

**KENYAN CHILDREN'S PROJECT**  
**FINANCIAL STATEMENTS**  
**FOR**  
**30 APRIL 2021**

**Company Number 5436164**  
**Charity Number 1110102**

**FINANSURE LIMITED**

2 Sheppard Street, Brymbo, Wrexham, LL11 5FF

**KENYAN CHILDREN'S PROJECT**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED 30 APRIL 2021**

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## KENYAN CHILDREN'S PROJECT

### CHARITY INFORMATION

<b>Governing document</b>	Memorandum and Articles of Association incorporated 26 April 2005.
<b>The board of trustees</b>	Mrs Chloe G Glassborow Dr Stuart Glassborow Mr Samuel Nudds Bishop Simon Oketch Mr Mark Cavell (Appointed 29 June 2020) Mr Brandon Stiver (Appointed 1 August 2021) Mr Adam May (Appointed 1 August 2021) Mrs Sarah Nudds (Resigned 31 August 2021)
<b>Registered office</b>	49 Sandy Lane Fakenham Norfolk NR21 9EX
<b>Accountants</b>	Finansure Limited 2 Sheppard Street Brymbo Wrexham LL11 5FF
<b>Bankers</b>	HSBC Bank plc 36 Market Street Fakenham Norfolk NR21 9EX

## **KENYAN CHILDREN'S PROJECT**

### **TRUSTEES' ANNUAL REPORT**

#### **YEAR ENDED 30 APRIL 2021**

On behalf of everyone at the Kenyan Children's Project (the "Company"), the Trustees present their report and financial statements for the financial year ending 30 April 2021. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities (effective January 2019)" in preparing the annual report and financial statements of the charity.

### **General Information**

The Kenyan Children's Project is a charitable company limited by guarantee, registered in England and Wales with Companies House (number 5436164) and Charity Commission (number 1110102).

### **Principal Activities**

The principal activity of the Company continues to be that of a holding company.

### **Address of Charity & Registered Office**

The Kenyan Children's Project,  
49 Sandy Lane  
Fakenham  
Norfolk  
NR21 9EX

Email: [info@thekcp.org](mailto:info@thekcp.org)  
Website: [www.thekcp.org](http://www.thekcp.org)

UK registered charity number: 1110102

### **Independent Examiner**

Luke Howson was appointed Independent Examiner to the Company and, in accordance with section 485 of the Companies Act 2006, he was re-appointed by Board members at the AGM 12/01/21.

### **Trustees**

Trustees (also the directors for Company Law) who held office during the year were as follows:

1. Sarah Nudds, Trustee
2. Samuel Nudds, Trustee
3. Chloe Glassborow, Trustee
4. Stuart Glassborow, Trustee
5. Bishop Simon Oketch, Trustee
6. Mark Cavell Trustee

## **KENYAN CHILDREN'S PROJECT**

### **TRUSTEES' ANNUAL REPORT**

**YEAR ENDED 30 APRIL 2021**

New trustees are appointed by the board of trustees in accordance with the Articles of Association. The trustees are also the members and in the event of the company being wound up they are required to contribute an amount not exceeding £1.

The Articles of Association require that there be a minimum of three trustees (no maximum).

## **OBJECTIVES, ORGANISATION AND ACTIVITIES**

The objectives of the charity, as laid down in the Memorandum and Articles of Association, are to relieve poverty and advance education for the benefit of children in Western Kenya.

### **Organisation**

The trustees meet once a month to oversee the work of the charity. The trustees have the power to invest the resources of the organisation in such assets as they see fit.

### **Related parties**

Stuart Glassborow is also a director of a co-operating Kenyan charity 'The Children's Transformation Project – Kenya' (formerly The Koinonia Christian Retreat Centre). The total funds transferred to The Children's Transformation Project – Kenya in the year was £167,485 (2020 total: £218,467).

### **Public benefit**

The charity trustees have complied with their duty in section 17(5) of the 2011 Charities Act to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

We have regard to both the Charity Commission's general guidance on public benefit and prevention and relief of poverty for the public benefit. The trustees always ensure that the activities we undertake are in line with our charitable objects and aims. Our ambitious aim is to eradicate poverty in the areas where we work.

## **FINANCIAL REVIEW OF 2021**

The SOFA can be viewed on page 6 which sets out the income and expenditure for the year.

Total incoming resources for the year were £149,367 (2020 - £218,392), a 32% decrease on the previous year. The charity's principal source of income is donations received £139,507 (2020 - £203,854).

