

# START SMALL

England & Wales · Charity number 1148065

## Details

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Status	Registered
Legal form	Charitable company
Company number	<a href="#">08003696</a>
Registered	2012-07-11
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	Dains Llp Charlotte House Stanier Way Wyvern Business Park Chaddesden DERBY
Phone	+254797302455
Email	<a href="mailto:office@startsmallkenya.co.uk">office@startsmallkenya.co.uk</a>
Website	<a href="http://www.startsmallkenya.co.uk">www.startsmallkenya.co.uk</a>

## Activities

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**Objects:** THE CHARITY'S OBJECTS ("OBJECTS")ARE SPECIFICALLY RESTRICTED TO THE FOLLOWING: TO RELIEVE POVERTY AND ADVANCE EDUCATION IN NAKURU, KENYA BY (BUT NOT LIMITED TO):- A) SPONSORING CHILDREN IN FULL TIME EDUCATIONB) PROVISION OF ADULT EDUCATION CLASSES C)EDUCATING THE PUBLIC ABOUT POPULATION GROWTH AND CONTROL AND PARTICULARLY ABOUT FAMILY PLANNING AND BIRTH CONTROL AND CONTRACEPTIVES WITH A VIEW TO PREVENTING THE POVERTY, HARDSHIP AND DISTRESS CAUSED BY UNWANTED CONCEPTION. D)PROVISION OF MICRO-FINANCE PROGRAMMES TO ASSIST THE UNEMPLOYED GET BACK TO WORK. E)PROVISION OF MEALS TO CHILDREN IN DROP IN CENTRES. F)ESTABLISHING WOMEN'S EMPOWERMENT GROUPS OFFERING THE PROVISION OF INFORMATION, ADVICE, TRAINING, AND SUPPORT.

**Activities:** All projects based in Nakuru, Kenya. 1.) Education is The Key: Sponsoring children from primary education through to tertiary education. 2.) Mamas on a Mission: Small business start up project. 3.) Yummy Food Project: Providing food and water in nursery schools in the slum. 4.) Start Small for Others: We support other local, grassroot projects. 5.) Well-bring clinics: Funding medical clinics

## Classification

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- **How:** Makes Grants To Individuals, Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

## Geography

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- **Area of benefit:** NAKURU, KENYA
- Kenya

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£72,801	£70,519	-	-
2024-03-31	£71,396	£68,328	-	-
2023-03-31	£58,764	£71,360	-	-
2022-03-31	£88,971	£69,163	-	-
2021-03-31	£57,932	£40,229	-	-

## Trustees

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Name	Role	Appointed
Cynthia Cooper-Ling		2012-05-02
DEBORAH ANN PATRICK		2018-01-26
Marie Webster		2019-03-15

**START SMALL**

England & Wales - Charity number 1148065

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# Accounts

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**Start Small**

Trustees' Report and Financial Statements

For the year ended 31 March 2025



## Start Small

(A company limited by guarantee)

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## Start Small

(A company limited by guarantee)

### Reference and Administrative Details of the Charity, its Trustees and Advisers For the year ended 31 March 2025

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<b>Trustees</b>	Miss C Cooper-Ling Mrs D A Patrick Ms M C Webster
<b>Company registered number</b>	08003696
<b>Charity registered number</b>	1148065
<b>Registered office</b>	Charlotte House Stanier Way Wyvern Business Park Derby DE21 6BF
<b>Accountants</b>	Dains Audit Limited 2 Chamerblain Square Paradise Circus Birmingham B3 3AX
<b>Bankers</b>	HSBC Bank plc The Square Beeston Nottinghamshire NG9 2AN

## **Start Small**

**(A company limited by guarantee)**

### **Trustees' report**

**For the year ended 31 March 2025**

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The Trustees present their annual report together with the financial statements of the charity for the year 1 April 2024 to 31 March 2025. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Start Small began with a single act of compassion. In 2011, Cynthia (Cindy) Cooper, now Director and Founder, traveled to Kenya as a volunteer and was deeply moved by the determination of local children who longed for an education. During that first trip, Cindy and a group of fellow volunteers pooled their own funds to sponsor a young girl's education. Soon after, she reached out to friends back home in the UK, and another child was sponsored. When Cindy returned home, she realized this small effort could grow into something much bigger. Inspired by the outpouring of support, she poured her heart into building Start Small, matching eager students with generous sponsors from around the world and laying the foundation for what would become a life-changing organisation.

Today, Start Small is a UK-registered charity operating in Nakuru, Kenya, focused on empowering communities and educating youth through a long-term sponsorship model. We believe that education is the key to breaking the cycle of poverty. What makes our program unique is our full commitment: we cover all educational costs from primary school through tertiary education, staying by each child's side until they graduate from university or gain vocational skills that allow them to live independently. Beyond academics, we work closely with children and their families to support their health and overall well-being both in and out of school.

