

Trustees Annual Report & Financial Statement for 2025



Registered
Charity
1170658



Free 2 Be...

...all that God created you to be

FREE 2 BE SPECIAL

Contents

	Page
Contents and meeting our team.	2
Legal, administrative & fundraising information.	3-5
Trustees Progress and Achievements Report	6-22
Chairman's Report	23
Independent Examiners Report	24
Statement of Financial Activities (SOFA)	25
Balance Sheet	26
Notes for the accounts	27-28

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



David - UK



Ayub – Kenya



Iman – UK Accounting



Anita - UK



Kate & John – UK

Free 2 Be Special

The Trustees present their annual report and financial statements for the year ending 31st December 2025

The Board of Trustees

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

Charity Details.

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

Registered Office.

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

Independent Examiner

Iman J Ramsay
40 Falstaff Crescent
Sheffield
South Yorkshire
S5 8DD

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 DE1 1SH

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 2025 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 used online communications and a WhatsApp group during 2025 to meet and make decisions, mainly due to the distance between our physical addresses. We held our AGM on 6th January 2026.
2. The chairman and treasurer meet to liaise and co-ordinate with our Kenyan team on a weekly basis. They assess future projects to be carried out generally according to the highest number of beneficiaries.
3. **All F2BS trustees are volunteers, no-one is paid or receives expenses, we don't pay staff and no overheads are taken from donations. All donations are used solely to fulfil our objectives in Kenya.**
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. We have a volunteer policy and agreement form.
6. All volunteers visiting the villages must sign our volunteer & personal conduct 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 9th December 2016 and most recently amended on 21st 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 form and trustee declaration. | 8. Data Protection |
| 4. Safeguarding Child/Vulnerable Beneficiaries | 9. Reserves |
| 5. Child & Vulnerable Beneficiaries 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 2025 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 2025 has been used to further the objects of the charity in Kenya. 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.

We are so grateful to the several churches in England and Spain who support our work and get behind the projects we undertake, especially praying for us, they are a great encouragement.

Fundraising in 2025....



Top left: Kate and her mum attended the Liberty Church Family Fun Day in July. Raising over £150 from sales and a tombola.

Top right: Steve swam a mile across Lake Windermere raising a massive £330.



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

Left: Sid created the informative new display boards for us, which have really smartened up our stand and tell our story in detail.

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



We now have a card machine to receive donations, very kindly bought for us by friends who wish to remain anonymous. Thank you so much. This has made taking donations so much easier.

Trustees Report and Financial Statement for year ending 31st December 2025

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. **Education** for 88 children in school & 6 youth in further education learning a trade.
 2. **Teaching skills** to give a hand up.
 3. **Building** homes and making improvements to the most vulnerable
 4. **A listening ear** in a traumatic situation.
 5. **Relieving distress and hardship** for over 100 girls and many families.
1. During 2025 we provided education for 88 children in 15 different schools and 6 youth in training colleges. We provided their school/college fees, their lunches and snacks during the day, their educational equipment including things like calculators, textbooks, writing books, pens and paper, a uniform, shoes and games kit, school visits and exam fees, some schools even insist on us providing a desk and a chair.



Children know they are valued when their school needs are provided for. You can see their thankfulness from their smiles as they go home laughing and assured, they can learn in peace.



School equipment is very expensive. Items we take for granted like a dictionary and pens all have to be bought for the children. Nothing is provided by the schools and each year as the sponsorship program grows we have desks and chairs made.

Below: Children from one school now come home to Mama Jane's for lunch, we were initially paying for lunch in school but the children were not receiving it!!





Trips to Eldoret airport, an animal sanctuary and later in the year to an outdoor swimming pool all broadened their horizons in 2025. Big smiles are the result of them having fun on a special day out.



We are very proud to see Valentine thriving in nursing college, Ezekiel studying to be an electrician and Josephine studying agriculture. We have known these young adults for many years, and it is such a blessing to see them learning a trade which will provide for the future.



Left: Benjamin is learning building and construction.

Right: Alvin in the blue shirt has been studying agriculture for several years, we have supported him in his final 2 years. He is teaching one of our special needs children how to grow crops and provide for his elderly parents and himself. As you can see below Peter has had great success in the first growing season.



We have been supporting Kevin through teacher training college for several years and paying off his huge arrears bill. We have also had teachers in the UK encouraging him and giving him lessons. Joy has done a great job teaching him how to inspire the children to paint and draw. He has been teaching children extra lessons at Ayub's home at the weekend too, giving him extra teaching experience.





