



LITTLE LIONS KENYA

Registered charity number 1195765

FINANCIAL STATEMENTS AND TRUSTEES' REPORT

for the year ended

31 August 2024

*BizNav, Chartered Accountants
36 Scotts Road
Bromley
Kent
BR1 3QD*



	Page
Company information	1
Report of the Trustees	2 - 6
1) Governance, Structure and Management	
2) Report on Charitable Activities	
3) Future Plans	
4) Our Finances	
Statement of Trustees’	7
Report of the Independent Examiner	8
Statement of financial activities	9 - 10
Notes to the accounts	11 - 12
Detailed Income & Expenditure Account	13

LITTLE LIONS KENYA
COMPANY INFORMATION
YEAR ENDED 31 August 2024



TRUSTEES

Julian Philip Johnson
Anthony George Donnelly
Fiona Anne Fergusson

Appointed on 09 September 2021
Appointed on 09 September 2021
Appointed on 09 September 2021

DETAILS FOR CORRESPONDENCE

LITTLE LIONS KENYA

Tel
E-mail
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Registered Charity
Registered Office

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www.littlions.life
1195765
Holmwood Kingston Hill
Kingston upon Thames KT2 7LX

INDEPENDENT EXAMINERS

BizNav, Chartered Accountants
36 Scotts Road
Bromley
Kent
BR1 3QD



1. Governance, Structure and Management

Little Lions Kenya supports Little Lions Educational Centre, which is based in Kibera slums in Nairobi, Kenya. Kibera, meaning Forest of Jungle, is the largest slum in Kenya and, in turn, Africa. It is home to approximately 250,000 people living in an area no larger than 2.5 km squared. Most of its residents live in extreme poverty, earning less than \$2 USD per day. There is huge unemployment, disease (12% of residents are HIV positive), and general hardship. A great majority of slum residents lack access to basic services, with most parents bringing up children in tiny shacks made of scavenged wood, corrugated steel sheets, plastic and mud. There is no ready access to electricity, running water, ablutions or medical care. The great majority of children are not in formal education. It is here, that our parents, children and teachers reside.

Our Mission

This little school believes that everyone, no matter where they are born, should have an opportunity at a good life, a hopeful life, a life filled with dreams that feel reachable but for hard work, love and a little luck.

At Little Lions we concentrate our friends' capital from across the world and spend it with ambition; an ambition to feed our little people with nutrition that allows for their blossoming; to fill their curious minds with learning, music and art; charging them with hope, that armed with an education, they can climb out of poverty, build a good life and raise their families into security.

Our ultimate goal, to deliver our kids out of the cycle of poverty they were born into.



2. Review of Activities and Achievements

This sections outlines the activities conducted by Little Lions Educational Centre and for which Little Lions Kenya financed through fundraising.

2.1 Pupil numbers and fees

Little Lions educational activities are carried out through Pre-school (age 3-5) and Primary school (age 6-13). The total number of pupils in pre-school were 55, while primary school were 120. Our school fees was heavily subsidized with the parents paying:

Pre-school - £33 per term

Primary school - £35 per term.

2.2 Infrastructure

Little Lions renovated a residential building, within Kibera slums and created a safe, clean, internet-connected, inspiring space for our teachers and children to learn from. We changed the entrance to the building so that we could open up additional classroom space, installed TV screens in each classroom to enable over the internet learning, thereby enhancing the Kenyan curriculum with a freely accessible and excellent British curriculum-based learning tool from [Oak Academy](#). We moved the kitchen to the top of the building, developing a dedicated eating and break-out space on the top floor. We collaborated with French children's illustrator, Orange Signal, to paint wildlife across the building to inspire our children's creativity. In 2024, we rented an additional premise for grade 7 and launched a bone broth kitchen. We have completed the lower primary education and advanced to the first year of junior secondary school.

