

Armagh Free Presbyterian Church

Northern Ireland · Charity number 109438

Details

Status	Received
Registered	2023-02-21
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	21A Grove Terrace Armagh BT60 1bx BT60 1BX
Phone	02837788150
Email	secretaryarmaghfpc@gmail.com
Website	https://www.facebook.com/armaghfreepresbyterianchurch/

Activities

Purposes: The Objective of the Church is to promote the advancement of religion in accordance with the Holy Scriptures, the subordinate standards of the Articles of Faith, the Westminster Standards, and the Book of Church Order.

What the charity does: The advancement of religion

How the charity works: Religious activities

Who the charity helps: General public

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£161,727	£150,532	£0	1

Trustees

Name	Role	Appointed
Mr Adrian Stewart		
Mr David Bell		
Mr Frederick West		
Mr James Irwin		
Mr Kenneth McMurray		
Mr Wallace Creane		
Mr Wesley Sergeant		
Mr William Hill		
Mr William Mccrum		
Rev David Mcmillan		

Armagh Free Presbyterian Church

Northern Ireland - Charity number 109438

Accounts

CHARITY REGISTRATION NUMBER NIC 109438

ARMAGH FREE PRESBYTERIAN CHURCH

ACCOUNTS

31 DECEMBER 2024

GM^cG PORTADOWN

Chartered Accountants

17 Mandeville Street

Portadown

Craigavon

Co Armagh

BT62 3PB

ARMAGH FREE PRESBYTERIAN CHURCH

ACCOUNTS

Year ended 31 December 2024

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ARMAGH FREE PRESBYTERIAN CHURCH

GENERAL INFORMATION

Year ended 31 December 2024

Charity Name Armagh Free Presbyterian Church

Contact Address 21a Grove Terrace
Armagh
BT60 1BX

Charity Registration Number 109438

HMRC Charity Reference XN48466

Trustees Rev D McMillan
Mr J Irwin
Mr W Creane
Mr W Hill
Mr K McMurray
Mr D Bell
Mr W Sergeant
Mr F West
Mr A Stewart
Mr W McCrum

Independent Examiner GM^cG PORTADOWN
Chartered Accountants
17 Mandeville Street
Portadown
Craigavon
Co Armagh
BT62 3PB

Bankers Danske Bank
74-76 Scotch Street
Armagh
BT61 7DJ

ARMAGH FREE PRESBYTERIAN CHURCH

TRUSTEES' ANNUAL REPORT

Year ended 31 December 2024

Trustees' Annual Report for the year ended 31 December 2024

The trustees present the Annual Report and Statement of Receipts and Payments and Assets and Liabilities for Armagh Free Presbyterian Church for the year ended 31 December 2024.

Introduction

The Free Presbyterian Church of Ulster came into being on 17th March 1951 as a testimony to the historic faith of Presbyterians that emphasised the inspiration and authority of Scripture against the liberal, rationalist infidelity that had made serious inroads into Presbyterianism in Ireland as well as the other main Protestant denominations.

The Free Presbyterian Church of Ulster is a worldwide Protestant Reformed denomination consisting of congregations which accept and uphold the Articles of Faith. It is Protestant in its basis, Presbyterian in its government, Reformed in its doctrine, Evangelistic in its ministry, Fundamentalist in its stand and defence of the Historic Christian Faith, and subject only to the Lord Jesus Christ as the Great King and only Head of The Church. The Word of God, as contained in the Scriptures of the Old and New Testaments, is its only rule of faith and practice.

Articles of Faith

- The Absolute Authority and Verbal Divine Inspiration of the Old and New Testaments as the Word of God;
- There is but one living and true God, and in the Godhead there are Three Persons, equal in power and glory, God the Father, God the Son, and God the Holy Ghost;
- The Eternal Sonship, Virgin Birth and Deity of our Lord and Saviour Jesus Christ;
- The personality of God the Holy Spirit, and the absolute necessity of His work in Regeneration and Sanctification, and His infilling of the indwelt Believer for power to live and witness for Christ;
- The Substitutionary death of the Lord Jesus Christ and His Resurrection as the only way of Salvation from sin through Faith;
- God has appointed besides the Word and Prayer the Sacraments of Baptism and the Lord's Supper;
 - Baptism - The Free Presbyterian Church of Ulster, under Christ the great King and Head of the Church, realises that bitter controversy raging around the ordinance of Christian Baptism has divided the Body of Christ, when that Body should have been united in Christian love and Holy Ghost power to stem the onslaughts and hell-inspired assaults of modernism, hereby affirms that each member of the Free Presbyterian Church of Ulster shall have liberty to decide for themselves which course to adopt, each member giving due honour in love to the views held by differing brethren, but none espousing the error of baptismal regeneration;

ARMAGH FREE PRESBYTERIAN CHURCH

TRUSTEES' ANNUAL REPORT *(continued)*

Year ended 31 December 2024

Articles of Faith (continued)

- The Lord's Supper - The Lord's Supper has been appointed by our Lord for Remembrance of Him in His work as Saviour. Its purpose to the child of God is for strengthening, and the putting of a visible difference between the redeemed and the unregenerate. This Sacrament will be observed once each month in every Free Presbyterian Congregation, or more, or less frequently as each local congregation shall decide; and
- The visible and personal return of Our Lord Jesus Christ.

These Articles of Faith, together with the Larger and Shorter Catechisms, and the Westminster Standards form the Subordinate Standards of the Free Presbyterian Church of Ulster.

Purpose

The Objective of the Church is to promote the advancement of religion in accordance with the Holy Scriptures, the subordinate standards of the Articles of Faith, the Westminster Standards, and the Book of Church Order.

Public Benefit

The trustees have paid due regard to guidance issued by the Charity Commission for Northern Ireland in deciding what activities the charity should undertake.

This congregation of the Free Presbyterian Church of Ulster meets the public benefit requirement. The Church is established to benefit its members and the general public, both at home and abroad through the advancement of religion. The benefits which flow from its purpose include the holding of public worship and fulfilment of the Great Commission to preach Christ crucified in all the world, the coming of souls to saving faith in Jesus Christ, repentance from sin and the holding to orthodox Bible religion. Adherence to this framework leads to spiritual and moral development and wider society living in accordance with God's moral law. It encourages demonstrable acts in the world such as fervent evangelism, missionary effort, the establishment of new churches, the instruction of students for Christian service, the progress of Christian schooling and the provision of pastoral care, and humanitarian relief. The benefits are further demonstrated through attendance at public worship as well as regular evaluation of activities, informal and ad-hoc feedback from members, their families, and the general public. The purpose does not lead to harm.

The charity's beneficiaries are the Christian Church and the general public within society in Northern Ireland and wherever across the world the Free Presbyterian Church of Ulster has an opportunity to minister. The only private benefits flowing from this purpose are to those members who would receive reasonable remuneration paid in respect of employment by the Church; those members who may enter into contracts with the Church and receive reasonable payment for goods and services supplied; where a member may benefit as a student at our Bible Colleges; or where someone from a member's family may benefit as a pupil at a Christian school. These private benefits are incidental and necessary to ensure the public benefit is provided to our beneficiaries.

ARMAGH FREE PRESBYTERIAN CHURCH

TRUSTEES' ANNUAL REPORT *(continued)*

Year ended 31 December 2024

Activities and Events

Armagh Free Presbyterian Church carries out the following activities:

- The Church conducts public worship through the following regular services – Lord's Day morning and evening worship, weekly prayer meetings, Bible Class, Sunday School, Youth Fellowship, Children's Meetings, bi-weekly Parents and Tots group and monthly Ladies Fellowship.
- Conducts Public worship through the following special services – Gospel Missions, teaching conferences, special times of prayer, Youth rallies, Summer Holiday Bible clubs, baptism services and other special meetings.
- The Elders attend the monthly Presbytery meetings.
- Representatives attend the monthly Missionary Council meetings.
- The Kirk Session interview and accept new communicant members.
- The Kirk Session provide pastoral support for the members and attendees.
- The Kirk Session meet regularly to provide spiritual oversight.
- The Church Committee meets regularly to oversee the financial and practical matters.
- The Church supports the work of Radio and TV broadcasting through Let the Bible Speak and the training activities in the Whitefield College of the Bible. Encourages fervent evangelism in the rest of the UK through the work of the Mainland Commission and the growing missionary work through the Mission Board and The Free Presbyterian Mission Society Africa. Supports the work of Christian Education through the work of the Education Board.

Structure, Governance and Management

The Trustees meet on a regular basis to discuss the work of the Church, and to make decisions concerning the activities within the Church.

The trustees who served during the year and up to the date of signing the financial statements were:

Rev D McMillan
Mr J Irwin
Mr W Creane
Mr W Hill
Mr K McMurray
Mr D Bell
Mr W Sergeant
Mr F West
Mr A Stewart
Mr W McCrum

ARMAGH FREE PRESBYTERIAN CHURCH

TRUSTEES' ANNUAL REPORT *(continued)*

Year ended 31 December 2024

Structure, Governance and Management *(continued)*

The Church Committee meets regularly to take delegated responsibility on behalf of the members of the Kirk Session to assist it in managing the Church's finances and assets and in making decisions regarding the day to day financial and material affairs of the Church.

Financial Review

The main source of income is from weekly offerings, and voluntary gifts and donations, supplemented by the use of Gift Aid and the Gift Aid Small Donations Scheme.

The total amount received during the year amounted to £161,727 from which total payments in the amount of £150,532 were made, leaving a net surplus of £11,195. Cash funds held at the year end amounted to £350,311 (2023 - £339,116).

The Church reserves policy is to accumulate sufficient reserves to provide cover for 12 months operating expenses and future capital projects.

Going Concern

The trustees have reviewed the budgets for the year ahead and are satisfied that there are adequate funds in place to ensure that the Church can continue its activities and the financial statements for the year ended 31 December 2024 can be signed off as a going concern.

Statement of Trustees' Responsibilities


The trustees are responsible for preparing the Trustees' 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 charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that financial year.

The trustees are responsible for keeping accounting records that are sufficient to show and explain the Church's transactions and disclose with reasonable accuracy at any time the assets and liabilities of the Church. They are also responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' annual report was approved by the Board of Trustees.


.....
Rev D McMillan
Trustee


.....
Mr F West
Trustee

Date: 13 OCTOBER 2025

ARMAGH FREE PRESBYTERIAN CHURCH

INDEPENDENT EXAMINER'S REPORT

Year ended 31 December 2024

Independent examiner's report to the charity Trustees of Armagh Free Presbyterian Church

I report on the accounts of Armagh Free Presbyterian Church for the year ended 31 December 2024, which are set out on pages 8 to 10.

Respective responsibilities of charity Trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

- 6 -

17 Mandeville Street
PORTADOWN
Craigavon
BT62 3PB

Tel: +44 (0)28 3833 2801
Fax: +44 (0)28 3835 0293

Alfred House
19 Alfred Street
BELFAST BT2 8EQ
DX3910 NR Belfast 50

Tel: +44 (0)28 9031 1113
Fax: +44 (0)28 9031 0777

Century House
40 Crescent Business Park
LISBURN
BT28 2GN

Tel: +44 (0)28 9260 7355
Fax: +44 (0)28 9260 1656





ARMAGH FREE PRESBYTERIAN CHURCH

INDEPENDENT EXAMINER'S REPORT (*continued*)

Year ended 31 December 2024

Basis of independent examiner's report (*continued*)

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

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

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

GILLIAN JOHNSTON ACA

GMcG PORTADOWN
Chartered Accountants
17 Mandeville Street
Portadown
Craigavon
Co Armagh
BT62 3PB

Date: 13 OCTOBER 2025

ARMAGH FREE PRESBYTERIAN CHURCH**RECEIPTS AND PAYMENTS ACCOUNT**

Year ended 31 December 2024

	Unrestricted funds	Restricted funds	Total 2024
	£	£	£
Receipts			
Offerings and gifts	120,898	38,324	159,222
Bank interest	1,794	-	1,794
Other income	<u>711</u>	<u>-</u>	<u>711</u>
Total receipts	<u>123,403</u>	<u>38,324</u>	<u>161,727</u>
Payments			
Cost of charitable activities	102,935	20,473	123,408
Grants and donations	5,049	19,817	24,866
Governance costs	<u>2,258</u>	<u>-</u>	<u>2,258</u>
Total payments	<u>(110,242)</u>	<u>(40,290)</u>	<u>(150,532)</u>
Net receipts/(payments)	13,161	(1,966)	11,195
Transfers between funds	<u>-</u>	<u>-</u>	<u>-</u>
Fund surplus/(deficit) for the year	<u>13,161</u>	<u>(1,966)</u>	<u>11,195</u>
Cash and bank reconciliation			
Balance at start of year	263,335	75,781	339,116
Surplus/(deficit) this year	<u>13,161</u>	<u>(1,966)</u>	<u>11,195</u>
Cash at bank and in hand at year end	<u>276,496</u>	<u>73,815</u>	<u>350,311</u>

ARMAGH FREE PRESBYTERIAN CHURCH
STATEMENT OF ASSETS AND LIABILITIES

As at 31 December 2024

	£	2024 £
Assets retained for Church own use		
Manse	267,000	
Church and Church hall	3,950,000	
Fixtures and fittings	30,000	
Motor vehicle	<u>1,000</u>	
		4,248,000
Cash funds		
Current accounts	175,500	
Deposit accounts	<u>174,811</u>	
Total cash funds		<u>350,311</u>
Net assets		<u>4,598,311</u>
Represented by funds		
Unrestricted funds – General	283,754	
Restricted funds – Mission	4,201	
– Building and Maintenance	62,356	
– Capital	<u>4,248,000</u>	
		<u>4,598,311</u>
Funds at year end		<u>4,598,311</u>

Approved by the Trustees on 13 October 2025 and signed on their behalf by:

David McMillan
Rev D McMillan
 Trustee

Fredrick West
Mr F West
 Trustee

ARMAGH FREE PRESBYTERIAN CHURCH

NOTES TO THE ACCOUNTS

Year ended 31 December 2024

1. ACCOUNTING POLICIES

The principal accounting policies adopted in the compilation of the Receipts and Payments Account and the Statement of Assets and Liabilities are as follows:

Receipts and Payments

All items of income and expenditure included in the Receipts and Payments Account have been accounted for on a cash basis.