Right: Abraham has been learning in a boarding school for deaf students. We supported him in his final year of secondary school and paid off his large arrears bill. He completed fourth form in 2025.



Above: Beatrice has had a private tutor teaching her hairdressing and is practicing on her 'heads' and family members to increase her skills. We are looking for another private tutor for her or a salon who will allow her to gain more experience. We still buy her medication every 2 months and provide food for the relations who took her in.

Left: Ian was abused and distressed. We supported his last year at school and helped his sick mother with medication, building them a toilet and shower block and securing their home.

2. Teaching skills to give a hand-up.

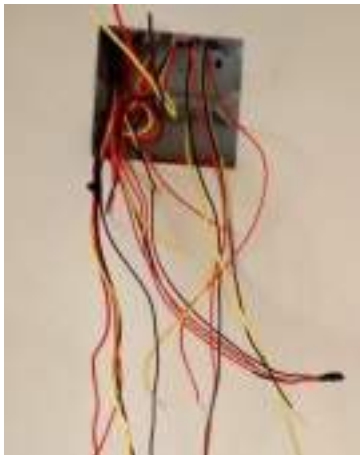
As many of you know our original mandate from God was to give the people a hand-up and not hand-outs. It hasn't been easy to teach practical business skills while we have been running the mission from the UK due to family commitments, so we improvise and still get the job done as you can see on the previous page when Alvin was passing on his agricultural skills to Peter.



We set up an agricultural project on Mama Yvonne's land, many of our children came to help out at weekends and on the school holidays. They were all amazed by the bumper crop of Kale they had grown, which fed the children at lunch time and gave abundant supplies to the widows we provide food for as you can see from the photo on the next page.



3. [Building homes and making improvements](#) has been phenomenal during 2025. We have done more building work and renovations than any other year whilst we haven't been travelling to Kenya regularly. Our first job was to complete Mama Jane's house and fit electricity (see below), then we could buy them furniture and get them settled in. Their current mud home was collapsing in places and the roof was leaking badly, soaking their bedding whenever it rained. I think you can see from Diana's smiles how blessed they were.



We dug a borehole for Mama Yvonne and one for our faithful caretaker Francis and his family.



Kevin started building a house because his older brother wanted the iron sheets from the old roof. The old house was in a bad state of repair so Kevin had no option but to start building a new place despite the rainy season looming. He worked hard during his break from teacher training college but cried out to us for help as the rainy season neared. Our supporters heard his cry and we were able to help him complete the house preventing the mud walls from being washed away. We finished the house fitting windows and doors, cementing it inside and out and buying him furniture.





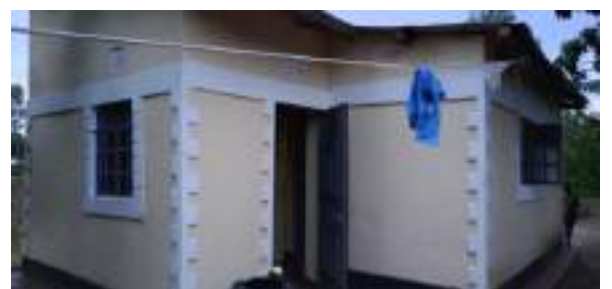
Rodah was taken in by a local family when her mum died. She slept in the living room with the chickens because the house was so small and the family had 4 children of their own. We talked with the family and decided the best thing was to build a new living room at the front of the house and turn the existing living room into bedrooms. See the finished result on the next page...





Right: Ayub discovered Mama Abigail's house was in a horrendous state of repair. Beatrice, her mother, a widow for many years had made an attempt at building a house, but so much was left undone. Many walls were only half built and there were big gaps in the exterior walls. We built the walls, filled the holes, fitted windows and doors and plastered the whole house inside and outside, painting all the walls and floors to finish it to a high standard and then bought new beds and living room furniture.





The family were amazed when Ayub arrived with their new living room furniture. They were so thankful and said many, many thank yous to those who totally transformed their lives.

Fidel, along with his younger brother Philip and young cousin Mikey were told by their uncle they couldn't stay in the house with their grandma anymore, so they had to start building something to sleep in. They made an attempt but became disillusioned when their uncle told them it was a poor effort and wouldn't remain standing when the rains started. We told our supporters and they rallied to help out. The boys had decided they wanted a room each so that is how they built the house.



Once the framework was built with poles and the roof in place, we encouraged the other sponsored boys to come and help out with mudding, to teach them that it was good to be there for each other.



The boys are very happy with their new home, it is plastered inside and outside, with windows and doors fitted. They each have their own room to sleep in but go to eat with grandma in her house next door.