Over the years, Start Small has had the opportunity to partner with dozens of organizations and individuals, both locally and internationally, to help turn dreams into reality. Alongside our growing school sponsorship program, we've developed several additional initiatives including Mamas on a Mission, Girl Power, the Yummy Food Project, and Start Small for Others. Each project is designed to work together, supporting children to become educated and empowered, while equipping parents and guardians with the tools and resources to build a stable, thriving future for their families.

### **Objectives and activities**

The company's objectives are to relieve poverty and advance education in Nakuru, Kenya by (but not limited to):

- sponsoring children in full time education
- provision of adult education classes
- educating the children and community about the importance of sexual health, mental health, and physical health
- provision of grant and loan giving programs to help start local businesses and promote sustainable incomes
- provision of meals to children in drop in centres
- establishing women's empowerment groups offering the provision of information, advice, training and support.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.  

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## Start Small

(A company limited by guarantee)

### Trustees' report (continued)

For the year ended 31 March 2025

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#### Achievements and performance

##### ● Main achievements of the charity

Start Small has had an exciting and impactful year, marked by meaningful successes and positive transitions. As we shared last year, many of our students had enrolled in college and career training programs, eager to take the next steps toward their goals. These programs typically span 12 to 18 months, and we're now beginning to see the incredible results of their hard work and dedication.

We're proud to share that we now have two certified electricians, one certified plumber, and three certified vehicle mechanics among our graduates! Several of our young women have entered the internship phase of their training and are gaining hands-on experience in local hotels and restaurants as they explore careers in catering and hospitality. Other students are currently interning in fields such as social work, psychology, community health nursing, orthopedic technology, video production, and more.

Over the past year, we've had to make significant adjustments to our work due to rising college costs, the demands of specialized courses, and the geographic spread of educational institutions and internship opportunities. In many cases, our students are placed in internships located across the country, requiring us to arrange housing, furniture, meals, and personal essentials for the duration of their placement. While these challenges were unexpected, our team responded with purpose and flexibility, ensuring that every student received the support they needed.

We're now fully aware of the financial demands this phase brings and have begun adjusting our budget accordingly. To continue supporting our students as they step into this exciting new chapter, we are actively seeking new sponsors and donors. We're inspired by the opportunities ahead and truly excited for what the future holds.

For our younger students, particularly those in primary and secondary school, we remain deeply committed to personalized guidance. Our social workers engage in regular one-on-one conversations, stay connected with students' home environments, and offer tailored support based on each child's unique needs and aspirations. This personal connection has been foundational to our success and will always be a top priority. We meet each student where they are, and work with them to shape the future they envision.

This year, we hosted three holiday camps during school breaks to ensure children had access to daily meals and a safe, welcoming environment. As our students grow, we've adapted these camps to reflect their changing interests and needs. We've invited local professionals to speak about their careers and created relaxing spaces for students to connect and recharge. These camps continue to be a meaningful way for us to foster community, share ideas, and strengthen relationships. Our older students have also begun contributing valuable feedback on how Start Small can evolve and grow—input that has played a key role in shaping our next steps.

Our *Mamas on a Mission* program has seen remarkable progress this year. In partnership with Better Green LTD, we supported five women in launching new businesses—each one unique and deeply impactful in their communities. We've helped open a fresh produce stand, a general shop offering grains and essentials, a small hotel, and a home-based shoe business. These ventures are not only supporting families but also laying the groundwork for long-term, sustainable change. We're excited to continue expanding this program and empowering more women in the months ahead.

## Start Small

(A company limited by guarantee)

### Trustees' report (continued)

For the year ended 31 March 2025

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#### Achievements and performance (continued)

Our *Youth Power Program* continues to support the well-being, confidence, and mental health of our students through several key initiatives. We provide sanitary pads to all Start Small girls, as well as additional community members in need. We are also actively pursuing a long-term partnership to create a more sustainable solution for menstrual health support. To stay closely connected with our students, we hold quarterly group check-ins alongside ongoing one-on-one meetings, ensuring every young person feels heard and supported. This year, we also began collaborating with a government-funded counselling program in Nakuru. Through our referrals, several students have been able to access professional mental health services from certified counsellors, support that has made a meaningful difference in their emotional well-being.

The *Yummy Food Project* has been running since 2016, thanks to the continued generosity of our donor, Presentation Design Services. Over the years, it has provided hundreds of children with daily meals in the schools we partner with. This year, the project continues to successfully support Fulton Academy in Mukinyai, a small pre primary school with around 35 students in PP1 and PP2. We provide breakfast and lunch for all students and cover the salary of the school cook, ensuring the children receive consistent and nutritious meals each day.

