

ZIMKIDS
(A Company Limited by Guarantee)
Financial Statements
Year Ended 31 March 2021

ZIMKIDS

Financial Statements

Year Ended 31 March 2021

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Trustees' Annual Report (Including Directors Report)

Year Ended 31 March 2021

Charity registration number	1127069
Company registration number	06510122
Trustees	Mrs Tanya Ratzer Mr Peter Leech Mrs Kelly Griffin Miss Nadia Johnstone (appointed 16 October 2021) Miss Michelle Gillan (appointed 29 November 2021)
Contact Person and Secretary to the Board	Mr Peter Leech
Registered office & Principal office	Morden Baptist Church Crown Lane Morden Surrey SM4 5BL
Independent Examiner	Mr Andrew Paul ACA 15 Parsons Close Church Crookham Fleet Hampshire GU52 6HL

ZIMKIDS

Trustees' Annual Report (Including Directors Report)

Year Ended 31 March 2021

The Trustees present their report and the audited financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply 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 published in October 2020.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The UK Board of Zimkids, who are trustees for the purposes of charity law and directors for the purposes of company law, and who served during the year, were:

Mrs Kelly Griffin
Mr Peter Leech - Secretary
Mrs Tanya Ratzer - Treasurer

Simbarashe Trust, Zimbabwe

To provide local support for the team in Zimbabwe we have established the 'Simbarashe Trust' with the following trustees:

Pastor John Chinyowa - Chair
John Pybus - Trust Accountant

Zimkids team (Zimbabwe)

Blessing Rusike - Field Director
Kudzanayi Makoni - Self-sufficiency projects manager
Ropafadzo Fombe - Life-skills manager
Leeroy Jawala - Social work officer
Pamela Mutambo - Education lead mentor
Etina Washaya - Remedial class teacher and mentor trainer
Violet Zhuwawu - Farming training
Clara Paradzai - Township mentor
Elizabeth Mubazangi - Township mentor
John Namaja - Mutoko Base caretaker

Zimkids UK Fundraising Coordinator

Lauren Powell continues in her part-time salaried post based in London.

Zimkids UK Support

Nicola Howie deals with day-to-day finance matters and Helen Da Costa helps with prospecting and applying for grants.

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Trustees' Annual Report (Including Directors Report)

Year Ended 31 March 2021

ACHIEVEMENTS AND PERFORMANCE

In the year to 31 March 2021 Zimkids has:

40 families currently being supported.

3 major sites are being visited and supported; Mutoko, Epworth and Hopley.

It has been truly heart-wrenching to see the effects this Covid season has had on our families. Due to lockdown restrictions, we have been unable to run camps and workshops with the children, which is at the heart of what we do. Schools have been closed for long periods of time too leaving children in their communities 24/7, vulnerable to violence, pressures from older children and over-crowding in their townships. Without positive role models around, they have really struggled.

Despite these tough times though, we have seen some positive outcomes. The tremendous financial response to our Covid appeal meant that we could respond quickly and protect our families from the threat of Covid and that we could provide some distance learning and develop contactless support where necessary.

PROGRESS WITH OUR OBJECTIVES

We have three objects which have been defined for the purpose of the UK Company and Charity. Each object is linked with the United Nation's Sustainable Development Goals, as pictured below.

RELIEVING POVERTY

1 NO POVERTY



On the whole we keep food hand-outs to as short a period as possible to prevent a culture of dependency. However, due to the emergence of Covid-19 in Zimbabwe, in June 2020 we had to step in and assist with food packs and hygiene packs for all. Lockdowns meant our families were unable to run their businesses fully and therefore food packs were a necessity and so well received.

In addition, we distributed Covid-19 fact sheets, written by the World Health Organisation and translated into Shona. These meant families were equipped with knowledge on how the virus spreads and how best to avoid it. In the hygiene packs were pain killers and vitamins with instructions on how and when to take them. We also provided each community leader with additional stores of medicines, should anyone in the community fall ill.

HIGHLIGHT:

8 families who had severe symptoms of Covid were able to get medicines that enabled them to recover from the symptoms. Thanks to the medicines we were able to buy from the Covid fund.

PROMOTING SELF-SUFFICIENCY

2 ZERO HUNGER



As mentioned, it's been a particularly difficult season for self-sufficiency projects, however the tenacity of our ladies has shone through.

