

AMUKA FOUNDATION

SC047985



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1	January	2025		31	December	2025

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	2,537	31,881			34,418	40,594
Legacies					-	-
Grants	200	8,573			8,773	2,000
Receipts from fundraising activities					-	-
Gross trading receipts					-	-
Income from investments other than land and buildings		58			58	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities	1,378	6,103			7,481	4,624
					-	-
A1 Sub total	4,115	46,615	-	-	50,729	47,219
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	4,115	46,615	-	-	50,729	47,219
A3 Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	2,944	32,345			35,289	54,323
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination	100				100	100
Preparation of annual accounts					-	-
Legal costs					-	-
Other					-	-
					-	-
A3 Sub total	3,044	32,345	-	-	35,389	54,423
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	3,044	32,345	-	-	35,389	54,423
Net receipts / (payments)	1,071	14,269	-	-	15,341	(7,204)
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	1,071	14,269	-	-	15,341	(7,204)

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	(19,506)	37,026			17,520	24,724
	Surplus / (deficit) shown on receipts and payments account	1,071	14,269			15,341	(7,204)
	Prior year correction		(13,803)			(13,803)	
	Transfer between funds	19,765	(19,765)			-	
	Cash and bank balances at end of year	1,331	17,727	-	-	19,058	17,520
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-

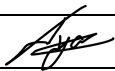
	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees
on behalf of all the trustees

Signature*

Print Name

Date of
approval


Yulia Aslett

29/06/2026

* Please note - OSCR will accept digital or typed signatures

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

The charity operates a number of restricted funds, where income is received for specific projects and must be applied accordingly. The main restricted funds are:

- Child Sponsorship – funding education, welfare and support for sponsored children
- Girls Mentorship Programme (GMP), including Leena Soccer Academy and After School Club – supporting girls' education, mentoring and community activities
- Mainyoto – local community project activities
- Mwangaza Women – women's empowerment and support initiatives
- Operations – restricted funding provided specifically to support delivery and infrastructure costs of projects

During the year ended 31 December 2025, the charity undertook a detailed review of fund classification and allocation following a change in treasurer during 2024.

As a result:

- income and expenditure have been more accurately allocated between restricted and unrestricted funds
- project-level reporting has been expanded, and
- all payments have been fully analysed to the appropriate restricted fund categories

This has resulted in significant reclassification compared to the prior year, particularly:

- payments previously recorded within unrestricted funds being allocated to the relevant restricted projects
- clearer matching of restricted income to related expenditure

These changes improve transparency and ensure compliance with OSCR guidance but reduce comparability with the prior year presentation.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Girls Mentorship Programm (GMP)	THE BIG GIVE TRUST	1	5,032
Leena Soccer Academy	Community/Darlington FC	2	350
Mainyoto	THE BIG GIVE TRUST	1	3,191
Unrestricted	Rolin Services Ltd	1	200
		Total	8,773

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	X
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C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	X
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C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

The charity operates primarily in Kenya, where project expenditure is often incurred locally using mobile money platforms (MPesa). In many cases, expenditure is initially incurred by local project coordinators and subsequently reimbursed from the UK bank account. The accounts are therefore prepared using information from UK bank statements, and detailed MPesa transaction records provided by local staff.

Additionally, exchange rate fluctuations may result in minor differences between recorded income and expenditure.

During 2025, improved processes were implemented to:

- allocate transactions to the correct restricted funds
- ensure all project expenditure is fully captured

This has resulted in a more complete recognition of charitable expenditure compared to prior periods.

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Additional analysis (1)**Analysis of receipts and payments****1 Donations**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Charity Activities & Sponsorship	2,537	31,881			34,418	40,594
					-	
					-	
					-	
Total	2,537	31,881	-	-	34,418	40,594
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £		Total current period to nearest £	Total last period to nearest £
Darlington Locomotive FC		300		300	
Fell Fitness Community		50		50	
ROLIN SERVICES LIM	200			200	
THE BIG GIVE TRUST		8,223		8,223	
De La Rue grant for Girls Mentorship Program				-	2,000
Total	200	8,573		8,773	2,000
	-	-		-	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
HMRC (Gift Aid Return)	1,378	6,103			7,481	4,624
					-	
					-	
					-	
					-	
					-	
					-	
Total	1,378	6,103	-	-	7,481	4,624
	-	-	-	-	-	-

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Child Sponsorship		15,521			15,521	
GMP		7,457			7,457	
Mainyoto		-			-	
After School club		875			875	
Mwangaza Women		1,505			1,505	
Operations	2,944	6,987			9,931	
Various						54,323
Various					-	
Total	2,944	32,345	-	-	35,289	54,323
	-	-	-	-	-	-

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Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below Unrestricted fund	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	2,537				2,537	20,854
Legacies					-	
Grants	200				200	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	1,378				1,378	
Sub total	4,115	-	-	-	4,115	20,854
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	4,115	-	-	-	4,115	20,854
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	2,944				2,944	47,563
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	100				100	
Preparation of annual accounts					-	
Legal costs					-	
					-	
Sub total	3,044	-	-	-	3,044	47,563
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	3,044	-	-	-	3,044	47,563
Net receipts / (payments)	1,071	-	-	-	1,071	(26,709)
Transfers to / (from) funds					-	
Surplus / (deficit) for year	1,071	-	-	-	1,071	(26,709)

Nature and purpose of funds

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Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Restricted fund 5 - enter name of fund below	Total restricted funds	Total restricted funds last period
	Child Sponsorship	GMP (inc. Leena Soccer Academy & After School)	Mainyoto	Mwangaza Women	Operations		
Receipts							
Donations	12,402	13,630	300	475	5,073	31,881	24,365
Legacies						-	-
Grants	-	5,382	3,191			8,573	2,000
Receipts from fundraising activities						-	-
Gross trading receipts						-	-
Income from investments other than land and buildings			58			58	-
Rents from land & buildings						-	-
Gross receipts from other charitable activities	1,557	1,220	1,280	132	1,914	6,103	-
Sub total	13,958	20,232	4,829	608	6,987	46,615	26,365
Receipts from asset & investment sales							
Proceeds from sale of fixed assets						-	
Proceeds from sale of investments						-	
Sub total	-	-	-	-	-	-	-
Total receipts	13,958	20,232	4,829	608	6,987	46,615	26,365
Payments							
Expenses for fundraising activities						-	-
Gross trading payments						-	-
Investment management costs						-	-
Payments relating directly to charitable activities	15,521	8,332	-	1,505	6,987	32,345	6,860
Grants and donations						-	-
Governance costs:						-	-
Audit / independent examination						-	-
Preparation of annual accounts						-	-
Legal costs						-	-
						-	-
						-	-
Sub total	15,521	8,332	-	1,505	6,987	32,345	6,860
Payments relating to asset and investment movements							
Purchases of fixed assets						-	
Purchase of investments						-	
Sub total	-	-	-	-	-	-	-
Total payments	15,521	8,332	-	1,505	6,987	32,345	6,860
Net receipts / (payments)	(1,563)	11,900	4,829	(897)	-	14,269	19,505
Transfers to / (from) funds						-	
Surplus / (deficit) for year	(1,563)	11,900	4,829	(897)	-	14,269	19,505

Nature and purpose of funds

At the year end, certain restricted funds show a deficit position. This reflects timing differences where expenditure has been incurred in advance of related income being received or formally allocated. The trustees expect these deficits to be covered by future restricted income or internal fund allocation as appropriate.