Assets and Liabilities

Buildings have been recorded at their insurance value as no reliable information is available for their cost.

Motor vehicles and fixtures and fittings are recorded at an estimated value.

Cash and deposit balances are stated at their monetary amount.

Liabilities are included where there is a constructive or legal obligation falling upon the Church that requires future economic outflow. However, no account is taken of amounts due in respect of the recurring expenses of the Church as these are recognised in the Receipts and Payments Account when paid.

2. FUNDS

Unrestricted funds – this fund is used at the discretion of the trustees in fulfilling the objectives of the Church.

Restricted funds – these funds are used in accordance with specific restrictions imposed by donors or which have been raised by the Church for specific purposes.

Armagh Free Presbyterian Church

Northern Ireland - Charity number 109438

Accounts

COMPANY REGISTRATION NUMBER: NI688129

CHARITY REGISTRATION NUMBER: 109226

Water Drops Partnership Ltd
Company Limited by Guarantee
Unaudited Financial Statements
31 May 2025

AUBREY CAMPBELL & COMPANY

Chartered accountants
631 Lisburn Road
Belfast
BT9 7GT

Water Drops Partnership Ltd

Company Limited by Guarantee

Financial Statements

Year ended 31 May 2025

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Water Drops Partnership Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report)

Year ended 31 May 2025

The directors, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 May 2025.

Reference and administrative details

Registered charity name Water Drops Partnership Ltd

Charity registration number 109226

Company registration number NI688129

Principal office and registered office 72 Kiln Court
Banbridge
BT32 4SQ

The directors

R T J Briggs
Mrs A M Briggs
Rev D McComb
Rev Canon J McWhirter
Rev S McWhirter

Independent examiner Aubrey Campbell
631 Lisburn Road
Belfast
BT9 7GT

Water Drops Partnership Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 May 2025

Structure, governance and management

Governing Document and Constitution of the Charity

Water Drops Partnership Ltd is a company limited by guarantee, Company Number NI688129 and accepted as charitable by HMRC under reference NI01300. It is registered with the Charity Commission for Northern Ireland, NIC109226. The company was incorporated on 12th May 2022 and was established under a Memorandum of Association which establishes the objects and powers of the company and is governed by its Articles of Association.

Recruitment and Appointment of Directors

The initial directors on incorporation of the company are also the members of the company. Three additional directors were appointed in June 2023 with particular skills for the benefit of the running of the company.

The directors receive no remuneration for their services as a director/trustee and are not employed by the company.

Organisational Structure

The charity is a private company, limited by guarantee. Meetings of the directors take place as and when required.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year. Under that law the trustees have prepared the financial statements in accordance with Generally Accepted Accounting Practice in the United Kingdom (accounting standards issued by the Financial Reporting Council in the UK, including 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)" and promulgated by the Institute of Chartered Accountants in Ireland. Under that law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of the affairs of the charity and of the statement of financial activities of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently
- make judgments and estimates that are reasonable and prudent
- state whether the financial statements have been prepared in accordance with applicable Accounting Standards and identify the standards in question, subject to any material departures being 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 company will continue as a going concern.

Water Drops Partnership Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 May 2025

Objectives and activities

The charity's objects are specifically restricted to the following:

To endorse the Christian faith through word and deed by means of the following objects:

To relieve sickness and promote health in communities in East Africa and the developing world through the provision of clean and safe drinking water.

To relieve and prevent poverty for communities in East Africa and the developing world through access to clean water.

To focus on remote rural communities where few or no other relief/development organisations have reached.

To work alongside local churches established in the various communities and encourage the advancement of the Christian faith by practical example.

And as the directors may from time-to-time think fit.

Water Drops Partnership Ltd - practical application and benefits:

1. Water Drops Partnership Ltd works with local partners to identify communities with the greatest need for clean water provision. These are in remote areas where few or no other relief organisations have reached. We relieve poverty and promote health by the provision of clean and safe drinking water. We harvest rainwater using gravity-fed systems filtered into water storage tanks. We also tap into other available water sources - for example an existing pipe system - and use that for storage purposes. We hold capacity building workshops for locally elected Water Management Committees to nurture ownership and responsibility for the future sustainability of these projects and the economical use of water. A community training day under the WaSH programme also highlights the practical use of water and deals with issues of cleanliness and good hygiene practice.

2. There is therefore, a reduction in sickness in communities as they no longer drink contaminated water. Instead, they see an improvement in their health and well-being by using this clean water.

3. By being healthier, people are more productive in work and better able to earn a living.

Water Drops Partnership Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 May 2025

4. Girls who previously had to walk long distances for water can now attend school full-time, which improves their educational prospects. They become full participants in the future development of their villages and are real role models for future generations. Apart from the health benefits, providing this service makes these communities feel valued and encouraged.

5. In these areas the local churches may be the most active institutions caring for the physical and spiritual needs of the people. These congregations see this water provision through the charity as supplying one of their most basic needs. This impacts everyone and helps to deepen personal faith as people see this as a practical example of caring.

6. There are fewer visits to the local clinics and the community overall is in better health. This is assessed through monitoring and interviews with clinic staff.

7. Reports of people being more able to earn a secure living as a result of improved health and well-being. Also head teachers report an improvement in school attendance and exam results, particularly among the older girls.

8. The feedback from the communities - the depth of their heartfelt appreciation and the improvement in their physical and mental health - is a significant indicator to the success of these projects. They no longer feel forgotten.

9. Through increased faith and regular worship, people live more focused and fulfilled lives and the community is more united. There is no harm arising from any of our purposes. The charity's beneficiaries are people in East Africa and developing countries, regardless of age, gender or faith, who are in need of clean and safe drinking water.

Water Drops Partnership Ltd has given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities entered into during the year have helped to achieve its aims and objectives, as well as providing public benefit.

There is no private benefit to be derived from any of the activities undertaken by Water Drops Partnership Ltd. All activities directly support the charitable purposes as set out in its Articles of Association.

Water Drops Partnership Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 May 2025

Achievements and performance

As we approach the end of our first year of implementing our Strategic Plan, it is a good opportunity to reflect on our performance to see if the plan has been realistic. The strategic plan was labelled a 'consolidation plan' so that we could build on the lessons already learned.

The Plan stated that we should aim towards two trips to Kenya per year and that is exactly what we achieved during this operational year - the details of these can be seen under 'Achievements' below. Fund raising was also a main pillar of the Plan and the success of this element can be clearly seen in the finance section of this report.

As indicated last year we will now implement the UN's WaSH (Water, Sanitation and Hygiene) programme. This will see the construction of a pit latrine/bathroom at all our community storage tanks. This also involved a community training day in the use of, and maintenance of, these latrines. As we discussed this with the Diocese of Kajiado we came to understand that they already had access to a community training organisation who carry out a wide range of training programmes. It was therefore agreed that we would focus on the construction of the pit latrines and let the training be carried out by an organisation that is already providing this service and is equipped to do so.

The Board, along with the new Patron, are now well settled into their various roles and continue to give Water Drops Partnership Ltd all the support that is needed in order to fulfil our Strategic Plan.

The main focus of Water Drops Partnership Ltd remains the same - to provide access to clean and safe drinking water for rural and remote communities across Kenya - but with the main focus being in the area of the Anglican Church of Kenya (ACK), Diocese of Kajiado.

After the presentation of a full report from Water Drops Partnership Ltd to the ACK Diocese of Kajiado's bi-annual Synod meeting held on 30/31st October 2024, the Diocese agreed to incorporate Water Drops Partnership Ltd as an official partner to support the development goals that the Diocese has for the whole area of Kajiado. We were delighted with this move and it will continue to give us access to all the rural and remote areas where people struggle on a daily basis to find clean and safe drinking water. The difference that this makes to the welfare of these communities will be seen for years to come.

There are no restrictions on who can benefit from this water provision, it is distributed entirely on the basis of need.

Achievements:

The plan for this current year was to implement the following projects:

1. Imaroro Shallow Dam: This project was implemented in July 2024. This was a new venture for Water Drops Partnership Ltd and was successfully completed as planned. The excavation of shallow dams will now be a viable option for other areas if required. We had already developed a borehole in this area but it did not yield sufficient volume of water to satisfy the needs of the whole community and their livestock. The shallow dam will therefore be used for livestock and the borehole for clean drinking water for people only. Now we have a water supply that is estimated to serve a total of more than 1,000 people. More than 4,000 cattle and 6,000 goats will also benefit from the dam water supply.

2. Oloolera Boma Tanks: There are homesteads (Bomas) across Kajiado County that are located too far away from the community storage tanks to benefit from their water supply. So, the Boma Tank initiative was established to bring a smaller 3,000 litre tank to their homesteads to be used for drinking water only. Selection was made by the local community in conjunction with church leaders. We were able to install 12 Boma Tanks during the month of July 2024 into this area of Kajiado. At least 500

Water Drops Partnership Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 May 2025

people will benefit from this project. It has since rained and all the tanks are full and making a real difference to the quality of the lives of the people who live there.

3. Oldonyo Onyokie: This was planned as a community storage tank - and will therefore also have a WaSH element included. As community sensitisation was underway we became aware that there were issues within the community that needed to be resolved before implementation could begin. In conjunction with the Bishop's office, it was agreed that this project be put on hold until all the issues were resolved. The work will commence when the "all clear" is given.

Another trip was organised for January to April 2025 and the following projects were implemented:

4. Erankau Community Tank: During a visit to this community on Wednesday 5th February 2025, it was agreed that a 100m³ above ground water storage tank would be constructed adjacent to the existing church building to catch rain water through a gutter system and store the water during the rainy season for use during the dry seasons. That means 100,000 litres of water will be available for distribution by a community-selected Water Management Committee, thus ensuring equitable distribution across the whole community. The work on the construction began on Friday 7th February 2025 and was fully completed on Monday 10th March 2025 and we then formally handed the water storage tank over to the local community. All the pupils and their teachers in the local primary school will also benefit from this water supply as they will receive 10,000 litres every month from the storage tank.

5. Boma Tanks - Enkaroni: During a visit in March 2025, we were able to travel to a place called Enkaroni and install a further 17 tanks to help bring clean and safe drinking water to that rural community - that's a total of 44 Boma Tanks to date across the whole of Kajiado County.

Enkaroni is located in the Rift Valley and recent weather patterns have caused a number of water sources to dry up. However, it does eventually rain and if we are in a position to catch the rain water into these 3,000 litre tanks, then the people involved will have a clean water supply for their families. These have proved to be a life-changer for those who have received them. The level of appreciation is incredible and made the effort of implementing them a real privilege. Partnership is at the heart of everything that we do in Water Drops Partnership Ltd. The work we do is a means of connecting those who benefit from the water supply along with those who actually carry out our fund-raising activities here in Northern Ireland/Ireland and beyond. This makes partnership a two-way experience. As various communities across the County of Kajiado, in Kenya are blessed by the work of Water Drops Partnership Ltd, so too, are the people who enable this work to be carried out. When attending presentations across Ireland/Northern Ireland many people are learning about Kenyan culture and understanding issues facing developing countries - and more especially are able to see and hear some of the people whose lives are impacted by this gift of water through our social media platforms and reports. Through this we come to understand and appreciate our connectedness as a people and that we are all living in the same world, facing similar issues and challenges and supporting each other to overcome them. These lessons can be learned through our fund raising processes; by receiving our completion reports of projects; by presentations in churches; through discussions in church groups; workshops in schools and by being part of the Water Drops Partnership Ltd interactive WhatsApp group - which has around 90 members. This chronicles the implementation of projects on a day-to-day basis with photos and text, that bring the work to life as it progresses.

Water Drops Partnership Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 May 2025

Financial review

Water Drops Partnership Ltd has been privileged to continue to receive many financial donations from individuals, parishes and other groups wishing to support the expansion of the network.

We ended the financial year with net assets of £143,412 comprising £113,395 in the bank and fixed assets of £30,017, and this was split between

- Restricted Funds: £70,997, made up of: £14,039 for projects, £23,422 for vehicle running costs and £3,519 for Enabling/Support, all in cash and the NBV of the vehicle of £30,017.

- Unrestricted Funds: £72,415 made up of: £5,000 Reserves and £67,415 for use as required.

Going Concern

The trustees have reviewed the budgets for the year ahead and are satisfied that there are adequate funds in place to ensure that the organisation can continue its activities and the financial statements for the year end 31st May 2025 can be approved. Projects will only be undertaken when sufficient funds are available or promised. If there are surplus funds from a project, they are transferred to the next suitable project/s.

