



*Making a  
Difference*

**TO KENYA WITH LOVE**

**ANNUAL REPORT AND FINANCIAL  
STATEMENTS 2020**

**Registered Charity Number 1063960**

TO KENYA WITH LOVE

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## Trustees' Annual Report for the period

	Period start date	Period end date
<b>From</b>	01 January 2020	<b>To</b> 31 December 2020

### Section A Reference and administration details

**Charity name** Community Care Resources International Trust

**Other names charity is known by** To Kenya With Love

**Registered charity number (if any)** 1063960

**Charity's principal address**

Hope Church (formerly Diss Christian Community Church)	
Vinces Road	
Diss, Norfolk	
<b>Postcode</b>	IP22 4HG

#### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Mr Philip Ball			Trustees
2	Mrs Diane Ball			Trustees
3	Mrs Sally James Fry			Trustees
4	Mr Stephen Kidd		From February 2020	Trustees
5	Mrs Teresa Molden	Secretary		Trustees
6	Mrs Janet Newberry	Chair		Trustees
7				
8				

#### Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

#### Names and Addresses of advisers (Optional information)

Type of adviser	Name	Address
Treasurer	Mr Christopher John Squires	2 Sancroft Way Fressingfield Eye Suffolk IP21 5QN

#### Name of chief executive or names of senior staff members (Optional information)

Mr Christopher Wheat (Volunteer Field Worker)



## Section B Structure, governance and management

### Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Trust Deed
How the charity is constituted (eg. trust, association, company)	Trust/Registered Charity
Trustee selection methods (eg. appointed by, elected by)	Trustees are appointed by existing Trustees and future appointments are selected from the Charity's existing pool of supporters and/or will be people closely associated with the Charity and supportive of its ethos and objectives.

### Additional governance issues (Optional information)

<p>An additional Community Based Organisation (CBO), To Kenya With Love Ministries, has also been established in Kenya. The CBO is operated by a local Board, both because our school programme necessitates it, with foreigners not being allowed to own land in Kenya, and because we believe in working with and through local people.</p> <p>The members of the Kenyan Board are:</p> <p><u>Janet Newberry (Chair)</u> - UK Trustee</p> <p><u>George McOmwanda (Vice Chair)</u> - Pastor</p> <p><u>Chris Wheat (Treasurer)</u> - To Kenya With Love volunteer field worker</p> <p><u>John Ondече (Vice Treasurer)</u> – Retired, former manager of a baby rescue centre. Resigned February 2021</p> <p><u>Elizabeth Odhiambo (Member)</u> - University Lecturer in Law (Part time) and Lawyer (Part time). Resigned July 2021 and reappointed in August 2021</p> <p><u>Bob Kennedy Odhiambo (Member)</u> - Chief Financial Officer, Emerging Capital Holdings</p> <p><u>David Ongowo (Project Co-ordinator for young people`s health)</u></p> <p><u>Samuel Abara Interior Designer</u></p>
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**Summary of the objects of the charity set out in its governing document**

We provide education to underprivileged children in Kisumu, Kenya. We do this by running our own nursery and primary schools and by providing funding to pay for fees, uniforms and books for poor children attending other schools in the city.

**Charitable objects:**

- a) to advance the Christian faith
- b) to relieve persons who are in conditions of need or hardship or who are aged or sick and to relieve the distress caused thereby
- c) to advance education in accordance with Christian principles
- d) to advance the provision of employment and training for employment
- e) to promote social responsibility
- f) to promote the rehabilitation of persons affected by drug, alcohol and other substance addiction
- g) general charitable purposes

**Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)**

The principal objectives of the Charity are to provide a better future for underprivileged children and their families living in the Kisumu area of Kenya by providing them with education and training that they would not otherwise be able to afford. The main activities of the Trust can be broken down in the following ways:

**Sponsorship of children's education:**

Individual children are found sponsors in the UK who commit to help underwrite the costs of the child's education at a rate depending on the age of the child and the type of school. Sponsorship of a child's education means care for the whole person and includes providing two meals a day, school uniform and books. Medication is also provided when the child is sick. It also means that children know that a named individual is supporting them. To Kenya With Love keeps sponsors informed of the child's progress by means of regular individual update reports, and sponsors are able to send letters and gifts to their sponsored children if they choose to do so.

**School development:**

In 2006, the Charity acquired land to build a nursery and primary school. The buildings have been completed but the continuing development and maintenance of the site remains a prime objective of the Charity.

**Financial assistance:**

The Charity also receives and handles specific donations for the provision of financial help to other individuals and projects in the Kisumu area whose objectives fall within those set out in the Trust Deed. This now includes the training, financial support and encouragement, by way of short-term loans, for locally based micro-enterprises in the area near to the school. The payments and repayments are regularly monitored locally.