One of the most exciting developments this year has been the construction of a brand new kitchen at Fulton Academy, made possible through sponsorship by the Dutch Flower Foundation. Previously, meals were prepared in the head teacher's house on a neighboring plot, but the new kitchen, built directly on the school compound, has provided a more functional, safe, and spacious cooking environment. This improvement has had a significant positive impact on the school, allowing for better hygiene and meal preparation.

In addition to Fulton Academy, we continue to support Jubilee Academy in Rhonda by supplementing their food supply for student meals. Jubilee has been a long-time partner of Start Small, frequently sharing their space for our holiday camps, meetings, and other activities. We are deeply grateful for this partnership and look forward to building our relationship.

We successfully held our 13th annual Feed A Family distribution on 23rd December 2024, reaching our goal of providing 100 food hampers to Start Small families and members of the wider community. This year's event took place at our office grounds in Milimani, as we made the decision to move it from Rhonda due to recent instability in the area. While the new location was farther for many families, we hired six local motorcycle drivers (piki piki) to transport recipients and their hampers to and from the site, an arrangement that worked smoothly and was greatly appreciated by everyone involved.

Thanks to the incredible generosity of our donors, each food hamper was filled with items to ensure a full and festive holiday meal, including maize flour, regular flour, rice, beans, cooking oil, tea leaves, sugar, juice, sweets, biscuits, cabbage, and pineapple. In addition, we received an extra donation from our partners at Better Green that allowed us to give special gifts to our students. Older students received crocs, socks, deodorant, lotion, Vaseline, biscuits, and sweets, while the younger children received crocs, socks, biscuits, sweets, stickers, jump rope and balloons. The joy and excitement on their faces made the day even more meaningful. The event was a huge success, full of laughter, gratitude, and community spirit. Feed A Family continues to be one of our most cherished traditions, and we are deeply thankful to everyone who made it possible.

We continue to use both Just Giving and PayPal for our fundraising efforts such as, Feed A Family, and for recurring, monthly payments from sponsors. We have continued to use Wise transfer services for transferring funds to Kenya and have secured a Kenyan bank account at I&M bank which allows for safe and secure transfers and more transparency in our work.

## Start Small

(A company limited by guarantee)

### Trustees' report (continued)

For the year ended 31 March 2025

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#### Achievements and performance (continued)

This year marked an important milestone for Start Small, as operations on the ground were led entirely by our dedicated Kenyan team, with ongoing support from the director and project manager working remotely. Our team members have been with the organization for several years, and their deep understanding of our mission, combined with the systems and tools developed over time, has positioned them to lead with confidence and care. The trustees are excited about this new chapter and optimistic about how Start Small will continue to grow and make a lasting impact on the lives of young people across Kenya. We are continually humbled by the outpouring of generosity we receive from the individuals around the world that make Start Small possible and we are looking forward to another year filled with impact, positive change, and growth.

#### ● Acknowledgments

Start Small would like to extend our deepest thanks to everyone who has supported us throughout the year. Words can hardly capture how grateful we are. We've said it before, but it remains true, our work and the impact we make would not be possible without you. As we watch our children grow, thrive, and shape their futures, we are reminded daily of why we do what we do.

To our incredible children's sponsors, thank you for your ongoing commitment and belief in our mission. The difference you make is clear in the confidence and achievements of our young people. It has been a privilege to watch many of them grow into thoughtful, capable, and compassionate individuals, a reflection of the care and encouragement you provide.

To our amazing fundraisers, we are so grateful that you choose to support us in the ways you can. Every effort, every event, and every donation adds up to something truly transformative. To our monthly donors, who give so generously and consistently, thank you for being the backbone of our daily operations. Your steady support keeps everything running smoothly.

To **Presentation Design Services**, our gratitude knows no bounds. You have stood beside us since the very beginning and remain one of the strongest pillars of our work. The Yummy Food Project has created meaningful community connections we could only dream of before, and it continues to be one of our proudest achievements. Thank you for empowering our team and sharing in our vision.

To **Better Green Ltd**, thank you for your unwavering partnership. Your support has helped our Mama's on a Mission program flourish, brought joy to countless holiday camps, and fueled so much of Start Small's recent growth. We are so thankful for your trust and collaboration.

To **Dutch Flower Foundation**, thank you sincerely for your continued support and the new opportunities you have helped us create this year.

To **Trinity Vineyard Church**, your guidance and encouragement have been invaluable as we continue to grow and evolve. Thank you for walking alongside us with such generosity of spirit.

And finally, to **Dains Audit Limited**, your patience, advice, and expertise are truly indispensable. Thank you for being our steadfast partners and ensuring the charity continues to run efficiently and effectively. We are endlessly grateful for all that you do.

## Start Small

(A company limited by guarantee)

### Trustees' report (continued)

For the year ended 31 March 2025

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#### Financial review

##### ● Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

##### ● Performance and reserves

During the year, the charity received donated income of £72,801 (2024 - £71,396) and incurred expenditure of £70,519 (2024 - £68,328) leaving unrestricted funds carrying forward of £35,033 (2024 - £32,767).