Total expenditure for the year was £267,459 (2020 - £344,120). 63% of expenditure was grants payable to Kenya to support the charity's projects. All of these grants were payable to The Children's Transformation Project, a cooperating charity registered in Kenya which has one director in common.

**KENYAN CHILDREN'S PROJECT**  
**TRUSTEES' ANNUAL REPORT** *(CONTINUED)*  
**YEAR ENDED 30 APRIL 2021**

## Our Mission

We partner with families and communities to see the lives of vulnerable children transformed.

## Our Vision

To see all children thriving in a safe and loving family.

## Fundraising

KCP relies on donations to provide and develop services to continue seeing the lives of vulnerable children and their families transformed. Our supporters and beneficiaries are at the heart of everything we do. We are grateful to the hundreds of people, community organisations and trusts who continue to support us. Our work would not be possible without them. We are extremely grateful to the incredible people who support The KCP every year, who generously give their time, money and voice to the mission and vision of The KCP. We will nurture and grow this support for the future growth and expansion. In February 2020, the board of trustees decided to open up a new role and were delighted to bring Lizzy Standbrook into the team as a professional fundraiser for KCP.

## Building Resilience for the Future

KCP has been working around the clock to ensure that we have a robust structure and effective good quality working practices with a clear vision of KCP's future.

KCP works exclusively with CTP-K, a Kenyan based NGO, 'Children's Transformation Project - Kenya.' CTP-K focuses on...

During the pandemic KCP has played a role in the 'Orphan Myth' campaign with other children's charities to raise awareness and seek partner attendance to be enabled across the world. KCP also collaborated with the not for profit organisation 1millionhome, providing them material for blogs.

During the year we advertised for two new Trustees positions to bring further skill and knowledge onto our Board. We will soon be welcoming the two new Board members onto our Board that are currently shadowing and learning more about KCP and our management team. We continue to develop and document our policies.

Over the last few years KCP has been further adapting to the digital world we are now living within. The Covid-19 pandemic resulted in a number of practical challenges for KCP as we were required to respond quickly and adapt accordingly to ensure that we could continue with our work despite the restrictions in place.

**KENYAN CHILDREN'S PROJECT**  
**TRUSTEES' ANNUAL REPORT** *(CONTINUED)*  
**YEAR ENDED 30 APRIL 2021**

KCP has always benefited from the contributions of individuals who live all across the country and internationally. Most of our volunteers also have to juggle other commitments, such as paid work and family responsibilities. This has meant that getting people together in person has always been a challenge. The 'stay at home' requirement meant that in the short term all of our meetings had to move online. As an organisation we feel we have adapted well to this 'new normal'. We now hold all meetings and social gatherings online, in a virtual space. We believe that this transition has increased engagement from our Board and supported them in balancing other commitments alongside their contributions to the charity. We are continuing to use virtual meetings as far as is practical and appropriate as the national restrictions are lifted. The pandemic has fast tracked other changes and adaptations to the way in which we organise ourselves, our systems, processes and how we go about our work. We have worked hard this year to adapt some of our operational systems including how we share files, making use of shared workspaces and our email systems. We believe that these changes, which have been easier to make because of the need for everyone to work more 'remotely', will also have more long-term benefits. We believe they will help to future proof our charity by expanding our capabilities and supporting our digital preparedness. As with many others, we predict that these kinds of technologies and tools will be increasingly important for people and will become part of what is expected from us by the individuals who work for and volunteer for KCP.

## Strategic Planning

We are in the second year of our three-year strategic plan for 2020-2023. Our three strategic goals are presented at the beginning of this report.

Our efforts and focus are still based primarily on ensuring lasting change and building resilience.

Our strategy for 2020-23 is to maximise our impact and ensure that all aspects of our work is sustainable. The team have created work plans that focus all our efforts on three particular goals:

- Goal #1: RESTORING FAMILIES
- Goal #2: RAISING OUR PROFILE
- Goal #3: RESOURCING THE ORGANISATION

During the next financial year, we will be taking some time to build upon our foundations, to grow our vision and deepen the power of our impact.