Plans for future periods

Future Plans - 2025/2026:

A further trip is being organised for August to November 2025 and the following projects at the planning stage: 1. Oldonyo Onyokie: All the issues that delayed this project have now been resolved and we have been given the "all clear" to proceed. The work will continue as initially planned with the construction of a 1003m water storage tank placed close to an existing church building. A new water source will have a significant impact on the health and well-being of any community and a water provision project such as this must take consideration of the potential impact that the solution will have. Therefore, the implementation of the pit latrine construction element of the UN WaSH programme (Water, Sanitation and Hygiene) will be significant for the future well-being of the whole community.

2. Mailua Area: This is a new area to be targeted by Water Drops Partnership Ltd in conjunction with the Diocese of Kajiado. The actual location of this project is still under discussion but the plan is to construct a community water storage tank at a convenient place to serve the water needs of the chosen community. As soon as all the details are in place a full estimate will be developed and implementation plans put into place.

3. A further trip will be organised from around mid-January to April 2026. The details for this trip are still being developed in conjunction with the Office of Bishop Gaddiel of Kajiado.

Water Drops Partnership Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 May 2025

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report (incorporating the directors' report) was approved on 7 January 2026 and signed on behalf of the board of trustees by:

Mrs A M Briggs
Director

Rev D McComb
Director

Charity Secretary

Water Drops Partnership Ltd

Company Limited by Guarantee

Independent Examiner's Report to the Directors of Water Drops Partnership Ltd

Year ended 31 May 2025

I report to the directors on my examination of the financial statements of Water Drops Partnership Ltd ('the charity') for the year ended 31 May 2025.

Responsibilities and basis of report

As the directors of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of Charities Act (Northern Ireland) 2008 (the '2008 Act') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Aubrey Campbell
Independent Examiner

631 Lisburn Road
Belfast
BT9 7GT

Water Drops Partnership Ltd
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)

Year ended 31 May 2025

		Unrestricted funds	2025 Restricted funds	Total funds	2024 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	66,152	14,225	80,377	45,949
Charitable activities	6	1,682	14,520	16,202	10,294
Total income		<u>67,834</u>	<u>28,745</u>	<u>96,579</u>	<u>56,243</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	7	1,205	13,225	14,430	20,404
Expenditure on charitable activities	8,9	16,310	25,588	41,898	50,887
Total expenditure		<u>17,515</u>	<u>38,813</u>	<u>56,328</u>	<u>71,291</u>
Net income/(expenditure) and net movement in funds					
		<u>50,319</u>	<u>(10,068)</u>	<u>40,251</u>	<u>(15,048)</u>
Reconciliation of funds					
Total funds brought forward		<u>24,096</u>	<u>79,065</u>	<u>103,161</u>	<u>118,209</u>
Total funds carried forward		<u>74,415</u>	<u>68,997</u>	<u>143,412</u>	<u>103,161</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 13 to 20 form part of these financial statements.

Water Drops Partnership Ltd

Company Limited by Guarantee

Statement of Financial Position

31 May 2025

	Note	2025 £	£	2024 £
Fixed assets				
Tangible fixed assets	14		30,017	40,022
Current assets				
Cash at bank and in hand		113,395		63,139
Net current assets			<u>113,395</u>	<u>63,139</u>
Total assets less current liabilities			<u>143,412</u>	<u>103,161</u>
Funds of the charity				
Restricted funds			70,997	79,065
Unrestricted funds			<u>72,415</u>	<u>24,096</u>
Total charity funds	15		<u>143,412</u>	<u>103,161</u>

For the year ending 31 May 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 7 January 2026, and are signed on behalf of the board by:

Mrs A M Briggs
Director

Rev D McComb
Director

The notes on pages 13 to 20 form part of these financial statements.

Water Drops Partnership Ltd

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 May 2025

	2025 £	2024 £
Cash flows from operating activities		
Net income/(expenditure)	40,251	(15,048)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	10,005	13,340
Interest payable and similar charges	–	144
<i>Changes in:</i>		
Trade and other debtors	–	19,570
Cash generated from operations	50,256	18,006
Interest paid	–	(144)
Net cash from operating activities	<u>50,256</u>	<u>17,862</u>
Cash flows from investing activities		
Purchase of tangible assets	–	(53,362)
Net cash used in investing activities	<u>–</u>	<u>(53,362)</u>
Net increase/(decrease) in cash and cash equivalents	50,256	(35,500)
Cash and cash equivalents at beginning of year	63,139	98,639
Cash and cash equivalents at end of year	<u>113,395</u>	<u>63,139</u>

The notes on pages 13 to 20 form part of these financial statements.

Water Drops Partnership Ltd

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 May 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is 72 Kiln Court, Banbridge, BT32 4SQ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the directors for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Water Drops Partnership Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2025

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Water Drops Partnership Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2025

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Motor vehicles - 25% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Water Drops Partnership Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2025

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

The company is limited by guarantee and the liability of the members is limited to a sum not exceeding £10 in the event of a winding up.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations - restricted funds	–	14,225	14,225
Donations - unrestricted	<u>66,152</u>	<u>–</u>	<u>66,152</u>
	<u>66,152</u>	<u>14,225</u>	<u>80,377</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations - restricted funds	–	34,839	34,839
Donations - unrestricted	<u>11,110</u>	<u>–</u>	<u>11,110</u>
	<u>11,110</u>	<u>34,839</u>	<u>45,949</u>

Water Drops Partnership Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2025

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Income from charitable activities - restricted	–	14,520	14,520
Income from charitable activities - unrestricted	1,682	–	1,682
	<u>1,682</u>	<u>14,520</u>	<u>16,202</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Income from charitable activities - restricted	–	4,115	4,115
Income from charitable activities - unrestricted	6,179	–	6,179
	<u>6,179</u>	<u>4,115</u>	<u>10,294</u>

7. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Costs of raising donations and legacies - Other type 1	1,205	11,893	13,098
Costs of raising donations and legacies - Other type 3	–	1,332	1,332
	<u>1,205</u>	<u>13,225</u>	<u>14,430</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Costs of raising donations and legacies - Other type 1	1,591	16,700	18,291
Costs of raising donations and legacies - Other type 3	–	2,113	2,113
	<u>1,591</u>	<u>18,813</u>	<u>20,404</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Project costs	16,310	25,588	41,898

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Project costs	–	50,887	50,887

Water Drops Partnership Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2025

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2025 £	Total fund 2024 £
Project costs	41,898	41,898	50,887

10. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	10,005	13,340

11. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	500	480

12. Staff costs

The average head count of employees during the year was Nil (2024: Nil). The average number of full-time equivalent employees during the year is analysed as follows:

	2025 No.	2024 No.
Number of volunteer staff	2	2

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

13. Trustee remuneration and expenses

Two Trustees received reimbursement of expenses on behalf of the company totalling £10,600.96. These reimbursements included: o Sundry office expenses. o Mileage allowance in connection with travelling to speaking engagements. o Components of labour and materials costs in Kenya where cash payments were necessary and due to Kenyan banking system these had to be made via Ronnie's Mpesa account. (Full audit trail held). o Daily allowance for Project Manager and Administrator while in Kenya to cover utilities and living expenses.

Water Drops Partnership Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2025

14. Tangible fixed assets

	Motor vehicles £	Total £
Cost		
At 1 June 2024 and 31 May 2025	53,362	53,362
Depreciation		
At 1 June 2024	13,340	13,340
Charge for the year	10,005	10,005
At 31 May 2025	23,345	23,345
Carrying amount		
At 31 May 2025	30,017	30,017
At 31 May 2024	40,022	40,022

15. Analysis of charitable funds

Unrestricted funds

	At 1 June 2024 £	Income £	Expenditure £	Transfers £	At 31 May 2025 £
General funds	19,096	67,834	(17,515)	(2,000)	67,415
Designated Fund 1	5,000	–	–	–	5,000
Unrestricted fund	–	–	–	–	–
	<u>24,096</u>	<u>67,834</u>	<u>(17,515)</u>	<u>(2,000)</u>	<u>72,415</u>

	At 1 June 2023 £	Income £	Expenditure £	Transfers £	At 31 May 2024 £
General funds	19,520	17,289	(1,591)	–	35,218
Designated Fund 1	–	–	–	5,000	5,000
Unrestricted fund	–	–	–	(16,122)	(16,122)
	<u>19,520</u>	<u>17,289</u>	<u>(1,591)</u>	<u>(11,122)</u>	<u>24,096</u>

Restricted funds

	At 1 June 2024 £	Income £	Expenditure £	Transfers £	At 31 May 2025 £
Restricted Funds 1	79,065	28,745	(38,813)	2,000	70,997

	At 1 June 2023 £	Income £	Expenditure £	Transfers £	At 31 May 2024 £
Restricted Funds 1	98,689	38,954	(69,700)	11,122	79,065

Water Drops Partnership Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2025

16. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	–	30,017	30,017
Current assets	72,415	40,980	113,395
Net assets	<u>72,415</u>	<u>70,997</u>	<u>143,412</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	–	40,022	40,022
Current assets	24,096	39,043	63,139
Net assets	<u>24,096</u>	<u>79,065</u>	<u>103,161</u>

17. Analysis of changes in net debt

	At 1 Jun 2024 £	Cash flows £	At 31 May 2025 £
Cash at bank and in hand	<u>63,139</u>	<u>50,256</u>	<u>113,395</u>

Armagh Free Presbyterian Church

Northern Ireland - Charity number 109438

Annual report

Water Drops Partnership Ltd



Annual report and unaudited accounts for the year ended 31st May 2025

Registered with the Charity Commission for Northern Ireland NIC109226 Company
Limited by Guarantee NI688129
Registered Address 72 Kiln Court, Banbridge, Co Down, BT32 4SQ

Water Drops Partnership Ltd
Annual report and financial statements for the year ended 31st May 2025

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Water Drops Partnership Ltd

References and administrative details

Charity Name: Water Drops Partnership Ltd
Charity Registration Number: NIC109226
Company Number: NI688129
Registered Address: 72 Kiln Court
Banbridge
Co Down
BT32 4SQ

Directors & Trustees

Mrs Anna Margaret Briggs
Mr Ronald Thomas James Briggs
Rev'd David John McComb
Rev'd Canon Jennifer Kathryn McWhirter
Rev'd Stephen Joseph McWhirter

Independent Examiner

Aubrey Campbell
Aubrey Campbell & Co
631 Lisburn Road
Belfast
BT9 7GT

Bankers

Cash Plus now Zempler
Wise
Mpesa

Water Drops Partnership Ltd

Trustees' Annual Report for the year ended 31st May 2025

The trustees present the annual report and accounts for Water Drops Partnership Ltd for year ended 31st May 2025

Objectives and Activities

The charity's objects are specifically restricted to the following:

To endorse the Christian faith through word and deed by means of the following objects:

To relieve sickness and promote health in communities in East Africa and the developing world through the provision of clean and safe drinking water.

To relieve and prevent poverty for communities in East Africa and the developing world through access to clean water.

To focus on remote rural communities where few or no other relief/development organisations have reached.

To work alongside local churches established in the various communities and encourage the advancement of the Christian faith by practical example.

And as the directors may from time-to-time think fit.

Achievements, Performance & Public Benefit

As we approach the end of our first year of implementing our Strategic Plan, it is a good opportunity to reflect on our performance to see if the plan has been realistic. The strategic plan was labelled a 'consolidation plan' so that we could build on the lessons already learned.

The Plan stated that we should aim towards two trips to Kenya per year and that is exactly what we achieved during this operational year – the details of these can be seen under 'Achievements' below. Fund raising was also a main pillar of the Plan and the success of this element can be clearly seen in the finance section of this report.

As indicated last year we will now implement the UN's WaSH (Water, Sanitation and Hygiene) programme. This will see the construction of a pit latrine/bathroom at all our community storage tanks. This also involved a community training day in the use of, and maintenance of, these latrines. As we discussed this with the Diocese of Kajiado we came to understand that they already had access to a community training organisation who carry out a wide range of training programmes. It was therefore agreed that we would focus on the construction of the pit latrines and let the training be carried out by an organisation that is already providing this service and is equipped to do so.

The Board, along with the new Patron, are now well settled into their various roles and continue to give Water Drops Partnership Ltd all the support that is needed in order to fulfil our Strategic Plan.

The main focus of Water Drops Partnership Ltd remains the same - to provide access to clean and safe drinking water for rural and remote communities across Kenya - but with the main focus being in the area of the Anglican Church of Kenya (ACK), Diocese of Kajiado.

After the presentation of a full report from Water Drops Partnership Ltd to the ACK Diocese of Kajiado's bi-annual Synod meeting held on 30/31st October 2024, the Diocese agreed to incorporate Water Drops Partnership Ltd as an official partner to support the development goals that the Diocese has for the whole area of Kajiado. We were delighted with this move and it will continue to give us access to all the rural and remote areas where people struggle on a daily basis to find clean and safe drinking water. The difference that this makes to the welfare of these communities will be seen for years to come.

There are no restrictions on who can benefit from this water provision, it is distributed entirely on the basis of need.