The free reserves of the charity at the balance sheet date were £34,426 (2024 - £29,746) and will be applied to charitable activities in the new financial year.

##### ● Principal risks and uncertainties

The Trustees have examined the major internal and external risks which the charity faces and confirm that systems have been established to minimise these risks.

#### Structure, governance and management

##### ● Constitution

Start Small is a charitable company limited by guarantee, incorporated on 23 March 2012 and registered as a charity with the Charity Commission in England and Wales on 11 July 2012. The Company was established under a Memorandum of Association which established the objects and powers of the Charitable Company and is governed under its Articles of Association.

##### ● Methods of appointment or election of Trustees

The Directors of the Company are also Charity Trustees for the purpose of Charity Law. They are appointed from amongst the membership of the Company. Under the Articles of Association the minimum number of directors is three; there is no maximum.

##### ● Policies adopted for the induction and training of Trustees

When a new Trustee is appointed they are provided with a pack which contains:

- A copy of the Memorandum and Articles of Association;
- A copy of the most recent Annual Report and Accounts;
- Copy Minutes of previous Trustees' Meetings;
- A copy of the Charity Commission Guidance 'The Essential Trustee' and 'Charities and Public Benefit'.

## Start Small

(A company limited by guarantee)

### Trustees' report (continued)

For the year ended 31 March 2025

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#### Members' liability

The Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up.

#### Statement of Trustees' responsibilities

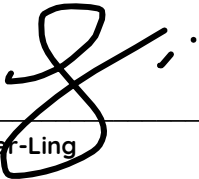
The Trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and 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 and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

  
\_\_\_\_\_  
**C Cooper-Ling**  
Trustee

Date: 22 December 2025

## **Start Small**

**(A company limited by guarantee)**

### **Independent Examiner's Report For the year ended 31 March 2025**

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#### **Independent Examiner's Report to the Trustees of Start Small ('the charity')**

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2025.

#### **Responsibilities and Basis of Report**

As the Trustees of the charity (and 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 charity 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 the charity's accounts 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:

1. accounting records were not kept in respect of the charity 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.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed:

Dated: 22 December 2025

Mark Gurney FCCA DChA

**Dains Audit Limited**

Birmingham

## Start Small

(A company limited by guarantee)

### Statement of financial activities (incorporating income and expenditure account)

For the year ended 31 March 2025

	Note	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
<b>Income from:</b>				
Donations and legacies	3	72,801	72,801	71,396
<b>Total income</b>		<b>72,801</b>	<b>72,801</b>	71,396
<b>Expenditure on:</b>				
Charitable activities	4	70,519	70,519	68,328
<b>Total expenditure</b>		<b>70,519</b>	<b>70,519</b>	68,328
<b>Net movement in funds before other gains/(losses)</b>		<b>2,282</b>	<b>2,282</b>	3,068
Foreign exchange losses		(16)	(16)	(19)
<b>Net movement in funds</b>		<b>2,266</b>	<b>2,266</b>	3,049
<b>Reconciliation of funds:</b>				
Total funds brought forward	8	32,767	32,767	29,718
Net movement in funds		2,266	2,266	3,049
<b>Total funds carried forward</b>	8	<b>35,033</b>	<b>35,033</b>	32,767

## Start Small

(A company limited by guarantee)

Registered number: 08003696

### Balance sheet

As at 31 March 2025

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	6	607	3,021
<b>Current assets</b>			
Debtors	7	4,702	4,838
Cash at bank and in hand		29,724	24,908
<b>Net current assets</b>		<b>34,426</b>	29,746
<b>Total net assets</b>		<b>35,033</b>	32,767
<b>Charity funds</b>			
Unrestricted funds	8	35,033	32,767
<b>Total funds</b>		<b>35,033</b>	32,767

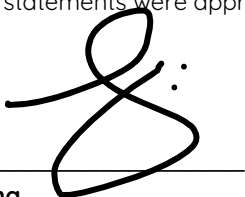
The charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



**C Cooper-Ling**

Trustee

Date: 22 December 2025

The notes on pages 11 to 17 form part of these financial statements.

## Start Small

(A company limited by guarantee)

### Notes to the financial statements For the year ended 31 March 2025

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#### 1. General information

Start Small is an incorporated charity registered with the Charity Commission in England and Wales. The company number, charity number and registered office address are shown on page 1. The principal objectives and activities of the charity are set out in the Trustees' Report.

#### 2. Accounting policies

##### 2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Start Small meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

##### 2.2 Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

##### 2.3 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

## Start Small

(A company limited by guarantee)

### Notes to the financial statements For the year ended 31 March 2025

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## 2. Accounting policies (continued)

### 2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

### 2.5 Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

### 2.6 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Motor vehicles	-	33%
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The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Statement of financial activities.

