

Charity Registered number  
1121597

Harambee For Kenya  
Annual Report and Accounts  
Year Ended 31 January 2023

## UK CHAIRMAN'S REPORT

July 2023

At last, after Covid, it seems we are getting back to normal. Tom visited with two friends in September, Lesley and I visited Kenya last October, and Lesley, Jackie and Bill visited in March. So we have been able to catch up with the Kenyans and encourage them. We, as a charity, are thankful for the work done by the trustees in Kenya through Covid. They managed brilliantly! We are also excited too that following the postponement of other group trips because of Covid, about 30 Kent Scouts are coming out to Kisii at Easter 2024 and about 30 Lewisham Scouts are planning to visit in 2025. It is so nice to be getting back to normal. The boys love it when people visit them.

It was with regret, that while we were there in March we had to release Lydia from her position as house parent at Kisii and have appointed Julius in her place. Julius was the gardener/caretaker and is well liked and respected by the boys. It was lovely to see how the boys responded to Julius while we were there.

Also, we have started tailoring training in Kisii so that the boys, and poorer young people who cannot afford Polytechnic prices, can learn a skill which will put them in good stead when they leave the house. James is the tailor who is training them and is very skilled at his job. Already he and Hendrick have made garments to sell to help with the income. It is being run like an apprenticeship as we believe and have seen, that practical training is the best way to get the boys into work, especially as most of them want to work for themselves.

In Meru, we realised that the trustees needed more support and in response to this, Lesley Jackie and Bill met with Edward and Frida who run a charity for the poor called EDFRI international. Lesley and I have known them for many years and as we realised H4K needed to link up with another charity for some things, they were the obvious choice. They have agreed that we will have a partnership for some activities to help the boys development and help other Kenyans appreciate that the boys are valued and can be responsible.

Also in Meru, we are looking at setting up another training program, for carpentry. We have been very fortunate to have been donated a large quantity of tools for the project. Thank you, Andy, for this and for paying for them to be shipped to Kenya. They should be arriving any day.

You will see that our finances are very healthy at the moment, but we are aware of difficulties in the Kenyan economy especially with the extreme increases in costs of food, so we are being very careful to ensure that we can be sure to last the course. As

you know the money is safe here and sent when needed and every month there is a increase in what we have to send.

Thank you to Mark for helping to organise the Golf Day in June. We raised £1300 in total. Thank you too to the London Beach Hotel, Tenterden, for being our great hosts and for sending all the money paid for the golf, back to us as a donation. In November we are going there for afternoon tea, and again every penny paid by those taking part will be returned to the Charity. If you want to come, please contact Lesley. We are also holding a Race Night in Heathfield on 21<sup>st</sup> October which is a fun evening for all ages. Again, contact Lesley if you want to join us. These three events really help us to raise a lot of money so we rely and indeed need support. We will also help you run a race night for you if you would like to help by holding one in a different area.

Roger

#### Message from the Kenyan Chairman.

July 2023

Hi good friends

As you have your AGM, I want to express our gratitude to you all for the continued support. Were it not because of your help, these boys would not have fulfilled their dream. Thank you.

The boys are doing very well and many of them are growing tremendously, enjoying their home with big hopes. We cannot complain as both houses are doing well and the Directors are helping well. A few of the boys have had ailments but have been treated. Right now the boys are on half term holiday and will be going back to school on Monday.

We have many challenges. The government do not give any money to help with the costs at schools, so parents and guardians are being asked to pay for more. Things like Books, pens, and activity fees. All these are extra for us to find for all the boys.

But generally we are doing well and once again we say, THANK YOU AND GOD BLESS YOU.

Kindly

John Buria

Kenya Chairman





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 2023

#### 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: 1<sup>st</sup> July 2023

Name: Helen Barham ACA

Receipts and Payments Account for the Year Ended 31 January 2023

	2023					2022		
	Restricted Funds Education	Restricted Funds Future	Restricted Funds Other	Unrestricted Funds	Total Funds	Restricted Funds Other	Unrestricted Funds	Total Funds
	£	£	£	£	£	£	£	£
<b>Receipts</b>								
Donations	5,819	5,497	1,307	18,476	31,099	-	31,329	31,329
Fundraising	-	-	-	6,751	6,751	-	4,436	4,436
Fundraising Activities	-	-	-	7,766	7,766	-	2,072	2,072
Goods for resale	-	-	-	14,451	14,451	-	6,510	6,510
Gift Aid Received	-	-	-	1,836	1,836	-	3,243	3,243
Bank Interest	-	-	-	89	89	-	3	3
	5,819	5,497	1,307	34,852	47,475	-	41,085	41,085
<b>Payments</b>								
Cost of Charitable Activities	4,406	-	100	35,484	40,000	2,000	33,200	35,200
Fundraising	-	-	-	1,217	1,217	-	1,465	1,465
Cost of Fundraising Activities	-	-	-	258	258	-	199	199
Stock purchases - goods for resale	-	-	-	520	520	-	200	200
Stock movement - goods for resale	-	-	-	1,995	1,995	-	1,864	1,864
Administration costs	-	-	-	529	529	-	529	529
Insurance	-	-	-	26	26	-	14	14
Bank charges	-	-	-	445	550	-	2,496	2,496
General expenses	-	-	105	1,000	1,105	-	3,039	3,039
	4,406	-	205	38,489	43,100	2,000	38,103	40,103
<b>Net of (Payments) Receipts for the Year</b>	1,413	5,497	1,102	3,637	4,375	-	2,982	982
<b>Assets Brought Forward</b>	-	-	310	53,488	53,798	2,310	50,506	52,816
<b>Assets as at 31 January 2023 / 2022</b>	1,413	5,497	1,412	49,851	58,173	310	53,488	53,798

