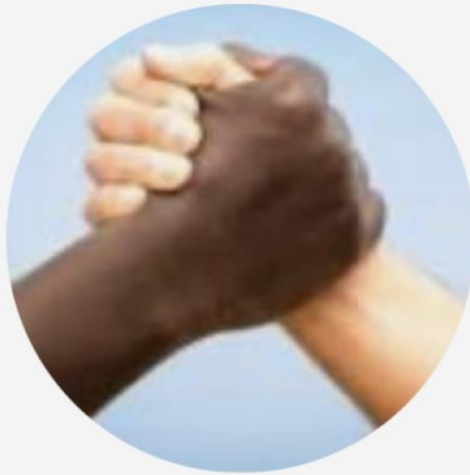
**14. Sponsor/child relationships have blossomed as sponsors encourage their children via letter, video messages and video calls overseen by Kate and the Kenyan team. This has increased the children's confidence to speak English and to communicate effectively.**



**So many smiles and thank you's from the children and team in Kenya as they spend time communicating with those who have changed their lives.**

15. The UK side of the charity assisting vulnerable adults has provided a grant to 'Andrea', a special needs student, for her online study of criminal systems. She hopes to bring justice for victims of abuse at the conclusion of her course.

16. We set up a WhatsApp group for our sponsors and other interested parties who want to receive more than just the quarterly email. We put regular updates on the group of all aspects of our ministry in Kenya. The group is called TRANSFORMING LIVES after all that is what our faithful sponsors are doing best. If you would be part of this group you can connect with Kate through the contact details on page 3.



# Transforming Lives



Thank You for Transforming Lives and putting more smiles on faces in 2024



**Chairman's Report,**

Our trustee's report is a testimony to how we have transformed so many lives in 2024. How can we possibly say thank you enough for all the generous support we have received throughout 2024? Our faithful supporters have pulled out all the stops this year to make a massive difference in so many vulnerable and disadvantaged lives. Leaving them with the biggest smiles ever and more importantly; to know they are loved and valued by God. As you know our Kenyan charity is called

**“Love in Action”** God is love and we reveal His nature of love to the others when we act according in His nature. We are so thankful to Ayub in Kenya for running the ministry on the ground in rural western Kenya. He is a young man of integrity who can be trusted and has always been a joy to work with.

*KJ Jergas*

30<sup>th</sup> January 2025

Signed..... Date.....

Name .....**Kate Jergas – Chair**

**FREE 2 BE SPECIAL**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
FREE 2 BE SPECIAL**

This Report is based on the accounts of the charity is for the year ended 31st December 2024

**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 43(2) of the charities Act 1993 (the 1993 Act) and that an independent examination is needed.

**It is my responsibility to:**

Examine the accounts (under section 43 (3)(a) of the 1993 Act)

To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43 (7)(b) of the 1993 Act); and

To State whether particular matters have come to my attention.

**Basis of the independent examiners report:**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with these records. 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 I do not express an audit opinion on the view given by the accounts.

**Independent examiners statement:**

In connection with my examination, no matter has come to my attention:

- 1) Which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 41 of the 1993 Act; and

To prepare accounts which accord with accounting records and comply with the accounting requirements of the 1993 Act.

Have been met; or

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

ALAN ALBERT FEREDAY

**Name:** .....

A. A. Fereday

**Signature:** .....

29-1-2025

**Date:** .....

**FREE 2 BE SPECIAL**  
**STATEMENT OF FINANCIAL ACTIVITIES (SOFA)**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

<u>Income:</u>	Notes	<u>2024</u> £	<u>2023</u> £
Donations & Sponsorship	2	33469.14	28051.43
Other income		8233.72	1651.74
<b>Total incoming resources</b>		<b><u>41702.86</u></b>	<b><u>29703.17</u></b>
 <u>Expenditure:</u>			
Charitable activities	3	28757.00	22245.00
Other expenditure		0.00	0.00
<b>Total resources expended</b>		<b><u>28757.00</u></b>	<b><u>22245.00</u></b>
<b>Net income/expenditure and net movement in funds</b>		<b>12945.86</b>	<b>7458.17</b>
 <u>Reconciliation of funds:</u>			
<b>Total funds brought forward</b>		<b>26894.18</b>	<b>19436.01</b>
<b>Total funds carried forward</b>	4	<b>39840.04</b>	<b>26894.18</b>

The Statement of Financial Activities (SOFA) details all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

**FREE 2 BE SPECIAL**

**BALANCE SHEET**

**AS AT 31 DECEMBER 2024**

<b><u>Current Assets</u></b>	<b><u>2024</u></b>	<b><u>2023</u></b>
Cash at bank and in hand	39840	26894
	<hr/>	<hr/>
	<b>39840</b>	<b>26894</b>
<b>Creditors: amounts falling due within one year</b>	0	0
	<hr/>	<hr/>
<b>Net Assets</b>	<b>39840</b>	<b>26894</b>
	<hr/>	<hr/>
<b><u>Charity funds:</u></b>		
Restricted funds	34840	21894
Unrestricted funds	5000	5000
	<hr/>	<hr/>
	<b>39840</b>	<b>26894</b>
	<hr/>	<hr/>

## FREE 2 BE SPECIAL

### NOTES TO THE FINANCIAL STATEMENTS

AS AT 31 DECEMBER 2024

#### 1 Accounting Policies

##### a) Basis of accounting

The Accounts have been prepared under the historical cost convention as modified by the revaluation of investment assets and tangible fixed assets and are in accordance with the Financial Reporting Standard for smaller entities (effective June 2002). In preparing the financial statements the charity follows best practice as laid down in the statement of recommended practice "Accounting and Reporting by Charities" (SORP 2005)

##### b) Incoming Resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Income from tax claims are included on the SOFA at the same time as the gift to which they relate.

##### c) Investment Income

Investment Income is included in the accounts when receivable.

##### d) Resources expended

Resources expended are included in the SOFA on a payments basis, inclusive of any VAT which cannot be recover.

##### e) Tangible fixed assets and depreciation

There is currently no tangible Fixed Assets within the charity, but for any such assets which are purchased, depreciation will be applied on a fixed line basis.

##### f) Funds accounting

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.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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	<u>2024</u> £	<u>2023</u> £
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Regular & one-off sponsorship	29083.52	25892.43
Fundraising/market events	4385.62	2159.00
HMRC Gift Aid	8233.72	1651.74
	<u><u>41702.86</u></u>	<u><u>29703.17</u></u>
<b>3 Charitable activities:</b>		
Kenya - finance sent to achieve projects	17694.00	16754.00
Education costs	11063.00	5476.00
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FREE 2 BE SPECIAL

NOTES TO THE FINANCIAL STATEMENTS

AS AT 31 DECEMBER 2024

	<u>2024</u> £	<u>2023</u> £
<b>4 Total funds carried forward</b>	<b>39840.04</b>	<b>26894.18</b>
<b><u>Restricted funds:</u></b>		
i) <b>Kenyan General Reserve</b>	25374.55	11958.69
ii) <b>Kenyan Travel Reserve</b>	2664.49	2664.49
(iii) <b>Kenyan Special Needs</b>	2051.00	2271.00
(iv) <b>UK Special Needs</b>	4750.00	5000.00
<b>Total Funds</b>	<b><u>34840.04</u></b>	<b><u>21894.18</u></b>
<b>UK Unrestricted Reserve</b>	<b>5000.00</b>	<b>5000.00</b>

i) **Kenyan General Reserve:**

Kenya general funds are held specifically to support the charitable objectives in Kenya.

ii) **Kenyan Travel Reserve:**

These funds are held to support the air fares of the founding member of F2B CBO and the Trustees of the Free 2 Be Soocial charity, when visiting Kenya to assess the use of donations or contributions to the activities of F2B CBO.

(iii) **Kenyan Special Needs:**

These funds are held for supporting activities and assisting in the community for those with special needs and learning difficulties.

(iv) **UK Special Needs:**

These UK funds are to sponsor special needs and vulnerable children/adults to give them access to the community.

**5 Trustees' and key management personnel remuneration and expenses:**

**No remuneration was paid to trustees during the year.**

**No remuneration was paid to key management personnel during the year as all administration and running costs of the charity are undertaken by the trustees.**

**All the expenses of the charity and all overheads are paid by the trustees.  
100% of the donations we receive are used solely to fulfill our objectives.**

**FREE 2 BE SPECIAL**

England & Wales - Charity number 1170658

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# Accounts

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**Trustees Annual Report &  
Financial Statements  
for 2023  
Registered Charity  
1170658**



**Free 2 Be...**

**all that God created you to be**

# FREE 2 BE SPECIAL

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Meet the team behind the scenes that make our mission happen...



Alan - UK



Anita - UK



Sammy & Ayub



Kate & John - UK

# Free 2 Be Special

The Trustees present their annual report and financial statements for the year ending 31st December 2023

## The Board of Trustees

David Landon  
Anita Ball - Appointed 29/11/23  
Kate Jergas– Chair  
John Jergas –Treasurer

## Charity Details.

Charity Number 1170658  
Governed by CIO Constitution  
Foundation Model  
from December 2016

## Registered Office.

9 Hampole Drive,  
Rotherham,  
South Yorkshire  
S63 0TZ  
Tel:07798 794946  
kateandjohn2@hotmail.co.uk

## Independent Examiner

Mr Alan Fereday MAAT  
14 Rotary Drive  
Wath on Dearne  
Rotherham  
South Yorkshire  
S63 7FA

**Charity Information:** Free 2 Be Special is a charity registered as a Charitable Incorporated Organisation, incorporated in England and Wales, under the Charities Act of 2011.

**Bank:** Barclays, 22-26 St. Peter's Street, Derby DE11

## Objectives of the Charity:

The objectives of Free 2 Be Special, as set out in the governing document, are as follows:

1. For the public benefit to relieve the needs of adults with learning difficulties by providing financial support; providing financial support for respite care for adults with learning difficulties and or carers or adults with learning difficulties; enabling access to recreational, vocational and or therapeutic activities in the community in the UK; supporting the development of activities in the community for adults with learning difficulties in Shropshire.
2. To advance the education of disabled and disadvantaged orphans, children and adults in schools in rural Western Kenya.
3. To advance the Christian faith.
4. The relief of financial hardship.
5. The relief of unemployment for the public benefit in such ways as thought fit.
6. To relieve sickness and promote health for persons who are suffering from bereavement or loss and providing practical assistance, counselling and support for such persons.
7. To assist in the treatment and care of persons suffering from mental or physical/illness of any description or in need of rehabilitation as a result of such.