2.3 Academic

Little Lions focus is on the quality of teaching, ideal curriculum and methodology of learning. We installed ICT infrastructure, internet-connected TVs and tablets, giving teachers access to excellent learning materials via the open-sourced platform, [OAK Academy](#) out of the UK. The teachers have been trained on the platform, and are merging OAK with CBC to give a richer, more effective source of learning.

Additionally, to address the lack of teaching and reading materials, we worked closely with Sarah Johnson, and Harriet and Roberta Hinze, two of our donors, to purchase school supplies at a discount in Nairobi, and started a book collection from Oxford and Winchester in the UK. Little Lions received its second book donation in July 2023. In 2024, we commenced using Synthesis AI to bolster our education system.

End term examinations for the grade 3, 4, 5 and grade 6 comprised the Kenya National Examination (KNEC) assessment encompassing both the practical and theory tests.



Pupils undertook the following practical assessments

1. Grade 3,4, 5 and grade 6 pupils were taught good citizenship.
2. Grade 3, 4, 5 & 6 Agriculture – planting and harvesting legumes.
3. Grade 3, 4,5 & 6 home science – cooking project.
4. Grade 3, 4, 5 & 6 Science and technology – Making an improvised water filter.
5. Grade 3, 4, 5 & 6 Physical & Health Education – Playing the Frisbee game.

These examinations are basic, and feel relatively random, confirming our instincts to add the OAK Academy curriculum to the KNEC. In 2024, we started exploring the various curriculums such as the British Curriculum or the International Baccalaureate (IB) that we may want to execute in the long term. These discussions will be finalised in the year 2025/26. .

2.4 Co-curricular activities

In 2024, the various established teachers' committees such as sports, agriculture, health and well-being, dance and drama reported as follows:

a) Sports

One of the challenges we have in developing a school in the slum is the lack of space. Children want to run and play, but our site is hugely constrained and we have very little optionality in close proximity to the school to enable play. We have negotiated a monthly fee to utilise a government schools playing fields once a week, Thursday between 3-5 pm, and we aim to increase this, in the next year. We participated in two competitions;

Kibra Constituency Football Competition held on | 7/8/2024

b) Agriculture

Agriculture is formally taught and examined in grade four onwards in the Kenyan curriculum. However, the agriculture committee recognises the importance of familiarising pupils of the lower grades with practical agricultural skills. To counter our limited space, our students planted carrots, kale, tomatoes and potatoes in old construction sacks.



c) Dance & Music

As part of the Kenya Music and Drama festival, a programme under the Ministry of Education, Little Lions nurtures and promotes artistic talents in music and drama. Music is used as a tool to promote cultural integration through appreciation of the diverse cultures that are found within the country. In the beginning, pupils at Little Lions were shy and unhappy as a result of the conditions that they live in, including stress-induced abuse at home. As a way of boosting their confidence and helping process trauma, the school introduced daily dance and music as part of co-curriculum activities. Students were trained every evening on both traditional and modern dances including rap. The respective class teachers have also engaged the pupils in poem recitals.

2.5 The Feeding Program

With the meagre income, the parents in the slums rarely affords three meals a day. As a result, Little Lions developed a nutrition and feeding program that ensures all children are fed, breakfast and lunch while at school.

In 2024, Kenya's poor felt the effect of global supply chain challenges with staple foods, oil, flour and sugar all seeing huge price increases. To help ease this burden, the school took on the purchasing of staple foods for the teachers so as to pass down the economies of scale to the teachers. Each teacher received a welfare kitty consisting of 2 litres of cooking oil, 2kg of Rice and Ugali Flour. Additionally, in 2024, we launched the bone broth kitchen which serves soup twice every week in order to supplement the children protein uptake.

2.6 Health and Wellbeing

As part of our contribution to the community of Kibera, Little Lions takes care of the mental and physical well-being of the teachers, children and parents. The following were some of the activities during the 2024 academic year.

Safety and security of our children during their commute to and from school: : To address accidents, physical and sexual abuse of the children as they walk through the slums to school, all of our children now meet at designated collection points near to their homes, where a teacher is waiting for them with high visibility, branded jackets. Teachers then walk all of our children into school, ensuring no accidents or abuse.

