

**LIFEWATER UK CIO
ANNUAL REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2025**

XEINADIN
Dalton House
9 Dalton Square
LANCASTER
LA1 1WD

LIFEWATER UK CIO

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FOR THE YEAR ENDED 31 DECEMBER 2025

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LIFEWATER UK CIO

ANNUAL REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2025

Reference and Administrative Details

Registered Charity Number: 1183053

Principal office: 98 Clarendon Road
Morecambe
LA3 1SD

Bankers: Lloyds Bank
PO Box 1000
Andover
BX1 1LT

Accountants: Xeinadin
Dalton House
9 Dalton Square
Lancaster
LA1 1WD

Trustees: Mr R C London
Mrs G S London
Mr A J Patience
Mrs L J Patience
Mr P J Muller

LIFEWATER UK CIO

ANNUAL REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees present their report with the financial statements, prepared under the receipts and payments basis, for the year ended 31 December 2025.

Structure, Governance and Management

The charity was registered on 18 April 2019, and is a Charitable Incorporated Organisation ('CIO').

Five charity trustees manage the affairs of the CIO (2024 – five).

Recruitment of new trustees is undertaken by the existing trustees.

Objectives and Activities

The objects of the CIO are to relieve poverty, sickness, need or hardship by supplying hygiene training and water purification equipment to homes, schools, health and community centres, and refugee camps, in Africa, or in other parts of the world as the trustees may from time to time think fit.

Achievements, Performance and Public Benefit

The CIO has continued to engage in the provision and monitoring of water purification equipment across both East and West Africa working with our national and regional Lifewater teams in Uganda, Kenya, Rwanda and Sierra Leone.

This year, the CIO has not undertaken any Lifewater Village distributions to homes and schools across East and West Africa, but, using funding provided by our partner, the Aall Foundation, has concentrated on further reconditioning of Lifewater systems in villages where filters and other parts needed replacing as part of our commitment towards sustainability of our projects.

The CIO has undertaken further Lifewater distributions in both Kyaka II and Nakivale Refugee Settlements in Western Uganda, working with our funding partner, Water Works. – there were four distributions in Kyaka II, and two distributions in Nakivale Refugee Settlements – thereby providing Lifewater systems to around 1,350 families in those settlements.

In 2025, Lifewater provided added to water purification systems placed in schools and health facilities as part of our ongoing commitment to Kyaka II Refugee Settlement. This was largely funded by the Aall Foundation.

There were two main monitoring exercises conducted across Uganda, Rwanda, Kenya and Sierra Leone during the course of the year. The results of these exercises were extremely encouraging with very good usage and maintenance of the Lifewater systems.

Throughout the year, two of the UK Trustees, Roger and Glenys London, travelled to Uganda to observe Lifewater distributions taking place in both Kyaka II and Nakivale Refugee Settlements. In January, their trip to Uganda involved showing visiting sponsors from Water Works what takes place in the Refugee Settlements. Two other UK Trustees, Alistair and Lorraine Patience, visited Sierra Leone in 2025, assisting with Lifewater monitoring in Nyanyahun Village, Kailahun District.

In the coming year, 2026, depending on ongoing sponsorship, the plan is to hold further Lifewater Village distributions in both East and West Africa, to continue distributions in Kyaka II and Nakivale Refugee Settlements, and to further the schools and Health Centre Pilot Project in Kyaka II Settlement. As funds permit, further reconditioning work will take place across Uganda, Rwanda and Kenya. There will also be two major monitoring exercises across the nations we are currently working in.

The trustees consider that they have complied with the duty in section 4 of the Charities Act 2012 to have due regard to the public benefit guidance published by the Charity Commission.

LIFEWATER UK CIO

ANNUAL REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2025

Financial Review

The CIO has free reserves of £3,717 (2024 - £11,520) at the year end and has sufficient funds to meet its liabilities.

No funds are in deficit.

Approved by the Trustees on 25 March 2026 and signed on their behalf by:

.....
Mr A J Patience
Trustee

.....
Mrs L J Patience
Trustee

**INDEPENDENT EXAMINER'S REPORT TO
THE TRUSTEES OF LIFEWATER UK CIO
FOR THE YEAR ENDED 31 DECEMBER 2025**

Independent examiner's report to the Trustees of Lifewater UK CIO

I report to the charity Trustees on my examination of the accounts of Lifewater UK CIO for the year ended 31 December 2025.