## Start Small

(A company limited by guarantee)

### Notes to the financial statements For the year ended 31 March 2025

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## 2. Accounting policies (continued)

### 2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

### 2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

### 2.9 Financial instruments

The charity only has financial assets and financial 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

### 2.10 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. The aim and use of each designated fund is set out in the notes to the financial statements.

## 3. Income from donations and legacies

	<b>Unrestricted funds 2025 £</b>	<b>Total funds 2025 £</b>	Total funds 2024 £
Donations	70,801	<b>70,801</b>	69,471
Donated services	2,000	<b>2,000</b>	1,925
	<hr/> <hr/> 72,801	<hr/> <hr/> <b>72,801</b>	<hr/> <hr/> 71,396

## Start Small

(A company limited by guarantee)

### Notes to the financial statements For the year ended 31 March 2025

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#### 4. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £	Total funds 2024 £
Project work in Kenya	68,428	2,091	<b>70,519</b>	68,328

#### Analysis of support costs

	Total funds 2025 £	Total funds 2024 £
Independent examination fee	<b>2,000</b>	1,925
Bank charges	<b>91</b>	183
	<b>2,091</b>	2,108

#### 5. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 March 2025, expenses totalling £400 (2024 - £753) were paid in relation to 1 Trustee in respect of travel and subsistence.

## Start Small

(A company limited by guarantee)

### Notes to the financial statements For the year ended 31 March 2025

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#### 6. Tangible fixed assets

	Motor vehicles £
<b>Cost</b>	
At 1 April 2024	7,316
	<hr/>
At 31 March 2025	7,316
	<hr/>
<b>Depreciation</b>	
At 1 April 2024	4,295
Charge for the year	2,414
	<hr/>
At 31 March 2025	6,709
	<hr/>
<b>Net book value</b>	
At 31 March 2025	607
	<hr/> <hr/>
At 31 March 2024	3,021
	<hr/> <hr/>

#### 7. Debtors

	2025 £	2024 £
Other debtors	4,702	4,838
	<hr/> <hr/>	<hr/> <hr/>

## Start Small

(A company limited by guarantee)

### Notes to the financial statements For the year ended 31 March 2025

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#### 8. Statement of funds

##### Statement of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 March 2025 £
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Fixed assets	3,021	-	(2,414)	-	607
<b>General funds</b>					
General funds	29,746	72,801	(68,105)	(16)	34,426
<b>Total Unrestricted funds</b>	<b>32,767</b>	<b>72,801</b>	<b>(70,519)</b>	<b>(16)</b>	<b>35,033</b>

Designated funds represent the net book value of fixed assets.

## Start Small

(A company limited by guarantee)

### Notes to the financial statements For the year ended 31 March 2025

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#### 8. Statement of funds (continued)

##### Statement of funds - prior year

	Balance at 1 April 2023 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 March 2024 £
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Fixed assets	5,435	-	(2,414)	-	3,021
<b>General funds</b>					
General funds	24,283	71,396	(65,914)	(19)	29,746
<b>Total Unrestricted funds</b>	<u>29,718</u>	<u>71,396</u>	<u>(68,328)</u>	<u>(19)</u>	<u>32,767</u>

#### 9. Members' liability

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £10 for the debts and liabilities contracted before he/she ceases to be a member.

#### 10. Related party transactions

During the year, the charity received no donations from related parties (2024 - £2,215).

**START SMALL**

England & Wales - Charity number 1148065

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# Accounts

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**Start Small**

Trustees' Report and Financial Statements

For the year ended 31 March 2024



**Start Small**

(A company limited by guarantee)

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## Start Small

(A company limited by guarantee)

### Reference and Administrative Details of the Charity, its Trustees and Advisers For the year ended 31 March 2024

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<b>Trustees</b>	Miss C Cooper-Ling Mrs D A Patrick Ms M C Webster
<b>Company registered number</b>	08003696
<b>Charity registered number</b>	1148065
<b>Registered office</b>	Charlotte House Stanier Way Wyvern Business Park Derby DE21 6BF
<b>Accountants</b>	Dains Audit Limited 2 Chamerblain Square Paradise Circus Birmingham B3 3AX
<b>Bankers</b>	HSBC Bank plc The Square Beeston Nottinghamshire NG9 2AN

## **Start Small**

**(A company limited by guarantee)**

### **Trustees' report**

**For the year ended 31 March 2024**

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The Trustees present their annual report together with the financial statements of the charity for the year 1 April 2023 to 31 March 2024. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Start Small was founded by Director, Cynthia Cooper, following a trip to volunteer in Kenya in 2011; she was touched by the children's desire to go to school and requests to help them with their education.