Despite some initial setbacks we managed to resuscitate the peanut butter making project in the Epworth community. We were able to connect our ladies to customers outside of Epworth who bought the peanut butter in large quantities, securing the ladies a decent income and boost to their business.

Our chicken project in Hopley also survived despite lockdown restrictions and local competition. The ladies managed to secure chicken feed for the duration of the project even in light of unstable prices, thanks to wise decision making.

We were able to complete our land clearing and preparation at the North Road base for maize farming and are expecting large yields.

HIGHLIGHT:

Rachel with her husband and two children in the Epworth community. Before Rachel became involved with the peanut butter making project, they had many financial challenges. The couple struggled to put food on the table and lacked resources to make basic improvements to their small two-roomed house with a pit-latrine toilet.

*"A good toilet was the only thing I wanted my family to have," **said Rachel.** "The toilet we used as a family was very bad. Each month we repaired it using plastics and tall grass, this process became stressful."*

After a series of training sessions, Rachel joined other women in the peanut butter making project. The women encouraged her to venture into other small businesses to boost her income. She borrowed money from the group and ventured into buying and selling medicines to farming and mining communities outside of Harare. Rachel sold Panadol, paracetamol, masks, and other medical items such as sanitizers and bandages. With profits from her small business, Rachel managed to build a new brick wall pit latrine toilet for her family.

"I am happy that within a year of being with the peanut butter project I have been able to build this for myself and my family. We now have a better toilet and I'm not embarrassed when people visit."

In her business Rachel noted that sometimes her clients fail to pay cash. So, she would barter trades with them. As a result, she also receives payments of maize, live chickens, and beans.

Rachel shares the importance of working together to plan, save, and allocate money for different projects with the other women. Rachel and her husband are now able to meet the needs of their children, their school fees, as well as what is needed to finance their buying and selling business.

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Year Ended 31 March 2021

ENHANCING LIFE & EDUCATION

3 GOOD HEALTH
AND WELL-BEING



4 QUALITY
EDUCATION



As mentioned above, a lack of face to face time, mentoring, counselling and discipleship has been very difficult in this season. A few of our children were getting into trouble, joining cults and running away from home. It's been a heart-breaking time but by the end of 2020 we were regaining contact time with the children and were in a position to encourage them once again.

We ended 2020 with a wonderful Christmas party where we all came together for a time of celebration and to look towards a brighter future, post covid!

School closures meant our children missed out on a lot of teaching this year. We distributed worksheets to homes during strict lockdowns including reading and writing exercises to do from home. Our community mentors then tested the children bi-weekly to be sure they were understanding the tasks. When restrictions were lifted slightly we went back to delivering community classroom sessions where we also distributed Epap (a nutritious porridge) to all children in attendance to ensure they had the energy to learn.

We managed to conduct a workshop with our mentors and some of our older students to focus on ways to administer tests and ways to tackle the challenges our mentors were facing during lockdowns. We also used lockdown time to set up a community library in each community, Hopley and Epworth. We encouraged our families to attend the libraries with their children and participate in their learning.

HIGHLIGHTS:

Despite the challenges, two of our children managed to pass their grade seven exams; Memory in Mutoko, a rural area and Vimbiso in Epworth, which is a marginalized community. Edwin also managed to pass his O level with 2 A's, 3 B's and 2 C's. He then proceeded to start his A level studies. The team are so proud of the resilience shown by these children in such challenging times.

OPERATIONS

We have a permanent base in Harare, through the incredibly generous donation of a Zimbabwean family. We have also built a second base in Mutoko. On our land there we now have a small brick and cement house, toilets, a shower area and have extended the main building to include a large classroom.

This year a hugely generous donation enabled us to purchase a solar system for the Harare base. This has made a huge difference to how we operate there, with electricity and water now available at all times and a significant reduction in our electricity bill.

PUBLIC BENEFIT

The four reports listed above under the heading 'Progress with our Objectives' and the 'Plans for Future' section below both demonstrate how Zimkids' work benefits vulnerable children and families in Zimbabwe to give them a hope for the future. This

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Trustees' Annual Report (Including Directors Report)

Year Ended 31 March 2021

work is made possible by the consistent stream of support and donations made by individuals and organisations both in Zimbabwe and worldwide.

The Directors have considered this report and concluded:

- ✓ That the aims of the organisation continue to be charitable;
- ✓ That the aims and the work done give identifiable benefits to the charitable sector and both indirectly and directly to individuals in need;
- ✓ That the benefits are for the public, are not unreasonably restricted in any way and certainly not by ability to pay; and
- ✓ That there is no detriment or harm arising from their aims or activities.