Responsibilities and basis of report

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. Accounting records were not kept in respect of the CIO as required by Section 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

T M Preece FCCA
Xeinadin
Dalton House
9 Dalton Square
Lancaster
LA1 1WD

Date: 26 March 2026

LIFEWATER UK CIO

RECEIPTS AND PAYMENTS ACCOUNT - UNRESTRICTED FUNDS

FOR THE YEAR ENDED 31 DECEMBER 2025

| | 2025 | | 2024 | |
|---|--------|----------------|--------|---------------|
| | £ | £ | £ | £ |
| Charitable income | | | | |
| Donations from Water Works | 38,329 | | 56,250 | |
| Donations from Transformed International | 26,010 | | 30,975 | |
| Donations from Institutions | 982 | | 1,410 | |
| Donations from Individuals | 10 | | 110 | |
| | | 65,331 | | 88,745 |
| Other income | | | | |
| VAT refunds | 7,185 | | 6,085 | |
| | | 7,185 | | 6,085 |
| Total receipts | | 72,516 | | 94,831 |
| Charitable expenditure | | | | |
| Filter kits for distribution | 32,804 | | 29,800 | |
| Logistics and shipment costs | 226 | | 2,697 | |
| Import fees | 3,103 | | 3,350 | |
| Distribution costs | 18,400 | | 31,173 | |
| Ground salaries and expenses | 21,250 | | 22,514 | |
| Vehicle repair funds | 950 | | - | |
| Management and administration | | | | |
| Computer costs | 197 | | 233 | |
| Travel expenses | 803 | | 2,917 | |
| Accountancy fees | 802 | | 838 | |
| Bank charges | 102 | | 89 | |
| Print, postage and stationary | 275 | | - | |
| | | 78,912 | | 93,610 |
| Total payments | | 78,912 | | 93,610 |
| Net (deficit)/surplus for the year | | (6,396) | | 1,221 |
| Cash and bank balances as at | | | | |
| 1 January 2025 | | 9,977 | | 8,756 |
| Cash and bank balances as at | | | | |
| 31 December 2025 | | 3,581 | | 9,977 |

All funds are unrestricted.

LIFEWATER UK CIO

STATEMENT OF ASSETS AND LIABILITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

| | | 2025 £ | 2024 £ |
|----------------------------|--------|--------------|--------------|
| Monetary assets | | | |
| Current bank account | Note 1 | 3,581 | 9,977 |
| | | <u>3,581</u> | <u>9,977</u> |
| Fixed assets | | | |
| 3 Laptops | | 1,100 | 1,100 |
| Printer | | 280 | 280 |
| Printer | | 200 | 200 |
| Laptop | | 274 | 274 |
| | | <u>1,854</u> | <u>1,854</u> |
| Current assets | | | |
| VAT debtor | | 788 | 2,093 |
| | | <u>788</u> | <u>2,093</u> |
| Current liabilities | | | |
| Accruals | | 652 | 550 |
| | | <u>652</u> | <u>550</u> |

Notes to the accounts

1. The current bank account balance at period end 31 December 2025 is made up of the following designated fund balances:

| | 2025 | 2024 |
|----------------------------------|--------------|--------------|
| Aall Foundation Village Projects | 259 | 1,800 |
| Water Works Kyaka II | 2,500 | 8,079 |
| Lifewater General | 822 | 97 |
| Total | <u>3,581</u> | <u>9,977</u> |

LIFEWATER UK CIO

STATEMENT OF ASSETS AND LIABILITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

Notes to the accounts (continued)

2. Related Party Transactions

Mr R C London and Mrs G S London (Trustees of Lifewater UK CIO) are Directors of Cleanwater Ltd. Lifewater UK CIO purchases water filter kits from Cleanwater Ltd. Purchases in the year amounted to £32,804 (2024 - £29,800).

All of the Trustees of Lifewater UK CIO also act as Trustees for Transformed International. In the year, Lifewater UK CIO received donations of £26,010 (2024 - £30,975) from Transformed International.

Four of the Trustees of Lifewater UK CIO are also Trustees of Maranatha Christian Outreach Ministries. In the year ended 31 December 2025, £350 was paid to Maranatha Christian Outreach Ministries for the monitoring of the project in Sierra Leone, and for a contribution to travel costs.

Approved by the Trustees on 25 March 2026 and signed on their behalf by:

.....
Mr A J Patience

.....
Mrs L J Patience