Achievements:

The plan for this current year was to implement the following projects:

Water Drops Partnership Ltd

Trustees' Annual Report for the year ended 31st May 2025 (continued)

1. Imaroro Shallow Dam: This project was implemented in July 2024. This was a new venture for Water Drops Partnership Ltd and was successfully completed as planned. The excavation of shallow dams will now be a viable option for other areas if required. We had already developed a borehole in this area but it did not yield sufficient volume of water to satisfy the needs of the whole community and their livestock. The shallow dam will therefore be used for livestock and the borehole for clean drinking water for people only. Now we have a water supply that is estimated to serve a total of more than 1,000 people. More than 4,000 cattle and 6,000 goats will also benefit from the dam water supply.

2. Oololera Boma Tanks: There are homesteads (Bomas) across Kajiado County that are located too far away from the community storage tanks to benefit from their water supply. So, the Boma Tank initiative was established to bring a smaller 3,000 litre tank to their homesteads to be used for drinking water only. Selection was made by the local community in conjunction with church leaders. We were able to install 12 Boma Tanks during the month of July 2024 into this area of Kajiado. At least 500 people will benefit from this project. It has since rained and all the tanks are full and making a real difference to the quality of the lives of the people who live there.

3. Oldonyo Onyokie: This was planned as a community storage tank - and will therefore also have a WaSH element included. As community sensitisation was underway we became aware that there were issues within the community that needed to be resolved before implementation could begin. In conjunction with the Bishop's office, it was agreed that this project be put on hold until all the issues were resolved. The work will commence when the "all clear" is given.

Another trip was organised for January to April 2025 and the following projects were implemented:

4. Erankau Community Tank: During a visit to this community on Wednesday 5th February 2025, it was agreed that a 100m³ above ground water storage tank would be constructed adjacent to the existing church building to catch rain water through a gutter system and store the water during the rainy season for use during the dry seasons.

That means 100,000 litres of water will be available for distribution by a community-selected Water Management Committee, thus ensuring equitable distribution across the whole community. The work on the construction began on Friday 7th February 2025 and was fully completed on Monday 10th March 2025 and we then formally handed the water storage tank over to the local community.

All the pupils and their teachers in the local primary school will also benefit from this water supply as they will receive 10,000 litres every month from the storage tank.

5. Boma Tanks – Enkaroni: During a visit in March 2025, we were able to travel to a place called Enkaroni and install a further 17 tanks to help bring clean and safe drinking water to that rural community – **that's a total of 44 Boma Tanks to date across the whole of Kajiado County.**

Enkaroni is located in the Rift Valley and recent weather patterns have caused a number of water sources to dry up. However, it does eventually rain and if we are in a position to catch the rain water into these 3,000 litre tanks, then the people involved will have a clean water supply for their families. These have proved to be a life-changer for those who have received them. The level of appreciation is incredible and made the effort of implementing them a real privilege.

Partnership is at the heart of everything that we do in Water Drops Partnership Ltd. The work we do is a means of connecting those who benefit from the water supply along with those who actually carry out our fund-raising activities here in Northern Ireland/Ireland and beyond. This makes partnership a two-way experience. As various communities across the County of Kajiado, in Kenya are blessed by the work of Water Drops Partnership Ltd, so too, are the people who enable this work to be carried out. When attending presentations across Ireland/Northern Ireland many people are learning about Kenyan culture and understanding issues facing developing countries – and more especially are able to see and hear some of the people whose lives are impacted by this gift of water through our social media platforms and reports. Through this we come to understand and appreciate our connectedness as a people and that we are all living in the same world, facing similar issues and challenges and supporting each other to overcome them.

These lessons can be learned through our fund raising processes; by receiving our completion reports of projects; by presentations in churches; through discussions in church groups; workshops in schools and by being part of the Water Drops Partnership Ltd interactive WhatsApp group - which has around 90 members. This chronicles the implementation of projects on a day-to-day basis with photos and text, that bring the work to life as it progresses.

Future Plans - 2025/2026:

A further trip is being organised for August to November 2025 and the following projects at the planning stage:

Water Drops Partnership Ltd
Trustees' Annual Report for the year ended 31st May 2025 (continued)

1. Oldonyo Onyokie: All the issues that delayed this project have now been resolved and we have been given the “all clear” to proceed. The work will continue as initially planned with the construction of a 100³m water storage tank placed close to an existing church building. A new water source will have a significant impact on the health and well-being of any community and a water provision project such as this must take consideration of the potential impact that the solution will have. Therefore, the implementation of the pit latrine construction element of the UN WaSH programme (Water, Sanitation and Hygiene) will be significant for the future well-being of the whole community.

2. Mailua Area: This is a new area to be targeted by Water Drops Partnership Ltd in conjunction with the Diocese of Kajiado. The actual location of this project is still under discussion but the plan is to construct a community water storage tank at a convenient place to serve the water needs of the chosen community. As soon as all the details are in place a full estimate will be developed and implementation plans put into place.

3. A further trip will be organised from around mid-January to April 2026. The details for this trip are still being developed in conjunction with the Office of Bishop Gaddiel of Kajiado.

Water Drops Partnership Ltd – practical application and benefits:

1. Water Drops Partnership Ltd works with local partners to identify communities with the greatest need for clean water provision. These are in remote areas where few or no other relief organisations have reached. We relieve poverty and promote health by the provision of clean and safe drinking water. We harvest rainwater using gravity-fed systems, filtered into water storage tanks. We also tap into other available water sources - for example an existing pipe system - and use that for storage purposes. We hold capacity building workshops for locally elected Water Management Committees to nurture ownership and responsibility for the future sustainability of these projects and the economical use of water. A community training day under the WaSH programme, organised by the local ACK Diocese of Kajiado also highlights the practical use of water and deals with issues of cleanliness and good hygiene practice.

2. There is therefore, a reduction in sickness in communities as they no longer drink contaminated water. Instead, they see an improvement in their health and well-being by using this clean water.

3. By being healthier, people are more productive in work and better able to earn a living.

4. Girls who previously had to walk long distances for water can now attend school full-time, which improves their educational prospects. They become full participants in the future development of their villages and are real role models for future generations. Apart from the health benefits, providing this service makes these communities feel valued and encouraged.

5. In these areas the local churches may be the most active institutions caring for the physical and spiritual needs of the people. These congregations see this water provision through the charity as supplying one of their most basic needs. This impacts everyone and helps to deepen personal faith as people see this as a practical example of caring.

6. There are fewer visits to the local clinics and the community overall is in better health. This is assessed through monitoring and interviews with clinic staff.

7. Reports of people being more able to earn a secure living as a result of improved health and well-being are also being shared. Head teachers report an improvement in school attendance and exam results, particularly among the older girls.

8. The feedback from the communities - the depth of their heartfelt appreciation and the improvement in their physical and mental health is a significant indicator to the success of these projects. They no longer feel forgotten.

9. Through increased faith and regular worship, people live more focused and fulfilled lives and the community is more united.

There is no harm arising from any of our purposes. The charity's beneficiaries are people in East Africa and developing counties, regardless of age, gender or faith, who are in need of clean and safe drinking water.

Water Drops Partnership Ltd has given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities entered into during the year have helped to achieve its aims and objectives, as well as providing public benefit.

There is no private benefit to be derived from any of the activities undertaken by Water Drops Partnership Ltd. All activities directly support the charitable purposes as set out in its Articles of Association.

Water Drops Partnership Ltd

Trustees' Annual Report for the year ended 31st May 2025 (continued)

Financial Review

Water Drops Partnership Ltd has been privileged to continue to receive many financial donations from individuals, parishes and other groups wishing to support the expansion of the work.

We ended the financial year with £113,394 credit in the bank and this was split between :

- Restricted Funds of £70,996, made up of: £14,038 for projects, £23,422 for Vehicle running costs and £3,519 for Enabling/Support, all in cash and the NBV of the vehicle of £30,017.
- Unrestricted Funds of £72,415, made up of: £5,000 Reserves and £67,415 for use as required.

Going Concern

The trustees have reviewed the budgets for the year ahead and are satisfied that there are adequate funds in place to ensure that the organisation can continue its activities and the financial statements for the year end 31st May 2025 can be approved. Projects will only be undertaken when sufficient funds are available or promised. If there are surplus funds from a project, they are transferred to the next suitable project/s.

Structure, Governance and Management

Governing Document and Constitution of the Charity

Water Drops Partnership Ltd is a company limited by guarantee, Company Number NI688129 and accepted as charitable by HMRC under reference NI01300. It is registered with the Charity Commission for Northern Ireland, NIC109226. The company was incorporated on 12th May 2022 and was established under a Memorandum of Association which establishes the objects and powers of the company and is governed by its Articles of Association.

Recruitment and Appointment of Directors

The initial directors on incorporation of the company are also the members of the company. Three additional directors were appointed in June 2023 with particular skills for the benefit of the running of the company.

Pay and remuneration

The directors receive no remuneration for their services as a director/trustee and are not employed by the company.

Organisational Structure

The charity is a private company, limited by guarantee. Currently all decisions are made by the company directors. Meetings of the directors take place as and when required.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year. Under that law the trustees have prepared the financial statements in accordance with Generally Accepted Accounting Practice in the United Kingdom (accounting standards issued by the Financial Reporting Council in the UK, including 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)" and promulgated by the Institute of Chartered Accountants in Ireland. Under that law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of the affairs of the charity and of the statement of financial activities of the charity for that period.

Water Drops Partnership Ltd

Trustees' Annual Report for the year ended 31st May 2025 (continued)

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently
- make judgments and estimates that are reasonable and prudent
- state whether the financial statements have been prepared in accordance with applicable Accounting Standards and identify the standards in question, subject to any material departures being 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 company will continue as a going concern.

The trustees are responsible for keeping accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with both the Charities Act (Northern Ireland) 2008, the Charity (Accounts and Reports) Regulations (Northern Ireland) 2008 and the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement as to disclosure to our examiners

In so far as the trustees are aware at the time of approving our Trustees' annual report:

- there is no relevant audit information of which the charitable company's examiner is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the company's examiner is aware of that information.

Independent Examiner

The Independent Examiner, Aubrey Campbell of Aubrey Campbell & Co., has indicated his willingness to continue to examine the accounts.

Signed

AM Briggs

Mrs Anna Margaret Briggs
Director/Trustee

Date 24/7/25

Signed

David M'Comb

Rev'd David McComb
Director/Trustee

Date 24/7/25

Water Drops Partnership Ltd

Company Limited by Guarantee

Independent Examiner's Report to the Directors of Water Drops Partnership Ltd

Year ended 31 May 2025

I report to the directors on my examination of the financial statements of Water Drops Partnership Ltd ('the charity') for the year ended 31 May 2025.

Responsibilities and basis of report

As the directors of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of Charities Act (Northern Ireland) 2008 (the '2008 Act') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

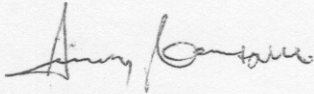
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Aubrey Campbell
Independent Examiner

631 Lisburn Road
Belfast
BT9 7GT

6/11/2025

Statement of Financial Activities for the year ended 31st May 2025

		Unrestricted Funds 2025 £	Designated Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
£						
Receipts from						
Donations and Legacies	3	66152	0	14225	80377	45949
Charitable Activities	4	1682	0	14520	16202	10294
Total Receipts		67834	0	28745	96579	56243
Payments on						
Generating Funds	5	1205	0	3221	4426	7063
Charitable activities	6	16310	0	25588	41898	84680
Total Payments		17515	0	28809	46324	91743
Net payments		50319	0	-64	50255	-35500
Transfers between funds		-2000	0	2000	0	0
Net movement in Funds		48319		1936	50255	0
Reconciliation of funds						
Total Funds brought forward		19096	5000	39043	63139	0
Total funds carried forward		67415	5000	40979	113394	118209

Funds carried forward are cash funds

Water Drops Partnership Ltd

Balance Sheet as at 31st May 2025

	Note	2025	2024
		£	£
Fixed Assets			
Total Fixed Assets	10	30017	40022
Current Assets	9		
Cash for Projects		14038	12743
Cash for vehicle upkeep		23422	26095
Cash Unrestricted		72415	24096
Cash Enabling Restricted		3519	205
Total current Assets		113394	63139
Total creditors		0	0
Total net assets		143411	103161
The funds of the company			
Unrestricted Funds			
General Funds		67415	19096
Designated Funds		5000	5000
Total Unrestricted Funds		72415	24096
Restricted Funds			
Projects		14038	12743
Vehicle upkeep		23422	26095
Enabling		3519	205
Vehicle		30017	40022
Total Restricted Funds		70996	79065
Total Funds		143411	103161

The notes on pages 11-16 are an integral part of these financial statements

The financial statements on pages 9-10 were approved by the Directors/Trustees and signed by:

Signed

AM Briggs

Mrs Anna Margaret Briggs
Director/Trustee

Date 24/7/25

Signed

David M. Comb

Rev'd David McComb
Director/Trustee

Date 24/7/25

Water Drops Partnership Ltd

Notes to the financial statements for the year ended 31st May 2025

1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared on a going concern basis in accordance with Accounting and Reporting by Charities and the Companies Act 2006: 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) – (Charities SORP (FRS 102)).

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

b) Preparation of accounts on a going concern basis

The company meets its day to day working capital requirements from its annual income. The Trustees have obtained and reviewed cash flow forecasts for the coming year and based on these are satisfied that the company has resources to provide a reasonable expectation that it can continue to meet its financial obligations as they fall due for the foreseeable future, therefore these financial statements have been prepared on a going concern basis. The company will progress with projects when sufficient income is available.

c) Income

Income from personal and charitable donations is recognised on a cash receipts basis.