Start Small is a UK registered charity operating in Nakuru, Kenya, striving to empower the community and educate the youth through our sponsorship program. We believe that education is the key to ending the cycle of poverty. Our programme is unique as we cover all costs for our children from primary school through tertiary school, committing to offering support until they are either finished university, or have obtained a skill and can live independently. We work with our children and their families on a personal level to ensure their health and well-being in and out of school.

We have had the opportunity to partner with dozens of organisations and individuals, locally and internationally to make some amazing dreams come true. In addition to our growing school sponsorship program, Start Small has added several other wonderful projects over the years; Mamas on a Mission, Girl Power, Yummy Food Project and Start Small for Others. Each of our programs are built to work together to help raise a generation of children who are educated and empowered and parents and guardians who have the resources to support them.

### **Objectives and activities**

#### **● Policies and objectives**

The company's objectives are to relieve poverty and advance education in Nakuru, Kenya by (but not limited to):

- sponsoring children in full time education
- provision of adult education classes
- educating the children and community about the importance of sexual health, mental health, and physical health
- provision of grant and loan giving programs to help start local businesses and promote sustainable incomes
- provision of meals to children in drop in centres
- establishing women's empowerment groups offering the provision of information, advice, training and support.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

## **Start Small**

**(A company limited by guarantee)**

### **Trustees' report (continued)**

**For the year ended 31 March 2024**

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#### **Achievements and performance**

##### **● Main achievements of the charity**

This year Start Small has had several notable achievements that we are excited to share. We started off our year with 89 children still in our program and we maintained this number throughout the year. We now have 26 students in primary and junior secondary school, 45 students in secondary school, and 18 students in vocational school and college.

Junior secondary school is a new initiative in the Kenya school curriculum. It has allowed our students to utilize a different style of learning through competency based and hand-on learning. They have been able to attend overnight trips to new cities, swimming lessons, and much more. It has been a great opportunity for them to expand more on their natural skills and the things they really enjoy doing. It also caters to students who might not be academically gifted but have so many other talents to explore. Our students vary in academic performance and ability but never in desire to work hard. We are excited for this opportunity and what the future holds.

One of the most exciting things we have been through this year is the number of students joining college. This is a huge success as having this higher education greatly impacts their future career prospects. Unemployment rates in Kenya continue to soar but having a trained skill significantly increases ones ability to secure stable work and income.

Our students are expressing interest in courses ranging from plumbing, to nursing, to hairdressing, to psychology! This is the stage in our students lives where they really get to take ownership and responsibility for how and what they will achieve. It is a big moment for the charity and for the students and we are all incredibly grateful to have made it this far and excited for the future.

One of our biggest focuses this year has been on creating more individualized time between our staff and our students and families. We pride ourselves on really knowing every one of our students; their family life, their background, their interests, strengths, weaknesses, what makes them laugh, what makes them sad, and everything in between. We have worked to have a trauma-informed approach to our work, making sure that we are being considerate of all that our students have experienced throughout their lives. This approach has allowed us to deepen our connections with our students and their families and create an environment of trust and confidence in each other.

The Start Small staff has made it a priority to visit each and every student in their school and in their home at least once per quarter. We emphasize this so much because we have seen the impact that being present makes. We have seen their academic performance increase and their personal behaviours improve when we are more involved and aware of all that is going on. Through this we have also created very strong connections with teachers and members of the community.

Holiday camps have been a great way to continue facilitating this connection and community building with our students, their families, and the wider community. This year we held holiday camps during all three of our school holidays. These camps have become a staple to our work as we keep our students occupied, in a safe environment, focused on something positive, and provide them with breakfast and lunch. They often do not have three meals at home, and rely on food provided by the school to eat. So, when school is not in session this creates a significant burden on our parents. We are so grateful to be able to relieve that burden and spend extra time with our students.

## **Start Small**

**(A company limited by guarantee)**

### **Trustees' report (continued)**

**For the year ended 31 March 2024**

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#### **Achievements and performance (continued)**

In November we held a three-week tuition camp where we hired four local teachers to tutor the students in various subjects. Having some one-on-one time with teachers in a less intimidating environment, really helped the students gain insight, understanding, and confidence for the next school year. We try to have a good balance of focused time to study, revise and work on school work, and time to laugh, play and have fun! So following the three weeks of tuition camp we had a week of true holiday camp with fun times only! Football, dance competitions, painting, water balloon fights and so much more. These events really let the children be children, it was a heart-warming week.

Start Small was honoured to have the Sally's Smiles dental team visit us this year. They spent an entire day seeing each and every one of our students, giving oral exams, filing cavities, and cleaning teeth! This is something that the majority of our students do not have access to and many of them have never seen a dentist before! It was a great opportunity for them to see a dentist, learn more about oral hygiene and get advise where needed.

We are very excited that the Mamas on a Mission (Families on a Mission) program has seen great success this year. We have supported two of our students mum's in opening small businesses making and selling food. They have both been incredibly successful and have created a stability that the families have never experienced before. It truly has changed the lives of the mum's and their entire families. Next year we have five more businesses lined up and looking forward to continuing this fruitful partnership.

