



**TO KENYA WITH LOVE**

**ANNUAL REPORT AND FINANCIAL  
STATEMENTS 2021**

**Registered Charity Number 1063960**

TO KENYA WITH LOVE

CONTENTS

---

	<b>Page</b>
Simplified Trustees' annual report	1 - 7
Independent examiner's report	8
Statement of financial activities	9
Statement of financial position	10
Notes to the financial statements	11 - 17



TO KENYA WITH LOVE

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2021



Trustees' Annual Report for the period						
Period start date			Period end date			
<b>From</b>	01	January	2021	<b>To</b>	31	December 2021

## 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

**Postcode** 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	Chair	Appointed 1 July 2021	Trustees
5	Mrs Teresa Molden	Secretary		Trustees
6	Mrs Janet Newberry	Chair	Resigned 30 June 2021	Trustees

### 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)

An additional Community Based Organisation (CBO), To Kenya With Love Ministries, is 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.

The members of the Kenyan Board are:

Janet Newberry (Chair) - UK Trustee.

George McOmwanda (Vice Chair) - Pastor.

Chris Wheat (Treasurer) - To Kenya With Love volunteer field worker.

John Ondече (Vice Treasurer) – Retired, former manager of a baby rescue centre. Resigned February 2021.

Elizabeth Odhiambo (Member) - University Lecturer in Law (Part time) and Lawyer (Part time). Resigned July 2021, reappointed in September 2021 and ultimately resigned February 2022.

Bob Kennedy Odhiambo (Member) - Chief Financial Officer, Emerging Capital Holdings.

David Ongowo - Project Co-ordinator for young people's health.

Samuel Abara - Interior Designer.

Irene Atieno Onyango - Research Nurse.



## Section C

## Objectives and activities

### 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 and education facilities in the city and beyond.

#### 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 related to 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. Over the years since 2006 the buildings and other on-site facilities 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.



TO KENYA WITH LOVE

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2021

**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 activities and achievements of the Charity during the year 2021:

- Operated a feeding programme for the most needy of families who had experienced a loss of income during the COVID pandemic.
- Provided a holiday club for the school pupils during the Easter vacation. The main purpose for this was to maintain contact with the children and to keep them safe.
- All staff were encouraged to have the COVID vaccine and at the end of the year, only two people hadn't been vaccinated.
- Teachers attended courses on the new curriculum being introduced in stages by the Kenyan government.
- Vocational guidance continued to be provided to school leavers.
- Twenty parents of sponsored children joined a new micro-enterprise scheme with the aim of providing loans for them to start small businesses to provide incomes for their families.
- A large church in Kenya (CITAM), with whom Simon Newberry School has links, delivered a three-month course for High School leavers, providing spiritual, vocational guidance and life skills.
- A basketball court was installed at the school.

The timing of terms during the school year was very different due to the pandemic. Class 8 returned to take their final exam for the Kenyan Certificate of Primary Education in March instead of at the end of the normal academic year in the previous November.

TKWL received a donation of £10,000 and it was agreed to use this to pay for a new and more efficient and hygienic kitchen. An architect was appointed and plans submitted for approval. At the end of the 2021, the project was still being processed.

During 2022 it is planned that:

- The new kitchen facilities will be built.
- The involvement of CITAM church will be extended.
- All school staff will take part in a team building day.
- An investigation will be carried out to assess the feasibility of establishing our own training school for students for whom vocational training is more appropriate than further academic study.



## 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, and in the meantime it is the aim of the Trustees to maintain reserves that are able to meet a minimum of three months anticipated expenditure 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 continued to be extremely difficult during the 2021 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 2021 year came with many challenges connected with the COVID-19 pandemic, amongst them were those related to finances.

In spite of many sponsors continuing to find themselves challenged with their personal situations the income to the Charity continued at a similar level as the previous year. The Trustees continue to be 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 continue to adapt due to further restrictions imposed locally and nationally during the year and as a result of the impact of closures imposed during the previous year as highlighted in particular by the change in the examination schedule. Running costs were slightly lower overall than the previous year.

The result of these changes from a 'normal' year was that, like in 2020, there was an increase in the total available funds at the end of the year, with a surplus increasing fund balances as at the year-end by £15,600 to £57,114.



TO KENYA WITH LOVE

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2021

**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)	J Newberry	
--------------	------------	--

Full name(s)	Mrs Janet Newberry	
--------------	--------------------	--

Position (eg Secretary, Chair, etc)	Trustee	
-------------------------------------	---------	--

Date	27/10/22
------	----------



TO KENYA WITH LOVE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF TO KENYA WITH LOVE

---

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 2021.

**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: 27.10.2022

TO KENYA WITH LOVE

STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
<b>Receipts:</b>					
Voluntary income	3	21,098	122,096	143,194	144,534
Investment income	4	2	-	2	6
<b>Total receipts</b>		<u>21,100</u>	<u>122,096</u>	<u>143,196</u>	<u>144,540</u>
<b>Payments:</b>					
Direct charitable expenditure	5	2,589	124,732	127,321	129,842
Other expenditure	6	240	-	240	296
<b>Total payments</b>		<u>2,829</u>	<u>124,732</u>	<u>127,561</u>	<u>130,138</u>
<b>Net incoming/(outgoing) resources before transfers</b>		18,271	(2,636)	15,635	14,402
Gross transfers between funds		(4,018)	4,018	-	-
<b>Net income for the year/ Net movement in funds</b>		<u>14,253</u>	<u>1,382</u>	<u>15,635</u>	<u>14,402</u>
Fund balances at 1 January 2021		28,713	12,766	41,479	27,077
<b>Fund balances at 31 December 2021</b>		<u>42,966</u>	<u>14,148</u>	<u>57,114</u>	<u>41,479</u>

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

All income and expenditure derive from continuing activities.