Trauma :

Children in the slums are regularly being abused and physically reprimanded at home, the result of general ignorance around child disciplining techniques and personal trauma. To deal with this, we hired a new staff member with a background in psychology. Her role is to identify trauma amongst the pupils and then counsel both the kids and the parents. Also, we held a workshop with parents on trauma and the effect of trauma on children's ability to learn. Our motivation to them was that if they want successful children that will look after them, they need to stop beating them. In 2024, we incorporated sound healing as part of our meditation routine to deal with trauma.



Waste management:

The waste programme launched in 2023 was shut down mid-2024. This decision was reached after the program funding proved unsustainable.

3. Future Plans

Since the current school offers education up to grade 7, we have been on the lookout for an expansion space which would enable the school to offer full junior secondary for the next academic year and a high school. This site has now been identified, 45 minutes' drive from Nairobi. We have prepared a business case and in the last quarter of 2024 which we had hoped to launch the fundraise drive in 2025.

4. Our Finances

Our main source of finance is through donations from across the world. This is supplemented with the school fees. Fee collection has been on an upward trajectory through the academic year as the reputation of the school increased, the obvious effects of the enhanced nutrition and learning are witnessed in the children, and parents start to realise that Little Lions is the best education in the area. As the school continues to blossom, we anticipate greater school fee adherence. The total donations received from Little Lions Kenya was £196, 650. Out of which, £12,097.24 was transferred to the entity in Kenya to supplement the operations budget. £111,100 was donated to a UK based Charity, FLOWW, and the rest covered fundraise expenses, website development fees, bank charges amongst others.



The trustees present their report and the financial statements for the year ended 31 August 2024.

Statement of Trustees' Responsibilities

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

The law applicable to the charities in England and Wales requires the trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements the trustees are required to:

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

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

The trustees for the purposes of charity law who served during the year and up to the date of this report are set out on page 1.

Approved by the trustees and signed on their behalf

Julian Johnson

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Julian Philip Johnson

Date : 30-June-2025

LITTLE LIONS KENYA
REPORT OF THE INDEPENDENT EXAMINER
YEAR ENDED 31 August 2024



I report on the accounts of the Charity for the year ended 31 August 2024, which are set out on pages 9 to 13.

Respective responsibilities of trustees and examiner

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

b) Having satisfied myself that an audit is not required, it is my responsibility to:

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

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's 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 130 of the 2011 Act; and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act, and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities, have not 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:	Shahzad Fayyaz
Organisation:	BizNav, Chartered Accountants
Relevant professional qualification or body:	ICAEW
Address:	36 Scotts Road, Bromley, BR1 3QD
Date:	30-June-2025

LITTLE LIONS KENYA
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 August 2024



	<i>General Fund</i>	<i>Total 2024</i>	<i>Total 2023</i>
<i>Note</i>	<i>£</i>	<i>£</i>	<i>£</i>
Incoming resources			
Donations and gifts	196,650	196,650	-
Total incoming resources	196,650	196,650	-
Resources expended			
<i>Charitable activities</i>			
Grant funding of activities	123,548	123,548	-
Bank charges	52	52	45
Governance costs	10,552	10,552	1,380
Total resources expended	3 134,151	134,151	1,425
Net incoming/(outgoing) resources before transfers	62,499	62,499	(1,425)
Net deficit for the year	62,499	62,499	(1,425)
Tax on profit on ordinary activities	7 -	-	-
Net movement in funds	62,499	62,499	(1,425)
Funds balances brought forward at 1 Sep 2023	(2,805)	(2,805)	(1,380)
Fund balances carried forward at 31 August 2024	59,694	59,694	(2,805)

All recognised gains and losses are reflected through the

The only change in fund balances arises from the net donations from the year.

