

COMPANY REGISTRATION NUMBER 6655366  
CHARITY REGISTRATION NUMBER 1143419

**MEND THE GAP**

**REGISTERED CHARITY AND COMPANY LIMITED BY GUARANTEE**

**FINANCIAL STATEMENTS**

**PERIOD ENDED 30 SEPTEMBER 2021**

COMPANY REGISTRATION NUMBER 66553  
CHARITY REGISTRATION NUMBER 11434

MEND THE GAP

REGISTERED CHARITY AND COMPANY LIMITED BY GUARANTEE

FINANCIAL STATEMENTS

PERIOD ENDED 30 SEPTEMBER 2021

**MEND THE GAP**

**FINANCIAL STATEMENTS**

**PERIOD ENDED 30 SEPTEMBER 2021**

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**MEND THE GAP**

**FINANCIAL STATEMENTS**

**PERIOD ENDED 30 SEPTEMBER 2021**

**MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS**

|                                      |  |
|--------------------------------------|--|
| Registered Company and Charity Name: | Mend The Gap   |
| Company Registration Number:         | 6655366  |
| Charity Registration Number:         | 1143419  |
| Registered Office:                   | 9 Turnpike Close<br>Churchill<br>Winscombe<br>North Somerset<br>BS25 5NZ |
| Directors and Trustees:              | Francis Montagu<br>Akol Aojar<br>Adrian Cole<br>Paul Wasike              |
| Company Secretary:                   | Naftali Onchere  |



**Independent Examiner's Report on Behalf of Mend the Gap**

I report on the accounts for Mend the Gap for the Year-ended 30 September 2021.

**Respective responsibilities of the examiner**

It is my responsibility to:

- Examine the accounts
- To state whether particular matters have come to my attention.

**Basis of independent examiners report**

An examination includes a review of the accounting records kept by Mend the Gap and a comparison of the accounts with those records. It also includes consideration of any unusual items of disclosure in the accounts and seeking and explanation concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiners 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 requirement
  - To keep accounting records
  - To prepare accounts which accord with accounting records and comply with accounting requirements have 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.



David E Seabright  
Yew Tree Barn  
Bath Road  
Upper Langford  
North Somerset  
BS40 5DL

## **MEND THE GAP**

### **FINANCIAL STATEMENTS**

#### **PERIOD ENDED 30 SEPTEMBER 2021**

#### **DIRECTORS AND TRUSTEES ANNUAL REPORT**

The Directors and Trustees have pleasure in presenting their report and the financial statements of the charity for the period ended 30 September 2021.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

These are shown in the schedule of members of the board and professional advisers on page 1 of the financial statements.

#### **DIRECTORS AND TRUSTEES**

The directors and trustees who served the charity during the year were as follows:

Francis Montagu  
Akol Aojar  
Adrian Cole  
Paul Wasike

None of the directors held any interests in the Company or received any emoluments for services as directors.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The company was incorporated on 24 July 2008 as a charitable company limited by guarantee. It was registered subsequently with Charity Commission as a charity on 17 August 2011. In the event of the company being wound up, members are required to contribute an amount not exceeding £10.

The directors are responsible for strategy, policy and financial oversight of the Company. Implementation is delegated to the Chief Executive.

#### **OBJECTIVES AND ACTIVITIES**

Mend the Gap's charitable objects are to prevent and relieve poverty and to advance education through structured educational projects and processes of educational merit in Africa and the UK. The organisation's objectives and principal activities are to contribute towards a fairer and more dignified world by helping individuals and communities to mend the gap created by wealth, culture, religions, and generations.



## MEND THE GAP

## FINANCIAL STATEMENTS

### PERIOD ENDED 30 SEPTEMBER 2021

### DIRECTORS AND TRUSTEES ANNUAL REPORT

Projects include supporting practical formal and informal educational and micro-enterprise activities targeting the poor, and provision of personalised training on the use of computers, mobile telephony and the internet for personal and community development. Projects also involve building basic and work skills, finding or creating employment, and initiating E-commerce or M-commerce activities for isolated, poor and vulnerable people. We facilitate cross-cultural community exchange visits from the UK to Eastern Africa by taking parties of volunteers, 6<sup>th</sup> Form and Gap Year students from UK to experience Kenyan life and culture.