Th Youth Power Project has continued to grow as our students get older and begin to experience new chapters of life. We continue to provide sanitary pads for each of our young girls and women in conjunction with reproductive health education, mental health education and quarterly counselling sessions. We also had two local psychologists volunteer their time to speak with our students offering guidance, advice and support.

Noel is now working full time with Start Small as both a counsellor and a case worker. She follows up with all of our secondary school students in their academic progress, attending school meetings, and facilitating after- school tuition when needed. Her addition to our team has been immense as she offers a fresh perspective and ability to relate to our students in a new way.

The Yummy Food Project has been operating since 2016 thanks to our donor at Presentation Design Services. The program has supported hundreds of children with breakfast and lunch in local schools that Start Small has partnered with. This year we have continued to support Fulton Academy in Elburgon which is a small school with about thirty children, ages four to six. We provide breakfast and lunch to all the students as well as pay the wages for the cook. We also work with Jubilee Academy in Rhonda by supplementing their food supply for breakfast and lunch for their students. Jubilee Academy has been so helpful to Start Small over the past few years as we often utilize their space on holidays for meetings, holiday camp, and so much more. We are so grateful to partner with such a lovely school and look forward to supporting them more in the coming year.

We held our 12th annual Feed A Family distribution on 22nd December 2022. We were able to reach our goal of fundraising for 100 food hampers to distribute to our Start Small families and the extended community. The hampers have changed slightly over the years as the cost-of-living increases and some items have become too expensive. However, we are very happy with our food hampers this year as they contained maize flour, regular flour, rice, beans, cooking oil, tea leaves, sugar, juice, sweets, biscuits, cabbage and pineapple! This allows each family to have a full, and special Christmas meal and enough food to enjoy through the holiday season. We also received an extra donation again this year that allowed us to purchase socks, crocs, biscuits, deodorant, lotion, and Vaseline for our older students, while the younger ones received crocs, socks, biscuits, fun erasers and pencils, and balloons. It was a very festive and happy event for everyone. The children were thrilled to receive their very own gift and felt so special.

## Start Small

(A company limited by guarantee)

### Trustees' report (continued)

For the year ended 31 March 2024

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#### Achievements and performance (continued)

We continue to use both Just Giving and PayPal for our fundraising efforts such as, Feed A Family, and for recurring, monthly payments from sponsors. We now use Wise transfer services for transferring funds to Kenya and have secured a Kenyan bank account at I&M bank which allows for safe and secure transfers and more transparency in our work.

We are continually humbled by the outpouring of generosity we receive from the individuals around the world that make Start Small possible and we are looking forward to another year filled with impact, positive change, and growth.

#### ● Acknowledgments

Start Small would like to express our heartfelt thanks to all who have contributed to us over the year; there simply are no words to express our gratitude. We have said this so many times before, but we could not be able to have the impact and change lives without your help. As our children grow and we see their futures developing it is inspiring, motivating, and always reminds us exactly what we are doing and why.

To all our individual children's sponsors, thank you so much for your continued support and your belief in our work, your impact is evident when you see the performance of our children. It is incredible to have been a part of watching many of them grown over the years and witness them becoming such independent, responsible, intelligent, and caring individuals. That is all thanks to the support they feel through your kindness.

To our fundraisers, thank you for choosing us and doing what you can to help us, it all adds up and makes a huge difference to us. Our regular monthly donors who give without expecting anything back, thank you, your money is hugely beneficial to our day to day running.

To Presentation Design Services, our gratitude is never-ending! You have stuck by our side from the very beginning and continued to be the cornerstone of our project. The Yummy Food Project has allowed us to create a new community connection that would never have existed before, and it has been one of our favourite projects to be a part of. Thank you for your ongoing support of our staff and allowing us to have such strength as a team.

Thank you to Better Green Ltd. for your ongoing support. You have grown our Mama's on A Mission program, allowed us to facilitate many joyous holiday camps, and so much more. You have been a huge support in the recent growth and progress of Start Small

Sally's Smiles, thank you so much for donating your time, resources, and kindness to Start Small. It meant so much that you chose us and we have carried that kindness with us through the year.

Thank you to Trinity Vineyard Church for your endless support and direction as Start Small continues to grow and develop.

Finally, many thanks to Dains Audit Limited for your patience, advice and for acting as our Accountants, there truly are no words to express our gratitude to you. Your services are so invaluable and critical to the efficient running of the charity and we would not be able to do this without you.

## Start Small

(A company limited by guarantee)

### Trustees' report (continued)

For the year ended 31 March 2024

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#### Financial review

##### ● Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

##### ● Performance and reserves

During the year, the charity received donated income of £71,396 (2023 - £58,764) and incurred expenditure of £68,328 (2023 - £71,360) leaving unrestricted funds carrying forward of £32,767 (2023 - £29,718).