Nothing in the constitution shall authorise an application of the property of the CIO for purposes which are not charitable in accordance with Section 7 of the Charities and Trustee Investment (Scotland) Act 2005 and Section 2 of the Charities Act (Northern Ireland) 2008.

Our Income and Expenditure accounts and Independent Examiner's Report on the Accounts for the year 2022 follow this report.

## Appointment of Trustees

1. Trustees are appointed by resolution at a meeting of the Trustees.
2. All future new trustees will sign a new trustee declaration of interests' form.
3. It is policy for new trustees to receive a copy of the Constitution, TAR and accounts.
4. Charity Commission guidance on Public Benefit Requirement PB1, PB2 and PB3
5. CC3 The Essential Trustee - What You Need to Know

6. CC11 Trustee Expenses and Payments.
7. Training is on an ongoing basis as we grow as a charity.

### **Organisational Structure and Additional Governance**

1. The UK trustees have continued to use online communications during 2023 to meet and make decisions. Mainly due to the distance between our physical addresses. We held our AGM on 26<sup>th</sup> November 2023.
2. The chairman and treasurer meet to liaise and co-ordinate with our Kenyan team and other trustees as on a weekly basis. They assess future projects to be carried out according to the highest number of beneficiaries.
3. All F2BS trustees are volunteers, no-one is paid or receives expenses. All donations are used solely to fulfil our objectives in Kenya.
4. We carry out our own research at home and abroad to identify potential risks, implementing safe and ethical working practices. We have a child and vulnerable beneficiaries protection policy in place, volunteers visiting our projects in Kenya are made aware of this and sign it.
5. All volunteers who visit the site must also sign our volunteer and personal conduct agreement form.
6. We have a volunteer policy and agreement form.
7. We take a great deal of care to closely document all work during our projects being carried out in Kenya and take tremendous joy in personally presenting the photographic and video evidence of projects completed, for those who have supported and made them possible.

### **Governing Document**

The Charitable Incorporated Organization is controlled by its governing document dated 9<sup>th</sup> December 2016 and most recently amended on 21<sup>st</sup> June 2018.

### **Public Benefit**

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### **Risk Management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees monitor risks to which the charity is exposed throughout the year and mitigate their potential impact.

### **The Following Policies are in Place**

- |                                                    |                         |
|----------------------------------------------------|-------------------------|
| 1. Complaints Policy                               | 5. Volunteer            |
| 2. Risk Management                                 | 6. Financial            |
| 3. Safeguarding Child and Vulnerable Beneficiaries | 7. Conflict of Interest |
| 4. Reserves                                        | 8. Data Protection      |

### **Financial Review**

The charity is in a good financial position to meet the regular objectives in the coming year. It is now gathering recognition and the number of sponsors is increasing accordingly. All funding is received in advance of the work it carries out. During 2023 our funds have been transferred to the area regularly and administered by 2 trusted individuals locally to fulfil the objects of the charity. All expenditure in 2023 has been used to further the objects of the charity in Kenya. Receipts for all expenditure in Kenya are kept locally for auditing purposes, and held on file in the UK electronically as proof of expenditure of the finance that has been sent to the Kenyan charity account. There are no funds materially in deficit.

## Reserves Policy

We hold a reserve fund of £2,500. These reserves are held in case of a sudden decline in income and ensure that commitments to providing education and support in Kenya can be made with some confidence.

## Fundraising at Free 2 Be Special

The main proportion of our funds come from sponsorship of children, youth and families. More funds are raised by locally held fundraisers with bucket collections and speaking engagements. Newsletters in the form of emails identifying needs for sponsorship of individuals also bring in funds, volunteers who are inspired to help are encouraged to use their gifts and talents to raise funds enabling Free 2 Be Special to carry out our charitable purposes.

# Putting the “FUN” back into Fundraising



Faithful fundraisers have excelled themselves this year on behalf of our cause. Making crafts and holding gift stalls, out on the streets spreading the “Good News” whilst collecting. Selling “pennies for £1,” hairdressing and even doing a ‘sponsored sleep-out!’ to bring the appalling plight of our orphans’ lack of bedding into the light. Our committed supporters and sponsors here in the UK, Europe and New Zealand are who give us the ability to change so many lives in Kenya. How can we ever say a big enough thank you to all of you who have supported our work throughout 2023 by fundraising?



### How many on a motor bike!!!

## Trustees' Report and financial statement for year ending 31<sup>st</sup> December 2023

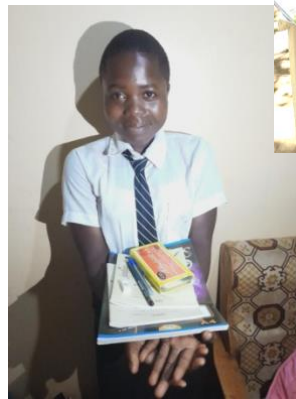
The trustees' have adopted the provisions of the charity SORP 2015 (FRS102)

### A summary of our main activities undertaken showing the achievements, to reach our objectives for the public benefit in 2 rural villages, Western Kenya.

1. Providing primary & secondary education, uniforms, shoes, stationary, equipment, school lunches to 48 disadvantaged children and youth in several schools in the Bungoma district
2. Providing technical college/teacher training education for 2 youth.
3. Delivering food, basic provisions & sanitary pads to widows & girls in the 2 villages.
4. Providing surgical operations, hospital treatment and medication.
5. Providing treatment for one child in hospital and regrettably also her funeral.
6. Providing equipment and relief to several vulnerable adults in the area with severe disabilities.
7. We completed the 'boy's house' to a high standard, installing electricity, painting it and buying furniture.
8. Renovating several widows' houses, which had leaking roofs, crumbling walls, buying them beds, mattresses and blankets because they were sleeping on the floor.
9. We built a house for our faithful caretaker and his family.
10. Provided mattresses, beds, blankets, mosquito nets.
11. Provided solar lamps
12. Worked closely with other organisations to deliver a tremendous amount of clothing, books, toys, equipment and football kit to our 2 villages. Sponsors took delight in taking the opportunity to send personal gifts to their children, which will arrive in 2024.
13. Providing musical instruments and giving encouragement to those wanting to grow in their faith and be creative with music, dance and song during school holidays.
14. Sponsor/child relationships have blossomed with sponsors encouraging their children via, letter, video messages and video calls overseen by the Kenyan team. This has increased the children's confidence to speak English and learn to communicate effectively.

**1. Providing primary & secondary education, uniforms, shoes, stationary, equipment, school lunches to 48 disadvantaged children and youth in several schools in the Bungoma district**

January 2023 and a new school year in Bungoma, Kenya. Our children had been educated by Mercy School for 2 years, it was now time to find local schools for them so they would spend less time travelling. Our children are growing fast and have moved on to new local schools. It's an expensive time of year, with new school uniforms, books, stationary and all the necessary equipment needed for new classes.



## 2. Providing technical college/teacher training education for 2 youth.

Ayub continued with his plumbing course at college, attending a placement at the waterwork plant in the next district, as well as working closely with Sammy to accomplish all that has been done through the charity in Kenya. Kevin, the son of one of our widows and older brother to Yvonne and Casper, started teacher training college in September. We helped him with the entry fees from our emergency fund and are actively seeking a sponsor for him to complete his course.



Ayub



Kevin



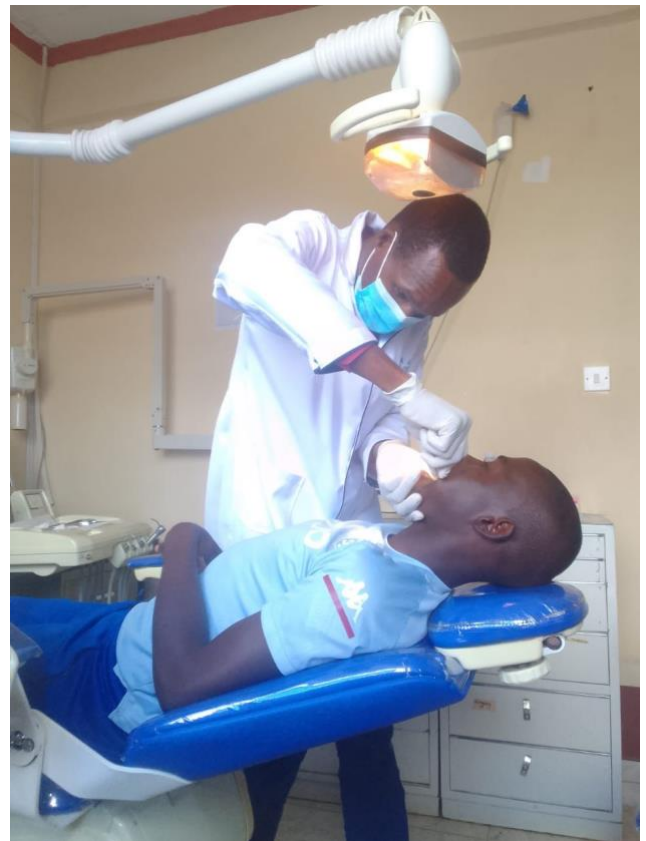
### 3. Delivering food, basic provisions & sanitary pads to widows & girls in the 2 villages.

We regularly deliver food parcels to the widows that are struggling to provide food for the children in their care, many of these widows are elderly and have survived horrendous situations in their lives. Most of them are severely malnourished and underweight. This is a part of our ministry that often goes unrecorded but has a massive impact on the families we deliver too. The delight on the widows faces says it all. We also have events through the year when our boxes are delivered from the UK, the widows receive food at these events along with clothes that have been sent for them. All the ladies and girls that need sanitary wear are provided for too.



**4. Providing surgical operations, hospital treatment and medication.**

Our sponsors pulled out all the stops for two urgent surgeries for two of our orphans Fidel – correcting his long term knee injury, and Bravin who needed a urgent hernia operation. Ayub required dental surgery and several of our orphans and widows have contracted malaria and gastric problems.



**5. Providing treatment for one child in hospital and regrettably also her funeral.**

Supporting and providing treatment and care for Cynthia in hospital and paying for her funeral.



We have happy memories of the joy Cynthia brought

**6. Ministering to the needs of and providing equipment and relief to several vulnerable adults in the area with severe disabilities.**

- Here are a few of our very special people.



