



*Making a  
Difference*

**TO KENYA WITH LOVE**

**ANNUAL REPORT AND FINANCIAL  
STATEMENTS 2022**

**Registered Charity Number 1063960**

TO KENYA WITH LOVE

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2022

	<b>PAGE</b>
Simplified Trustees' Annual Report	<b>1</b>
Independent Examiner's Report	<b>8</b>
Statement of Financial Activities	<b>9</b>
Statement of Financial Position	<b>10</b>
Notes to the Financial Statements	<b>11</b>



TO KENYA WITH LOVE

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2022



## Trustees' Annual Report for the period

Period start date		Period end date	
<b>From</b>	01 January 2022	<b>To</b>	31 December 2022

### 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** We Are 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		Trustees
5	Mrs Teresa Molden	Secretary		Trustees
6	Mrs Janet Newberry			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.

Elizabeth Odhiambo (Member) - University Lecturer in Law (Part-time) and Lawyer (Part time). Resigned February 2022.

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

David Abdalla Ong'owo - 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 2022

**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 300 children and young people - many in poverty situations - receiving an education, school uniform, 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 related to the operation of the Charity.

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 in 2022:

- We completed a full Covid vaccination program for teaching staff – 30 of the 32 teachers were vaccinated.
- In our on-going Micro-Enterprise project, the first group of parents successfully paid back their loans and new loans were provided to a second group of 20.
- We carried out a detailed analysis of employment outcomes for our sponsored and non-sponsored school leavers to compare the benefits of vocational training, university and no further study. This will help inform our careers counselling in the future.
- We carried out a feasibility study for establishing our own vocational training centre. This was in response to planned changes in the Kenyan secondary education system which will result in an increased demand for this type of training.
- Our Kenyan Project Manager gave a presentation outlining our work to the British Council in Nairobi which resulted in a deputation from the Council visiting the school in Kisumu. We will seek to develop this link in the future.
- We built a new kitchen block at our school, providing much better food preparation, cooking and washing-up facilities.
- We established a new Junior High School in temporary buildings to comply with the new Kenyan secondary education structure which commenced in January 2023. Funding has been obtained to purchase a small piece of land adjacent to the existing site as a permanent home for this new school.
- In July a successful Team Building day was held for all our staff in Kisumu.

#### Objectives for 2023 include:

- Purchasing land for the new Junior High School.
- Carrying out the training required for some of our existing staff to teach in the new Junior High School.
- Increasing local income in Kenya by specifically encouraging alumni of our school to financially support current pupil's education costs.
- Exploring new fundraising streams in the UK in order to keep pace with rapidly increasing inflation in Kenya.
- Finalising an appropriate Financial Reserves Policy.
- Establish a Finance Sub-Committee to meet monthly to manage the effect of increasing cash requirements in Kenya on UK cash resources.



## 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 increase local funding to reduce the dependency on UK support. The problems of doing this in 2021 continued during 2022 as a result of the effect of the COVID\_19 pandemic on corporate and personal finances.

#### Review of the Financial Position at the end of the Reporting Period

During 2022 regular giving in the form of child sponsorship remained steady and other donations increased, which in the immediate post-Covid climate was encouraging. However, costs in Kenya continued to rise at a faster rate than in previous years, continuing a trend which started in 2021. This meant that our increased income was not enough to meet our running costs over the year, the deficit being met from accumulated reserves.

The draft budget for 2023, received in October 2022, predicted a further increase in running costs of more than 30%, prompting Trustees to urgently formulate a plan to find ways to increase income to the required level. In December a direct appeal was made to all current supporters to consider increasing their regular giving by 10%, however in the current economic climate Trustees understand that not all will feel able to commit to additional spending.



TO KENYA WITH LOVE

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2022

More recently one-off donations have increased at a much higher rate than regular giving and Trustees felt that there are new opportunities to be sought in this area. It was therefore decided that the focus for 2023 will be to organise and encourage a program of fundraising events to commence as early as possible and to continue to develop this in order to help achieve our immediate and long-term financial targets.