### ACHIEVEMENTS AND PERFORMANCE

Mend the Gap's partner schools in Kenya were officially closed for nearly the entire year. To protect the most vulnerable students, we supported the communities and local schools to keep partly going using willing staff and volunteers. The schools were able to remain open. We provided allowances for volunteers, paid willing staff, provided PPE and learning materials, as well as some food for some of the neediest students. Trips for schools, Gap Year students, volunteers, and all fundraising events were cancelled for the second year in a row. Donated goods could not be delivered by visitors from the UK as in previous years. Only a few *priority learning materials and PPE were shipped. The rest of the donated goods are in storage pending lifting of travel restrictions for the UK visitors that will sort and carry them.* These goods include home-made goods (especially knitted jumpers and schools' uniforms made by supporters and parents of students in the UK linked to Kenyan schools), PPE goods from InKind Direct and other sources.

Mend the Gap has continued to provide funding and PPE for the two Community Multi-purpose Centres for the Bochoroke village in Western Kenya and the Perimart Nalepo villages in Masai Mara in Kenya. Mend the Gap is grateful for the work of its partner organisation staff and its many unpaid volunteers.

### FINANCIAL REVIEW

Total income amounted to £29,267. This income excludes the actual value of in-kind donations of goods and services. This was an increase from the previous year's income of £22,078. The increase in income was in part due to Government COVID Grants through the Local North Somerset Council to keep the charity's activities going during the pandemic.

### RESPONSIBILITIES OF THE TRUSTEES

The directors are responsible for preparing the Annual Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the directors to prepare financial statements for each financial period, which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, of the charitable company for the period. In preparing these financial statements, the directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the charities SORP;

**MEND THE GAP**

**FINANCIAL STATEMENTS**

**PERIOD ENDED 30 SEPTEMBER 2021**

**DIRECTORS AND TRUSTEES ANNUAL REPORT**

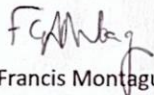
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departure disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

These financial statements were approved by the board of trustees and directors on 12<sup>th</sup> June 2022 and are signed on their behalf by:

Registered Office  
9 Turnpike Close  
Churchill  
Winscombe  
BS25 5NZ

Signed by order of board

  
Francis Montagu  
Director



## MEND THE GAP

## FINANCIAL STATEMENTS

PERIOD ENDED 30 SEPTEMBER 2021

INCOME AND EXPENDITURE ACCOUNT AND STATEMENT OF FINANCIAL ACTIVITIES

|  | Note | 2021<br>£       | 2020<br>£      |
|--|------|-----------------|----------------|
| <b>INCOMING RESOURCES</b>                    |      |                 |                |
| GRANTS (COVID)                               |      | 6,805           | 5,000          |
| DONATIONS                                    |      | 22,462          | 12,873         |
| OTHER INCOME                                 |      | -               | 4,205          |
| <b>TOTAL INCOMING RESOURCES</b>              |      | <b>29,267</b>   | <b>22,078</b>  |
| <b>RESOURCES EXPENDED</b>                    |      |                 |                |
| CHARITABLE ACTIVITIES                        | 2    | 41,644          | 22,416         |
| GOVERNANCE COSTS                             |      | -               | -              |
| <b>TOTAL RESOURCES EXPENDED</b>              |      | <b>41,644</b>   | <b>22,416</b>  |
| <b>NET (OUTGOING) INCOMING RESOURCES</b>     |      | <b>(12,377)</b> | <b>(338)</b>   |
| <b>FUNDS BROUGHT FORWARD</b>                 |      | <b>(1,142)</b>  | <b>(804)</b>   |
| <b>TOTAL (DEFICIT) FUNDS CARRIED FORWARD</b> |      | <b>(13,519)</b> | <b>(1,142)</b> |