Income from grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Surplus income from completed projects is transferable to a future project or projects.

d) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

e) Tangible assets

The tangible assets of the company comprise of a Toyota Land Cruiser which has been modified to suit the needs of Water Drops Partnership Ltd and the challenging terrain in Kenya. Ownership is Water Drops Partnership Ltd but due to legalities in Kenya, the registered keeper is the Anglican Church of Kenya, Diocese of Kajiado. A suitable agreement was completed prior to delivery.

Tangible assets are derecognised on disposal or when no future economic benefits are expected. On disposal, the difference between the new disposal proceeds and the carrying amount is recognised in the statement of financial activities and included in 'Other operating (losses)/gains'.

f) Investments

The company holds no investments

Water Drops Partnership Ltd

Notes to the financial statements for the year ended 31st May 2025 (continued)

g) Cash and cash equivalents

Cash and cash equivalents include cash in hand, held with Cash Plus, now Zempler, Wise and Mpesa banks. The Mpesa bank account is in Ronnie Briggs' sole name due to legalities with Kenyan banking system. It is however used solely for Water Drops Partnership Ltd transactions. (Full audit trail held)

h) Financial instruments

Water Drops only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction price and subsequently measured at their settlement value.

i) Funds

Funds are classified as either Restricted, Designated, or Unrestricted, defined as follows:

- Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the company.
- Designated Funds. £5K of Unrestricted Funds have been designated by the Directors as a Cash Reserve. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.
- Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund.

2 Critical accounting judgements and estimation uncertainty

Estimates and judgments made in the process of preparing the financial statements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Trustees do not consider that there are any critical judgments made in applying the company's accounting policies or that there are any critical accounting estimates or assumptions which may have a significant risk of causing a material adjustment to carrying amounts of assets and liabilities within the next financial year.

3 Receipts from Donations and Legacies

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
Donations Projects	0.00	14224.97	14224.97	20980.11
Donations Unrestricted	9850.00	0.00	9850.00	11110.00
T Pyree	56302.17	0.00	56302.17	13859.38
	66152.17	14224.97	80377.14	45949.49

Water Drops Partnership Ltd

Notes to the financial statements for the year ended 31st May 2025 (continued)

4 Receipts from Charitable Activities

	Unrestricted	Restricted		
	Funds	Funds	Total	Total
	2025	2025	2025	2024
	£	£	£	£
Grant from Bishops' Appeal	0.00	10000.00	10000.00	0.00
Donations for Enabling Fund	0.00	4520.79	4520.79	3015.69
Gift Aid Water Drops Ptr Ltd	1682.41	0.00	1682.41	6178.51
Grant from Kenya Irish Society	0.00	0.00	0.00	1100.00
	<u>1682.41</u>	<u>14520.79</u>	<u>16203.20</u>	<u>10294.20</u>

5 Payments on Generating Funds

	Unrestricted	Restricted		
	Funds	Funds	Total	Total
	2025	2025	2025	2024
	£	£	£	£
General Office expenses	0.00	749.42	749.42	447.53
Bank Charges-Non project	50.20	214.28	264.48	580.41
Accounting Services	0.00	490.00	490.00	1370.00
Governance Fees	0.00	586.00	586.00	514.00
Insurance	1155.00	246.53	1401.53	1388.00
Mileage	0.00	212.40	212.40	275.70
Subsistance	0.00	139.00	139.00	155.12
Promotional materials	0.00	0.00	0.00	559.58
Website related expenses	0.00	108.00	108.00	108.00
Admin Assistance	0.00	475.00	475.00	1665.00
Total spent on Generating Funds	<u>1205.20</u>	<u>3220.63</u>	<u>4425.83</u>	<u>7063.34</u>

Water Drops Partnership Ltd

Notes to the financial statements for the year ended 31st May 2025 (continued)

6 Payments on Charitable Activities

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
Oldonyo O-Iasho	0.00	0.00	0.00	16601.55
Boma tanks	719.08	13174.86	13893.94	6938.20
Olkiramatian	0.00	0.00	0.00	5.64
Oloilalei	0.00	0.00	0.00	12525.83
Oltiasika Phase 2	0.00	0.00	0.00	774.94
Olootona	0.00	0.00	0.00	7597.42
Imaroro	3000.00	8370.78	11370.78	122.94
Oldonyo-Onyokie	0.00	969.28	969.28	0.00
Erankau	12591.13	400.00	12991.13	0.00
Vehicle related expenses	0.00	2672.86	2672.86	6322.38
Bal. purchase and fabrication of vehicle	0.00	0.00	0.00	33791.00
	16310.21	25587.78	41897.99	84679.90

7. Project Balances

	Balance at 1st June 2024	Income	Expenditure	Transfers	Balance at 1st May 2025	Information relating to Transfers
Lenkishon tank	1367	0	0	0	1367	
Boma tanks	5394	8465	-13894	719	684	From Unrestricted
Olkiramatian	154	0	0	0	154	
Oloilalei	1374	0	0	-1374	0	To Imaroro
Olootona	4575	0	0	-4575	0	To Imaroro
Imaroro	-123	2592	-11384	8915	0	Above & below
Imaroro						& £3K from Unrestricted
Oldonyo Onyokie	0	12768	-969	34	11833	From Imaroro
Erankau	0	400	-12991	12591	0	From Unrestricted
	12741	24225	-39238	16310	14038	

Water Drops Partnership Ltd

Notes to the financial statements for the year ended 31st May 2025 (continued)

8. Funds of the Company

	At 1st June 2024 £	Income £	Expenditure £	Transfers £	At 31st May 2025 £
Restricted Funds					
Projects	12743	24224	22915	0	14052
Vehicle Fund	26095	0	2673	0	23422
Enabling	205	4521	3221	2000	3505
Total Restricted Funds	39043	28745	28809	2000	40979
Unrestricted Funds					
Enabling	2369	0	1205	-2000	-836
Reserve	5000	0	0	0	5000
General Fund	16727	67834	16310	0	68251
Total Unrestricted Funds	24096	67834	17515	-2000	72415
Total Funds	63139	96579	46324	0	113394

9 Reconciliation of Funds

Bank Balances as at 31st May 2025

Zempler	£113,116
Wise	£0
Mpesa	£278
	£113,394

Cash at bank brought forward	£63,139
Receipts for the year	£96,579
Payments for the year	-£46,324
Cash at bank carried forward	£113,394

10 Fixed assets

Comprise of Land Cruiser as per note 1e above.

11 Explanatory notes to the funds

Unrestricted Funds

- Funds donated to the Company to spend at the discretion of the Directors/Trustees. These funds will generally be divided between Enabling/Support, Projects and a portion being retained for "Reserves".

Water Drops Partnership Ltd

Notes to the financial statements for the year ended 31st May 2025 (continued)

Restricted Funds

- The majority of income received is either towards a specific project or Enabling/Support. Donors donating towards a specific project are aware that when that particular project has been completed the surplus funds will be transferred to a future project.
- **Enabling/Support**- support costs required to run the company.
- **Projects**-expenditure in connection with projects including labour, materials and related transport and project implementation costs. This includes travel costs and accommodation and living expenses for project manager and project administrator while travelling and in Kenya.
- **Vehicle**-all expenses in connection with tax, insurance, modifications and ongoing maintenance of the vehicle. Storage between projects is costed to relevant projects.
- In 2022-23 Bishops' Appeal gave grants of £15,813 which were used towards the Lenkishon project. £1367 was left over and will be used, with their permission, towards a future project

12 Transactions with the Trustees and connected persons

Two Trustees received reimbursement of expenses on behalf of the company totalling £8448.77

These reimbursements included:

- Sundry office expenses.
- Mileage allowance in connection with travelling to speaking engagements.
- Daily allowance for Project Manager and Administrator while in Kenya to cover utilities and living expenses.

Two connected persons received payments totalling £1751.00 for providing services to Water Drops Partnership Ltd. These were deemed to be in the best interests of the company and approved by the non-connected directors.

13 Depreciation

Toyota Land Cruiser-Purchase and necessary fabrication costs equalled £53,600 Stg.
Valuation provided subsequent to work done equated to £53,600 Stg.

Depreciation calculated at 25% on reducing balance.

Charge for 2023-24 year £13,400

Net Book Value at 31st May 2024	£40,022
Less depreciation charge at 31.5.2025	£10,005
Net Book Value at 31st May 2025	£30,017

Armagh Free Presbyterian Church

Northern Ireland - Charity number 109438

Annual return

Water Drops Partnership Ltd

Company Limited by Guarantee

Independent Examiner's Report to the Directors of Water Drops Partnership Ltd

Year ended 31 May 2025

I report to the directors on my examination of the financial statements of Water Drops Partnership Ltd ('the charity') for the year ended 31 May 2025.

Responsibilities and basis of report

As the directors of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of Charities Act (Northern Ireland) 2008 (the '2008 Act') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

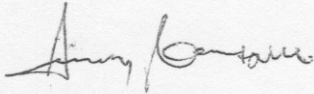
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Aubrey Campbell
Independent Examiner

631 Lisburn Road
Belfast
BT9 7GT

6/11/2025

Armagh Free Presbyterian Church

Northern Ireland - Charity number 109438

Accounts

COMPANY REGISTRATION NUMBER: NI688129

CHARITY REGISTRATION NUMBER: 109226

Water Drops Partnership Ltd
Company Limited by Guarantee
Unaudited Financial Statements
31 May 2024

AUBREY CAMPBELL & COMPANY

Chartered accountants
631 Lisburn Road
Belfast
BT9 7GT

Water Drops Partnership Ltd

Company Limited by Guarantee

Financial Statements

Year ended 31 May 2024

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Water Drops Partnership Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report)

Year ended 31 May 2024

The directors, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 May 2024.

Reference and administrative details

Registered charity name Water Drops Partnership Ltd

Charity registration number 109226

Company registration number NI688129

Principal office and registered office 30 Kiln Court
Banbridge
BT32 4SQ

The directors

R T J Briggs
Mrs A M Briggs
Rev D McComb (Appointed 12 June 2023)
Rev Canon J McWhirter (Appointed 12 June 2023)
Rev S McWhirter (Appointed 12 June 2023)

Independent examiner Aubrey Campbell
631 Lisburn Road
Belfast
BT9 7GT

Water Drops Partnership Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 May 2024

Structure, governance and management

Governing Document and Constitution of the Charity

Water Drops Partnership Ltd is a company limited by guarantee, Company Number NI688129 and accepted as charitable by HMRC under reference NI01300. It is registered with the Charity Commission for Northern Ireland, NIC109226. The company was incorporated on 12th May 2022 and was established under a Memorandum of Association which establishes the objects and powers of the company and is governed by its Articles of Association.

Recruitment and Appointment of Directors

The initial directors on incorporation of the company are also the members of the company. Three additional directors were appointed in June 2023 with particular skills for the benefit of the running of the company.

The directors receive no remuneration for their services as a director/trustee and are not employed by the company.

Organisational Structure

The charity is a private company, limited by guarantee. Currently all decisions are made by the two company directors. Meetings of the directors take place as and when required.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year. Under that law the trustees have prepared the financial statements in accordance with Generally Accepted Accounting Practice in the United Kingdom (accounting standards issued by the Financial Reporting Council in the UK, including 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)" and promulgated by the Institute of Chartered Accountants in Ireland. Under that law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of the affairs of the charity and of the statement of financial activities of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently
- make judgments and estimates that are reasonable and prudent
- state whether the financial statements have been prepared in accordance with applicable Accounting Standards and identify the standards in question, subject to any material departures being 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 company will continue as a going concern.

Water Drops Partnership Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 May 2024

Water Drops Partnership Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 May 2024

Objectives and activities

The charity's objects are specifically restricted to the following:

To endorse the Christian faith through word and deed by means of the following objects:

To relieve sickness and promote health in communities in East Africa and the developing world through the provision of clean and safe drinking water.

To relieve and prevent poverty for communities in East Africa and the developing world through access to clean water.

To focus on remote rural communities where few or no other relief/development organisations have reached.

To work alongside local churches established in the various communities and encourage the advancement of the Christian faith by practical example.

And as the directors may from time-to-time think fit.

Water Drops Partnership Ltd - practical application and benefits:

1. Water Drops Partnership Ltd works with local partners to identify communities with the greatest need for clean water provision. These are in remote areas where few or no other relief organisations have reached. We relieve poverty and promote health by the provision of clean and safe drinking water. We harvest rainwater using gravity-fed systems filtered into water storage tanks. We also tap into other available water sources - for example an existing pipe system - and use that for storage purposes. We hold capacity building workshops for locally elected Water Management Committees to nurture ownership and responsibility for the future sustainability of these projects and the economical use of water. A community training day under the WaSH programme also highlights the practical use of water and deals with issues of cleanliness and good hygiene practice.

2. There is therefore, a reduction in sickness in communities as they no longer drink contaminated water. Instead, they see an improvement in their health and well-being by using this clean water.

3. By being healthier, people are more productive in work and better able to earn a living.

4. Girls who previously had to walk long distances for water can now attend school full-time, which improves their educational prospects. They become full participants in the future development of their villages and are real role models for future generations. Apart from the health benefits, providing this service makes these communities feel valued and encouraged.

5. In these areas the local churches may be the most active institutions caring for the physical and spiritual needs of the people. These congregations see this water provision through the charity as supplying one of their most basic needs. This impacts everyone and helps to deepen personal faith as people see this as a practical example of caring.