**KENYAN CHILDREN'S PROJECT**  
**TRUSTEES' ANNUAL REPORT** *(CONTINUED)*  
**YEAR ENDED 30 APRIL 2021**

## Risk Management

KCP's Board of Trustees are ultimately responsible for the charity and we take the lead in ensuring that risk management is approached comprehensively and that it permeates all aspects of the charity's operations. Our CEO has developed a new Risk Register that allows for clear identification of risks, or potential risks of all kinds. The approach also covers the rating of identified risks according to the likelihood and impact of the risk occurring. Any service or procedure that is in need of modification or rectification will be widely discussed across the Board of Trustees in monthly EGM's and any other necessary individuals. Of course, all higher risk ratings are prioritised. A full risk assessment has been undertaken as part of the preparation of the business plan and budget for the current financial year. KCP continues to ensure adequate steps are taken to do all we can in safeguarding to protect beneficiaries, staff and any person(s) affiliated with KCP. Training is regularly reviewed and undertaken.

## Reserves Policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three- and six-months' expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year. The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks, including the impact of COVID-19 on activities and operations. The financial impact has been minimal and the charity continues to monitor the effect closely.

## CLOSE COMPANY PROVISIONS

In the opinion of the trustees, the charity is a close company within the meaning of S414 Income and Corporation Taxes Act 1988 (as amended).



**KENYAN CHILDREN'S PROJECT**  
**TRUSTEES' ANNUAL REPORT** *(CONTINUED)*  
**YEAR ENDED 30 APRIL 2021**

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' Annual Report including the strategic report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of its financial activities for that year. In preparing those financial statements the trustees are required to:

- a) select suitable accounting policies and apply them consistently;
- b) make judgments and estimates that are reasonable and prudent;
- c) state whether the policies adopted are in accordance with the Statement of Recommended Practice, "Accounting and Reporting by Charities (effective January 2019)" and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements;
- d) prepare the financial statements on the going concern basis unless it is inappropriate to assume the charity will continue operating.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

The Trustees' Annual Report, and the strategic report, has been approved by the Trustees on ..27th January 2022..... and is signed on their behalf by:



Samuel Nudds

## KENYAN CHILDREN'S PROJECT

### REPORT OF THE INDEPENDENT EXAMINER TO THE MEMBERS

We report on the financial statements for the year ended 31<sup>st</sup> December 2021 set out on pages 9 to 16.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) or under Part 16 of the Companies Act 2006 (the Companies Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

#### **Basis of independent examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

#### **Independent examiner's statement**

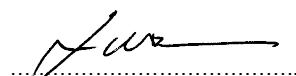
In connection with my examination, I have reasonable cause to believe that-

(1) in all material respects the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act; and
- to prepare accounts in accordance with the accounting requirements of section 396 of the Companies Act and with the methods and principles of the SORP;

have been met; and

(2) there are no material matters to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.....  
Luke Howson MAAT

Finansure Limited, 2 Sheppard Street, Brymbo, Wrexham, LL11 5FF

Date: ...27th January 2022.....

**KENYAN CHILDREN'S PROJECT**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**

**YEAR ENDED 30 APRIL 2021**

	<b>Note</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Totals 2021 £</b>	<b>Totals 2020 £</b>
<b>INCOMING RESOURCES FROM</b>					
Donations and legacies	<b>2</b>	145,084	4,266	<b>149,350</b>	218,101
Income from charitable activities		-	-	-	-
Investment income		17	-	<b>17</b>	291
<b>TOTAL INCOMING RESOURCES</b>		<u>145,101</u>	<u>4,266</u>	<u><b>149,367</b></u>	<u>218,392</u>
<b>RESOURCES EXPENDED ON</b>					
Raising funds		34,383	-	<b>34,383</b>	9,192
Charitable activities	<b>3</b>	218,506	14,570	<b>233,076</b>	334,928
<b>TOTAL RESOURCES EXPENDED</b>		<u>252,889</u>	<u>14,570</u>	<u><b>267,459</b></u>	<u>344,120</u>
<b>NET INCOME / (EXPENDITURE) FOR THE YEAR</b>					
		(107,788)	(10,304)	<b>(118,092)</b>	(125,728)
Transfers between funds		-	-	-	-
Net movement in funds		(107,788)	(10,304)	<b>(118,092)</b>	(125,728)
Balances brought forward		128,930	10,504	<b>139,434</b>	265,162
Balances carried forward		<u>21,142</u>	<u>200</u>	<u><b>21,342</b></u>	<u>139,434</u>

The charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

The notes on pages 11 to 16 form part of these financial statements.

