

# Trustees Annual Report & Financial Statement for 2024



Registered  
Charity  
1170658



Free 2 Be...

all that God created you to be

# FREE 2 BE SPECIAL

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



David - UK



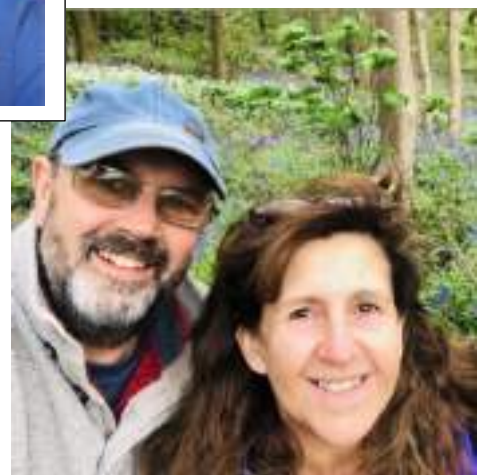
Alan – UK Accounting



Ayub – Kenya



Anita UK



Kate & John – UK

# Free 2 Be Special

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

## The Board of Trustees

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

## Registered Office.

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

## Charity Details.

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

## Independent Examiner

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

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

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

## Objectives of the Charity:

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

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

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

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

## Appointment of Trustees

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

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

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

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

### **Governing Document**

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

### **Public Benefit**

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

### **Risk Management**

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

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

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

### **Financial Review**

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

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

### Reserves Policy

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

### Fundraising at Free 2 Be Special

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

## Fundraising in 2024....



Left: Children at a church held a fundraiser to raise awareness that we can feed a child for a whole month for £5.

Bottom left: Brian and James did a sponsored abseil to raise funds.

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

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



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

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

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

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



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



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

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

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

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





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

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



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





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



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

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



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



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



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

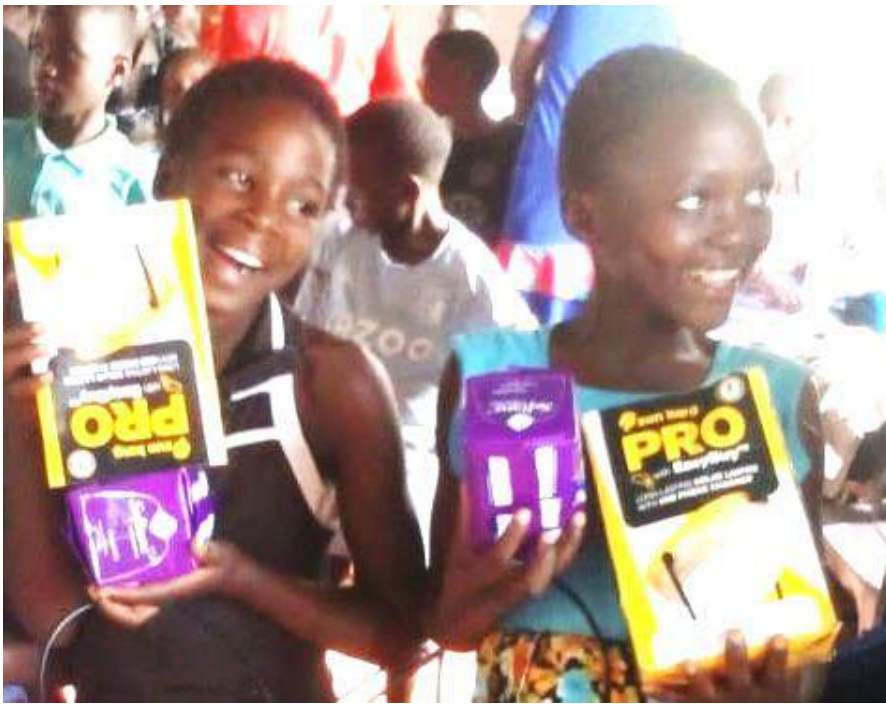
### 8. Provided more mattresses, beds, blankets, mosquito nets and solar lamps



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

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





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



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



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



The difference was Transformational for Beatrice, Andrew and Yvonne.