6. There are fewer visits to the local clinics and the community overall is in better health. This is assessed through monitoring and interviews with clinic staff.

7. Reports of people being more able to earn a secure living as a result of improved health and well-being. Also head teachers report an improvement in school attendance and exam results,

Water Drops Partnership Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 May 2024

particularly among the older girls.

8. The feedback from the communities - the depth of their heartfelt appreciation and the improvement in their physical and mental health - is a significant indicator to the success of these projects. They no longer feel forgotten.

9. Through increased faith and regular worship, people live more focused and fulfilled lives and the community is more united. There is no harm arising from any of our purposes. The charity's beneficiaries are people in East Africa and developing countries, regardless of age, gender or faith, who are in need of clean and safe drinking water.

Water Drops Partnership Ltd has given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities entered into during the year have helped to achieve its aims and objectives, as well as providing public benefit.

There is no private benefit to be derived from any of the activities undertaken by Water Drops Partnership Ltd. All activities directly support the charitable purposes as set out in its Articles of Association.

Water Drops Partnership Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 May 2024

Achievements and performance

In this operational year of 2023-2024 Water Drops Partnership Ltd has continued to grow and develop. With an increase in project implementation, it was deemed appropriate to increase the number of Directors and we were delighted to welcome Rev David McComb, Rev Stephen McWhirter and Rev Canon Jennifer McWhirter. As a Board we organised a two-day planning workshop to create a Strategic Plan. The final outcome of this workshop delivered a consolidated strategic plan which will run from 1st June 2024 to 31st May 2027. Annual reviews will be undertaken and any adjustments necessary will be made. This plan will guide all our activities over the next three years and bring a balance to project implementation and fund-raising activities.

Another important outcome from our workshop was the commitment to what is known as the WaSH (Water, Sanitation and Hygiene) programme. This is an initiative of the UN and it encourages all organisations that are involved with water provision to be aware of the impact of bringing a water supply to areas that have previously never had a water source within their community. Water Drops has therefore committed to implementing a WaSH element to every community storage tank project from now on. This will entail the construction of a pit latrine/bathroom - which is excavating a 6m deep pit, covered with a reinforced concrete base and a block built structure with two doors for a bathroom and a latrine. Then also holding a community training day on issues of sanitation and hygiene so that better practice guidelines can be discussed and agreed upon. This will significantly improve the health and well-being of each of those communities.

The Board also decided that there should be a role for a Patron of the charity. This should be a well-respected person with influence across our target audience for fund raising purposes. Experience of community development and actual visits to our target area of Kajiado County in Kenya is also important. We were therefore delighted to welcome the Rt Rev Patrick Rooke as our Patron on Tuesday 14th May 2024.

The main focus of Water Drops Partnership Ltd remains the same - to provide access to clean and safe drinking water for rural and remote communities across Kenya - but with the main focus being in the area of the Anglican Church of Kenya, Diocese of Kajiado. Clean water, when it is available will bring good health and give people the energy to maximise their life opportunities, in order to secure a better future. Lack of clean water will have the direct opposite effect and so the aim of Water Drops Partnership Ltd is to ensure that all its projects have a positive impact on targeted communities. There are no restrictions on who can benefit from this water provision, it is distributed entirely on the basis of need.

Achievements:

As planned, we carried out two projects in October, November and December of 2023. In Oldonyo Oolasho we constructed a rain water catchment apron on the slope of a hill. The water is filtered into an underground series of water tanks and then distributed by syphon to a draw-off point. The community around this area were very grateful for this intervention as they do not have any water storage at all. More than 1,200 people will now have access to this clean drinking water source.

After a trial run of 5 Boma Tanks in early 2023 we continued with another 10 Tanks in November of 2023 in the area known as Olootepesi, in the Rift Valley. These have proved to be a life-changer for those who have received them. The level of appreciation is incredible and made the effort of implementing them a real privilege. More than 400 family members in this location have benefited from these tanks. Clean and safe drinking water makes a real difference.

In February and March of 2024 we completed another two community storage tanks. One in Oloontona and another in Oloilalei. We are very thankful to the Peyree family, in the USA, for completely funding the Oloilalei tank, and for their encouragement during the building period.

Water Drops Partnership Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 May 2024

Partnership, when it works best, is a two-way experience. As various communities across the County of Kajiado, in Kenya are blessed by the work of Water Drops, so too, are the people who enable this work to be carried out. Through various presentations across Ireland/N. Ireland many people are learning about Kenyan culture and understanding issues facing developing countries. We come to understand and appreciate our connectedness as a people and that we are all living in the same world, facing similar issues and challenges and supporting each other to overcome them.

The above can be learned through our fund raising processes, by receiving our completion reports of projects; by presentations in churches; through discussions in church groups; workshops in schools and by being part of the Water Drops interactive WhatsApp group - which has 90 members. This chronicles the implementation of projects on a day-to-day basis, with photos and text that bring the work to life as it progresses. We can also be followed on Facebook and Instagram.

Financial review

Water Drops Partnership Ltd has been privileged to continue to receive many financial donations from individuals, parishes and other groups wishing to support the expansion of the network.

We ended the financial year with £63,139 credit in the bank and this was split between

- Restricted Funds: £39,043, made up of: £12,743 for projects, £26,095 for vehicle running costs and £205 Enabling/Support.

- Unrestricted Funds: £24,096 made up of: £2,369 Enabling/Support, £5,000 Reserves and £16,727 for use as required.

Going Concern

The trustees have reviewed the budgets for the year ahead and are satisfied that there are adequate funds in place to ensure that the organisation can continue its activities and the financial statements for the year end 31st May 2024 can be approved. Projects will only be undertaken when sufficient funds are available or promised. If there are surplus funds from a project, they are transferred to the next suitable project/s.

Water Drops Partnership Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 May 2024

Plans for future periods

Imaroro Shallow Dam:

This is a new venture for Water Drops and if it is successful we will then consider this as an option for other areas as well. The borehole which we developed previously in Imaroro has not yielded sufficient volume of water to satisfy the needs of the whole community and the livestock. The shallow dam will therefore be used for the livestock and the borehole for clean drinking water for the people. It is estimated that a total of more than 1,000 people will use this borehole water, while more than 4,000 cattle and 6,000 goats will use the dam water supply.

Oloolera Boma Tanks:

There are many homesteads (Bomas) across Kajiado County that are located too far away from the community storage tanks that have been built and therefore, they are not able to benefit from this water supply. So, the Boma Tank initiative was established to bring a small 3,000 litre tank to their homesteads to be used for drinking water only. Selection is made by the local community in conjunction with church leaders. We are planning to install 12 more Boma Tanks during the month of July 2024, into this area of Kajiado. At least 500 people will benefit from this project. This has proved to be a very successful initiative and a further 10 Boma Tanks are planned for later in this year in a community still to be confirmed.

Oldonyo Onyokio:

This will be a community storage tank - and will therefore also have a WaSH element as part of the proposal - in a very remote setting near Magadi in the Rift Valley. It will be constructed within the compound of the local church, as this is the recognised secure place for the community to access water on a regular basis. A community of about 1,000 people will have access to this clean water supply.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Water Drops Partnership Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 May 2024

The trustees' annual report (incorporating the directors' report) was approved on 27 January 2025 and signed on behalf of the board of trustees by:

R T J Briggs
Director

Mrs A M Briggs
Director

Rev D McComb
Director

Rev Canon J McWhirter
Director

Rev S McWhirter
Director

Charity Secretary

Water Drops Partnership Ltd

Company Limited by Guarantee

Independent Examiner's Report to the Directors of Water Drops Partnership Ltd

Year ended 31 May 2024

I report to the directors on my examination of the financial statements of Water Drops Partnership Ltd ('the charity') for the year ended 31 May 2024.

Responsibilities and basis of report

As the directors of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of Charities Act (Northern Ireland) 2008 (the '2008 Act') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Aubrey Campbell
Independent Examiner

631 Lisburn Road
Belfast
BT9 7GT

Water Drops Partnership Ltd
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)

Year ended 31 May 2024

		Unrestricted funds	2024 Restricted funds	Total funds	2023 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	11,110	34,839	45,949	125,939
Charitable activities	6	6,179	4,115	10,294	22,776
Total income		<u>17,289</u>	<u>38,954</u>	<u>56,243</u>	<u>148,715</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	7	1,591	18,813	20,404	–
Expenditure on charitable activities	8,9	–	50,887	50,887	30,506
Total expenditure		<u>1,591</u>	<u>69,700</u>	<u>71,291</u>	<u>30,506</u>
Net (expenditure)/income and net movement in funds		<u>15,698</u>	<u>(30,746)</u>	<u>(15,048)</u>	<u>118,209</u>
Reconciliation of funds					
Total funds brought forward		19,520	98,689	118,209	–
Total funds carried forward		<u>35,218</u>	<u>67,943</u>	<u>103,161</u>	<u>118,209</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 15 to 22 form part of these financial statements.

Water Drops Partnership Ltd

Company Limited by Guarantee

Statement of Financial Position

31 May 2024

	Note	2024 £	£	2023 £
Fixed assets				
Tangible fixed assets	14		40,022	–
Current assets				
Debtors	15	–		19,570
Cash at bank and in hand		63,139		98,639
		<u>63,139</u>		<u>118,209</u>
Net current assets			<u>63,139</u>	<u>118,209</u>
Total assets less current liabilities			<u>103,161</u>	<u>118,209</u>
Funds of the charity				
Restricted funds			79,065	98,689
Unrestricted funds			<u>24,096</u>	<u>19,520</u>
Total charity funds	16		<u>103,161</u>	<u>118,209</u>

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

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The statement of financial position
continues on the following page.

The notes on pages 15 to 22 form part of these financial statements.

Water Drops Partnership Ltd
Company Limited by Guarantee
Statement of Financial Position *(continued)*
31 May 2024

These financial statements were approved by the board of trustees and authorised for issue on 27 January 2025, and are signed on behalf of the board by:

R T J Briggs
Director

Mrs A M Briggs
Director

Rev D McComb
Director

Rev Canon J McWhirter
Director

Rev S McWhirter
Director

The notes on pages 15 to 22 form part of these financial statements.

Water Drops Partnership Ltd

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 May 2024

	2024 £	2023 £
Cash flows from operating activities		
Net (expenditure)/income	(15,048)	118,209
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	13,340	–
Interest payable and similar charges	144	523
<i>Changes in:</i>		
Trade and other debtors	19,570	(19,570)
Cash generated from operations	18,006	99,162
Interest paid	(144)	(523)
Net cash from operating activities	<u>17,862</u>	<u>98,639</u>
Cash flows from investing activities		
Purchase of tangible assets	(53,362)	–
Net cash used in investing activities	<u>(53,362)</u>	<u>–</u>
Net (decrease)/increase in cash and cash equivalents	(35,500)	98,639
Cash and cash equivalents at beginning of year	98,639	–
Cash and cash equivalents at end of year	<u>63,139</u>	<u>98,639</u>

The notes on pages 15 to 22 form part of these financial statements.

Water Drops Partnership Ltd

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 May 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is 30 Kiln Court, Banbridge, BT32 4SQ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the directors for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Water Drops Partnership Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Water Drops Partnership Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2024

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Motor vehicles - 25% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Water Drops Partnership Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2024

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

The company is limited by guarantee and the liability of the members is limited to a sum not exceeding £10 in the event of a winding up.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations - restricted funds	–	34,839	34,839
Donations - unrestricted	11,110	–	11,110
	<u>11,110</u>	<u>34,839</u>	<u>45,949</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations - restricted funds	–	110,379	110,379
Donations - unrestricted	15,560	–	15,560
	<u>15,560</u>	<u>110,379</u>	<u>125,939</u>

Water Drops Partnership Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2024

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Income from charitable activities - restricted	–	4,115	4,115
Income from charitable activities - unrestricted	6,179	–	6,179
	<u>6,179</u>	<u>4,115</u>	<u>10,294</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Income from charitable activities - restricted	–	18,816	18,816
Income from charitable activities - unrestricted	3,960	–	3,960
	<u>3,960</u>	<u>18,816</u>	<u>22,776</u>

7. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Costs of raising donations and legacies - Other type 1	1,591	16,700	18,291
Costs of raising donations and legacies - Other type 3	–	2,113	2,113
	<u>1,591</u>	<u>18,813</u>	<u>20,404</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Costs of raising donations and legacies - Other type 1	–	–	–
Costs of raising donations and legacies - Other type 3	–	–	–
	<u>–</u>	<u>–</u>	<u>–</u>

8. Expenditure on charitable activities by fund type

	Restricted Funds £	Total Funds 2024 £	Restricted Funds £	Total Funds 2023 £
Project costs	50,887	50,887	30,506	30,506

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2024 £	Total fund 2023 £
Project costs	50,887	50,887	30,506

Water Drops Partnership Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2024

10. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	<u>13,340</u>	<u>–</u>

11. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>480</u>	<u>480</u>

12. Staff costs

The average head count of employees during the year was Nil (2023: Nil). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Number of volunteer staff	<u>2</u>	<u>2</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

13. Trustee remuneration and expenses

Two Trustees received reimbursement of expenses on behalf of the company totalling £10,600.96. These reimbursements included: o Sundry office expenses. o Mileage allowance in connection with travelling to speaking engagements. o Components of labour and materials costs in Kenya where cash payments were necessary and due to Kenyan banking system these had to be made via Ronnie's Mpesa account. (Full audit trail held). o Daily allowance for Project Manager and Administrator while in Kenya to cover utilities and living expenses.