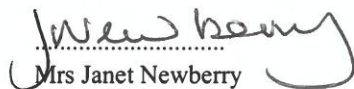
TO KENYA WITH LOVE

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	9		227		227
<b>Current assets</b>					
Cash at bank and in hand		56,887		41,252	
Net current assets			56,887		41,252
<b>Total assets less current liabilities</b>			57,114		41,479
<b>Income funds</b>					
Restricted funds			14,148		12,766
Unrestricted funds			42,966		28,713
			57,114		41,479

The financial statements were approved by the Trustees on 27/10/22

  
Mrs Janet Newberry  
Trustee



**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.



**1 Accounting policies**

**(Continued)**

**1.5 Expenditure**

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

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 no longer charged.

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 the statement of financial activities.

**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.



NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

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

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
Sponsorships	10,042	88,377	98,419	98,438
Donations	8,371	13,863	22,234	24,756
Gift aid	-	19,647	19,647	16,579
Fund raising initiative	685	209	894	4,761
Legacies	2,000	-	2,000	-
	<u>21,098</u>	<u>122,096</u>	<u>143,194</u>	<u>144,534</u>



TO KENYA WITH LOVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

**4 Investment income**

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
Interest receivable	2	-	2	6
	<u>2</u>	<u>-</u>	<u>2</u>	<u>6</u>

**5 Charitable activities**

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
<u>Direct charitable expenditure</u>				
SNS schools & Community Care	659	110,500	111,159	108,133
Food for meals	-	6,530	6,530	9,377
Rehema family	-	480	480	440
Jiminech	-	3,180	3,180	2,915
Noble charity homes for the destitute	-	-	-	2,860
Other gifts	-	1,594	1,594	1,528
New life home	-	-	-	70
	<u>659</u>	<u>122,284</u>	<u>122,943</u>	<u>125,323</u>
<u>Indirect charitable expenditure</u>				
<b>Running costs - Kenya</b>				
Travel, accomodation etc	168	2,448	2,616	2,934
	<u>168</u>	<u>2,448</u>	<u>2,616</u>	<u>2,934</u>
<b>Administrative costs - UK</b>				
Travel, accomodation etc	802	-	802	667
	<u>802</u>	<u>-</u>	<u>802</u>	<u>667</u>
<b>Governance costs</b>				
Accountancy	831	-	831	786
Travel, accomodation etc	-	-	-	-
Trustees general expenses	129	-	129	132
	<u>960</u>	<u>-</u>	<u>960</u>	<u>918</u>
	<u>2,589</u>	<u>124,732</u>	<u>127,321</u>	<u>129,842</u>



TO KENYA WITH LOVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

**6 Other expenditure**

	<b>Unrestricted funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total 2021 £</b>	<b>Total 2020 £</b>
Bank charges	240	-	240	220
Depreciation	-	-	-	76
	<u>240</u>	<u>-</u>	<u>240</u>	<u>296</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>2021 Number</b>	<b>2020 Number</b>
Total	<u>-</u>	<u>-</u>

**9 Tangible fixed assets**

	<b>Computer equipment £</b>	<b>Motor vehicles £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 January 2021	400	3,180	3,580
At 31 December 2021	<u>400</u>	<u>3,180</u>	<u>3,580</u>
<b>Depreciation and impairment</b>			
At 1 January 2021	273	3,080	3,353
At 31 December 2021	<u>273</u>	<u>3,080</u>	<u>3,353</u>
<b>Carrying amount</b>			
At 31 December 2021	<u>127</u>	<u>100</u>	<u>227</u>
At 31 December 2020	<u>127</u>	<u>100</u>	<u>227</u>

**10 Amounts payable to independent examiner**

During the year £615 (£570 in 2020) 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 2020.

A total of £696 will become due for payment following the year end in relation to the fees owed for the year ended 31st December 2021.



TO KENYA WITH LOVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

**10 Amounts payable to independent examiner**

**(Continued)**

**11 Analysis of net assets between funds**

	<b>Unrestricted funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total 2021 £</b>	<b>Total 2020 £</b>
Fund balances at 31 December 2021 are represented by:				
Tangible assets	227	-	227	227
Current assets/(liabilities)	42,739	14,148	56,887	41,252
	<u>42,966</u>	<u>14,148</u>	<u>57,114</u>	<u>41,479</u>

**12 Restricted and unrestricted income funds**

	<b>Balance at 01.01.21 £</b>	<b>Incoming resources £</b>	<b>Outgoing resources £</b>	<b>Transfers £</b>	<b>Balance at 31.12.21 £</b>
Unrestricted funds	28,713	21,100	(2,829)	(4,018)	42,966
Restricted funds	12,766	122,096	(124,732)	4,018	14,148
	<u>41,479</u>	<u>143,196</u>	<u>(127,561)</u>	<u>-</u>	<u>57,114</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	1,077
Emergency Fund	3,082
General	(42)
Micro-enterprise funding	250
Scholarship and college fees	20,613
Uniforms	2,215
At 31 December 2021	<u>27,995</u>



TO KENYA WITH LOVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

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

During the year the sums of £463, £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 (2020 - £373, £Nil, £Nil, £Nil and £Nil).

During the year the Charity has also made support payments of £2,616 (2020 - £2,841) towards Chris Wheat's accommodation costs in Kenya.