# KENYAN CHILDREN'S PROJECT

## BALANCE SHEET

30 APRIL 2021

	Note	2021 £	2020 £
<b>FIXED ASSETS</b>			
Tangible assets	8	<u>306</u>	<u>472</u>
<b>CURRENT ASSETS</b>			
Debtors	9	12,943	24,128
Cash at bank and in hand		<u>9,803</u>	<u>116,698</u>
		22,746	140,826
<b>CREDITORS: Amounts falling due within one year</b>	10	<u>(1,710)</u>	<u>(1,864)</u>
<b>NET CURRENT ASSETS LESS CURRENT LIABILITIES</b>		<u>21,036</u>	<u>138,962</u>
<b>NET ASSETS</b>	11	<u>21,342</u>	<u>139,434</u>
<b>FUNDS</b>			
Unrestricted funds	12	21,142	128,930
Restricted funds	12	<u>200</u>	<u>10,504</u>
		21,342	139,434


The trustees are satisfied that the charity is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the accounts for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The trustees acknowledge their responsibility for:

- (i) complying with the requirements of the Act with respect to accounting records and the preparation of accounts;
- (ii) preparing accounts which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its net incoming or outgoing resources for the financial year in accordance with the requirements of the Act relating to financial statements, so far as applicable to the charity.

These financial statements have been prepared in accordance with the provisions for companies subject to the small companies' regime, and with the Financial Reporting Standard 102.

These financial statements were approved by the trustees on ...27th January 2022..... and are signed on their behalf by:



Samuel Nudds

The notes on pages 11 to 16 form part of these financial statements.

**KENYAN CHILDREN'S PROJECT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 30 APRIL 2021**

**1. ACCOUNTING POLICIES**

**Basis of preparation**

The financial statements have been prepared under the historical cost convention, and in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities (effective January 2019)", the Financial Reporting Standard 102 (FRS 102), and the Companies Act 2006.

**Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. Investment income and gains are allocated to the appropriate fund.

**Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. No amounts are included in the financial statements for services donated by volunteers.

**Resources expended**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Support costs are apportioned to activity/project according to total costs of activities undertaken directly and grant funding of activities (note 4).

**Tangible fixed assets**

Tangible fixed assets are stated at cost less depreciation. Assets are capitalised if they have a useful life of more than one year and a cost value greater than £250.

Depreciation is provided at the following annual rates in order to write off the value of each asset over its expected useful life:

- Computer equipment                      33% on cost

**KENYAN CHILDREN'S PROJECT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 30 APRIL 2021**

**2. DONATIONS AND LEGACIES**

	2021 £	2020 £
Restricted donations	4,266	53,696
Unrestricted donations	135,241	150,158
Income tax recoverable	9,843	10,767
Gifts in kind	-	3,480
	<u>149,350</u>	<u>218,101</u>

**3. COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY**

Activity or project	Grants payable	Support costs (note 5)	Employment costs (note 7)	Total 2021	Total 2020
	£	£	£	£	£
Supporting Kenyan children	69,336	9,277	17,877	96,490	183,393
Kenyan building projects	98,149	13,132	25,305	136,586	146,730
Medical and relief work	-	-	-	-	4,115
Mission support	-	-	-	-	690
<b>TOTAL</b>	<b>167,485</b>	<b>22,409</b>	<b>43,182</b>	<b>233,076</b>	<b>334,928</b>

All grants payable were paid to Children's Transformation Project in Kenya, a registered charity in Kenya with similar objectives and directors in common.

Support costs and employment costs are allocated in ratio with total grants payable per activity.

**4. COSTS OF CHARITABLE ACTIVITIES BY FUND**

Fund	Grants payable	Support costs (note 5)	Employment costs (note 7)	Total 2021	Total 2020
	£	£		£	£
Unrestricted funds	152,915	22,409	43,182	218,506	196,400
Restricted funds	14,570	-	-	14,570	138,528
<b>TOTAL</b>	<b>167,485</b>	<b>22,409</b>	<b>43,182</b>	<b>233,076</b>	<b>334,928</b>

**KENYAN CHILDREN'S PROJECT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 30 APRIL 2021**

**5. SUPPORT COSTS BY ACTIVITY**

Support cost	Supporting Kenyan children	Kenyan building projects	<b>Total 2021</b>	Total 2020
	£	£	£	£
Travel and accommodation	662	938	<b>1,600</b>	10,229
Volunteer expenses	-	-	-	4,101
Governance costs	1,730	2,450	<b>4,180</b>	8,574
Insurance	5,096	7,213	<b>12,309</b>	8,011
Office & admin	1,720	2,434	<b>4,154</b>	5,319
Depreciation	69	97	<b>166</b>	28
<b>TOTAL</b>	<b>9,277</b>	<b>13,132</b>	<b>22,409</b>	<b>36,262</b>

**6. TRANSACTIONS WITH TRUSTEES AND RELATED PARTIES**

No trustees received remuneration or expenses reimbursed during the year.