Rosemary

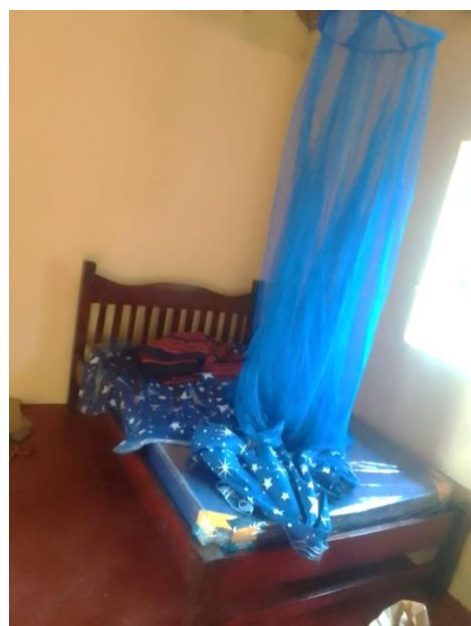


George



John

7. We completed the 'boys house' to a high standard, installing electricity, painting it and buying furniture.



This is the old house where the boys were living prior to the new house build shown above.

The roof leaked, the walls were crumbling, the door didn't fit and there was never any thought of electricity, a window, bed or a mattress.

**8. Renovating several widows' houses, which had leaking roofs, crumbling mud walls, buying them beds, mattresses and blankets because they were sleeping on the floor.**



Electina and her grandchildren with their new beds and mattresses



Electinas dilapidated mud house renovated with glass fitted to the windows, roof repaired, walls plastered, concrete floor laid and painted throughout.



**Emily's new house;**

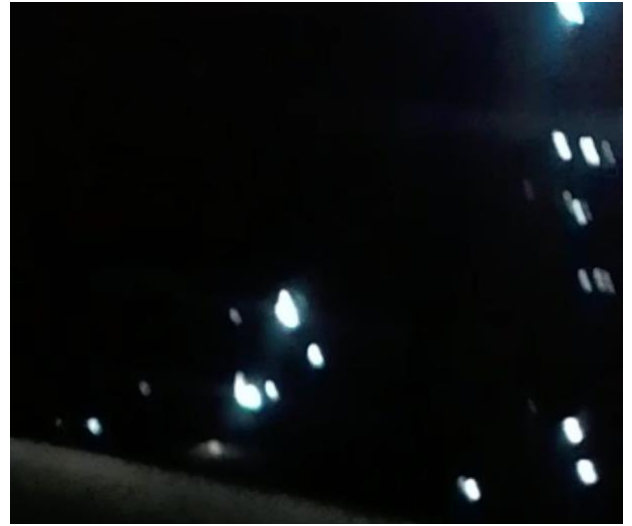
We raised awareness of Emily's leaking roof, our sponsors generously responded and fund raising efforts allowed us to build a new house for her and the girls. Emily has her own challenges with autism also having a severely autistic son and four other children. However she is a delight to assist and is so appreciative as you can see from her smiles below. We fitted a metal outer door for security as she lives in a remote area and is vulnerable; the house is plastered and painted too.



**Emily's smiles say it all, along with her happy dance. Her house will be completed in 2024**



Yusta's grandmother Helen also had a very leaky roof



**A complete new roof was fitted**



**Gladys is the mother of Yvonne, Kevin and Casper**

They had started to build a new house as the existing house was in danger of collapsing, but had reached a point where they could go no further so we helped make the new house habitable by plastering inside, rendering outside, fitting electricity, interior and exterior doors and windows.

**This project will continue next year as funds become available.**



**The refurb team**

So many of our children's rooms were in need of renovation. It would have been crazy to supply new mattresses before plastering and painting their rooms. However we had a great refurb team of our older primary and secondary school students who plastered the internal walls with mud and painted the rooms before mattresses were delivered.



## 9. We built a house for our faithful caretaker Francis and his wife.

We began Francis House at the beginning of the year, managing to get as far as plastering inside, we fitted quality windows, glass and painted them, secure doors were installed and a water tank is in place. Francis has moved in, we will continue to do more as funds become available.



## 10. We provided mattresses, beds, blankets, mosquito nets.

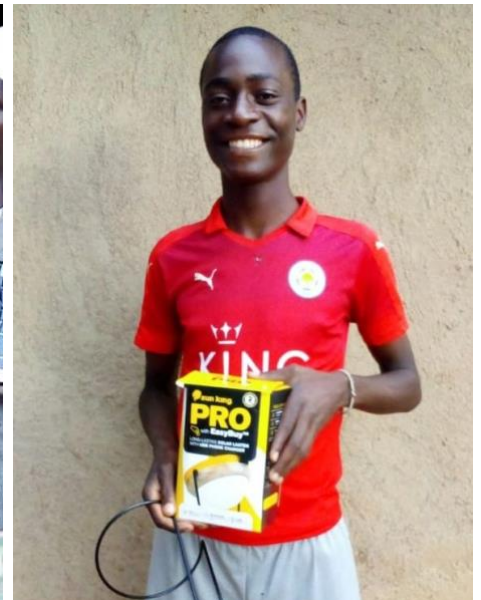
When we showed our sponsors the conditions our children were sleeping in, most sponsors bought their sponsored children a mattress, other people gave so generously after a big fundraising effort in the summer. This project is ongoing.





## 11. We provided solar lamps.

It was brought to our attention that so many of our children were studying at night using a kerosene lamp; these are obviously harmful due to the naked flame and the carcinogenic fumes they omit. We made our sponsors aware of this and they dug deep once again providing solar lamps for many of our children. This project is ongoing.



**The Light Shines in  
the Darkness**

**12. We worked closely with other organisations to deliver a tremendous amount of clothing, books, toys, equipment and football kit to our 2 villages. Sponsors took delight in taking the opportunity to send personal gifts to their children, which will arrive in 2024.**

Back in the early days of Free2.Be Special we teamed up with a group in Shrewsbury. They have been amazing; they allow us to send out donated clothing, books, toys and educational equipment for our children. Even better is that they include in our parcels, football kits for our children and youth. This is why you see so many of our children in a football shirt when they are not in uniform. This year 2 such deliveries arrived in the villages, much to the delight of all our family in the villages.



**13. Providing musical instruments and giving encouragement to those wanting to grow in their faith and be creative with music, dance and song during school holidays.**

One of our sponsors enjoys playing the Ukulele and wanted to give our children the opportunity to learn to play musical instruments. She very generously sent us enough money to buy a keyboard, guitar and harmonica....



14. Sponsor/child relationships have blossomed with sponsors encouraging their children via, letter, video messages and video calls overseen by the Kenyan team and Kate in the UK. This has increased the children's confidence to speak English and learn to communicate effectively.

Here are a couple of photos of our sponsors sending video messages to their children.



### Transformed Lives

YOU! Our phenomenal sponsors have really taken some of the most desperate children from begging on the streets into a full-time education this year. Here are just a few of the transformations that have left us speechless. See for yourselves....



Sylvenus



Hillary



Eugene

Thank You

# Aims for 2024

## Our aims in 2024 are to

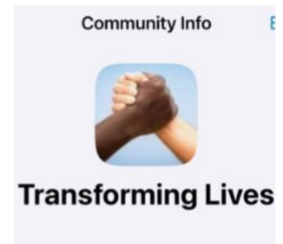
1. build a safe toilet and shower block for Andrew & Yvonne and their elderly grandmother.
2. complete the remaining widow's houses to a good standard.
3. find a sponsor for Kevin's teacher training fees.
4. gather sponsors for the desperate children in the villages who are longing for a sponsor
5. find a more sustainable sanitary solution for our ladies and girls.
6. Continue supplying mattresses and solar lamps to the ones most in need of them.
7. Build Mama Jane's house.
8. Support Peter with special needs by teaching him a trade and fixing up his old house.



## Chairman's report.

We hope you have enjoyed our Trustees Annual Report. It has been an amazing year for Free 2 Be Special, we have made so many quality improvements to the lives of the most vulnerable, resulting in an abundance of thank you's. We take great delight in passing on these thank you's to our faithful sponsors directly from Kenya on video messages from those whose lives have been transformed.

We have a new group on Whatsapp called Transforming Lives, where we put the updates of work going on, on the ground so those who have donated can see the fruit of their giving within days. Please get in touch if you would like to be added to this group. We send out a quarterly email updating you with what has been happening, you can also sign up for this by getting in touch with Kate. Details are under the registered office, shown above.



The Community Based Organisation we work through in Kenya is run by Sammy and Ayub, we are very thankful for their integrity and faithfulness to identify and help the most vulnerable in the community where we work in Rural Western Kenya.



*Kate Jergas*

Signature.....

Name..... Kate Jergas Date..... 18<sup>th</sup> May 2024

FREE 2 BE SPECIAL

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
FREE 2 BE SPECIAL

This Report is based on the accounts of the charity is for the year ended 31st December 2023

**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 43(2) of the charities Act 1993 (the 1993 Act) and that an independent examination is needed.

**It is my responsibility to:**

Examine the accounts (under section 43 (3)(a) of the 1993 Act)

To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43 (7)(b) of the 1993 Act); and

To State whether particular matters have come to my attention.

**Basis of the independent examiners report:**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with these records. 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 I do not express an audit opinion on the view given by the accounts.

**Independent examiners statement:**

In connection with my examination, no matter has come to my attention:

- 1) Which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 41 of the 1993 Act; and

To prepare accounts which accord with accounting records and comply with the accounting requirements of the 1993 Act.

Have been met; or

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

Name: ALAN ALBERT FREDRICK MAAT

Signature: 

Date: 15-5-2024

**FREE 2 BE SPECIAL**  
**STATEMENT OF FINANCIAL ACTIVITIES (SOFA)**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

<b><u>Income:</u></b>	<b>Notes</b>	<b><u>2023</u></b> £	<b><u>2022</u></b> £
Donations & Sponsorship	2	28051.43	15993.5
Other income		1651.74	10741.37
<b>Total incoming resources</b>		<b><u>29703.17</u></b>	<b><u>26734.88</u></b>
<b><u>Expenditure:</u></b>			
Charitable activities	3	22245.00	33367.4
Other expenditure		0.00	0.00
<b>Total resources expended</b>		<b><u>22245.00</u></b>	<b><u>33367.41</u></b>
<b>Net income/expenditure and net movement in funds</b>		<b>7458.17</b>	<b>-6632.53</b>
<b><u>Reconciliation of funds:</u></b>			
<b>Total funds brought forward</b>		<b>19436</b>	<b>26206</b>
<b>Total funds carried forward</b>	4	<b>26894.18</b>	<b>19436.01</b>

The Statement of Financial Activities (SOFA) details all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

**FREE 2 BE SPECIAL**

**BALANCE SHEET**

**AS AT 31 DECEMBER 2023**

<b><u>Current Assets</u></b>	<b><u>2023</u></b>	<b><u>2022</u></b>
Cash at bank and in hand	26894	19436
	<hr/>	<hr/>
	<b>26894</b>	<b>19436</b>
<b>Creditors: amounts falling due within one year</b>	0	0
	<hr/>	<hr/>
<b>Net Assets</b>	<b>26894</b>	<b>19436</b>
<b><u>Charity funds:</u></b>		
Restricted funds	21894	16936
Unrestricted funds	5000	2500
	<hr/>	<hr/>
	<b>26894</b>	<b>19436</b>

FREE 2 BE SPECIAL

NOTES TO THE FINANCIAL STATEMENTS

AS AT 31 DECEMBER 2023

1 Accounting Policies

**a) Basis of accounting**

The Accounts have been prepared under the historical cost convention as modified by the revaluation of investment assets and tangible fixed assets and are in accordance with the Financial Reporting Standard for smaller entities (effective June 2002). In preparing the financial statements the charity follows best practice as laid down in the statement of recommended practice "Accounting and Reporting by Charities" (SORP 2005)

**b) Incoming Resources**

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Income from tax claims are included on the SOFA at the same time as the gift to which they relate.