LITTLE LIONS KENYA
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 August 2024



		2024		2023	
	<i>Note</i>	£	£	£	£
CURRENT ASSETS					
Cash at bank and in hand		<u>59,937</u>		<u>-</u>	
		59,937		-	
CREDITORS: amounts falling due within one year	6	<u>(243)</u>		<u>(2,805)</u>	
NET CURRENT ASSETS			59,694		(2,805)
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>59,694</u>		<u>(2,805)</u>
FUNDS					
Deficit funds as at 1 Sep 2023			(2,805)		
Surplus for the year			62,499		(2,805)
Total Funds			<u>59,694</u>		<u>(2,805)</u>

For the year ending 31 August 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

- the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006,
- the trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts,
- these accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

They were approved by the trustees on 30 June 2025 and signed on their behalf:

Julian Johnson

Julian Philip Johnson
Trustee



1. STATUS

Little Lions Kenya is a charity, incorporated in England & Wales, registered number 1195765. The registered office is Holmwood Kingston Hill Kingston upon Thames KT2 7LX.

2. ACCOUNTING POLICIES

The financial statements are prepared under the historical cost convention, and in compliance with the Statement of Recommended Practice issued by the Charity Commissioners in 2015 and applicable accounting standards. The particular accounting policies adopted are described below.

Income

Donations are credited to the income and expenditure account when received. Tax credits recoverable are matched to covenants and gift aid received. All other income and expenditure is dealt with in the period to which it relates.

Expenditure

Expenditure is accounted for on a payable basis and has been analysed between:

- (i) Costs of generating funds– all expenditure to enhance fundraising and promote the objects of the charity.
- (ii) Charitable activities (including projects co-ordination and support costs) – all expenditure directly related to the objects of the charity.
- (iii) Governance costs – all expenditure to comply with statutory and legal requirements.



3. RESOURCES EXPENDED

	<i>Aid Given</i>	<i>Other costs</i>	2024 <i>Total</i>	2023 <i>Total</i>
	£	£	£	£
Aid and contributions	123,197	350	123,548	-
Bank Charges		52	52	45
Governance costs		10,552	10,552	1,380
	123,197	10,954	134,151	1,425

4. GOVERNANCE COSTS

The deficit is stated after charging:

Accountants' fees – (Independent examination)

2024	2023
£	£
1,020	1,380
1,020	1,380

Average Number of Employees

The average number of full time equivalent employees during the year was made up as follows:

	2024	2023
	No.	No.
Office and management	-	-

Trustees

During the year, no remuneration was received by the Trustees.

5. TURNOVER

All turnover arose within the United Kingdom.

6. CREDITORS: amounts falling due within one year

	2024	2023
	£	£
Accruals	243	1,380
Other Creditors		1,425
	243	2,805

7. TAXATION

The company is a registered Charity and is not liable to taxation on non-trade income.

Tax is not due on trade profits.

Corporation tax on profit from ordinary trade activities

Current year

2024	2023
£	£
-	-

LITTLE LIONS KENYA
DETAILED INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED 31 August 2024



	General	Restricted	Total 2024	Total 2023
	£	£		£
INCOMING RESOURCES				
Donations	196,650		196,650	-
Total incoming resources	196,650	-	196,650	-
RESOURCES EXPENDED				
<u>Activities in furtherance of the charity's activities</u>				
Aid and contributions	123,548		123,548	-
<i>Bank Charges</i>	52		52	45
	123,600	-	123,600	45
<u>Management and administration</u>				
Audit and accountancy	1,020	-	1,020	1,380
Other Charges	9,532			
	10,552	-	1,020	1,380
Total resources expended	134,151	-	124,620	1,425
Net incoming resources before transfers	62,499	0	72,030	(1,425)
Transfers				-
Net incoming resources for the year	62,499	0	72,030	(1,425)
Tax on profit on ordinary activities	-	-		-
Net movement in funds	62,499	0	72,030	(1,425)
Fund balances brought forward at 1 Sep 2023	(2,805)	-	(2,805)	(1,380)
Fund balances carried forward at 31 August 2024	59,694	0	69,225	(2,805)