

Kenya Sunbeam Ministries
Statement of Financial Activities
For the year ended 28 February 2025

	Notes	Unrestricted funds £	2024 £
Income and endowments from:			
Donations and legacies	2	89,622	91,149
Investments	3	12	33
Total		89,634	91,182
Expenditure on:			
Raising funds		(85,764)	(113,481)
Total		(85,764)	(113,481)
Net income/(expenditure)		3,870	(22,299)
Reconciliation of funds			
Total funds brought forward		5,083	27,382
Total funds carried forward		8,953	5,083

Kenya Sunbeam Ministries
Statement of Financial Position
As at 28 February 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	8	1,870	2,494
		1,870	2,494
Current assets			
Cash at bank and in hand		7,413	2,919
		7,413	2,919
Creditors: amounts falling due within one year	9	(330)	(330)
Net current assets		7,083	2,589
Total assets less current liabilities		8,953	5,083
Net assets		8,953	5,083
The funds of the charity			
Unrestricted income funds	10	8,953	5,083
Total funds		8,953	5,083

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

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Ellen Allison
Trustee
9 December 2025

Kenya Sunbeam Ministries
Notes to the Financial Statements
For the year ended 28 February 2025

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

Kenya Sunbeam Ministries meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

2. Income from donations and legacies

	2025	2024
	£	£
Unrestricted funds		
Donations received	89,622	91,149
	89,622	91,149

3. Investment income

	2025	2024
	£	£
Unrestricted funds		
Bank interest receivable	12	33
	12	33

4. Analysis of support costs

	2025	2024
	£	£
Governance costs	85,764	113,481

Kenya Sunbeam Ministries
Notes to the Financial Statements Continued
For the year ended 28 February 2025

5. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of owned fixed assets	624	831
Accountancy fees	710	701

6. Particulars of employees

	2025	2024
Total number of employees	1	1
	<u>1</u>	<u>1</u>

7. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

8. Tangible fixed assets

Cost or valuation	Other Equipment £	Motor Vehicles £	Office Equipment £	Total £
At 01 March 2024	3,864	24,700	1,048	29,612
At 28 February 2025	<u>3,864</u>	<u>24,700</u>	<u>1,048</u>	<u>29,612</u>
Depreciation				
At 01 March 2024	3,843	22,227	1,048	27,118
Charge for year	6	618	-	624
At 28 February 2025	<u>3,849</u>	<u>22,845</u>	<u>1,048</u>	<u>27,742</u>
Net book values				
At 28 February 2025	<u>15</u>	<u>1,855</u>	<u>-</u>	<u>1,870</u>
At 29 February 2024	<u>21</u>	<u>2,473</u>	<u>-</u>	<u>2,494</u>

Kenya Sunbeam Ministries
Notes to the Financial Statements Continued
For the year ended 28 February 2025

9. Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	330	330
	<u>330</u>	<u>330</u>

10. Movement in funds

Unrestricted Funds

	Balance at 01/03/2024	Incoming resources	Outgoing resources	Balance at 28/02/2025
	£	£	£	£
<i>General</i>				
General	5,083	89,634	(85,764)	8,953
	<u>5,083</u>	<u>89,634</u>	<u>(85,764)</u>	<u>8,953</u>

Unrestricted Funds - Previous year

	Balance at 01/03/2023	Incoming resources	Outgoing resources	Balance at 29/02/2024
	£	£	£	£
<i>General</i>				
General	27,382	91,182	(113,481)	5,083
	<u>27,382</u>	<u>91,182</u>	<u>(113,481)</u>	<u>5,083</u>

Purpose of unrestricted Funds

General
Charitable activities

11. Analysis of net assets between funds

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General	1,870	7,083	8,953
	<u>1,870</u>	<u>7,083</u>	<u>8,953</u>

Kenya Sunbeam Ministries
Notes to the Financial Statements Continued
For the year ended 28 February 2025

Previous year

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General	2,494	2,589	5,083
	<u>2,494</u>	<u>2,589</u>	<u>5,083</u>

Kenya Sunbeam Ministries
Detailed Statement of Financial Activities
For the year ended 28 February 2025

	2025 £	2024 £
INCOME AND ENDOWMENT		
Donations and legacies		
Donations	89,622	91,149
	89,622	91,149
Investments		
Bank interest receivable	12	33
	12	33
Total incoming resources	89,634	91,182
SUPPORT COSTS		
Governance costs		
Legal and professional fees	(3,746)	(701)
Materials, repairs and salaries	(38,956)	(66,720)
Depreciation	(624)	(831)
Motor expenses	(3,541)	(2,031)
Travel and subsistence	(6,980)	(9,281)
Telephone and website costs	(295)	(33)
School fees and resources	(20,314)	(20,551)
Bank charges	(808)	(946)
General expenses	(10,500)	(11,937)
Printing, postage and stationery	-	(450)
	(85,764)	(113,481)
Total resources expended	(85,764)	(113,481)
Net Income/(Expenditure)	3,870	(22,299)