**c) Investment Income**

Investment Income is included in the accounts when receivable.

**d) Resources expended**

Resources expended are included in the SOFA on a payments basis, inclusive of any VAT which cannot be recover.

**e) Tangible fixed assets and depreciation**

There is currently no tangible Fixed Assets within the charity, but for any such assets which are purchased, depreciation will be applied on a fixed line basis.

**f) Funds accounting**

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.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors/sponsors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

	<u>2023</u> £	<u>2022</u> £
<b>2 Donations &amp; Sponsorship:</b>		
Regular & one-off sponsorship	25892.43	15993.51
Fundraising/market events	2159.00	1533.83
HMRC Gift Aid	1651.74	9207.54
	<u>29703.17</u>	<u>26734.88</u>
<b>3 Charitable activities:</b>		
Kenya - finance sent to achieve projects	16754.00	19597.00
Education costs	5476.00	13220.41
UK Administration costs	15.00	687.50
	<u>22245.00</u>	<u>33504.91</u>

FREE 2 BE SPECIAL

NOTES TO THE FINANCIAL STATEMENTS

AS AT 31 DECEMBER 2023

	<u>2023</u> £	<u>2022</u> £
<b>4 Total funds carried forward</b>	<b>26894.18</b>	<b>19436.01</b>
<b><u>Restricted funds:</u></b>		
i) <b>Kenyan General Reserve</b>	11958.69	6500.12
ii) <b>Kenyan Travel Reserve</b>	2664.49	2664.89
(iii) <b>Kenyan Special Needs</b>	2271.00	2771.00
(iv) <b>UK Special Needs</b>	5000.00	5000.00
<b>Total Funds</b>	<b><u>21894.18</u></b>	<b><u>16936.01</u></b>
UK Unrestricted Reserve	<b>5000.00</b>	<b>5000.00</b>

i) **Kenyan General Reserve:**

Kenya general funds are held specifically to support the charitable objectives in Kenya.

ii) **Kenyan Travel Reserve:**

These funds are held to support the air fares of the founding members of the Free 2 Be Special Charity when visiting Kenya to assess the use of donations or contributions to the activities of Love in Action CBO.

(iii) **Kenyan Special Needs:**

These funds are held for supporting activities and assisting in the community for those with special needs and learning difficulties.

(iv) **UK Special Needs:**

These UK funds are to sponsor special needs children / adults to various activities.

**5 Trustees' and key management personnel remuneration and expenses:**

**No remuneration or expenses were paid to trustees during the year.**

**No remuneration or expenses were paid to key management personnel during the year as key management functions are undertaken by the trustees.**

**FREE 2 BE SPECIAL**

England & Wales - Charity number 1170658

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# Accounts

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**Trustees Annual Report &  
Financial Statements  
for 2022  
Registered Charity  
1170658**



**Free 2 Be...  
all that God created you to be**

# FREE 2 BE SPECIAL

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Fundraising and Sponsorship in the UK is what allows us to change so many lives in Kenya.  
A BIG, BIG thank you to all who have supported our work during 2022.

# Free 2 Be Special

The Trustees present their annual report and financial statements for the year ending 31st December 2022

## The Board of Trustees

David Landon  
Julia Gorton - resigned 9<sup>th</sup> September 2022  
Victoria Landon – resigned 7<sup>th</sup> December 2022  
Kate Jergas – Chair  
John Jergas – Treasurer

## Charity Details.

Charity Number **1170658**  
Governed by CIO Constitution  
Foundation Model  
from December 2016

## Registered Office.

9 Hampole Drive,  
Rotherham,  
South Yorkshire  
S63 0TZ  
Tel: 07798 794946  
kateandjohn2@hotmail.co.uk

## Independent Examiner

Mr Alan Fereday MAAT  
14 Rotary Drive  
Wath on Dearne  
Rotherham  
South Yorkshire  
S63 7FA

**Charity Information:** Free 2 Be Special is a charity registered as a Charitable Incorporated Organisation, incorporated in England and Wales, under the Charities Act of 2011.

**Bank:** Barclays, 22-26 St. Peter's Street, Derby DE1 1SH

## Objectives of the Charity:

The objectives of Free 2 Be Special, as set out in the governing document, are as follows:

1. For the public benefit to relieve the needs of adults with learning difficulties by providing financial support; providing financial support for respite care for adults with learning difficulties and or carers or adults with learning difficulties; enabling access to recreational, vocational and or therapeutic activities in the community in the UK; supporting the development of activities in the community for adults with learning difficulties in Shropshire.
2. To advance the education of disabled and disadvantaged orphans, children and adults in schools in rural Western Kenya.
3. To advance the Christian faith.
4. The relief of financial hardship.
5. The relief of unemployment for the public benefit in such ways as thought fit.
6. To relieve sickness and promote health for persons who are suffering from bereavement or loss and providing practical assistance, counselling and support for such persons.
7. To assist in the treatment and care of persons suffering from mental or physical/illness of any description or in need of rehabilitation as a result of such.

Nothing in the constitution shall authorise an application of the property of the CIO for purposes which are not charitable in accordance with Section 7 of the Charities and Trustee Investment (Scotland) Act 2005 and Section 2 of the Charities Act (Northern Ireland) 2008.

Our Income and Expenditure accounts and Independent Examiner's Report on the Accounts for the year 2022 follow this report.

## Appointment of Trustees

1. Trustees are appointed by resolution at a meeting of the Trustees.
2. All future new trustees will sign a new trustee declaration of interests' form.
3. It is policy for new trustees to receive a copy of the Constitution, TAR and accounts.
4. Charity Commission guidance on Public Benefit Requirement PB1, PB2 and PB3
5. CC3 The Essential Trustee - What You Need to Know
6. CC11 Trustee Expenses and Payments.
7. Training is on an ongoing basis as we grow as a charity.

## **Organisational Structure and Additional Governance**

1. The UK trustees have continued to use online communications during 2022 to meet and make decisions. Mainly due to the distance between our physical addresses. We held our AGM on 30<sup>th</sup> November 2022.
2. The chairman and treasurer meet to liaise and co-ordinate with our Kenyan team and other trustees as on a weekly basis. They assess future projects to be carried out according to the highest number of beneficiaries.
3. All F2BS trustees are volunteers, no-one is paid or receives expenses. All donations are used solely to fulfil our objectives in Kenya.
4. We carry out our own research at home and abroad to identify potential risks, implementing safe and ethical working practices. We have a child and vulnerable beneficiaries protection policy in place, volunteers visiting our projects in Kenya are made aware of this and sign it.
5. All volunteers who visit the site must also sign our volunteer and personal conduct agreement form.
6. We have a volunteer policy and agreement form.
7. We take a great deal of care to closely document all work during our projects being carried out in Kenya and take tremendous joy in personally presenting the photographic and video evidence of projects completed, for those who have supported and made them possible.

### **Governing Document**

The Charitable Incorporated Organization is controlled by its governing document dated 9<sup>th</sup> December 2016 and most recently amended on 21<sup>st</sup> June 2018.

### **Public Benefit**

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### **Risk Management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees monitor risks to which the charity is exposed throughout the year and mitigate their potential impact.

### **The Following Policies are in Place.**

1. Complaints Policy
2. Risk Management
3. Safeguarding Child and Vulnerable Beneficiaries
4. Reserves
5. Volunteer
6. Financial
7. Conflict of Interest
8. Data Protection

## Trustees' Report and financial statement for year ending 31<sup>st</sup> December 2022

The trustees' have adopted the provisions of the charity SORP 2015 (FRS102)

### A summary of our main activities undertaken showing the achievements, to reach our objectives for the public benefit in 2 rural villages, Western Kenya.

1. Providing transport & education for 20 of our orphans at Mercy Christian Primary & Secondary Academy.
2. Providing primary & secondary education, uniforms, equipment & food to 9 orphans in Chemwa village.
3. Providing primary & secondary education, uniforms, equipment & food for 7 orphans in Khaoya village.
4. Providing vocational education at West Special School for 1 of our mentally disabled orphans.
5. Buying 2 secondhand motorbikes for the Kenyan charity to assist Sammy and Brian in their work.
6. Providing technical college education for 4 of our youth.
7. Delivering food, provisions & sanitary pads to widows & girls in the 2 villages.
8. Providing one of our orphans with spectacles, assessing Fidel's long term knee injury and providing care for several of our children when an unknown sickness resulted in them being hospitalized.
9. Building a house for a family whose home was collapsing, utilizing our brickmaker, providing new beds, mattresses, blankets and mosquito nets.
10. Renovating an elderly widow's house, which had a leaking roof, crumbling walls, buying them beds, mattresses and blankets because they were sleeping on the floor.
11. At the beginning of 2022 we brought electricity through the village to connect John's home to the mains. Also buying him the heat therapy mat that he can use in his home, which is improving the circulation to his paralyzed body.
12. You, the sponsors have worked wonders to provide for our families despite the rising food and fuel costs this year.
13. Sponsor connections have gone exceedingly abundantly beyond expectations!!

#### 1. Mercy Christian Academy

Mercy Christian Academy is 10 miles from our villages, they very kindly took our orphans in to their school when the pastor we had worked with for 10 years refused to have them back into Free 2 Be School. Mercy Academy have continued to educate our 20+ children from Khaoya village for 2 years now. They have been a great blessing to us and to the children. We send the sponsorship money and extra money that we raise through local fundraising to Mercy Ministries USA at the beginning of every month to pay for the children's transport to school, to educate, clothe and feed them. They are thriving as they learn and having lots of fun too. Some of the orphaned children who had exceptionally bad circumstances at home, or no home at all; have been allowed to live in Mercy Children's home on a permanent basis.



