

Charity Registered number  
1121597

Harambee For Kenya  
Annual Report and Accounts  
Year Ended 31 January 2022

## **Message from the UK Chairman**

The last two years, as you know, with the pandemic, and now in the economic crisis, things have made difficult. Through the pandemic we were blessed with the monies received, even though we had few events to attend, and we thank you all for the efforts you gave as trustees to keep things going.

An enormous thank you too to our sponsors who have kept with us. As the economic crisis deepens, we are very fortunate that we are a charity that has virtually no running costs. As we look for new sponsors it is a very strong point to tell people. What excites me most about the charity is that we are a family that includes the trustees and the many people who assist us. We are well set to see us through the next two years as our accounts show. Neither must we forget the sterling work the Kenyan trustees have done through these difficult times and send our thanks.

To end on a sad note, it is with much sadness that we heard that Nick Smith, a great supporter from Lewisham Scouts, died last week. He will be greatly missed by all the boys especially, who enjoyed his company every time he visited. This came two years after another great supporter, Michelle Wheatley, died and both will be greatly missed.

## **A message from the Kenyan Chairman, John Buria.**

Let me start by Thanking God for his Faithfulness and Grace he is God, Much greetings from the both houses All of us are doing well, the boys good in school polytechnics and center, year 2021 has been a very tough year especially the COVID-19 pandemic Was bad but God rely protected us. Crossing to year 2022 the economic situation has become worse, the cost of living is extremely high and it is not even budget able. Levy's in school are also high, right now we experiencing malaria outbreak but it's manageable through medications...you can't get them from Hospital you have to buy From chemists.

As I conclude my remarks I want to thank you Friends in the midst of ALL, this you've remained committed to helping these boys. Not one of them can complain. Thank you.

To my fellow Local Directors thank you too for your BIG efforts. Looking forward to seeing you e.g Tom in the month of September if I am correct and Lesley and Roger in October. Praying for these trips. And most welcome....our Love to you ALL.BLESSED MEETING.TX.



Helen Barham ACA  
Ash Tree Accounting Limited  
1 Ash Tree Close, Heathfield, East Sussex. TN21 8BF  
Tel: +44 (0)7970 881190  
email: helen@ataccounting.co.uk

## Independent Examiners Report on the Accounts

### Report to the Trustees of Harambee For Kenya (Charity no. 1121597) On the accounts for the year ended 31 January 2022

#### 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) 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, no matter has come to my attention
1. which gives me reasonable cause to believe that in, any material respect, the requirements:
    - to keep accounting records in accordance with section 130 of the Charities Act; and
    - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
  2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: Helen Barham

Date: 2<sup>nd</sup> July 2022

Name: Helen Barham ACA



**Harambee For Kenya**  
**Charity Number 1121597**

**Receipts and Payments Account for the Year Ended 31 January 2022**

	2022			2021		
	Restricted Funds £	Unrestricted Funds £	Total Funds £	Restricted Funds £	Unrestricted Funds £	Total Funds £
<b>Receipts</b>						
Donations	-	31,329	31,329	2,815	42,692	45,506
Fundraising						
Fundraising Activities		4,438	4,438		4,410	4,410
Goods for resale		2,072	2,072		2,303	2,303
		6,510	6,510		6,713	6,713
Gift Aid Received		3,243	3,243		11,551	11,551
Bank Interest		3	3		7	7
	-	41,085	41,085	2,815	60,964	63,778
<b>Payments</b>						
Cost of Charitable Activities	2,000	33,200	35,200	1,148	30,660	31,808
Fundraising						
Cost of Fundraising Activities		1,465	1,465		765	765
Stock purchases - goods for resale		199	199		182	182
Stock movement - goods for resale		200	200		212	212
	-	1,864	1,864	-	1,159	1,159
Administration costs						
Insurance		529	529		521	521
Bank charges		14	14		69	69
General expenses		2,496	2,496		615	615
	-	3,039	3,039	-	1,067	1,067
	2,000	38,103	40,103	1,148	32,886	34,034
<b>Net of (Payments) Receipts for the Year</b>	- 2,000	2,982	982	1,667	28,078	29,745
<b>Assets Brought Forward</b>	2,310	50,506	52,816	644	22,428	23,072
<b>Assets as at 31 January 2022 / 2021</b>	310	53,488	53,798	2,310	50,506	52,816

**Statement of Assets and Liabilities at 31 January 2022**

	31 January 2022			31 January 2021		
	Restricted Funds £	Unrestricted Funds £	Total Funds £	Restricted Funds £	Unrestricted Funds £	Total Funds £
<b>Monetary Assets</b>						
Cash Funds						
Current accounts	310	17,710	18,020	2,310	17,744	20,054
Deposit Accounts		28,276	28,276		25,061	25,061
Cash		2	2		2	2
	310	45,988	46,298	2,310	42,806	45,116
<b>Non-Monetary Assets</b>						
Stock of goods for resale		7,500	7,500		7,700	7,700
<b>Total Assets</b>	310	53,488	53,798	2,310	50,506	52,816