Water Drops Partnership Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2024

14. Tangible fixed assets

	Motor vehicles £	Total £
Cost		
At 1 June 2023	–	–
Additions	53,362	53,362
At 31 May 2024	<u>53,362</u>	<u>53,362</u>
Depreciation		
At 1 June 2023	–	–
Charge for the year	13,340	13,340
At 31 May 2024	<u>13,340</u>	<u>13,340</u>
Carrying amount		
At 31 May 2024	<u>40,022</u>	<u>40,022</u>
At 31 May 2023	–	–

15. Debtors

	2024 £	2023 £
Other debtors	–	<u>19,570</u>

16. Analysis of charitable funds

Unrestricted funds

	At 1 June 2023 £	Income £	Expenditure £	Transfers £	At 31 May 2024 £
General funds	19,520	17,289	(1,591)	–	35,218
Designated Fund 1	–	–	–	5,000	5,000
Unrestricted fund	–	–	–	(16,122)	(16,122)
	<u>19,520</u>	<u>17,289</u>	<u>(1,591)</u>	<u>(11,122)</u>	<u>24,096</u>

	At 1 June 2022 £	Income £	Expenditure £	Transfers £	At 31 May 2023 £
General funds	–	19,520	–	–	19,520
Designated Fund 1	–	–	–	–	–
Unrestricted fund	–	–	–	–	–
	<u>–</u>	<u>19,520</u>	<u>–</u>	<u>–</u>	<u>19,520</u>

Water Drops Partnership Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2024

16. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 June 2023	Income £	Expenditure £	Transfers £	At 31 May 2024
Restricted Funds 1	98,689	38,954	(69,700)	11,122	79,065

	At 1 June 2022	Income £	Expenditure £	Transfers £	At 31 May 2023
Restricted Funds 1	–	129,195	(30,506)	–	98,689

17. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Current assets	19,096	84,065	103,161

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Current assets	19,520	98,689	118,209

18. Analysis of changes in net debt

	At 1 Jun 2023	Cash flows £	At 31 May 2024
Cash at bank and in hand	98,639	(35,500)	63,139

Armagh Free Presbyterian Church

Northern Ireland - Charity number 109438

Annual report

Water Drops Partnership Ltd



Annual report and unaudited accounts for the year ended 31st May 2024

Registered with the Charity Commission for Northern Ireland NIC109226
Company Limited by Guarantee NI688129
Registered Address 30 Kiln Court, Banbridge, Co Down, BT32 4SQ

Water Drops Partnership Ltd
Annual report and financial statements for the year ended 31st May 2024

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Statement of Financial Activities	9
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Water Drops Partnership Ltd

References and administrative details

Charity Name: Water Drops Partnership Ltd

Charity Registration Number: NIC109226

Company Number: NI688129

Registered Address: 72 Kiln Court
Banbridge
Co Down
BT32 4SQ

Directors & Trustees

Mrs Anna Margaret Briggs
Mr Ronald Thomas James Briggs
Rev David John McComb (from 12.6.2023)
Rev Canon Jennifer Kathryn McWhirter (from 12.6.2023)
Rev Stephen Joseph McWhirter (from 12.6.2023)

Independent Examiner

Aubrey Campbell
Aubrey Campbell & Co
631 Lisburn Road
Belfast
BT9 7GT

Bankers

Cash Plus Bank
Wise
Mpesa

Water Drops Partnership Ltd

Trustees' Annual Report for the year ended 31st May 2024

The trustees present the annual report and accounts for Water Drops Partnership Ltd for year ended 31st May 2024

Objectives and Activities

The charity's objects are specifically restricted to the following:

To endorse the Christian faith through word and deed by means of the following objects:

To relieve sickness and promote health in communities in East Africa and the developing world through the provision of clean and safe drinking water.

To relieve and prevent poverty for communities in East Africa and the developing world through access to clean water.

To focus on remote rural communities where few or no other relief/development organisations have reached.

To work alongside local churches established in the various communities and encourage the advancement of the Christian faith by practical example.

And as the directors may from time-to-time think fit.

Achievements, Performance & Public Benefit

In this operational year of 2023-2024 Water Drops Partnership Ltd has continued to grow and develop. With an increase in project implementation, it was deemed appropriate to increase the number of Directors and we were delighted to welcome Rev David McComb, Rev Stephen McWhirter and Rev Canon Jennifer McWhirter. As a Board we organised a two-day planning workshop to create a Strategic Plan. The final outcome of this workshop delivered a consolidated strategic plan which will run from 1st June 2024 to 31st May 2027. Annual reviews will be undertaken and any adjustments necessary will be made. This plan will guide all our activities over the next three years and bring a balance to project implementation and fund-raising activities.

Another important outcome from our workshop was the commitment to what is known as the WaSH (Water, Sanitation and Hygiene) programme. This is an initiative of the UN and it encourages all organisations that are involved with water provision to be aware of the impact of bringing a water supply to areas that have previously never had a water source within their community. Water Drops has therefore committed to implementing a WaSH element to every community storage tank project from now on. This will entail the construction of a pit latrine/bathroom - which is excavating a 6m deep pit, covered with a reinforced concrete base and a block built structure with two doors for a bathroom and a latrine. Then also holding a community training day on issues of sanitation and hygiene so that better practice guidelines can be discussed and agreed upon. This will significantly improve the health and well-being of each of those communities.

The Board also decided that there should be a role for a Patron of the charity. This should be a well-respected person with influence across our target audience for fund raising purposes. Experience of community development and actual visits to our target area of Kajiado County in Kenya is also important. We were therefore delighted to welcome the Rt Rev Patrick Rooke as our Patron on Tuesday 14th May 2024.

The main focus of Water Drops Partnership Ltd remains the same - to provide access to clean and safe drinking water for rural and remote communities across Kenya - but with the main focus being in the area of the Anglican Church of Kenya, Diocese of Kajiado. Clean water, when it is available will bring good health and give people the energy to maximise their life opportunities, in order to secure a better future. Lack of clean water will have the direct opposite effect and so the aim of Water Drops Partnership Ltd is to ensure that all its projects have a positive impact on targeted communities. There are no restrictions on who can benefit from this water provision, it is distributed entirely on the basis of need.

Achievements:

As planned, we carried out two projects in October, November and December of 2023. In Oldonyo Oololasho we constructed a rain water catchment apron on the slope of a hill. The water is filtered into an underground series of water

Water Drops Partnership Ltd

Trustees' Annual Report for the year ended 31st May 2024 (continued)

tanks and then distributed by syphon to a draw-off point. The community around this area were very grateful for this intervention as they do not have any water storage at all. More than 1,200 people will now have access to this clean drinking water source.

After a trial run of 5 Boma Tanks in early 2023 we continued with another 10 Tanks in November of 2023 in the area known as Olootepesi, in the Rift Valley. These have proved to be a life-changer for those who have received them. The level of appreciation is incredible and made the effort of implementing them a real privilege. More than 400 family members in this location have benefited from these tanks. Clean and safe drinking water makes a real difference.

In February and March of 2024 we completed another two community storage tanks. One in Oloontona and another in Oloilalei. We are very thankful to the Peyree family, in the USA, for completely funding the Oloilalei tank, and for their encouragement during the building period.

Partnership, when it works best, is a two-way experience. As various communities across the County of Kajiado, in Kenya are blessed by the work of Water Drops, so too, are the people who enable this work to be carried out. Through various presentations across Ireland/N. Ireland many people are learning about Kenyan culture and understanding issues facing developing countries. We come to understand and appreciate our connectedness as a people and that we are all living in the same world, facing similar issues and challenges and supporting each other to overcome them.

The above can be learned through our fund raising processes, by receiving our completion reports of projects; by presentations in churches; through discussions in church groups; workshops in schools and by being part of the Water Drops interactive WhatsApp group - which has 90 members. This chronicles the implementation of projects on a day-to-day basis, with photos and text that bring the work to life as it progresses. We can also be followed on Facebook and Instagram.

Future Plans - 2024/2025

Imaroro Shallow Dam: This is a new venture for Water Drops and if it is successful we will then consider this as an option for other areas as well. The borehole which we developed previously in Imaroro has not yielded sufficient volume of water to satisfy the needs of the whole community and the livestock. The shallow dam will therefore be used for the livestock and the borehole for clean drinking water for the people. It is estimated that a total of more than 1,000 people will use this borehole water, while more than 4,000 cattle and 6,000 goats will use the dam water supply.

Oloolera Boma Tanks: There are many homesteads (Bomas) across Kajiado County that are located too far away from the community storage tanks that have been built and therefore, they are not able to benefit from this water supply. So, the Boma Tank initiative was established to bring a small 3,000 litre tank to their homesteads to be used for drinking water only. Selection is made by the local community in conjunction with church leaders. We are planning to install 12 more Boma Tanks during the month of July 2024, into this area of Kajiado. At least 500 people will benefit from this project. This has proved to be a very successful initiative and a further 10 Boma Tanks are planned for later in this year in a community still to be confirmed.

Oldonyo Onyokio: This will be a community storage tank - and will therefore also have a WaSH element as part of the proposal - in a very remote setting near Magadi in the Rift Valley. It will be constructed within the compound of the local church, as this is the recognised secure place for the community to access water on a regular basis. A community of about 1,000 people will have access to this clean water supply.

Water Drops Partnership Ltd – practical application and benefits:

1. Water Drops Partnership Ltd works with local partners to identify communities with the greatest need for clean water provision. These are in remote areas where few or no other relief organisations have reached. We relieve poverty and promote health by the provision of clean and safe drinking water. We harvest rainwater using gravity-fed systems filtered into water storage tanks. We also tap into other available water sources - for example an existing pipe system - and use that for storage purposes. We hold capacity building workshops for locally elected Water Management Committees to nurture ownership and responsibility for the future sustainability of these projects and the economical use of water. A community training day under the WaSH programme also highlights the practical use of water and deals with issues of cleanliness and good hygiene practice.
2. There is therefore, a reduction in sickness in communities as they no longer drink contaminated water. Instead, they see an improvement in their health and well-being by using this clean water.
3. By being healthier, people are more productive in work and better able to earn a living.
4. Girls who previously had to walk long distances for water can now attend school full-time, which improves their educational prospects. They become full participants in the future development of their villages and are real role models for future generations. Apart from the health benefits, providing this service makes these communities feel valued and encouraged.

Water Drops Partnership Ltd
Trustees' Annual Report for the year ended 31st May 2024 (continued)

5. In these areas the local churches may be the most active institutions caring for the physical and spiritual needs of the people. These congregations see this water provision through the charity as supplying one of their most basic needs. This impacts everyone and helps to deepen personal faith as people see this as a practical example of caring.
6. There are fewer visits to the local clinics and the community overall is in better health. This is assessed through monitoring and interviews with clinic staff.
7. Reports of people being more able to earn a secure living as a result of improved health and well-being. Also head teachers report an improvement in school attendance and exam results, particularly among the older girls.
8. The feedback from the communities - the depth of their heartfelt appreciation and the improvement in their physical and mental health - is a significant indicator to the success of these projects. They no longer feel forgotten.
9. Through increased faith and regular worship, people live more focused and fulfilled lives and the community is more united. There is no harm arising from any of our purposes. The charity's beneficiaries are people in East Africa and developing countries, regardless of age, gender or faith, who are in need of clean and safe drinking water.

Water Drops Partnership Ltd has given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities entered into during the year have helped to achieve its aims and objectives, as well as providing public benefit.

There is no private benefit to be derived from any of the activities undertaken by Water Drops Partnership Ltd. All activities directly support the charitable purposes as set out in its Articles of Association.

Financial Review

Water Drops Partnership Ltd has been privileged to continue to receive many financial donations from individuals, parishes and other groups wishing to support the expansion of the work.

We ended the financial year with £63,139 credit in the bank and this was split between :

- Restricted Funds of £39,043, made up of: £12,743 for projects, £26,095 for Vehicle running costs and £205 Enabling/Support.
- Unrestricted Funds of £24,096, made up of: £2,369 Enabling/Support, £5,000 Reserves and £16,727 for use as required.

Going Concern

The trustees have reviewed the budgets for the year ahead and are satisfied that there are adequate funds in place to ensure that the organisation can continue its activities and the financial statements for the year end 31st May 2024 can be approved. Projects will only be undertaken when sufficient funds are available or promised. If there are surplus funds from a project, they are transferred to the next suitable project/s.

Structure, Governance and Management

Governing Document and Constitution of the Charity

Water Drops Partnership Ltd is a company limited by guarantee, Company Number NI688129 and accepted as charitable by HMRC under reference NI01300. It is registered with the Charity Commission for Northern Ireland, NIC109226. The company was incorporated on 12th May 2022 and was established under a Memorandum of Association which establishes the objects and powers of the company and is governed by its Articles of Association.

Recruitment and Appointment of Directors

The initial directors on incorporation of the company are also the members of the company. Three additional directors were appointed in June 2023 with particular skills for the benefit of the running of the company.

Pay and remuneration

The directors receive no remuneration for their services as a director/trustee and are not employed by the company.