Our children who attend Mercy Christian Academy



Samuel: Above  
Ronnie: Top right  
Beatrice: Right, are all orphans without extended family to care for them, they live at Mercy Children's Home, permanently.



**2. Providing primary & secondary education, uniforms, equipment & food to 8 orphans in Chemwa village.**

We have 9 children in Chemwa village sponsored, these children are orphaned or from severely disadvantaged families. We take education seriously at Free 2 Be Special because it transforms life in rural villages. The children can break out of poverty if they are enabled to complete secondary education and have God inspired mentors to encourage and equip them to fulfil their hearts desires.



Morphine was achieving high grades in school but was sent home until he could pay his school fees, he prayed for a sponsor who then enabled him to go back to school.



**A letter from the Head Teacher at Chemwa Primary School.**

CHEMWA PRIMARY SCHOOL  
P.O. BOX  
BURUNDI  
Rwanda

FREE 2 BE INTERNATIONAL,  
MINIBET/  
LOVE IN ACTION ORGANIZATION KENYA.

Dear Sir/Madam,

REF: THANKS FOR THE SUPPORT.  
I really appreciate all your help to our students Evelyn, Esther, Leonard, Job and Sharon- you have been right there helping out whenever and wherever you could for this past year. I especially appreciate your support to our students. They are really motivating students the love them and believe in them so their academics.

They couldn't have done it without your support. You are very appreciative of your assistance and looking forward to continue to work together. If there is ever anything we can do to return the favour please let us know.

Yours,  
Head Teacher Chemwa.

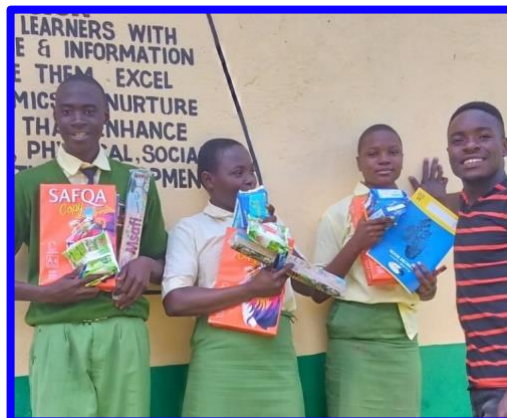


One transformed life after another, here is Samuel. Another very intelligent boy who is eager to learn. He has gone from strength to strength in 2022 with a committed sponsor.



Sponsors sometimes send special monetary gifts enabling us to buy extra clothes, shoes, sportswear, reading books, specific text books, mattresses, blankets, equipment needed for school or toys and treats for birthdays.

**3. Providing primary & secondary education, uniforms, equipment & food for 7 orphans in Khaoya village.**



**4. Providing vocational education at West Special School for Marto**



**5. Buying 2 secondhand motorbikes for the Kenyan charity to assist Sammy and Brian in their work.**



6. Providing technical college education for 4 of our youth.

Kelly and Levy, have been part of our ministry from when we first began in 2010. Raphael and Ayub had sponsors to enable them to complete secondary school. They are all thriving learning technical skills at college.



Ayub is enrolling on a plumbing course; he also helps run the charity in Kenya he oversees and is training others how to use 'Bricky' the brick-maker.

## 7. Delivering food, provisions & sanitary wear to widows & girls in the 2 villages

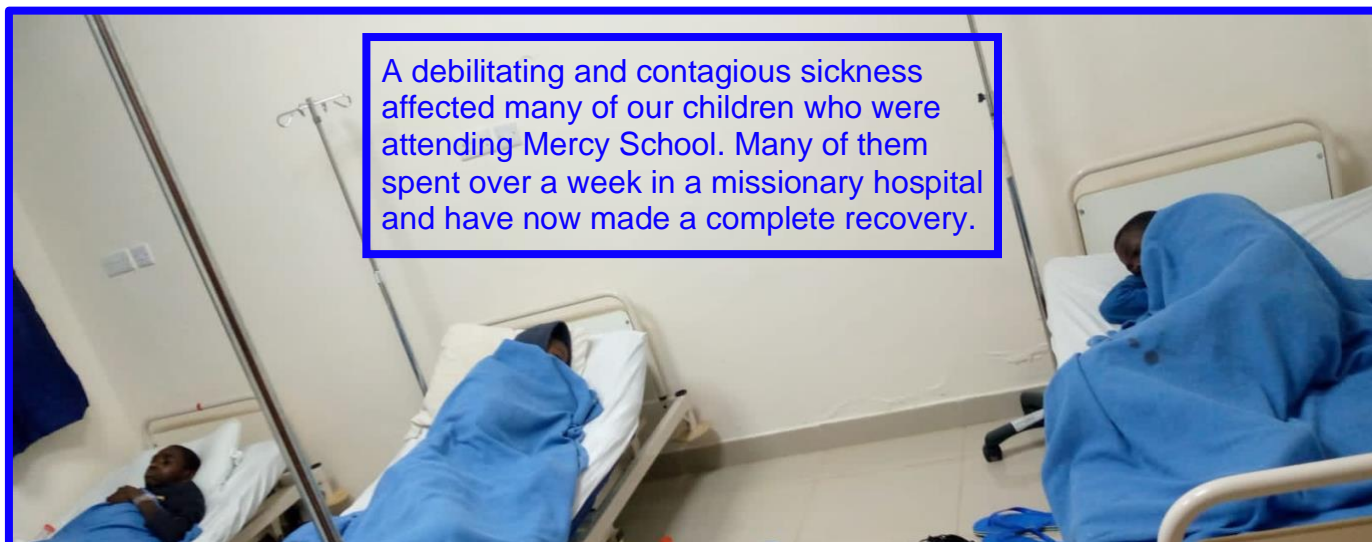


Sanitary towels are such a basic necessity here in the UK but in Kenya although they are relatively cheap; they are just not in the budget of the majority of girls and women in the villages. Girls regularly miss one week of school **EVERY** month because they don't have sanitary protection.

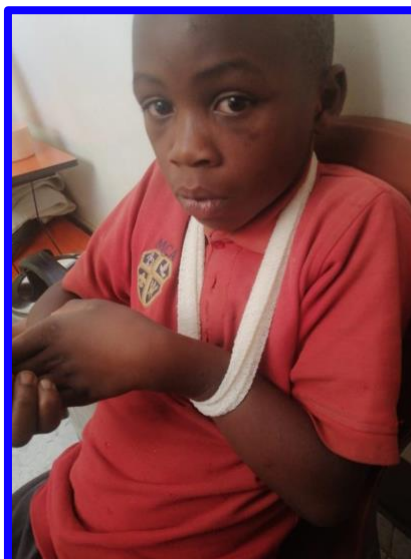
We are always guaranteed big smiles when we arrive in the villages with food and provisions.

We thank God for faithful donors who send blessings to them.

## 8. Medical Care

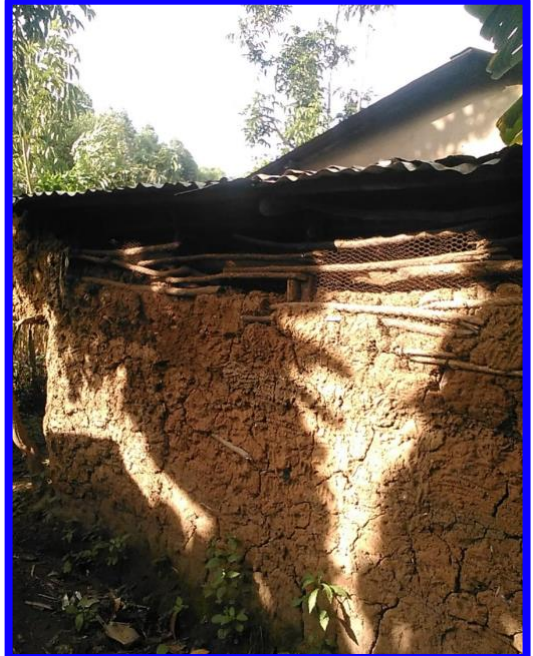


A debilitating and contagious sickness affected many of our children who were attending Mercy School. Many of them spent over a week in a missionary hospital and have now made a complete recovery.



Three brother's live with their elderly grandmother:  
1. Mikey the youngest broke his forearm while playing at school.  
2. Philip has had very poor vision for a while, we got him to an ophthalmologist who sorted him out with some glasses, all thanks to his sponsor.  
3. Fidel is 14 years old and has a displaced kneecap and needs surgery at a cost of £1,500. We are hoping to get this done during 2023 when we have the funds.

**9. Building a house for a family whose home was collapsing, utilizing 'Bricky' the brickmaker.**



From a derelict house where the 4 Makokha boys lived.....  
To this!! Ayub has become an expert interlocking brick  
maker in the process! We plan to buy the boys beds,  
mattresses, blankets and mosquito nets soon.



**10. Renovating an elderly widow's house, which had a leaking roof, crumbling walls, buying them beds, mattresses and blankets because they were sleeping on the floor.**



The bed where Beatrice slept with her 2 grandchildren, Yvonne and Andrew. The tin roof was leaking too, we sealed the roof, plastered and painted the walls and floors and bought them beds, blankets mattresses, and mosquito nets. They are thanking God and you for the blessings.

It takes so little to transform the quality of a family's life, giving them comfort and showing God's love in action.

## 11. Completion of electricity into John's house and the heat therapy mat.



At the beginning of 2022 we brought electricity through the village to connect John's home to the mains. We painted the inside of his house including the floor and bought him the heat therapy mat that he can use in his home, which is improving the circulation to his paralyzed body. This was made possible by a generous donor, we, John, his family and all the neighbours are very grateful, it has helped everyone in the vicinity by giving them a source of electricity.