**Public benefit:**

When planning our activities for the year the Trustees have considered the Charity Commission's guidance on public benefit. This principle is fundamental to To Kenya With Love's operation as a Charity.



The Trustees believe that the work of the Charity demonstrably creates benefit for the public in Kenya, with over 200 children and young people - many in poverty situations - receiving an education, school meals and where necessary medical treatment.

The Trust believes in promoting the welfare of the whole person. The schools at which supported children are educated are carefully selected and are monitored to ensure they are operated in accordance with Kenyan law. Increasingly, children and young people will be attending Simon Newberry School, where their progress is monitored by our own staff.

#### **Additional details of objectives and activities (Optional information)**

You **may choose** to include further statements, where relevant, about:

- policy on grant-making;
- policy programme related investment;
- contribution made by volunteers.

All Trustees are unpaid volunteers; they are free to claim reimbursement for travel and administrative expenses.

The Charity pays the rent and contributes to the utility costs of their volunteer field worker as well as the insurance and maintenance of his motorbike. Contributions to his other living expenses are made directly to him from individuals and churches in the UK.



## Section D

## Achievements and performance

### Summary of the main achievements of the charity during the year

Summary of the main achievements of the charity during the year 2020:

- Sponsorship of children's education

There were two new sponsors and minimal loss of financial supporters during the year. Additional funds were also donated to help the additional costs resulting from the COVID-19 pandemic.

- School development

The Covid-19 pandemic has dominated and restricted the development of activities of TKWL throughout 2020. The Kenyan Government ordered all schools to close at the end of March 2020 and Simon Newberry School (SNS) was able to open to pupils in January 2021. During the school's closure to pupils, SNS teachers prepared work for pupils to collect and return for marking in order to minimise the disruption to their education.

Students attending High Schools were able to attend SNS premises in small groups from June 2020 until December 2020. Fifteen computer tablets were purchased for the students' use to study areas of their curricula that they considered needed further work. SNS teachers were available to support the students.

Food parcels were distributed to the families of sponsored children as the pandemic severely curtailed opportunities for parents to earn money to support their families. At Christmas the students received a voucher and food parcel for their family to cover the Christmas period.

The Family Support Workers based at SNS were able to maintain contact with all students whom TKWL supports in order to check on their welfare during the locked down period.

No external examinations took place in 2020.

An eleven-year-old boy in the UK raised £650 by being sponsored to recite Pi to 250 digits blindfolded and without error. This money was used to purchase a keyboard for the students at the school for use in their music lessons.

## Section E

## Financial review

### Brief statement of the charity's policy on reserves

The Trustees of To Kenya With Love continue to work towards a sustainable reserves policy as and when financial resources allow, meanwhile controls have been put in place to avoid over-commitment of resources and regular monthly controls. Controls have also been implemented to improve the transparency of financial transactions between the UK and Kenya, and for the auditing of designated donations by the staff in Kisumu. Activities in Kenya are managed by the local team.

Risks associated with these activities are regularly assessed and improvement implemented where possible.

The To Kenya With Love supporters regularly seek out additional ways of raising support for the Trust's activities. The Trustees request to be involved in reviewing these opportunities.



Details of any funds materially in deficit

None

Further financial review details (Optional information)

You may choose to include additional information, where relevant about:

- the charity’s principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Finance

The UK Trustees continue to work with the team in Kisumu to find ways of increasing local funding to reduce the dependency on UK support. This has proved extremely difficult during the 2020 year due to the impact of the COVID-19 pandemic on corporate and personal finances.

Review of the Financial Position at the End of the Reporting Period

The 2020 year came with many challenges connected with the COVID-19 pandemic, amongst them were those related to finances.

In spite of many sponsors finding themselves challenged with their personal situations the income to the Charity was higher than the previous year. The Trustees are very grateful to the supporters for their commitment to the work in Kisumu.

On the other hand, many of the usual activities of To Kenya With Love had to adapt to the restrictions imposed locally and nationally including the closure of the school for periods of time and the on-going support of older students who were unable to attend their High Schools and Colleges. Running costs were lower overall than the previous year. The impact of these changes was that the overall expenditure during the year was lower than the previous period.

The result of these changes from a ‘normal’ year was that there was an increase in the total available funds at the end of the year as compared to the end of the previous year.

Section F Other optional information

Section G Declaration

The trustees declare that they have approved the trustees’ report above.

Signed on behalf of the charity’s trustees

Signature(s)

Janet Newberry

Full name(s)

Mrs Janet Newberry

Position (eg Secretary, Chair, etc)

Trustee

Date

14/10/2021



TO KENYA WITH LOVE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF TO KENYA WITH LOVE

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I report to the trustees on my examination of the financial statements of To Kenya With Love (the charity) for the year ended 31 December 2020.

**Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the 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 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



.....

L R Newman

Fellow of the Institute of Chartered Accountants in England and Wales

Waveney Accountants Limited  
T/as Newman & Co  
Chartered Accountants  
4b Church Street  
Diss  
Norfolk  
IP22 4DD

Dated: 14 October 2021



TO KENYA WITH LOVE

STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2020

		<b>Unrestricted funds 2020 £</b>	<b>Restricted funds 2020 £</b>	<b>Total 2020 £</b>	<b>Total 2019 £</b>
	<b>Notes</b>				
<b><u>Receipts:</u></b>					
Voluntary income	3	28,430	116,104	144,534	140,511
Investment income	4	6	-	6	8
<b>Total receipts</b>		<b>28,436</b>	<b>116,104</b>	<b>144,540</b>	<b>140,519</b>
<b><u>Payments:</u></b>					
Direct charitable expenditure	5	3,778	126,064	129,842	142,322
Other expenditure	6	296	-	296	321
<b>Total payments</b>		<b>4,074</b>	<b>126,064</b>	<b>130,138</b>	<b>142,643</b>
<b>Net incoming/(outgoing) resources before transfers</b>		<b>24,362</b>	<b>(9,960)</b>	<b>14,402</b>	<b>(2,124)</b>
Gross transfers between funds		(5,206)	5,206	-	-
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>19,156</b>	<b>(4,754)</b>	<b>14,402</b>	<b>(2,124)</b>
Fund balances at 1 January 2020		9,557	17,520	27,077	29,201
<b>Fund balances at 31 December 2020</b>		<b>28,713</b>	<b>12,766</b>	<b>41,479</b>	<b>27,077</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.



TO KENYA WITH LOVE

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2020

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	Notes	2020 £	£	2019 £	£
<b>Fixed assets</b>					
Tangible assets	9		227		303
<b>Current assets</b>					
Cash at bank and in hand		41,252		26,774	
Net current assets			41,252		26,774
<b>Total assets less current liabilities</b>			41,479		27,077
<b>Income funds</b>					
Restricted funds			12,766		17,520
Unrestricted funds			28,713		9,557
			41,479		27,077

The financial statements were approved by the Trustees on .....14/10/2021

.....*James Henry*

Trustee



## TO KENYA WITH LOVE

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 31 DECEMBER 2020

## **1 Accounting policies**

### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

### **1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds are unrestricted funds earmarked at the discretion of the trustees for particular purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

### **1.4 Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. Donated assets are included at the value to the charity where this can be quantified and a third party is bearing the cost. The value of services provided by volunteers has not been included.



## TO KENYA WITH LOVE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 DECEMBER 2020

## **1 Accounting policies**

**(Continued)**

### **1.5 Expenditure**

Resources expended are recognised in the year in which they are incurred.

Fund raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Direct charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Indirect charitable expenditure are those costs incurred in connection with the day to day running and administration of the charity, but which cannot be attributed to a particular activity.

Governance costs are those costs incurred in connection to compliance with constitutional and statutory requirements.

### **1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

When the acquisition value is below £100 items will not be capitalised.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computer equipment	25% reducing balance
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

### **1.7 Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

### **1.8 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### ***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.



## TO KENYA WITH LOVE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 DECEMBER 2020

## **1 Accounting policies**

**(Continued)**

### ***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

### ***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

## **2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

## **3 Voluntary income**

	<b>Unrestricted funds 2020 £</b>	<b>Restricted funds 2020 £</b>	<b>Total 2020 £</b>	<b>Total 2019 £</b>
Sponsorships	12,764	85,674	98,438	99,434
Donations	13,715	11,041	24,756	13,531
Gift aid	-	16,579	16,579	22,491
Fund raising initiative	1,950	2,810	4,760	5,054
	<u>28,430</u>	<u>116,104</u>	<u>144,534</u>	<u>140,511</u>



TO KENYA WITH LOVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

**4 Investment income**

	<b>Unrestricted funds 2020 £</b>	<b>Restricted funds 2020 £</b>	<b>Total 2020 £</b>	<b>Total 2019 £</b>
Interest receivable	6	-	6	8
	<u>6</u>	<u>-</u>	<u>6</u>	<u>8</u>