FINANCIAL REVIEW

For the period ended 31 March 2021, Zimkids accounts now show just the fundraising activities taking place in the UK and the associated grant to Simbarashe Trust in Zimbabwe, activities directly related to helping achieve the Objects set out for Zimkids.

In the period ended 31 March 2021, Zimkids raised a total of £77,379 through donations in the UK.

PLANS FOR THE FUTURE

Our future plans for March 2021 to March 2022 are as follows:

Self-Sufficiency -To Improve vulnerable families' lives by facilitating self-sufficiency principles that will enable them to generate income and be able to feed their families.

Objectives:

- 1) To train 50 vulnerable families in Foundations For Farming principles and nutrition farming.
- 2) To run 'small business training' courses for 50 families and help them start up their small businesses in order to generate income for themselves.
- 3) To build a 'training centre' at our Harare base.

Enhancing Life -To disciple and educate families in the Word of God, life skills and attitude so that they can live wholesome, God honouring lives.

Objectives:

- 1) To assess and identify 100 new families to work with by June 2021.
- 2) To conduct 38 bible studies with identified families starting July 2021.
- 3) To run discipleship workshops and camps for children and teens starting February 2022.

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Education - To improve the literacy rate and facilitate learning opportunities in disadvantaged communities.

Objectives:

- 1) Impact 80 children through our various education programs by Dec 2022.
- 2) To impact 40 out of the 80 children through our school fees program by Dec 2022.
- 3) To introduce Computer learning in our communities, to promote computer literacy rate in vulnerable communities by Dec 2022.

Mutoko Base - To build up a training centre that enables vulnerable families in Mutoko to learn self-sufficiency principles to feed and support their families.

RESERVES POLICY

As a charity, which relies solely on donations to help individuals identified by Zimkids, there is no operation need, other than to cover operational costs, and for the income from investments to meet the needs of a predicted annual budget. Nor is there a required minimum income that has to be achieved.

RISK MANAGEMENT

The Trustees have considered major risks to Zimkids may be exposed and are satisfied that systems are in place to mitigate exposure to these risks.

THANKS

The trustees would like to thank all of our supporters for their ongoing regular donations and support.

CHURCHES

Highlands Presbyterian Church, Harare, Zimbabwe

Morden Baptist Church, Surrey, England

Evangelical Baptist Church of Geneva, Switzerland

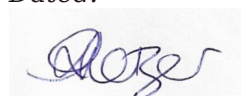
West Street Evangelical Church, Carshalton, Surrey, England

INDIVIDUALS

We are very grateful to all our individual donors who have given their money, time and talents to support our work. There are too many to list here. We are also very thankful for the committed prayer support of so many.

On behalf of the UK Board of Zimkids:

Name: Mrs Tanya Ratzer
Position: Treasurer
Dated: 20 December 2021



Name: Mr Peter Leech
Position: Secretary
Dated: 20 December 2021

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Trustees' Annual Report (Including Directors Report)

Year Ended 31 March 2021

A handwritten signature in grey ink, appearing to read 'P. Leach', is positioned below the report title.

ZIMKIDS

Independent Examiner's Report to the Trustees of ZIMKIDS

Year Ended 31 March 2021

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 9 to 18.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 accounts to be reached.

Signed:



Andrew Paul ACA

*15 Parsons Close
Church Crookham
Fleet
Hampshire
GU52 6HL*

21 December 2021

ZIMKIDS

Statement of Financial Activities (Including Income and Expenditure Account)

Year Ended 31 March 2021

			2021		2020
	Note	Restricted funds £	Unrestricted funds £	Total £	Total £
Income and endowments from:					
Donations and legacies	2	22,827	54,552	77,379	80,264
Investments	3	0	245	245	241
Total income and endowments		22,827	54,797	77,624	80,505
Expenditure on:					
Raising funds	4	0	1,023	1,023	4,840
Charitable activities	5	18,874	64,046	82,920	70,092
Total expenditure		18,874	65,069	83,943	74,932
Net income / (expenditure)		3,953	(10,272)	(6,319)	5,573
Transfers between funds		0	0	0	0
Net movement in funds	11	3,953	(10,272)	(6,319)	5,573
Reconciliation of funds:					
Total funds brought forward	11	991	39,565	40,556	34,983
Total funds carried forward	11	4,944	29,293	34,237	40,556

All income and expenditure derive from continuing activities.