## 12. Rising costs along with food and fuel shortages have affected families negatively



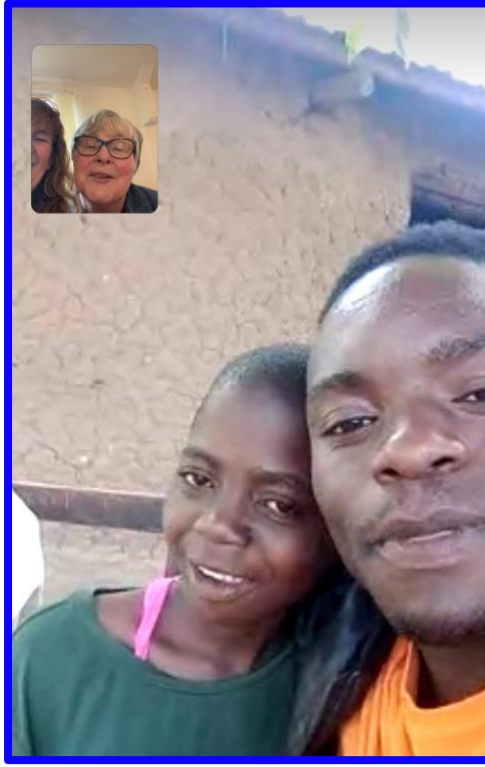
We held a Christmas party for the families we support, gave the children gifts of clothes and food to take home we celebrated Christmas with a meal for them thanking God for His blessings. Everyone went home with a goodie bag and a big smile.



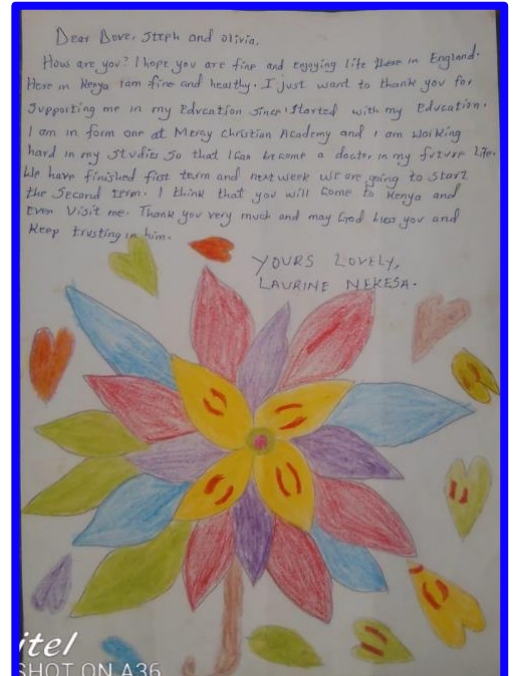
Fuel scarcity in bungoma



### 13. Connecting sponsors to their children



The team in Kenya have excelled themselves connecting children with their sponsors, so they can get to know each other and understand each other's lives. The children and sponsors have grown in confidence sending video messages regularly throughout the year.



**Financial Review**

The charity is in a good financial position to meet the regular objectives in the coming year. It is now gathering recognition and the number of sponsors is increasing accordingly. All funding is received in advance of the work it carries out. During 2022 our funds have been transferred to the area regularly and administered by 4 trusted individuals locally to fulfil the objects of the charity. All expenditure in 2022 has been used to further the objects of the charity in Kenya. Receipts for all expenditure in Kenya are kept locally for auditing purposes, and held on file in the UK electronically as proof of expenditure of the finance that has been sent to the Kenyan charity account. There are no funds materially in deficit.

**Reserves Policy**

We hold a reserve fund of £2,500. These reserves are held in case of a sudden decline in income and ensure that commitments to providing education and support in Kenya can be made with some confidence.

**Fundraising at Free 2 Be Special**

The main proportion of our funds come from sponsorship of children, youth and families. More funds are raised by locally held fundraisers with bucket collections and speaking engagements. Newsletters in the form of emails identifying needs for sponsorship of individuals also bring in funds, volunteers who are inspired to help are encouraged to use their gifts and talents to raise funds enabling Free 2 Be Special to carry out our charitable purposes.

**We dedicate the 2022 Free 2 Be Special Trustee’s Report to Tony. He tragically died suddenly in February 2022. He had visited Kenya on many occasions and loved to preach the “Good News” in the villages and teach skills to the locals, he would buy and deliver food and mattresses for widows and teach the children songs about how much Jesus loves them. He would share stories of his journeys, tirelessly raising funds.**



**Thank you to all of you who gave to transform lives in 2022.**

If you are one of our sponsors hopefully this report shows you that you are making a massive difference in the lives of these precious children and vulnerable adults in the remote villages of Bungoma, Kenya.

Thank you so much and God bless you abundantly.



Name ....Kate Jergas, Chairman.

Signature.....*Kate Jergas*

Date.....8th March 2022



## Progress and Our Aims for 2023?

1. Sammy & Brian have set up the new Kenyan charity called Love in Action. They have had an excellent teacher locally in Donald, who has experience of running two more charities for the vulnerable. Ayub has recently joined the team. We have continued to support LEAF CBO and a new charity called Crystal Hope. Projects are gaining further momentum in 2023.....



2. Our faithful caretaker, Francis has lived on our college land for the last two years alone. His family fear the reprisals of the pastors so have been living two hours' drive away with family. Francis's sons have bought him some land nearby, so we have begun building him a house. Requests for donations in December brought in just under £1,000 so we have already made good progress. We hope to have it completed in 2023 depending on how quickly the finance is provided for this need.



3. The sleeping conditions of most if not all our children are beyond belief. This year we intend to improve this by buying mattresses and blankets for them so they can get a good night's sleep.

4. We intend to do a special fundraiser to build a house for the Mama and girls of the Makokha family. Their current house is in a terrible state of repair with a leaking roof and 1 wall is vulnerable to collapsing in the rainy season.



6. 14-year-old Fidel's knee operation is another top priority on our agenda for 2023. He longs to be able to play football with his brothers and friends. Cost is approx. £1,500



5. We have several children waiting for a sponsor, we hope to match them up with someone who will take delight in providing their school fees, uniform and educational needs including school lunch (only £20 a month) to see a life totally transformed.



FREE 2 BE SPECIAL

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
FREE 2 BE SPECIAL

This Report is based on the accounts of the charity is for the year ended 31st December 2022.

**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 43(2) of the charities Act 1993 (the 1993 Act) and that an independent examination is needed.

**It is my responsibility to:**

Examine the accounts (under section 43 (3)(a) of the 1993 Act)

To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43 (7)(b) of the 1993 Act); and

To State whether particular matters have come to my attention.

**Basis of the independent examiners report:**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with these records. 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 I do not express an audit opinion on the view given by the accounts.

**Independent examiners statement:**

In connection with my examination, no matter has come to my attention:

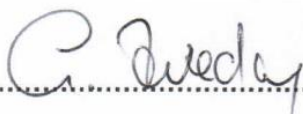
- 1) Which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 41 of the 1993 Act; and

To prepare accounts which accord with accounting records and comply with the accounting requirements of the 1993 Act.

Have been met; or

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

Name: ALAN FEREDAY MAAT

Signature: 

Date: 5-3-2023

## FREE 2 BE SPECIAL

### STATEMENT OF FINANCIAL ACTIVITIES (SOFA)

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	2022	2021
<b><u>Income:</u></b>		£	£
Donations & Sponsorship	2	15993.50	17392.10
Other income		10741.37	2750.00
<b>Total incoming resources</b>		<b>26734.87</b>	<b>20142.06</b>
<b><u>Expenditure:</u></b>			
Charitable activities	3	33504.91	15233.27
Other expenditure		0.00	0.00
<b>Total resources expended</b>		<b>33504.91</b>	<b>15233.27</b>
<b>Net income/expenditure and net</b>		<b>-6770.03</b>	<b>4908.79</b>
<b><u>Reconciliation of funds:</u></b>			
<b>Total funds brought forward</b>		<b>26206.04</b>	<b>21297.25</b>
<b>Total funds carried forward</b>	4	<b>19436.01</b>	<b>26206.04</b>

The Statement of Financial Activities (SOFA) details all gains and losses recognised in the year.

All income and expenditure derived from continuing activities.

**FREE 2 BE SPECIAL**

**BALANCE SHEET**

**AS AT 31 DECEMBER 2022**

<b><u>Current Assets</u></b>	2022	2021
	£	£
UK Cash at bank	17736	25909
Kenya Cash at bank	1700	297
	19436	26206
Creditors: amounts falling due within one year	0.00	0.00
<b>Net Assets</b>	19436	26206
<b><u>Charity funds:</u></b>		
Restricted funds	19436	16297
Unrestricted funds	0.00	9909
	<hr/>	<hr/>
	19436	26206
	<hr/>	<hr/>

## 1 Accounting Policies

### a) Basis of accounting

The Accounts have been prepared under the historical cost convention as modified by the revaluation of investment assets and tangible fixed assets and are in accordance with the Financial Reporting Standard for smaller entities (effective June 2002). In preparing the financial statements the charity follows best practice as laid down in the statement of recommended practice "Accounting and Reporting by Charities" (SORP 2005)

### b) Incoming Resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Income from tax claims are included on the SOFA at the same time as the gift to which they relate.

### c) Investment Income

Investment Income is included in the accounts when receivable.

### d) Resources expended

Resources expended are included in the SOFA on a payments basis, inclusive of any VAT which cannot be recovered.

### e) Tangible fixed assets and depreciation

There is currently no tangible Fixed Assets within the charity, but for any such assets which are purchased, depreciation will be applied on a fixed line basis.

### f) Funds accounting

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.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors/sponsors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

	2022	2021
	£	£
<b>2 <u>Income from Donations &amp; Sponsorship</u></b>		
Regular & one-off sponsorship	15993.51	17392.06
Fundraising/ collections	1533.83	2750.00
HMRC Gift Aid	<u>9207.54</u>	<u>0.00</u>
	<b>26734.88</b>	<b>20142.06</b>
<b>3 <u>Charitable activities - Expenditure</u></b>		
Kenya – Finance sent to achieve projects	19597.00	5237.79
Mercy Ministries AFM Africa	13220.41	8516.28
Refund Ruckley minibus	687.50	0.00
UK Administration costs	<u>0.00</u>	<u>1479.20</u>
<b>Total</b>	<b>33504.91</b>	<b>15233.27</b>

	2022	2021
	£	£
<b>4 Total funds carried forward</b>	<b>19436.01</b>	<b>26206.04</b>
<b><u>Restricted funds:</u></b>		
i) Kenyan General Reserve in UK and Kenya.	6500.12	14887.85
ii) Kenyan Travel Reserve	2664.89	2664.89
iii) Ruckley Minibus fund donation returned	0.00	687.50
iv) West Special School Support	2771.00	2966.00
v) UK Special Needs	5000.00	5000.00
vi) UK Reserve	<u>2500.00</u>	<u>0.00</u>
<b>Total funds</b>	<b>19436.01</b>	<b>26206.24</b>

i) **Kenyan General Reserve:**

Kenya general funds are held specifically to support the charitable objectives in Kenya.

ii) **Kenyan Travel Reserve:**

These funds are held to support the air fares of the founding member of F2B CBO and the Trustees of the Free 2 Be Special charity, when visiting Kenya to assess the use of donations or contributions to the activities of F2B CBO.

iii) **Ruckley Minibus fund:**

These funds were returned to the donor at their request, GA claimed - returned to HMRC

iv) **West Special School Support, Kenya:**

These funds are held for supporting those with learning difficulties in Kenya.

v) **UK Special Needs**

These UK funds have not been utilised due to Covid. As restrictions are lifted this year, we will be able to sponsor children to the Arthog outdoor adventure site.

vi) **UK Reserve**

This is the amount held to cover emergencies in Kenya.