Signed by:

R Dann

L Dann

On behalf of all the Trustees  
Date: 2 July 2022

HARAMBEE FOR KENYA

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 ST DECEMBER 2021

Makone & Associates

Certified Public Accountants

P.O.Box 2564 Code 40200

Kisii

Harambee For Kenya  
Report and Financial Statements  
For the year ended 31 December 2021

CONTENTS	PAGE
Organization information	1
Report of trustees	2
Statement of trustees' responsibilities	3
Report of the auditors	4
Statement of financial position	5
Income and Expenditure Statement	6
Statement of Cash Flows	7
Note to the financial statements	8-9

Harambee For Kenya

Report and Financial Statements

For the year ended 31 December 2021

## ORGANIZATION INFORMATION

### BOARD OF TRUSTEES

:John Thurania M'buria

:James Kamau Gathua

:Andrew Obiero Okachi

:Roger Dann

:Lesley Dann

:James Chris Dade

:Tom Gikundi

:Kennedy Gichaba

### AUDITORS

:Makone & Associates

: Certified Public Accountants /

: P.O.Box 2564 Code 40200

: Tel: 0721-624025

: Kisii

### BANKERS

: Diamond Trust Bank

: Kisii Branch



Harambee For Kenya  
Report and Financial Statements  
For the year ended 31 December 2021

## TRUSTEES REPORT

The trustees submit their report and audited financial statements for the year ended 31 st December 2021, which disclose the state of affairs of the homes.

## PRINCIPAL ACTIVITIES

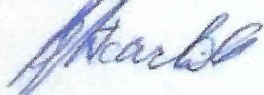
The organization operates as a non profit making orphanage dealing in the accommodation and welfare of street children.

## TRUSTEES

The trustees who held office during the year are shown on page 1.

## AUDITORS

The organization auditors, Makone & Associates, have expressed their willingness to continue in office.



TRUSTEE

Date 30/03/2022



Harambee For Kenya

Report and Financial Statements

For the year ended 31 December 2021

## STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are required to prepare financial statements, which give a true and fair view of the state of affairs of the home as at the end of the operating period and of the operating results for the period. They should ensure that the home maintains proper accounting records, which disclose with reasonable accuracy the financial position of the home. The trustees are also responsible for the safeguarding the assets of the home.

The trustees accept responsibility for the financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgement and estimates. The trustees are of the opinion that the financial statements give a true and fair view of its operating results for the period then ended. The trustees further confirm the accuracy and completeness of the accounting records maintained by the home which have been relied upon in the preparation of the financial statements.

Approved by the board of trustees on 30/03/2022 and signed on its behalf by:



Trustee



## REPORT OF THE AUDITORS

### TO THE TRUSTEES OF HARAMBEE FOR KENYA

We have audited the financial statements set out on pages 5 to 9. We have Obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.

#### Respective responsibilities of trustees and auditors

The trustees are responsible for the preparation of the financial statements which give a true and fair view of the state of affairs of the home and of the operating results. Our responsibility as auditors is to express an independent opinion on the financial statements based on our audit and to report our opinion to you.

#### Basis of opinion

We conducted our audit in accordance with international standards on auditing. Those standards require that we plan and perform our audit to obtain reasonable assurance as to whether the financial statements are free from material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statements. Where we were unable to obtain independent confirmation we relied on the trustees' assurances. We believe that our audit provides a reasonable basis for our opinion.

#### Opinion

In our opinion proper books of account have been kept and the financial statements, which are in agreement therewith, give a true and fair view of the state of the financial affairs of the home as at 31 December 2021 and of the results for the year then ended and comply with the relevant statutes.

  
Makone & Associates

Certified Public Accountants of Kenya

Kisii

30/03/2022



**HARAMBEE FOR KENYA**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31ST DECEMBER 2021**

	NOTES	2021 KSHS	2020 KSHS
<b>DONORS FUND</b>			
Accumulated fund	5	12,173,793	12,325,022
		<u>12,173,793</u>	<u>12,325,022</u>
<b>REPRESENTED BY</b>			
Fixed Assets	1	11,636,933	11,675,237
<b>Current Assets</b>			
Cash and Cash equivalents	2	520,861	633,785
Sundry Debtors	4	46,000	46,000
		<u>566,861</u>	<u>679,785</u>
<b>Current Liabilities</b>			
Sundry Creditors	3	30,000	30,000
		<u>30,000</u>	<u>30,000</u>
<b>Net Current Assets</b>		536,860	649,784
<b>Total Assets</b>		<u>12,173,793</u>	<u>12,325,022</u>