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

ZIMKIDS

Balance Sheet

Year Ended 31 March 2021

		2021	2020 (as restated)
	Note	£	£
Current assets			
Debtors	10	1,106	2,645
Cash at bank and in hand		33,131	37,911
		<hr/> 34,237	<hr/> 40,556
Creditors: amounts falling due within one year		0	0
Net current assets		<hr/> 34,237	<hr/> 40,556
Net assets		<hr/> 34,237	<hr/> 40,556
Charity Funds			
Unrestricted funds	11	29,293	39,565
Restricted funds	11	4,944	991
Total charity funds	11	<hr/> 34,237	<hr/> 40,556

For the year ending 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- ☐ The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- ☐ The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime

The financial statements were approved and authorised for issue by the Board on 20 December 2021.

Signed on behalf of the board of trustees



Mrs Tanya Ratzer, Trustee

Date: 20 December 2021



Mr Peter Leech, Trustee

Date: 20 December 2021

ZIMKIDS

Balance Sheet

Year Ended 31 March 2021

The notes on pages 11 to 18 form part of these financial statements.

Company registration number: 06510122

ZIMKIDS

Notes to the Financial Statements

Year Ended 31 March 2021

1 Summary of significant accounting policies

(a) General information and basis of preparation

ZIMKIDS is a charity and company limited by guarantee in England. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 3 of these financial statements. The nature of the charity's operations and principal activities are noted in the trustees report in detail and include supporting the self-sufficiency, education and relief of poverty in communities in Zimbabwe.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 issued in October 2020, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Funds

Unrestricted funds 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.

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.

(c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Investment income is earned through holding of cash in bank accounts. This is included upon receipt into the relevant account.

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Notes to the Financial Statements

Year Ended 31 March 2021

(d) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity.

(e) Support costs allocation

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.

The analysis of these costs is included in note 6.

(f) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(g) Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

(h) Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

(i) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

ZIMKIDS

Notes to the Financial Statements

Year Ended 31 March 2021

(j) Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

(k) Judgements and key sources of estimation uncertainty

The trustees are required to make judgements (apart from those involving estimates) in the process of applying the above accounting policies that have had the most significant effect on amounts recognised in the financial statements:

Key assumptions concern the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

The trustees do not consider there to be any such judgements and assumptions.

(l) Prior period adjustment

During the year, the trustees identified that the Hygiene Pack project and the School Bags project had some funds raised in 2020 which had been incorrectly included in unrestricted funds. These funds remained unspent at the 31 March 2020 but had not been separately disclosed as restricted funds. The amounts were £50 for the Hygiene Pack project and £941 for the School Bag project.

The 2020 comparative figures have been restated to correctly show the split of unrestricted and restricted funds carried forward at 31 March 2020 and brought forward into the 2021 financial statements.

Notes 2 and 11 have also be restated accordingly.

The total funds reported remains unchanged.

2 Income from donations and legacies

	2021	2020 (as restated)
	£	£
Gifts – Unrestricted	54,552	74,993
Gifts – Restricted – School bag appeal	578	4,221
Gifts – Restricted – Self Sufficiency Chickens Project	0	1,000
Gifts – Restricted – Crowdfunder	16,100	0
Gifts – Restricted – Hygiene packs	338	50
Gifts – Restricted – Nyasha's camera	265	0
Gifts – Restricted – Entrust	5,546	0

3 Income from investments

	2021	2020
	£	£
Interest	245	241

ZIMKIDS

Notes to the Financial Statements

Year Ended 31 March 2021

All interest received in 2021 and 2020 was unrestricted.

4 Raising funds

	2021 £	2020 £
Fundraising events	1,023	4,840

All fundraising costs in 2021 and 2020 related to staging fundraising events and was unrestricted.

5 Analysis of expenditure on charitable activities

Charitable activities 2021	Activities undertaken directly 2021 £	Grant funding of activities 2021 £	Support costs 2021 £	Total 2021 £
Supporting Zimbabwe projects	1,108		15,172	16,280
Grants to The Simbarashe Trust		47,766		47,766
School bag project grant		0		0
Crowdfunder		12,763		12,763
Hygiene packs		300		300
Nyasha's camera		265		265
Entrust		5,546		5,546
	1,108	66,640	15,172	82,920

Charitable activities 2020	Activities undertaken directly 2020 £	Grant funding of activities 2020 £	Support costs 2020 £	Total 2020 £
Supporting Zimbabwe projects	1,342		14,262	15,604
Grants to The Simbarashe Trust		50,208		50,208

ZIMKIDS

Notes to the Financial Statements

Year Ended 31 March 2021

School bag project grant	3,280	3,280
Self sufficiency chickens project	1,000	1,000
	1,342	54,488
	14,262	70,092

Charitable expenditure in 2021 (2020) was from both unrestricted funds £64,046 (£65,812) and restricted funds £18,874 (£4,280).