Organisational Structure

The charity is a private company, limited by guarantee. Currently all decisions are made by the company directors. Meetings of the directors take place as and when required.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year. Under that law the trustees have prepared the financial statements in accordance with Generally Accepted Accounting Practice in the United Kingdom (accounting standards issued by the Financial Reporting Council in the UK, including 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)" and promulgated by the Institute of Chartered Accountants in Ireland. Under that law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of the affairs of the charity and of the statement of financial activities of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently
- make judgments and estimates that are reasonable and prudent
- state whether the financial statements have been prepared in accordance with applicable Accounting Standards and identify the standards in question, subject to any material departures being 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 company will continue as a going concern.

The trustees are responsible for keeping accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with both the Charities Act (Northern Ireland) 2008, the Charity (Accounts and Reports) Regulations (Northern Ireland) 2008 and the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement as to disclosure to our examiners

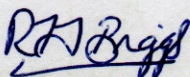
In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant audit information of which the charitable company's examiner is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the company's examiner is aware of that information.

Independent Examiner

The Independent Examiner, Aubrey Campbell of Aubrey Campbell & Co., has indicated his willingness to continue to examine the accounts.

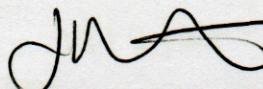
Signed



Ronnie Briggs
Director/Trustee

Date 12/9/24

Signed



Revd Canon Jennifer McWhirter
Director/Trustee

Date 12/9/24

Water Drops Partnership Ltd

Company Limited by Guarantee

Independent Examiner's Report to the Directors of Water Drops Partnership Ltd

Year ended 31 May 2024

I report to the directors on my examination of the financial statements of Water Drops Partnership Ltd ('the charity') for the year ended 31 May 2024.

Responsibilities and basis of report

As the directors of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of Charities Act (Northern Ireland) 2008 (the '2008 Act') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

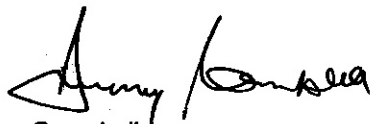
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Aubrey Campbell
Independent Examiner

631 Lisburn Road
Belfast
BT9 7GT

Statement of Financial Activities for the year ended 31st May 2024

		Unrestricted Funds 2024 £	Designated Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Receipts from						
Donations and Legacies	3	11110	0	34839	45949	125939
Charitable Activities	4	6179	0	4115	10294	22776
Total Receipts		17289	0	38954	56243	148715
Payments on						
Generating Funds	5	1591	0	5472	7063	2342
Charitable activities	6	0	0	84680	84680	28164
Total Payments		1591	0	90152	91743	30506
Net payments		15698	0	-51198	-35500	118209
Transfers between funds		-16122	5000	11122	0	0
Net movement in Funds		-424		-40076	-35500	0
Depreciation of Vehicle	12	0	0	-13400	-13400	0
Reconciliation of funds						
Total Funds brought forward		19520	0	79119	98639	0
Total funds carried forward		19096	5000	39043	63139	118209

Funds carried forward are cash funds

Balance Sheet as at 31st May 2024

	Note	2024	2023
		£	£
Fixed Assets		40022	0
Total Fixed Assets	9	40022	0
Current Assets			
Prepayments		0	19570
Cash and cash equivalents	8	63139	98639
Total current Assets		63139	118209
Total creditors		0	0
Total net assets		<u>103161</u>	<u>118209</u>

The funds of the company

Unrestricted Funds

General Funds	19096	19520
Designated Funds	5000	0
Total Unrestricted Funds	24096	19520

Restricted Funds

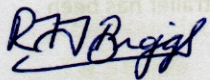
Restricted Funds	79065	79119
Prepayments	0	19570
Total Restricted Funds	79065	98689

Total Funds	<u>103161</u>	<u>118209</u>
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The notes on pages 11-16 are an integral part of these financial statements

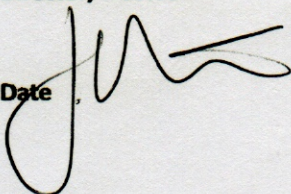
The financial statements on pages 9-16 were approved by the Directors/Trustees and signed by:

Signed



Ronnie Briggs
Director/Trustee

Date



Signed

Jennifer McWhirter
Director/Trustee

Date

12/9/24

12/9/24

Water Drops Partnership Ltd

Notes to the financial statements for the year ended 31st May 2024

1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared on a going concern basis in accordance with Accounting and Reporting by Charities and the Companies Act 2006: 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) – (Charities SORP (FRS 102)).

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

b) Preparation of accounts on a going concern basis

The company meets its day to day working capital requirements from its annual income. The Trustees have obtained and reviewed cash flow forecasts for the coming year and based on these are satisfied that the company has resources to provide a reasonable expectation that it can continue to meet its financial obligations as they fall due for the foreseeable future, therefore these financial statements have been prepared on a going concern basis. The company will progress with projects when sufficient income is available.

c) Income

Income from personal and charitable donations is recognised on a cash receipts basis.

Income from grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Surplus income from completed projects is transferable to a future project or projects.

d) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

e) Tangible assets

The tangible assets of the company comprise of a Toyota Land Cruiser which has been modified to suit the needs of Water Drops Partnership Ltd and the challenging terrain in Kenya. Ownership is Water Drops Partnership Ltd but due to legalities in Kenya, the registered keeper is the Anglican Church of Kenya, Diocese of Kajiado. A suitable agreement was completed prior to delivery. The purchase and maintenance of this vehicle and the modification of a trailer has been made possible through the Peterson family, as referenced in the financial Review on page 6.

Tangible assets are derecognised on disposal or when no future economic benefits are expected. On disposal, the difference between the new disposal proceeds and the carrying amount is recognised in the statement of financial activities and included in 'Other operating (losses)/gains.

f) Investments

The company holds no investments

Water Drops Partnership Ltd

Notes to the financial statements for the year ended 31st May 2024 (continued)

g) Cash and cash equivalents

Cash and cash equivalents include cash in hand, held with Cash Plus, Wise and Mpesa banks.

The Mpesa bank account is in Ronnie Briggs sole name due to legalities with Kenyan banking system. It is however used solely for Water Drops Partnership Ltd transactions.

h) Financial instruments

Water Drops only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction price and subsequently measured at their settlement value.

i) Funds

Funds are classified as either restricted funds or unrestricted funds, defined as follows:

- Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the company.
- Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

2 Critical accounting judgements and estimation uncertainty

Estimates and judgments made in the process of preparing the financial statements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Trustees do not consider that there are any critical judgments made in applying the company's accounting policies or that there are any critical accounting estimates or assumptions which may have a significant risk of causing a material adjustment to carrying amounts of assets and liabilities within the next financial year.

3 Receipts from Donations and Legacies

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Bal from PCO-Water Drops Projects	0.00	0.00	0.00	1901.00
Donations Projects	0.00	20980.11	20980.11	21383.68
Donation Unrestricted	11110.00	0.00	11110.00	10000.00
DSP Foundation	0.00	0.00	0.00	32238.91
T & S Pyree	0.00	13859.38	13859.38	60415.88
	11110.00	34839.49	45949.49	125939.47

Water Drops Partnership Ltd

Notes to the financial statements for the year ended 31st May 2024 (continued)

4 Receipts from Charitable Activities

	Unrestricted	Restricted		
	Funds	Funds	Total	Total
	2024	2024	2024	2023
	£	£	£	£
Grant from Bishops' Appeal	0.00	0.00	0.00	15813.00
PCO-Water Drops Gift Aid	0.00	0.00	0.00	3948.73
Bal from PCO-Water Drops Enabling	0.00	0.00	0.00	124.94
Donations for Enabling Fund	0.00	3015.69	3015.69	2878.25
Gift Aid Water Drops Ptr Ltd	6178.51	0.00	0.00	0.00
Grant from Kenya Irish Society	0.00	1100.00	1100.00	0.00
Sundry Income	0.00	0.00	0.00	11.94
	<u>6178.51</u>	<u>4115.69</u>	<u>10294.20</u>	<u>22776.86</u>

5 Payments on Generating Funds

	Unrestricted	Restricted		
	Funds	Funds	Total	Total
	2024	2024	2024	2023
	£	£	£	£
Company House Fees	0.00	34.00	34.00	25.00
Legal costs	0.00	0.00	0.00	300.00
General Office expenses	0.00	447.53	447.53	370.76
Bank Charges	436.04	144.37	580.41	523.10
Accounting Services	0.00	1370.00	1370.00	600.00
Governance Fees	0.00	480.00	480.00	0.00
Insurance	1155.00	233.00	1388.00	157.00
Mileage	0.00	275.70	275.70	224.55
Subsistence	0.00	155.12	155.12	0.00
Promotional materials	0.00	559.58	559.58	141.62
Website related expenses	0.00	108.00	108.00	0.00
Admin Assistance	0.00	1665.00	1665.00	0.00
Total spent on Generating Funds	<u>1591.04</u>	<u>5472.30</u>	<u>7063.34</u>	<u>2342.03</u>

Water Drops Partnership Ltd

Notes to the financial statements for the year ended 31st May 2024 (continued)

6 Payments on Charitable Activities

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Mbirika tank	0	0.00	0.00	10935.34
Lenkishon tank	0	0.00	0.00	14683.75
Oldonyo O-lasho	0	16601.55	16601.55	479.07
Boma tanks	0	6938.20	6938.20	306.7
Future project/s	0	0.00	0.00	4.91
Olkiramatian	0	5.64	5.64	0
Oloilalei	0	12525.83	12525.83	0
Oltiasika Phase 2	0	774.94	774.94	0
Olootona	0	7597.42	7597.42	0
Imaroro	0	122.94	122.94	0
Vehicle related expenses	0	6322.38	6322.38	1754.98
Balance purchase and fabrication of vehicle	0	33791.00	33791.00	0
	0	84679.90	84679.90	28164.75

7. Funds of the Company

	At 1st June 2023 £	Income £	Expenditure £	Transfers £	At 31st May 2024 £
Restricted Funds					
Projects	12688	35938	44567	8684	12743
Vehicle Fund	65770	0	40113	438	26095
Enabling	661	3016	5472	2000	205
Total Restricted Funds	79119	38954	90152	11122	39043
Unrestricted Funds					
Enabling	3960	0	1591	0	2369
Reserve	0	0	0	5000	5000
General Fund	15560	17289	0	-16122	16727
Total Unrestricted Funds	19520	17289	1591	-11122	24096
Total Funds	98639	56243	91743	0	63139

Water Drops Partnership Ltd

Notes to the financial statements for the year ended 31st May 2024 (continued)

8 Reconciliation of Funds

Bank Balances as at 31st May 2024	
Cash Plus	£63,136
Wise	£0
Mpesa	£3
	£63,139
Cash at bank brought forward	
	£98,639
Receipts for the year	£56,243
Payments for the year	-£91,743
Cash at bank carried forward	£63,139

9 Fixed assets

Comprise of Land Cruiser as per note 1e above.

10 Explanatory notes to the funds

Unrestricted Funds

- Funds donated to the Company to spend at the discretion of the Directors/Trustees. These funds will generally be divided between Enabling/Support, Projects and a portion being retained for "Reserves".

Restricted Funds

- The majority of income received is either towards a specific project or Enabling/Support. Donors donating towards a specific project are aware that when that particular project has been completed the surplus funds will be transferred to a future project.
- **Enabling/Support**- support costs required to run the company.
- **Projects**-expenditure in connection with projects including labour, materials and related transport and project implementation costs. This includes travel costs and accommodation and living expenses for project manager and project administrator while travelling and in Kenya.
- **Vehicle**-all expenses in connection with purchase, tax, insurance, fabrication, storage and ongoing maintenance of the vehicle and trailer. (A trailer had been left with the Diocese following earlier work and has been renovated and upgraded to suit the current work). There is no asset value attributed to the trailer.
- In 2022-23 Bishops' Appeal gave grants of £15,813 which were used towards the Lenkishon project. £1367 was left over and will be used, with their permission, towards a future project

11 Transactions with the Trustees and connected persons

Two Trustees received reimbursement of expenses on behalf of the company totalling £2,442.81

These reimbursements included:

- Sundry office expenses.
- Mileage allowance in connection with travelling to speaking engagements.
- Daily allowance for Project Manager and Administrator while in Kenya to cover utilities and living expenses.

Two connected persons received payments totalling £2,861.02 for providing services to Water Drops Partnership Ltd. These were deemed to be in the best interests of the company and approved by the non-connected directors.

Water Drops Partnership Ltd

Notes to the financial statements for the year ended 31st May 2024 (continued)

12 Depreciation

Toyota Land Cruiser-Purchase and necessary fabrication costs equalled £53,600 Stg.
Valuation provided subsequent to work done equated to £53,600 Stg.

Depreciation calculated at 25% on reducing balance.
Charge for 2023-24 year £13,400

Armagh Free Presbyterian Church

Northern Ireland - Charity number 109438

Annual return

Water Drops Partnership Ltd

Company Limited by Guarantee

Independent Examiner's Report to the Directors of Water Drops Partnership Ltd

Year ended 31 May 2024

I report to the directors on my examination of the financial statements of Water Drops Partnership Ltd ('the charity') for the year ended 31 May 2024.

Responsibilities and basis of report

As the directors of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of Charities Act (Northern Ireland) 2008 (the '2008 Act') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

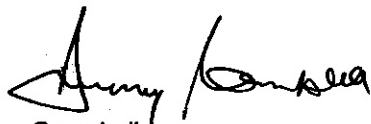
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Aubrey Campbell
Independent Examiner

631 Lisburn Road
Belfast
BT9 7GT