Statement of Assets and Liabilities at 31 January 2023

	31 January 2023					31 January 2022		
	Restricted Funds Education	Restricted Funds Future	Restricted Funds Other	Unrestricted Funds	Total Funds	Restricted Funds Other	Unrestricted Funds	Total Funds
	£	£	£	£	£	£	£	£
<b>Monetary Assets</b>								
Cash Funds								
Current accounts	-	-	-	20,217	20,217	310	17,710	18,020
Deposit Accounts	1,413	5,497	1,412	22,653	30,974	-	28,276	28,276
Cash	-	-	-	2	2	-	2	2
	1,413	5,497	1,412	42,871	51,193	310	45,988	46,298
<b>Non-Monetary Assets</b>								
Stock of goods for resale	-	-	-	6,980	6,980	-	7,500	7,500
<b>Total Assets</b>	1,413	5,497	1,412	49,851	58,173	310	53,488	53,798

Signed by:



R Dann

L Dann



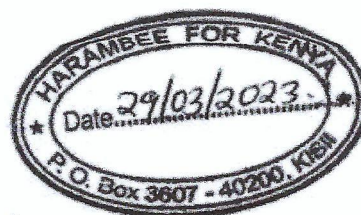
On behalf of all the Trustees  
Date: 1 July 2023

# HARAMBEE FOR KENYA

## ANNUAL REPORT AND FINANCIAL STATEMENTS

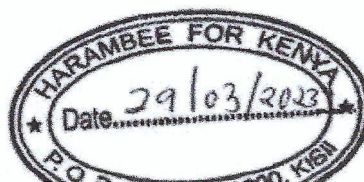
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022

Makone & Associates  
Certified Public Accountants of Kenya  
P.O.Box 2564 Code 40200  
Kisii.



Harambee for Kenya  
Report and financial statements  
For the year ended 31<sup>st</sup> December 2022

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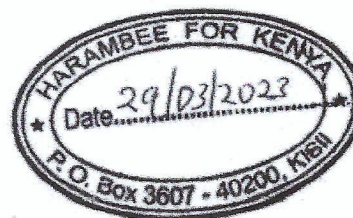
Harambee for Kenya  
Report and financial statements  
For the year ended 31<sup>st</sup> December 2022

#### ORGANIZATION INFORMATION

BOARD OF TRUSTEES: : John Thuranira 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 2564-40200  
Kisii

BANKERS : Diamond Trust Bank.  
Kisii





Harambee for Kenya  
Report and financial statements  
For the year ended 31<sup>st</sup> December 2022

#### TRUSTEES' REPORT

The trustees submit their report and audited financial statements for the year ended 31<sup>st</sup> December 2022, which disclose the state of affairs of the homes.

#### PRINCIPAL ACTIVITIES

The organization operates a nonprofit 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.

  
Andrew Obiero  
TRUSTEE

.....29/03/.....2023



Harambee for Kenya  
Report and financial statements  
For the year ended 31<sup>st</sup> December 2022

#### STATEMENT OF TRUSTEES RESPONSIBILITIES

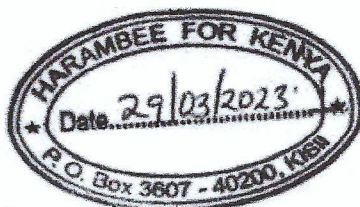
The trustees are required to prepare financial statements, which give a true and fair view of the state of affairs of the organization as at the end of the financial period and of the operating results for the period. They should ensure that the organization maintains proper accounting records, which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

The trustees accept responsibility for the financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgment 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 organization which have been relied upon in the preparation of the financial statements.

Approved by the board of trustees on 29/03/ 2023 and signed on its behalf by:

  
Andrew Obiero

Trustee



**REPORT OF THE AUDITORS  
TO THE TRUSTEES OF KISHI 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 purposes 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 organization 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 organization as at 31 December 2022 and of its results for the year then ended and comply with the relevant statutes.