6 Allocation of support costs

Support cost 2021	Basis of allocation	Raising funds £ 2021	Project support £ 2021	Grants £ 2021	Total £ 2021
Staffing costs	100% support		15,172		15,172
Total			15,172		15,172

Support cost 2020	Basis of allocation	Raising funds £ 2020	Project support £ 2020	Grants £ 2020	Total £ 2020
Staffing costs	100% support		14,262		14,262
Total			14,262		14,262

7 Independent examiners remuneration

The independent examiners remuneration amounts to an independent examination fee of £0 (2020 - £0)

8 Trustees' and key management personnel remuneration and expenses

The trustees neither received nor waived any remuneration during the year (2020: £Nil).

The trustees did not have any expenses reimbursed during the year (2020 - £Nil).

9 Staff costs and employee benefits

The average monthly number of employees during the year was as follows:

2021	2020
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Notes to the Financial Statements

Year Ended 31 March 2021

Number	Number
1	1

The total staff costs and employee benefits were as follows:

	2021 £	2020 £
Wages and salaries	14,325	13,484
Defined contribution pension costs	847	778
	<u>15,172</u>	<u>14,262</u>

No employees received total employee benefits (excluding employer pension costs) of more than £60,000.

10 Debtors

	2021 £	2020 £
Prepayments and accrued income	1,106	2,645
	<u>1,106</u>	<u>2,645</u>

11 Fund reconciliation

Unrestricted funds

	Balance at 2020 £	Income £	Expenditure £	Transfers £	Gains / (losses) £	Balance at 2021 £
Unrestricted	39,565	54,797	65,069			29,293
	<u>Balance at 2019 £</u>	<u>Income (as restated) £</u>	<u>Expenditure £</u>	<u>Transfers £</u>	<u>Gains / (losses) £</u>	<u>Balance at 2020 (as restated) £</u>

ZIMKIDS

Notes to the Financial Statements

Year Ended 31 March 2021

Unrestricted	34,983	75,234	70,652	39,565
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Restricted funds

	Balance at 2020	Income	Expenditu re	Transfers	Gains / (losses)	Balance at 2021
	£	£	£	£	£	£
School Bag Appeal	941	578	0			1,519
Crowdfunder	0	16,100	12,763			3,337
Hygiene packs	50	338	300			88
	0	265	265			0
Nyasha's camera	0	5,546	5,546			0
Entrust						

	Balance at 2019	Income (as restated)	Expenditu re	Transfers	Gains / (losses)	Balance at 2020 (as restated)
	£	£	£	£	£	£
School Bag Appeal	0	4,221	3,280			941
Self Sufficiency Chickens Project	0	1,000	1,000			0
Hygiene Packs	0	50	0			50

Fund descriptions

Unrestricted funds

ZIMKIDS

Notes to the Financial Statements

Year Ended 31 March 2021

The unrestricted funds are given unconditionally and used for the ongoing activities of the charity.

Restricted funds

School Bag Appeal

Christmas 2019 Appeal for School bags raised £3,280 in December 2019 & January 2020, which was sent to Zimbabwe on 21-Jan-2020. Later donations have been retained until needed.

Crowdfunder

An appeal "HopeBeyondCovid19" that invited donations to fund different needs such as PPE and medication.

Hygiene packs

In the light of Covid-19, the team ran workshops on hygiene, and funds were used to provide soap, sanitiser, bleach etc.

Nyasha's camera

Nyasha is a young man we supported for undergraduate study in Media. He needed a good quality video camera which we were able to fundraise for and provide.

Entrust

Entrust Foundation is a charitable organisation based in Australia who sent a grant for self-sufficiency projects.

12 Pensions and other post-retirement benefits

Defined contribution pension plans

The charity operates a defined contribution pension plan for its employees. The amount recognised as an expense in the period was £847 (2020 - £778).

13 Related party transactions

There are no related party transactions during the period (2020: £ nil).