**5 Charitable activities**

	<b>Unrestricted funds 2020 £</b>	<b>Restricted funds 2020 £</b>	<b>Total 2020 £</b>	<b>Total 2019 £</b>
<u>Direct charitable expenditure</u>				
SNS schools & community care	142	107,991	108,133	121,404
Food for meals	1,293	8,084	9,377	4,409
Rehema family	-	440	440	580
Jiminech	-	2,915	2,915	3,810
Noble charity homes for the destitute	-	2,860	2,860	3,120
Other gifts	758	770	1,528	260
New life home	-	70	70	-
	<u>2,193</u>	<u>123,130</u>	<u>125,323</u>	<u>133,583</u>
<u>Indirect charitable expenditure</u>				
<b>Running costs - Kenya</b>				
Travel, accomodation etc	-	2,934	2,934	5,455
	<u>-</u>	<u>2,934</u>	<u>2,934</u>	<u>5,455</u>
<b>Administrative costs - UK</b>				
Travel, accomodation etc	667	-	667	1,179
	<u>667</u>	<u>-</u>	<u>667</u>	<u>1,179</u>
<b>Governance costs</b>				
Accountancy	786	-	786	786
Travel, accomodation etc	-	-	-	1,002
Trustees general expenses	132	-	132	317
	<u>918</u>	<u>-</u>	<u>918</u>	<u>2,105</u>
	<u>3,778</u>	<u>126,064</u>	<u>129,842</u>	<u>142,322</u>



TO KENYA WITH LOVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

**6 Other expenditure**

	<b>Unrestricted funds 2020 £</b>	<b>Restricted funds 2020 £</b>	<b>Total 2020 £</b>	<b>Total 2019 £</b>
Bank charges	220	-	220	220
Depreciation	76	-	76	101
	<u>296</u>	<u>-</u>	<u>296</u>	<u>321</u>

**7 Trustees**

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

**8 Employees**

The average monthly number of employees during the year was:

	<b>2020 Number</b>	<b>2019 Number</b>
Total	-	-

**9 Tangible fixed assets**

	<b>Computer equipment £</b>	<b>Motor vehicles £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 January 2020	400	3,180	3,580
At 31 December 2020	<u>400</u>	<u>3,180</u>	<u>3,580</u>
<b>Depreciation and impairment</b>			
At 1 January 2020	231	3,046	3,277
Depreciation charged in the year	42	34	76
At 31 December 2020	<u>273</u>	<u>3,080</u>	<u>3,353</u>
<b>Carrying amount</b>			
At 31 December 2020	<u>127</u>	<u>100</u>	<u>227</u>
At 31 December 2019	<u>169</u>	<u>134</u>	<u>303</u>



TO KENYA WITH LOVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

**10 Amounts payable to independent examiner**

During the year £570 (£570 in 2019) was paid to Newman & Co in relation to the preparation of the financial statements and the independent examiners report for the year ended 31st December 2019.

A total of £585 will become due for payment following the year end in relation to the fees owed for the year ended 31st December 2020.

**11 Analysis of net assets between funds**

	<b>Unrestricted funds 2020 £</b>	<b>Restricted funds 2020 £</b>	<b>Total 2020 £</b>	<b>Total 2019 £</b>
Fund balances at 31 December 2020 are represented by:				
Tangible assets	227	-	227	303
Current assets/(liabilities)	28,486	12,766	41,252	26,774
	<u>28,713</u>	<u>12,766</u>	<u>41,479</u>	<u>27,077</u>

**12 Restricted and unrestricted income funds**

	<b>Balance at 01.01.20 £</b>	<b>Incoming resources £</b>	<b>Outgoing resources £</b>	<b>Transfers £</b>	<b>Balance at 31.12.20 £</b>
Unrestricted funds	9,557	28,436	(4,074)	(5,206)	28,713
Restricted funds	17,520	116,104	(126,064)	5,206	12,766
	<u>27,077</u>	<u>144,540</u>	<u>(130,138)</u>	<u>-</u>	<u>41,479</u>

Unrestricted funds included the balance held within the No.2 bank account. This balance consisted of the following funds, designated to be held in reserve at the discretion of the trustees, to ensure that funds are available to meet future anticipated expenditure requirements in the following areas:

	<b>Designated funds £</b>
Airfares	800
Christmas Gifts Fund	2,860
Emergency Fund	3,741
General	17
Micro-enterprise funding	250
Scholarship and college fees	11,215
Uniforms	6,700
At 31 December 2020	<u>25,583</u>



TO KENYA WITH LOVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

**13 Transactions with Trustees and other related parties**

During the year the sums of £373, £Nil, £Nil, £Nil and £Nil were reimbursed to Mrs Janet Newberry, Mrs Sally Fry, Mr Chris Wheat, Mr & Mrs G Birt and Mr Teresa Molden respectively in relation to expenditure paid on behalf of the Charity (2019 - £2,309, £Nil, £100, £750 and £105).