**5 Trustees' and key management personnel remuneration and expenses:**

No remuneration was paid to trustees during the year.

No remuneration was paid to key management personnel during the year as key management functions are undertaken by the trustees.

The trustees are thankful that they are able to meet the running costs of the charity and that no expenses whatsoever are taken from the donations you make. We make special mention of Alan for completing our yearly accounts for us free of charge and in plenty of time. We are so blessed to have such a generous, compassionate and gifted team.

*Thank you to everyone for your practical, financial and prayer support.  
Together we are changing and transforming lives for the better.*

*Kate, Chair*

**FREE 2 BE SPECIAL**

England & Wales - Charity number 1170658

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# Accounts

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**Trustees Annual Report &  
Financial Statements  
for 2021  
Registered Charity  
1170658**



# FREE 2 BE SPECIAL

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# Free 2 Be Special

The Trustees present their annual report and financial statements for the year ending 31st December 2021

## The Board of Trustees

David Landon  
Victoria Landon  
Julia Gorton  
Kate Jergas – Chair. Appointed 15<sup>th</sup> Feb 2021  
John Jergas – Treasurer. Appointed 15<sup>th</sup> Feb 2021

## Charity Details.

Charity Number **1170658**  
Governed by CIO Constitution  
Foundation Model  
from December 2016

## Registered Office.

9 Hampole Drive,  
Rotherham,  
South Yorkshire  
S63 0TZ  
Tel: 07798 794946  
kateandjohn2@hotmail.co.uk

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Mr Alan Fereday MAAT  
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South Yorkshire  
S63 7FA

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3. To advance the Christian faith.
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6. To relieve sickness and promote health for persons who are suffering from bereavement or loss and providing practical assistance, counselling and support for such persons.
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The Charitable Incorporated Organization is controlled by its governing document dated 9<sup>th</sup> December 2016 and most recently amended on 21<sup>st</sup> June 2018.

## **Public Benefit**

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

## **Risk Management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees monitor risks to which the charity is exposed throughout the year and mitigate their potential impact.

## Trustees' Report and financial statement for year ending 31<sup>st</sup> December 2021

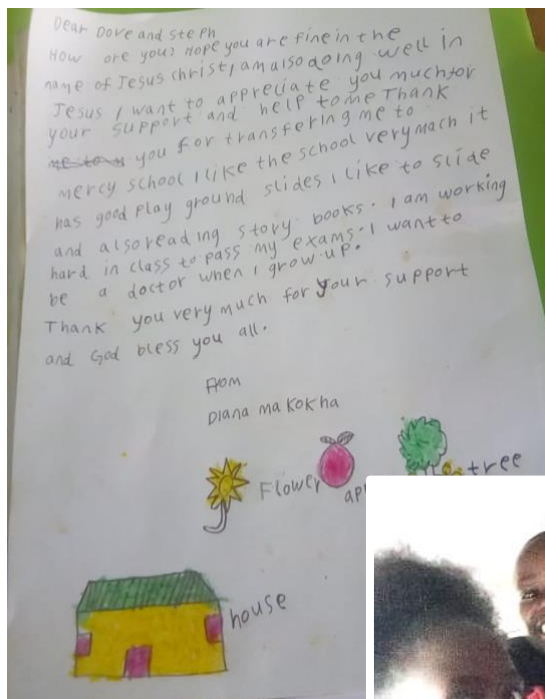
The trustees' have adopted the provisions of the charity SORP 2015 (FRS102)

### A summary of our main activities undertaken showing the achievements, to reach our objectives for the public benefit in 2 rural villages, Western Kenya.

1. Providing transport and education for over 23 of our orphans at Mercy Christian Academy
2. Providing primary & secondary education, uniforms, equipment & food to 10 orphans in Chemwa village.
3. Providing primary & secondary education, uniforms, equipment & food to 7 orphans in Khaoya village.
4. Providing vocational education at West Special School for one of our disabled orphans.
5. Delivering food parcels to widows in the 2 villages and shipping goods from the UK.
6. Facilitating the transport for John for his therapeutic heat treatment in Bungoma Hospital.
7. Fitting electricity into John's house.
8. Facilitated setting up a new locally registered Community Based Organisation with full & transparent accountability called Love in Action. This new local organization is run by Sammy and Brian with some help and support.

#### 1. Mercy Christian Academy

In January 2021 our orphans were not welcome at the amazing Free 2 Be Academy that we built from 2013-2018. Suddenly we had to find a school to educate them. Mercy Christian Academy a few miles away said they would educate the 20+ children. They have been a great blessing to us and to the children. We have been sending money to Mercy Ministries USA every month throughout 2021 to pay for the children's transport to school, to educate and feed them. They are thriving as they learn and having lots of fun too. Some of the children who needed extra medical care or who had exceptionally bad circumstances out of school have been allowed to live in Mercy Children's home.



**2. Providing primary & secondary education, uniforms, equipment & food to 10 orphans in Chemwa village.**

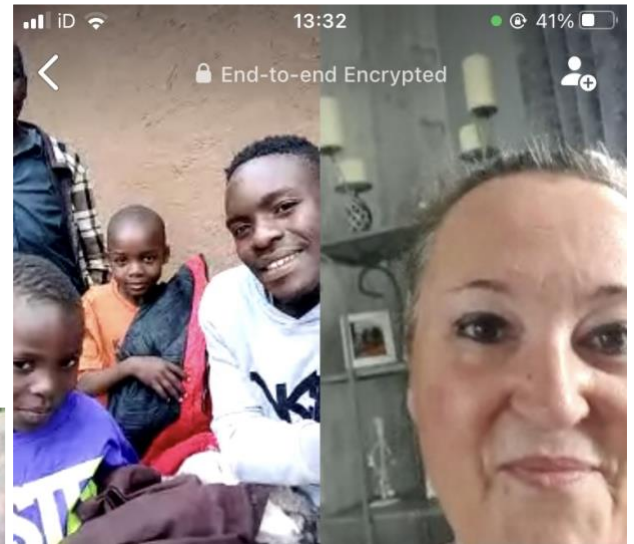
We have 10 children in Chemwa village who are sponsored, these children are orphaned or from severely disadvantaged families. We have discovered over many years that God’s initial commission to “Go and give them an hand up and don’t give them hand-outs” was and still does contain a wealth of wisdom. Education is the only way out of a poverty mindset and poverty itself. This is why we take education so seriously.



We actively involve the children in paying their school fees, so that they learn that education costs, this teaches them the value of money. They are so proud when they go to board in secondary school.



3. Providing primary & secondary education, uniforms, equipment & food to 7 orphans in Khaoya village.



Brian has done a great job this year of introducing the children to their sponsors on video calls sending photos of the children paying their school fees. When they have needs he loves taking them shopping for new shoes, uniforms and school equipment.

4. Providing vocational education and equipment  
at West Special School for Marto

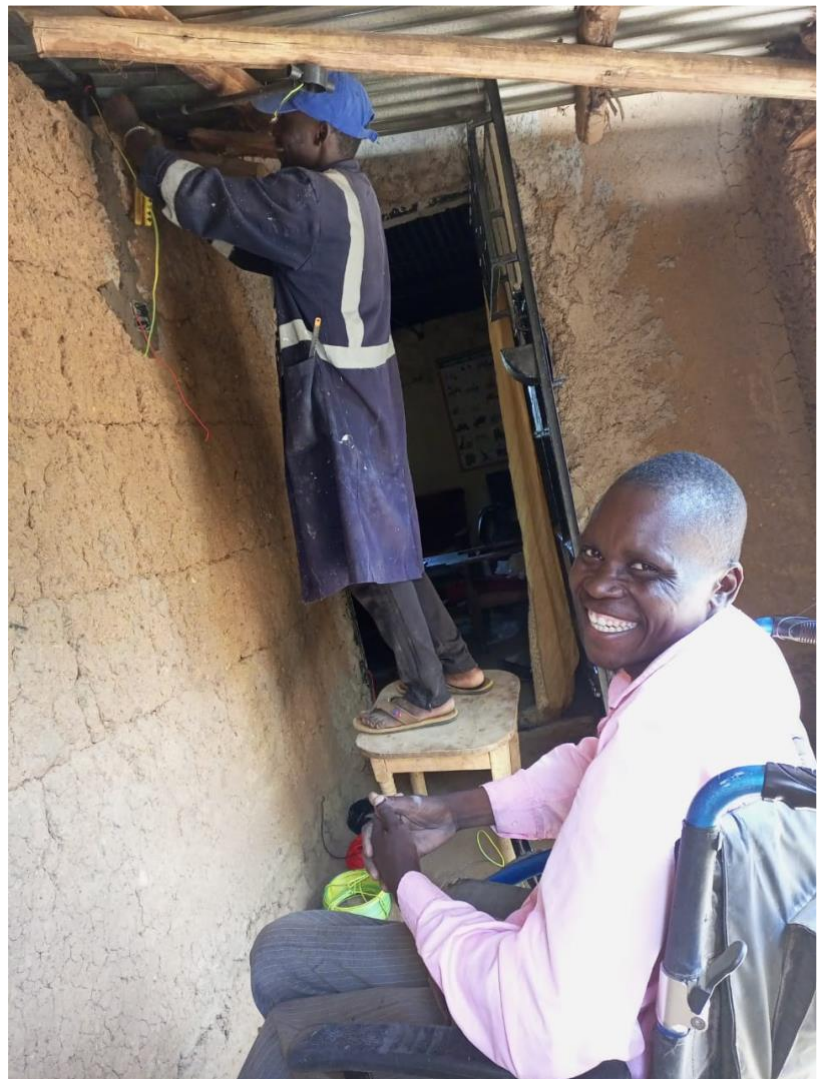
5. Delivering food and provisions to widows and shipping goods from the UK



**6. Facilitating the transport for John having therapeutic heat treatment in Bungoma Hospital and 7. installing electricity in his home.**



John was paralysed in 2013 when he was knocked from his bicycle taxi and left for dead. This year we discovered a heat therapy at the hospital. We have been transporting him daily to hospital in the local town. After 3 months John was able to stand with support, nothing short of a miracle. We brought this to the attention of our faithful sponsors and one came forward to put electricity in John's home. Early in 2022 the same sponsor will buy the heat therapy mat for John to use at home and another donor has committed to connect John's home to the mains power supply in the village. John, his wife and children are overjoyed.