We delivered new beds to them. All 3 boys sent heartfelt thanks in video messages, to show their appreciation of the great blessing they have received.

4. A listening ear in a traumatic situation is what was needed when we were shocked to find Esther had been raped and was pregnant aged just 16 years old.



Esther delivered baby Emmanuel on 23rd December 2025 by C-section. She came home 3 days later from hospital. The operation and hospital stay were very expensive, not like Kate & John's daughter who delivered their first grandchild in England on the same day with no cost at all. Many people ask me why Kenyans in rural villages don't get on in life and my first point is that we also wouldn't get on so quickly if we had to pay for every doctor and hospital visit and all the educational costs like the Kenyans have to.

Esther's mum Emily is proud to have a grandchild and was very thankful for all the items we bought for baby Emmanuel.



We have been kept busy with more hospital visits this year. Eugene and Susan needed treatment for Malaria. Fidel was having back pain so he was also taken to hospital to be checked out several times for physiotherapy after his knee operation.



Left: Beatrice receives her medication every 2 months.

5. Relieving distress and hardship

It has been a massive expense for us supplying sanitary wear to our girls. We decided to start talking about this taboo subject and we shared with you that there was a product available that would cost £8 and would provide sanitary wear for a girl for 4-5 years with no other costs. You responded so generously we were able to buy 100 kits for our girls and ladies and pay the costs for Alice from Days for Girls to come and teach our children and youth aged 9 and over. All of the children came round to Ayub's home for the day and learned so much. All the girls were in anticipation of receiving a kit and the boys received boxer shorts too. **Thank you everyone!**





Above: Such a blessing to see our kids drinking in the truths that will set them free from deception and free to be all they were created to be.

They were taught about each other's bodies and most of all to respect and honour one another.



We were so blessed when Kate DeBoer wrote a beautiful children's book donating all the profits to us. She also paid for our children in Kenya to receive a copy. Here's the link to order copies for your children....
<https://www.kingdommarketplace.org.uk/shop/gifts/the-happy-teapot/>



Available to buy at
[kingdommarketplace.org.uk/store/weR4hisglory](https://www.kingdommarketplace.org.uk/store/weR4hisglory)

Our children and youth receiving a copy of **The Happy Teapot** at Christmas.



Below: As you know we believe in giving a hand-up and not hand-outs, however there are times when some of our widows and orphans just don't have any food to eat. That is when we deliver food and other necessary items like soap to them. All of which are very gratefully received.

Above: We were given the opportunity to send a small amount of clothing, books and educational equipment to Kenya again which added to the Christmas gifts that our children received this year.





Left: Ayub goes to the wholesale market to buy food and provisions in bulk. He brings it home on several motorbikes and divides it up at home according to how many are in each family.

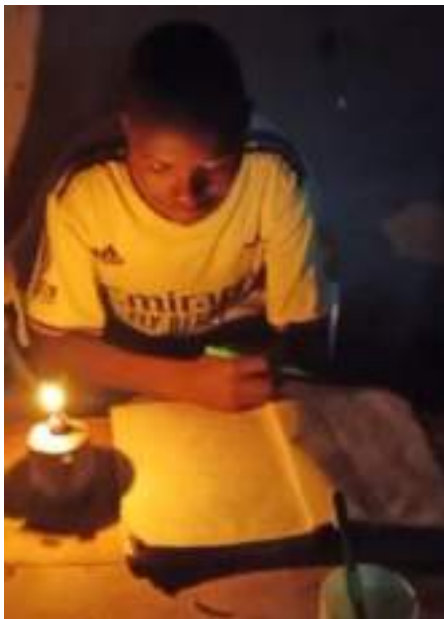


Left: We secured a monthly sponsor for Joseph, a man we have known for many years who is disabled. He receives a food parcel for his family twice a month now and he's extremely grateful.



Right: We also delivered more solar lamps and mattresses this year, both of which are life transforming for families and individuals, bringing light into their dark homes or providing a good and comfortable night's sleep.

Right and below:
Before and after
photos of Rodah,
Eugene and
Everline
receiving a solar
lamp along with
many other
children, the
transformation
needs no
explanation.



Far right: Cynthia and below Leonida are delighted to receive
their lamps and as you can see their faces also light up when
they switch them on for the first time.

Sponsor/child relationships have blossomed with sponsors encouraging their children via letter, video messages and video calls overseen by us and the Kenyan team. This has increased the children's confidence to speak English and they are learning to communicate effectively.