During the year, the charity transferred funds totalling £167,485 (2020 - £218,467) to 'The Children's Transformation Project – Kenya', a cooperating charity registered in Kenya with similar objectives and one director in common. All of these funds were used to further the activities of the charity and are included in 'Grants Payable' in notes 3 and 4.

**7. STAFF COSTS**

	<b>2021</b>	2020
	£	£
Gross salaries	<b>41,980</b>	73,989
Employer's NIC	-	3,455
Employer's pension contributions	<b>1,202</b>	2,084
Staff expenses (UK)	-	671
	<b>43,182</b>	80,199

The charity employed one full-time and five part-time staff during the year in the UK to assist with managing the operations and administration of the charity.

The average number of employees on a full-time equivalent basis was two (2020 – three).

No employee received emoluments, as defined for taxation purposes, amounting to over £60,000 in the tax year.

**KENYAN CHILDREN'S PROJECT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 30 APRIL 2021**

**8. FIXED ASSETS**

	Computers £	Total £
<b>Cost or valuation</b>		
At 1 May 2020	500	500
Additions	-	-
Disposals	-	-
At 30 April 2021	<u>500</u>	<u>500</u>
<b>Depreciation</b>		
At 1 May 2020	28	28
Charge for the year	166	166
Disposals	-	-
At 30 April 2021	<u>194</u>	<u>194</u>
<b>Net book value</b>		
At 30 April 2021	<u><u>306</u></u>	<u><u>306</u></u>

**9. DEBTORS**

	2021 £	2020 £
Tax recoverable	8,623	19,819
Prepayments	<u>4,320</u>	<u>4,309</u>
	<u>12,943</u>	<u>24,128</u>

**10. CREDITORS: Amounts falling due within one year**

	2021 £	2020 £
Accruals	800	800
PAYE creditor	692	778
Pension liability	<u>218</u>	<u>286</u>
	<u>1,710</u>	<u>1,864</u>



**KENYAN CHILDREN'S PROJECT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 30 APRIL 2021**

**11. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted funds £	Restricted funds £	Total £
<b>Fund balances at 30 April 2021 represented by:</b>			
Fixed assets	306	-	306
Current assets	22,546	200	22,746
Current liabilities	(1,710)	-	(1,710)
	<u><b>21,142</b></u>	<u><b>200</b></u>	<u><b>21,342</b></u>

**12. STATEMENT OF FUNDS**

	At 1 May 2020 £	Income £	Expenditure £	Transfers £	At 30 April 2021 £
<b>Unrestricted funds:</b>					
General reserve	128,930	145,101	(252,889)	-	21,142
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Restricted funds:</b>					
Imani fund	-	1,200	(1,200)	-	-
Medical building	4,020	-	(4,020)	-	-
Mud-house build fund	1,050	100	(1,150)	-	-
Street house fund	2,763	-	(2,763)	-	-
Motorbikes fund	1,126	-	(1,126)	-	-
Give feet a fighting chance	444	-	(444)	-	-
Salary support	145	1,740	(1,885)	-	-
Child medical funds	57	-	(57)	-	-
Widows support	244	1,226	(1,470)	-	-
Other specified gifts	655	-	(455)	-	200
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total restricted funds	10,504	4,266	(14,570)	-	200
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total funds</b>	<b>139,434</b>	<b>149,367</b>	<b>(267,459)</b>	<b>-</b>	<b>21,342</b>

The designated fund represents significant donations which the directors have set aside to be used to further projects which benefit disadvantaged children in Kenya.

The Imani fund (formerly named the land/faith village fund) represents donations given towards a major building project in Kenya.

The medical building fund represents donations given towards building a medical centre in a slum.

The mud-house build fund represents donations given towards building mud-houses (temporary housing) in poor areas of Kenya.

The street house fund represents donations given towards building a house for children currently living on the streets.

**KENYAN CHILDREN'S PROJECT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 30 APRIL 2021**

**12. STATEMENT OF FUNDS (continued)**

The motorbikes fund represents donations given towards buying motorbikes for use by the cooperating NGO in Kenya.

Give Feet A Fighting Chance is a project run by the charity to treat children's feet which are affected by Jiggers (a parasitic flea).

Salary support represents donations given towards the costs of employing specific people.

Child medical funds represents donations towards medical and support costs of children requiring medical care in Kenya.

Widows support is a fund which offers support to widows in Kenya.

Other specified gifts are made up of one-off donations that have a specific restriction and purpose.