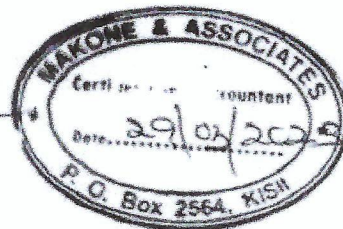
Makone & Associates  
Certified Public Accountants

Kisii

29/03 2023



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**HARAMBEE FOR KENYA**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31ST DECEMBER 2022**

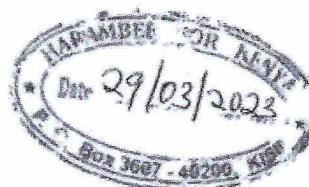
	NOTES	2022 KSHS	2021 KSHS
<b>DONORS FUND</b>			
Accumulated fund	5	11,756,175	12,173,783
		<u>11,756,175</u>	<u>12,173,793</u>
<b>REPRESENTED BY</b>			
Fixed Assets	1	11,626,663	11,636,933
<b>Current Assets</b>			
Cash and Cash equivalents	2	113,512	520,861
Sundry Debtors	4	46,000	46,000
		<u>159,512</u>	<u>566,861</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>		129,512	536,860
<b>Total Assets</b>		<u>11,756,175</u>	<u>12,173,793</u>





**HARAMBEE FOR KENYA  
STATEMENT OF FINANCIAL POSITION  
AS AT 31ST DECEMBER 2022**

	NOTES	2022	2021
<b>INCOME</b>			
Grants and Donations	6	6,022,642	5,749,556
Miscellaneous Income		-	12,600
			<u>5,762,156</u>
<b>EXPENDITURE</b>	7	6,440,261	5,913,384
<b>NET SURPLUS/(DEFICIT)</b>		<u>(417,619)</u>	<u>(151,229)</u>



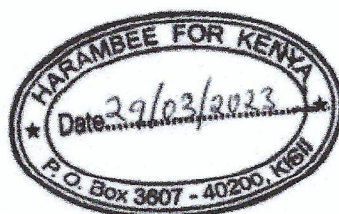
**Harambee For Kenya**  
**Statement of cash flows**  
**For the tear ended 31 st December 2022**

	2022 K.shs	2021 K.shs
Cash flows from operating activities		
Net Surplus/(deficit) before tax	(417,619)	(151,229)
Adjustments for non-cash income and expenses		
Deprciation charges	41,110	38,304
Operating profit before working capital changes	(458,730)	(112,924)
Net increase/(decrease) in cash and cash equivalents	(458,730)	(112,924)
Movement in cash and cash equivalents		
Net funds as at 1 st January	520,861	633,785
Net funds as at 31 st December	113,512	520,861
Net increase/(decrease) in cash and cash equivalents	458,730	(112,924)



**HARAMBEE FOR KENYA**  
**STATEMENT OF INCOME AND EXPENDITURE**  
**FOR THE YEAR ENDED 31ST DECEMBER 2022**

	2022 kshs	2021 kshs
<b>6 INCOME</b>		
Grants and Donations	6,022,642	5,749,556
Miscellaneous Income	-	12,600
	<u>6,022,642</u>	<u>5,762,156</u>
<b>7 EXPENDITURE</b>		
Food (i)	2,103,505	1,593,925
Travel & Accommodation	-	842,960
Foster Care	-	25,562
Printing & Stationery (ii)	11,925	14,594
Agricultural Projects (ii)	53,620	665,341
Firewood (ii)	112,750	83,842
Telephone & Postage (ii)	115,730	223,330
Welfare (ii)	448,991	432,960
Electricity (ii)	100,424	86,145
Repairs & Maintenance (ii)	249,571	201,395
School Fees (ii)	1,240,612	1,153,733
Miscellaneous Expenses	207,819	147,425
Bank Charges	4,594	4,248
Accountancy Fees	30,000	30,000
Volunteers & Helpers (iv a)	1,272,100	775,000
Depreciation	41,110	38,304
Directors Expenses (iii)	447,510	353,015
<b>TOTAL EXPENSES</b>	<u>6,440,261</u>	<u>5,913,384</u>
<b>SURPLUS</b>	<u>(417,619)</u>	<u>(151,229)</u>



**HARAMBEE FOR KENYA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 ST DECEMBER 2022**

**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 01.01.2022	11,433,348	679,080	356,840	12,469,268
Additions	-	-	-	-
<b>Balance as at 31.12.2022</b>	<b>11,433,348</b>	<b>679,080</b>	<b>356,840</b>	<b>12,469,268</b>
<b>Depreciation</b>				
As at 01.01.2022	-	501,285	300,210	801,495
Charge for the period	-	22,224	18,886	41,110
<b>Balance as at 31.12.2022</b>	<b>-</b>	<b>523,509</b>	<b>319,096</b>	<b>842,605</b>
<b>Balance as at 31.12.2022</b>	<b>11,433,348</b>	<b>155,571</b>	<b>37,744</b>	<b>11,626,663</b>
Balance as at 31.12.2021	11,433,348	177,795	25,790	11,636,933
<b>2 Cash &amp; Cash equivalent</b>	<b>2022</b>	<b>2021</b>		
	<b>KSHS</b>	<b>KSHS</b>		
Cash in hand	-	198,194		
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	105,615	311,626		
Diamond Trust Bank-0581127003	450	3,594		
	<b>113,512</b>	<b>520,861</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	12,173,793	12,325,002		
Surplus/(Deficit) for period	(417,619)	(151,229)		
<b>Balance c/f</b>	<b>11,756,174</b>	<b>12,173,793</b>		