To support this strategy from January 2023 we will establish a financial sub-committee who will monitor our financial performance on a monthly basis and report to Trustees as necessary.

The total available funds at the end of the year were £50,357, a reduction of £6,757 on the previous year-end.

**Section F Other optional information**

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**Section G Declaration**

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

Signed on behalf of the charity's trustees

Signature(s)

Full name(s)

Position (eg Secretary, Chair, etc)

Date



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 2022.

**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: 25.10.2023



TO KENYA WITH LOVE

STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 DECEMBER 2022

		<b>Unrestricted funds 2022 £</b>	<b>Restricted funds 2022 £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
<b>Receipts:</b>	<b>Notes</b>				
Voluntary income	3	39,934	149,201	189,135	143,194
Investment income	4	9	-	9	2
<b>Total receipts</b>		<u>39,943</u>	<u>149,201</u>	<u>189,144</u>	<u>143,196</u>
<b>Payments:</b>					
Direct charitable expenditure	5	2,755	192,903	195,658	127,321
Other expenditure	6	243	-	243	240
<b>Total payments</b>		<u>2,998</u>	<u>192,903</u>	<u>195,901</u>	<u>127,561</u>
<b>Net incoming/(outgoing) resources before transfers</b>		36,945	(43,702)	(6,757)	15,635
Gross transfers between funds		(52,337)	52,337	-	-
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		<u>(15,392)</u>	<u>8,635</u>	<u>(6,757)</u>	<u>15,635</u>
Fund balances at 1 January 2022		42,966	14,148	57,114	41,479
<b>Fund balances at 31 December 2022</b>		<u>27,574</u>	<u>22,783</u>	<u>50,357</u>	<u>57,114</u>

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

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 2022

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	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	10		227		227
<b>Current assets</b>					
Cash at bank and in hand		50,130		56,887	
Net current assets			50,130		56,887
<b>Total assets less current liabilities</b>			50,357		57,114
<b>Income funds</b>					
Restricted funds	12		22,783		14,148
Unrestricted funds			27,574		42,966
			50,357		57,114

The financial statements were approved by the Trustees on 24/10/2023

.....  
Mrs Janet Newberry  
Trustee



## TO KENYA WITH LOVE

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 31 DECEMBER 2022

## **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 or grantors 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 2022

## **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.



## TO KENYA WITH LOVE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 DECEMBER 2022

#### **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 2022 £</b>	<b>Restricted funds 2022 £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Sponsorships	8,709	91,888	100,597	98,419
Donations	31,030	35,995	67,025	22,234
Gift aid	-	21,318	21,318	19,647
Fund raising initiative	195	-	195	894
Legacies	-	-	-	2,000
	<u>39,934</u>	<u>149,201</u>	<u>189,135</u>	<u>143,194</u>



TO KENYA WITH LOVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

**4 Investment income**

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
Interest receivable	9	-	9	2
	<u>9</u>	<u>-</u>	<u>9</u>	<u>2</u>

**5 Charitable activities**

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
<u>Direct charitable expenditure</u>				
SNS schools & Community Care	538	152,208	152,746	111,159
Food for meals	-	7,923	7,923	6,530
School development project	-	23,095	23,095	-
Rehema family	-	521	521	480
Jiminech	-	3,452	3,452	3,180
Micro-enterprise project	-	300	300	-
Other gifts	-	2,345	2,345	1,594
	<u>538</u>	<u>189,844</u>	<u>190,382</u>	<u>122,943</u>
<u>Indirect charitable expenditure</u>				
<b>Running costs - Kenya</b>				
Travel, accomodation etc	623	3,059	3,682	2,616
	<u>623</u>	<u>3,059</u>	<u>3,682</u>	<u>2,616</u>
<b>Administrative costs - UK</b>				
Travel, accomodation etc	552	-	552	802
	<u>552</u>	<u>-</u>	<u>552</u>	<u>802</u>
<b>Governance costs</b>				
Accountancy	912	-	912	831
Travel, accomodation etc	-	-	-	-
Trustees general expenses	130	-	130	129
	<u>1,042</u>	<u>-</u>	<u>1,042</u>	<u>960</u>
	<u>2,755</u>	<u>192,903</u>	<u>195,658</u>	<u>127,321</u>