**HARAMBEE FOR KENYA  
INCOME AND EXPENDITURE STATEMENT  
FOR THE YEAR ENDED 31ST DECEMBER 2021**

	NOTES	2021	2020
<b>INCOME</b>			
Grants and Donations			
Miscellaneous income	6	5,749,556	5,218,824
		12,600	41,652
		<u>5,762,156</u>	<u>5,260,476</u>
<b>EXPENDITURE</b>			
	7	5,913,384	4,722,684
<b>NET SURLPUS/(DEFICIT)</b>		<u>(151,229)</u>	<u>537,793</u>

Harambee For Kenya  
Statement of Cash flows  
For the year ended 31 December 2021

	2021 K.shs	2020 K.shs
Cash flows from operating activities		
Net Surplus/(deficit) before tax	(151,229)	537,793
Adjustments for non-cash income and expenses:		
Depreciation charges	38,304	48,390
Operating profit before working capital changes	(112,924)	586,183
Net increase/(decrease) in cash and cash equivalents	(112,924)	586,183
Movement in cash and cash equivalents		
Net funds as at 1 January 2021	633,785	47,603
Net funds as at 31 December 2020	520,861	633,785
Net increase/(decrease) in cash and cash equivalents	(112,924)	586,183

**HARAMBEE FOR KENYA**  
**STATEMENT OF INCOME AND EXPENDITURE**  
**FOR THE YEAR ENDED 31ST DECEMBER 2021**

	2021	2020
	kshs	kshs
<b>6 INCOME</b>		
Grants and Donations	5,749,556	5,218,824
Miscellaneous income	12,600	41,652
	<u>5,762,156</u>	<u>5,260,476</u>
<b>7 EXPENDITURE</b>		
Food	1,593,925	1,280,261
Travel & Accommodation	84,296	154,330
Foster Care	25,562	46,800
Printing & Stationery	14,594	26,719
Agricultural Projects	665,341	180,590
Firewood	83,842	153,500
Telephone & Postage	223,330	201,223
Welfare	432,960	563,155
Electricity	86,415	93,486
Repairs & Maintenance	201,395	295,480
School Fees	1,153,733	616,415
Miscellaneous Expenses	147,425	109,120
Bank Charges	4,248	8,180
Accountancy Fees	30,000	30,000
Volunteers & Helpers	775,000	766,000
Depreciation	38,304	48,390
Directors Expenses	353,015	149,035
<b>TOTAL EXPENSES</b>	<u>5,913,384</u>	<u>4,722,684</u>
<b>SURPLUS</b>	<u>(151,229)</u>	<u>537,793</u>



**HARAMBEE FOR KENYA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 ST DECEMBER 2021**

**1 ACCOUNTING POLICIES**

The principal accounting policies adopted in the preparation of the trading account are set out below:

**a) Basis of preparation**

The income and expenditure account is prepared under the historical cost convention.

**b) Fixed Assets**

Fixed assets are measured at cost less accumulated depreciation. Depreciation is calculated on a reducing balance basis at annual rates estimated to write off carrying amounts of respective assets over their expected useful lives.

	Land & Buildings	Fixtures & Furnishings	Beddings & Linens	Total
<b>Cost</b>				
As at 01.01.2021	11,433,348	679,080	326,000	12,438,428
Additions	-	-	-	-
<b>Balance as at 31.12.2021</b>	<b>11,433,348</b>	<b>679,080</b>	<b>326,000</b>	<b>12,438,428</b>
<b>Depreciation</b>				
As at 01.01.2021	-	475,885	287,305	763,191
Charge for the period	-	25,399	12,905	38,304
<b>Balance as at 31.12.2021</b>	<b>-</b>	<b>501,285</b>	<b>300,210</b>	<b>801,495</b>
<b>Balance as at 31.12.2021</b>	<b>11,433,348</b>	<b>177,795</b>	<b>25,790</b>	<b>11,636,933</b>
<b>Balance as at 31.12.2020</b>	<b>11,433,348</b>	<b>203,195</b>	<b>38,695</b>	<b>11,675,237</b>
<b>2 Cash &amp; Cash equivalent</b>	<b>2021</b>	<b>2020</b>		
	<b>KSHS</b>	<b>KSHS</b>		
Cash in hand	198,194	223,462		
Bank-Instant Access Coop. Bank	6,559	6,559		
Standard Chartered Bank-5472202	633	633		
Bank-Goodwill Partnership Coop. Bank	39	39		
Standard Chartered Bank-5472201	216	216		
Diamond Trust Bank-0581127002	311,626	308,304		
Diamond Trust Bank-0581127003	3,594	94,573		
	<b>520,861</b>	<b>633,786</b>		
<b>3 Sundry creditors</b>				
Accruals: Audit fees	30,000	30,000		
	<b>30,000</b>	<b>30,000</b>		
<b>4 Sundry Debtors</b>				
Loan to Old Boys	46,000	46,000		
	<b>46,000</b>	<b>46,000</b>		
<b>5 Donor's Fund</b>				
Balance b/f	12,325,022	11,787,229		
Surplus/(Deficit) for period	(151,229)	537,793		
<b>Balance c/f</b>	<b>12,173,793</b>	<b>12,325,022</b>		