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





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

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



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

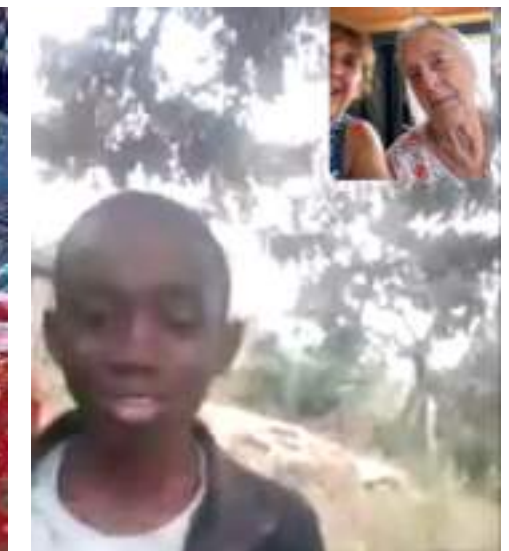
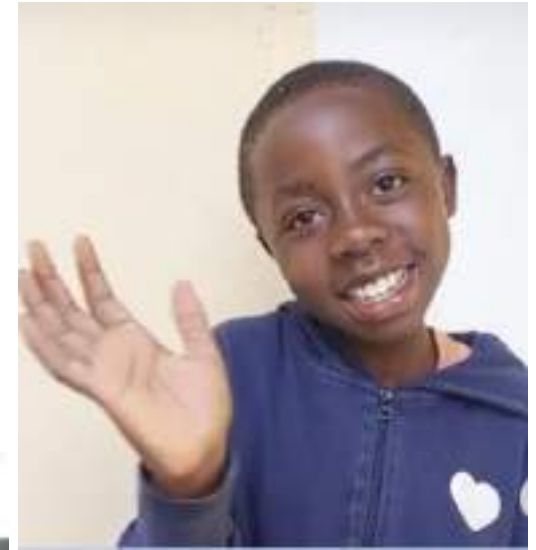


Beatrice has suffered from epilepsy since we first met her in 2012. She is an orphan; her father died in 2013 and her mother died in 2020. Her extended family, couldn't cope with her at home. We took her to the hospital and bought the recommended medication and then took her to a school for special needs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





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



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

15. The UK side of the charity assisting vulnerable adults has provided a grant to ‘Andrea’, a special needs student, for her online study of criminal systems. She hopes to bring justice for victims of abuse at the conclusion of her course.
16. We set up a WhatsApp group for our sponsors and other interested parties who want to receive more than just the quarterly email. We put regular updates on the group of all aspects of our ministry in Kenya. The group is called TRANSFORMING LIVES after all that is what our faithful sponsors are doing best. If you would be part of this group you can connect with Kate through the contact details on page 3.



# Transforming Lives



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



**Chairman's Report,**

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

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

*KJ Jergas*

30<sup>th</sup> January 2025

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

Name .....**Kate Jergas – Chair**

FREE 2 BE SPECIAL

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

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

**Respective responsibilities of trustees and examiner:**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 43(2) of the charities Act 1993 (the 1993 Act) and that an independent examination is needed.

**It is my responsibility to:**

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

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

To State whether particular matters have come to my attention.

**Basis of the independent examiners report:**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with these records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiners statement:**

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

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

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

Have been met; or

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

ALAN ALBERT FEREDAY

Name: .....

A. A. Fereday

Signature .....

29-1-2025

Date: .....

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

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

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

All income and expenditure derives from continuing activities.

**FREE 2 BE SPECIAL**

**BALANCE SHEET**

**AS AT 31 DECEMBER 2024**

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

## FREE 2 BE SPECIAL

### NOTES TO THE FINANCIAL STATEMENTS

AS AT 31 DECEMBER 2024

#### 1 Accounting Policies

##### a) Basis of accounting

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

##### b) Incoming Resources

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

##### c) Investment Income

Investment Income is included in the accounts when receivable.

##### d) Resources expended

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

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

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

##### f) Funds accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

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

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

	<u>2024</u> £	<u>2023</u> £
<b>2 Donations &amp; Sponsorship:</b>		
Regular & one-off sponsorship	29083.52	25892.43
Fundraising/market events	4385.62	2159.00
HMRC Gift Aid	8233.72	1651.74
	<u><u>41702.86</u></u>	<u><u>29703.17</u></u>
<b>3 Charitable activities:</b>		
Kenya - finance sent to achieve projects	17694.00	16754.00
Education costs	11063.00	5476.00
UK Administration costs	0.00	15.00
	<u><u>28757.00</u></u>	<u><u>22245.00</u></u>

**FREE 2 BE SPECIAL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AS AT 31 DECEMBER 2024**

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

**i) Kenyan General Reserve:**

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

**ii) Kenyan Travel Reserve:**

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

**(iii) Kenyan Special Needs:**

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

**(iv) UK Special Needs:**

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

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

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

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

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