TO KENYA WITH LOVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

**6 Other expenditure**

	<b>Unrestricted funds 2022 £</b>	<b>Restricted funds 2022 £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Bank charges	243	-	243	240
	<u>243</u>	<u>-</u>	<u>243</u>	<u>240</u>
	<u><u>243</u></u>	<u><u>-</u></u>	<u><u>243</u></u>	<u><u>240</u></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>2022 Number</b>	<b>2021 Number</b>
Total	-	-
	<u>-</u>	<u>-</u>

**9 Taxation**

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

**10 Tangible fixed assets**

	<b>Computer equipment £</b>	<b>Motor vehicles £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 January 2022	400	3,180	3,580
	<u>400</u>	<u>3,180</u>	<u>3,580</u>
At 31 December 2022	400	3,180	3,580
	<u>400</u>	<u>3,180</u>	<u>3,580</u>
<b>Depreciation and impairment</b>			
At 1 January 2022	273	3,080	3,353
	<u>273</u>	<u>3,080</u>	<u>3,353</u>
At 31 December 2022	273	3,080	3,353
	<u>273</u>	<u>3,080</u>	<u>3,353</u>
<b>Carrying amount</b>			
At 31 December 2022	127	100	227
	<u>127</u>	<u>100</u>	<u>227</u>
At 31 December 2021	127	100	227
	<u>127</u>	<u>100</u>	<u>227</u>



TO KENYA WITH LOVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

**11 Amounts payable to independent examiner**

During the year £696 (£615 in 2021) 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 2021.

A total of £740 will become due for payment following the year end in relation to the fees owed for the year ended 31st December 2022.

**12 Restricted funds**

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	<b>At 1 January 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 31 December 2022</b>
	£	£	£	£	£
	14,148	149,201	(192,903)	52,337	22,783
	=====	=====	=====	=====	=====
<b>Previous year:</b>	<b>At 1 January 2021</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 31 December 2021</b>
	£	£	£	£	£
	12,766	122,096	(124,732)	4,018	14,148
	=====	=====	=====	=====	=====

**13 Unrestricted funds**

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	<b>At 1 January 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 31 December 2022</b>
	£	£	£	£	£
General funds	42,966	39,943	(2,998)	(52,337)	27,574
	=====	=====	=====	=====	=====
<b>Previous year:</b>	<b>At 1 January 2021</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 31 December 2021</b>
	£	£	£	£	£
General funds	28,713	21,100	(2,829)	(4,018)	42,966
	=====	=====	=====	=====	=====



TO KENYA WITH LOVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

**14 Analysis of net assets between funds**

	<b>Unrestricted funds 2022 £</b>	<b>Restricted funds 2022 £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Fund balances at 31 December 2022 are represented by:				
Tangible assets	227	-	227	227
Current assets/(liabilities)	27,347	22,783	50,130	56,887
	<u>27,574</u>	<u>22,783</u>	<u>50,357</u>	<u>57,114</u>

**15 Restricted and unrestricted income funds**

	<b>Balance at 01.01.22 £</b>	<b>Incoming resources £</b>	<b>Outgoing resources £</b>	<b>Transfers £</b>	<b>Balance at 31.12.22 £</b>
Unrestricted funds	42,966	39,943	(2,998)	(52,337)	27,574
Restricted funds	14,148	149,201	(192,903)	52,337	22,783
	<u>57,114</u>	<u>189,144</u>	<u>(195,901)</u>	<u>-</u>	<u>50,357</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>
Christmas Gifts Fund	408
Emergency Fund	1,044
High School/College Fees	1,759
Kenya Reserve Fund	15,000
At 31 December 2022	<u>18,211</u>

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

During the year a sum of £292 was reimbursed to Mrs Janet Newberry in relation to expenditure paid on behalf of the Charity (2021 - £463).

During the year the Charity has also made support payments of £2,832 (2021 - £2,616) towards Chris Wheat's accommodation costs in Kenya.