## MEND THE GAP

## FINANCIAL STATEMENTS

30 SEPTEMBER 2021

BALANCE SHEET

|                                 | Note | 2021<br>£       | 2020<br>£      |
|---------------------------------|------|-----------------|----------------|
| <b>CURRENT ASSETS</b>           |      |                 |                |
| CASH AT BANK                    |      | 931             | 788            |
| DEBTORS                         | 4    | 850             | 850            |
| <b>TOTAL CURRENT ASSETS</b>     |      | <b>1,781</b>    | <b>1,638</b>   |
| <b>BOUNCE-BACK LOAN (COVID)</b> |      | <b>12,000</b>   | <b>-</b>       |
| <b>CURRENT LIABILITIES</b>      |      |                 |                |
| CREDITORS                       | 5    | 3,300           | 2,780          |
| <b>NET (LIABILITIES) ASSETS</b> |      | <b>(10,481)</b> | <b>(1,142)</b> |
| <b>FUNDS – DEFICIT</b>          |      | <b>(13,519)</b> | <b>(1,142)</b> |

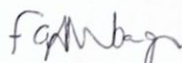
These financial statements have been prepared in accordance with the provisos applicable to companies' subject to the small companies' regime and in accordance with the FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

For the period ending 30 September 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 were approved by the board of trustees and directors on 12<sup>th</sup> June 2022 and are signed on their behalf by:



Francis Montagu  
Director

**MEND THE GAP****FINANCIAL STATEMENTS****PERIOD ENDED 30 SEPTEMBER 2021****NOTES TO THE FINANCIAL STATEMENTS****1. ACCOUNTING POLICIES****Statement of Compliance**

These financial statements have been prepared in compliance with Section 1A of FRS102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland.

**Basis of accounting**

The financial statements have been prepared on the historical cost basis.

**Incoming resources**

Voluntary income is received by way of donations and gifts and is included in full in the statement of financial activities when receivable.

**Resources expended**

Resources expended are recognised in the period in which they are incurred.

**Funds**

Unrestricted funds are donations receivable for the objects of the charity without further specified purpose and are available as general funds. They will be allocated to the projects undertaken.

**2. CHARITABLE ACTIVITIES**

| <b>CHARITABLE ACTIVITIES</b>           | <b>2021</b>   | <b>2020</b>   |
|--|---------------|---------------|
|  | <b>£</b>      | <b>£</b>      |
| SALARIES – UK                          | -             | -             |
| RENT                                   | 1,620         | 1,515         |
| PROJECT COSTS – KENYA                  | 32,774        | 14,288        |
| ADMIN AND TRAVEL TO KENYA, UK & EUROPE | 7,250         | 6,623         |
| <b>TOTAL CHARITABLE ACTIVITIES</b>     | <b>41,644</b> | <b>22,416</b> |

**3. STAFF COSTS AND EMOLUMENTS**

There were two full-time volunteers in UK and eleven full-time in Kenya with several part-time volunteers in both countries during the period. There was insufficient funding to pay staff or partly pay volunteers as employees this year. The directors do not receive any remuneration or fees for services rendered.



## MEND THE GAP

## FINANCIAL STATEMENTS

PERIOD ENDED 30 SEPTEMBER 2021

NOTES TO THE FINANCIAL STATEMENTS**4. DEBTORS**

| DEBTORS              | 2021       | 2020       |
|----------------------|------------|------------|
|                      | £          | £          |
| GIFT AID             | -          | -          |
| RENT DEPOSIT         | 850        | 850        |
| <b>TOTAL DEBTORS</b> | <b>850</b> | <b>850</b> |

**5. CREDITORS**

| CREDITORS              | 2021         | 2020         |
|------------------------|--------------|--------------|
|                        | £            | £            |
| TRADE CREDITOR         | 3,300        | 2,780        |
| <b>TOTAL CREDITORS</b> | <b>3,300</b> | <b>2,780</b> |

**6. COVID BOUNCE-BACK LOAN**

| LOAN                                     | 2021          | 2020     |
|--|---------------|----------|
|  | £             | £        |
| GOVERNMENT-BACKED COVID BOUNCE-BACK LOAN | 12,000        | -        |
| <b>TOTAL LOANS</b>                       | <b>12,000</b> | <b>-</b> |

The charity applied for and received a Government-backed bounce-bank loan of £12,000 to keep the charity's activities going during the pandemic. The loan is repayable over 10 years at 3% interest rate.