We mainly communicate with our sponsors through WhatsApp. Our WhatsApp group, called **Transforming Lives**, keeps our sponsors and anyone interested in our work in Kenya updated. It is a group purely set up to inform those interested in our work in Kenya, no one can reply publicly to keep the messages down to a minimum but you can of course respond to us personally on WhatsApp, phone or email. Vikki has very kindly created a QR code which allows anyone interested to join the group. Just point your camera at the code and click the yellow WhatsApp box that appears. Feel free to share the link with anyone interested.

Here is the QR code joining link...

Together we can transform lives for the better.



Transforming Lives

Chairman's Report

What a phenomenal year we have had, so much building work done to such a high standard and so many lives transformed for the better. When I look at the above report, I see so many smiles, which can of course be temporary. But I know that the transformations we have achieved during 2025 have touched and changed hearts and lives forever. To believe that you are of little worth because no one pays your school fees and then find a sponsor who commits £20 per month to pay all your school expenses, that changes how you see yourself and what you believe about yourself. Our passion and purpose are to show children and youth that they are of great value, and are worth investing in. Similarly, going from sleeping on a rough mud floor on a pile of rags to having a new bed with a mattress and a blanket, or having your house built or renovated so that the rain doesn't soak you while you are in bed, or receiving a solar lamp so you can do homework in the evening are all transforming lives. These are things we take for granted in the West, but they are luxuries in rural Western Kenya. We know that those who receive assistance from our charity in Kenya are changed by the blessings they receive and can see God at work through our '**Love in Action**' – which is the name of our Kenyan Community Based Organisation. Thank you everyone for joining us in transforming lives in 2025.

Signed. 

Name. **Kate Jergas – Chair**

Date 07/04/2026

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 and is for the year ended 31st December 2025

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 examiner's 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 examiner's statement:

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

- 1) Which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 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.

Name:

Iman J Ramsay
J Ramsay

Signature:

Date:

8th March 2026

FREE 2 BE SPECIAL
STATEMENT OF FINANCIAL ACTIVITIES (SOFA)
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	2025 £	2024 £
<u>Income:</u>			
Donations & Sponsorship	2	39,746.63	33,469.14
Other income		6,696.14	8,233.72
Total incoming resources		46,442.77	41,702.86
<u>Expenditure:</u>			
Charitable activities	3	29,000.00	28,757.00
Other expenditure		0.00	0.00
Total resources expended		29,000.00	28,757.00
Net income/expenditure and net movement in funds		17,442.77	12,945.86
<u>Reconciliation of funds:</u>			
Total funds brought forward		39,765.04	26,894.18
Total funds carried forward	4	57,207.81	39,840.04

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

All income and expenditure derive from continuing activities.

FREE 2 BE SPECIAL

BALANCE SHEET

AS AT 31 DECEMBER 2025

<u>Current Assets</u>	2025	2024
Cash at bank and in hand	57,207	39,840
	57,207	39,840
Creditors: amounts falling due within one year	0	0
Net Assets	57,207	39,840
<u>Charity funds:</u>		
Restricted funds	52,207	34,840
Unrestricted funds	5,000	5,000
	57,207	39,840

NOTES TO THE FINANCIAL STATEMENTS

AS AT 31 DECEMBER 2025

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 payment basis, inclusive of any VAT which cannot be recovered

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 when appropriate. The aim and use of each restricted fund is set out in the notes to the financial statements.

	2025 £	2024 £
2 Donations & Sponsorship:		
Regular & one-off sponsorship	32,907.53	29,083.52
Fundraising/market events	6,839.10	4,385.62
HMRC Gift Aid	6,696.14	8,233.72
	46,442.77	41,702.86
3 Charitable activities:		
Kenya - finance sent to achieve projects	16,230.91	17,694.00
Education costs	12,769.09	11,063.00
UK Administration costs	0.00	0.00
	29,000.00	28,757.00

FREE 2 BE SPECIAL

NOTES TO THE FINANCIAL STATEMENTS

AS AT 31 DECEMBER 2025

	2025 £	2024 £
4 Total funds carried forward	52,207.81	34,840.04
<u>Restricted funds:</u>		
i) Kenyan General Reserve	43,593.32	25,374.55
ii) Kenyan Travel Reserve	2,664.49	2,664.49
(iii) Kenyan Special Needs	1,200.00	2,051.00
(iv) UK Special Needs	4,750.00	4,750.00
Total Funds	52,207.81	34,840.04
 UK Unrestricted Reserve	 5,000.00	 5,000.00

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 Love in Action CBO and the Trustees of the Free 2 Be Special charity, when visiting Kenya to assess the use of donations or contributions to the activities of Love in Action 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.

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 fulfil our objectives.**