## One Transformed Life

Introducing Samuel, a total orphan living on the street since his grandma died last year. Brian found him in the local town and took him to Mercy school. We found him a sponsor, Mercy school accepted him into their children's home and his life is transformed. His future, his smile and hope have all been restored because of faithful sponsors who support Free 2 Be Special.

If you are one of our sponsors hopefully this report shows you that you are making a massive difference in the lives of these precious children and other vulnerable ones in the areas we work in Kenya.

Thank you so much.



### **Financial Review**

The charity is in a strong financial position to meet the objectives in the coming year. It is now gathering recognition and the number of sponsors is increasing accordingly. All funding is received in advance of the work it carries out. Since Covid has prevented our travel to the area during 2020 and 2021 the vast majority of our funds are transferred to the area regularly and administered by 2 trusted individuals locally to fulfil the objects of the charity. There are no funds materially in deficit.

### **Reserves Policy**

We hold a reserve fund of £5,000. These reserves are held in case of a sudden decline in income and ensure that commitments to providing services and contractual commitments can be made with some confidence.

### **Fundraising at Free 2 Be Special**

The main proportion of our funds come from sponsorship of children, youth, families. More funds are raised by locally held fundraisers and speaking engagements. Applications for sponsorship of individuals needs also bring in funds, volunteers who are inspired to help are encouraged to use their gifts and talents to enable Free 2 Be Special to carry out our charitable purposes.



**Fundraising** is always great fun with Maureen our main volunteer fundraiser; she enjoys telling everyone about the children she sponsors and all about her trips to Kenya when we have special fundraising days.

Name ..... Kate Jergas

Signature..... 

Date..... 10<sup>th</sup> Feb 2022

## What's in Store for 2022?

1. In 2022 we are looking forward to bringing electricity through the village to connect John to the mains. Also buying him the heat therapy mat that he can use in his home. We will be smartening the inside of his home after the electricity is fitted too.
2. We will continue to support the 40+ vulnerable and disadvantaged children through their education.



3. The Makokha family is in danger of their mud home collapsing, 4 of our children live in this house with their mama. We are looking for sponsors who may find it in their hearts to help us build them a new house with an indoor shower and toilet.



4. Our brickmaker "Bricky" needs to earn it's keep we will be asking sponsors to fund making interlocking bricks that we can (a) Sell enabling self sustainability (b) use to build homes for the vulnerable. Locals are skeptical of the new bricks so a willingness to be open to new ideas is needed as

we educate them.

5. From January 2022 we are also supporting LEAF CBO another community organisation assisting the vulnerable.
6. We have several children who have been waiting for a sponsor for a long time we hope to match them up with someone who will take delight in providing their school fees, uniform and educational needs (only £20 a month) to see a life totally transformed.



7. A new Free 2 Be School has sprung up 2 hours north of Bungoma, we are following their progress and commitment closely to see if this is something we may be able to support in the future.

8. During December 2021 Sammy and Brian have been setting up a new CBO called Love in Action. Free 2 Be Special is now working through this ministry in Kenya with Sammy and Brian in charge. They have struggled with transport moving around from village to village, paying school

fees and visiting the orphans and widows, we hope to be able to buy them both a second hand motorbike early in the New Year, this will make their jobs much easier and less time consuming. Brian was sponsored through his secondary education by Free 2 Be from 2015, followed by driving lessons and a project management course. Sammy was trained in solar, electrics, painting and guiding and counselling. It is a blessing to see them ministering to those who are following behind them. They are eager to go into schools to inspire the children to keep themselves pure and to live for God. We hope to be able to improve the living conditions for Brian, Sammy and his family too.



FREE 2 BE SPECIAL

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
FREE 2 BE SPECIAL

This Report is based on the accounts of the charity is for the year ended 31st December 2021.

**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 43(2) of the charities Act 1993 (the 1993 Act) and that an independent examination is needed.

**It is my responsibility to:**

Examine the accounts (under section 43 (3)(a) of the 1993 Act)

To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43 (7)(b) of the 1993 Act); and

To State whether particular matters have come to my attention.

**Basis of the independent examiners report:**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with these records. 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 I do not express an audit opinion on the view given by the accounts.

**Independent examiners statement:**

In connection with my examination, no matter has come to my attention:

- 1) Which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 41 of the 1993 Act; and  
  
To prepare accounts which accord with accounting records and comply with the accounting requirements of the 1993 Act.  
  
Have been met; or
- 2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: ALAN FEREDAY .....

Signature: G. Weday .....

Date: 5-1-2022 .....

**FREE 2 BE SPECIAL**  
**STATEMENT OF FINANCIAL ACTIVITIES (SOFA)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

	<b>Notes</b>	<b>2021</b>	<b>2020</b>
<b><u>Income:</u></b>		£	£
Donations & Sponsorship	2	17392.06	9520.01
Other income		2750.00	0.00
<b>Total incoming resources</b>		<b>20142.06</b>	<b>9520.01</b>
<b><u>Expenditure:</u></b>			
Charitable activities	3	15233.27	3837.50
Other expenditure		0	0.00
<b>Total resources expended</b>		<b>15233.27</b>	<b>3837.50</b>
<b>Net income/expenditure and net</b>		<b>4908.79</b>	<b>5682.51</b>
<b><u>Reconciliation of funds:</u></b>			
<b>Total funds brought forward</b>		<b>21297.25</b>	<b>15614.74</b>
<b>Total funds carried forward</b>	4	<b>26206.04</b>	<b>21297.25</b>

The Statement of Financial Activities (SOFA) details all gains and losses recognised in the year.

All income and expenditure derived from continuing activities.

**FREE 2 BE SPECIAL**

**BALANCE SHEET**

**AS AT 31 DECEMBER 2021**

<u>Current Assets</u>	2021	2020
	£	£
Cash at bank and in hand	<u>26206</u>	<u>21297</u>
	26206	21297
Creditors: amounts falling due within one year	0	0
Net Assets	<u>26206</u>	<u>21297</u>
<u>Charity funds:</u>		
Restricted funds	21206	16297
Unrestricted funds	5000	5000
	<hr/> <u>26206</u> <hr/>	<hr/> <u>21297</u> <hr/>

**FREE 2 BE SPECIAL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AS AT 31 DECEMBER 2021**

**1 Accounting Policies**

**a) Basis of accounting**

The Accounts have been prepared under the historical cost convention as modified by the revaluation of investment assets and tangible fixed assets and are in accordance with the Financial Reporting Standard for smaller entities (effective June 2002). In preparing the financial statements the charity follows best practice as laid down in the statement of recommended practice "Accounting and Reporting by Charities" (SORP 2005)

**b) Incoming Resources**

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Income from tax claims are included on the SOFA at the same time as the gift to which they relate.

**c) Investment Income**

Investment Income is included in the accounts when receivable.

**d) Resources expended**

Resources expended are included in the SOFA on a payments basis, inclusive of any VAT which cannot be recovered.

**e) Tangible fixed assets and depreciation**

There is currently no tangible Fixed Assets within the charity, but for any such assets which are purchased, depreciation will be applied on a fixed line basis.

**f) Funds accounting**

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.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors/sponsors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>2 Donations &amp; Sponsorship</b>		
Regular sponsorship	11406.00	9520.01
Additional/one-off sponsorship	5986.06	
Fundraising/market events	<u>2750.00</u>	
	<b>20142.06</b>	<b>9520.01</b>
<b>3 <u>Charitable activities:</u></b>		
Teachers' wages	0.00	691.56
Insurance	0.00	55.40
Food /supplies/housing repairs	532.00	2292.73
Wages and gifts to individuals	963.00	797.81
Mercy Ministries -AFM Africa school provision	8516.28	0.00
Student school fees	806.00	0.00
West Special School	834.00	0.00
Leaf CBO services	514.00	0.00
Professional fees - lawyer, auditor and solicitor	1097.79	0.00
Administration costs - computer, phone & stationery	1479.20	0.00
Transport costs - repairs & fuel	274.00	0.00
Bank/exchange rate costs	101.00	0.00
Sundries/miscellaneous expenditure	<u>116.00</u>	<u>0.00</u>
	<b>15233.27</b>	<b>3837.50</b>

**FREE 2 BE SPECIAL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AS AT 31 DECEMBER 2021**

	2021	2020
	£	£
<b>4 Total funds carried forward</b>	<b>26206.04</b>	<b>21297.25</b>
 <b><u>Restricted funds:</u></b>		
i) <b>Kenyan General Reserve</b>	14887.85	9145.06
ii) <b>Kenyan Travel Reserve</b>	2664.89	2664.69
iii) <b>Ruckley Minibus fund</b>	687.50	687.50
iv) <b>West Special School Support</b>	2966.00	3800.00
	<b>21206.24</b>	<b>16297.25</b>
 <b><u>Unrestricted funds:</u></b>		
UK Reserve	<b>5000.00</b>	<b>5000.00</b>
Total funds	<b>26206.24</b>	<b>21297.25</b>

i) **Kenyan General Reserve:**

Kenya general funds are held specifically to support the charitable objectives in Kenya.

ii) **Kenyan Travel Reserve:**

These funds are held to support the air fares of the founding member of F2B CBO and the Trustees of the Free 2 Be Special charity, when visiting Kenya to assess the use of donations or contributions to the activities of F2B CBO.

iii) **Ruckley Minibus fund:**

These are the funds held to support the purchase of a minibus for use at the Ruckley Home farm project.

iv) **West Special School Support, Kenya:**

These funds are held for supporting those with learning difficulties in Kenya.

**Unrestricted funds**

These UK funds have not been utilised due to Covid. As restrictions are lifted this year we will be able to sponsor children to the Arthog outdoor adventure site.

**5 Trustees' and key management personnel remuneration and expenses:**

No remuneration was paid to trustees during the year.

No remuneration was paid to key management personnel during the year as key management functions are undertaken by the trustees.



# Love in Action

Spreading God's Love

The logo and chairman of our New Community Based Organisation in Kenya.