The free reserves of the charity at the balance sheet date were £29,746 (2023 - £24,283) and will be applied to charitable activities in the new financial year.

##### ● Principal risks and uncertainties

The Trustees have examined the major internal and external risks which the charity faces and confirm that systems have been established to minimise these risks.

#### Structure, governance and management

##### ● Constitution

Start Small is a charitable company limited by guarantee, incorporated on 23 March 2012 and registered as a charity with the Charity Commission in England and Wales on 11 July 2012. The Company was established under a Memorandum of Association which established the objects and powers of the Charitable Company and is governed under its Articles of Association.

##### ● Methods of appointment or election of Trustees

The Directors of the Company are also Charity Trustees for the purpose of Charity Law. They are appointed from amongst the membership of the Company. Under the Articles of Association the minimum number of directors is three; there is no maximum.

##### ● Policies adopted for the induction and training of Trustees

When a new Trustee is appointed they are provided with a pack which contains:

- A copy of the Memorandum and Articles of Association;
- A copy of the most recent Annual Report and Accounts;
- Copy Minutes of previous Trustees' Meetings;
- A copy of the Charity Commission Guidance 'The Essential Trustee' and 'Charities and Public Benefit'.

## Start Small

(A company limited by guarantee)

### Trustees' report (continued)

For the year ended 31 March 2024

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#### Members' liability

The Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up.

#### Statement of Trustees' responsibilities

The Trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and 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 and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

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**C Cooper-Ling**

Trustee

Date: 17 December 2024

## **Start Small**

**(A company limited by guarantee)**

### **Independent Examiner's Report For the year ended 31 March 2024**

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#### **Independent Examiner's Report to the Trustees of Start Small ('the charity')**

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2024.

#### **Responsibilities and Basis of Report**

As the Trustees of the charity (and 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 charity 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 the charity's accounts 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:

1. accounting records were not kept in respect of the charity 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.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed:

Dated: 17 December 2024

Mark Gurney FCCA DChA

**Dains Audit Limited**

Birmingham

## Start Small

(A company limited by guarantee)

### Statement of financial activities (incorporating income and expenditure account)

For the year ended 31 March 2024

	Note	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
<b>Income from:</b>				
Donations and legacies	3	71,396	71,396	58,764
<b>Total income</b>		<b>71,396</b>	<b>71,396</b>	58,764
<b>Expenditure on:</b>				
Charitable activities	4	68,328	68,328	71,360
<b>Total expenditure</b>		<b>68,328</b>	<b>68,328</b>	71,360
<b>Net movement in funds before other gains/(losses)</b>		<b>3,068</b>	<b>3,068</b>	(12,596)
Foreign exchange losses		(19)	(19)	(680)
<b>Net movement in funds</b>		<b>3,049</b>	<b>3,049</b>	(13,276)
<b>Reconciliation of funds:</b>				
Total funds brought forward	8	29,718	29,718	42,994
Net movement in funds		3,049	3,049	(13,276)
<b>Total funds carried forward</b>	8	<b>32,767</b>	<b>32,767</b>	29,718

## Start Small

(A company limited by guarantee)

Registered number: 1148065

### Balance sheet

As at 31 March 2024

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	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	6	3,021	5,435
<b>Current assets</b>			
Debtors	7	4,838	5,384
Cash at bank and in hand		24,908	18,899
<b>Net current assets</b>		<b>29,746</b>	24,283
<b>Total net assets</b>		<b>32,767</b>	29,718
<b>Charity funds</b>			
Unrestricted funds	8	32,767	29,718
<b>Total funds</b>		<b>32,767</b>	29,718

The charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

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**C Cooper-Ling**

Trustee

Date: 17 December 2024

The notes on pages 11 to 17 form part of these financial statements.

## Start Small

(A company limited by guarantee)

### Notes to the financial statements For the year ended 31 March 2024

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#### 1. General information

Start Small is an incorporated charity registered with the Charity Commission in England and Wales. The company number, charity number and registered office address are shown on page 1. The principal objectives and activities of the charity are set out in the Trustees' Report.

#### 2. Accounting policies

##### 2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Start Small meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

##### 2.2 Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

##### 2.3 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

## Start Small

(A company limited by guarantee)

### Notes to the financial statements For the year ended 31 March 2024

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## 2. Accounting policies (continued)

### 2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

### 2.5 Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

### 2.6 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Motor vehicles	-	33%
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The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Statement of financial activities.

## Start Small

(A company limited by guarantee)

### Notes to the financial statements For the year ended 31 March 2024

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## 2. Accounting policies (continued)

### 2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

### 2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

### 2.9 Financial instruments

The charity only has financial assets and financial 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

### 2.10 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. The aim and use of each designated fund is set out in the notes to the financial statements.

## 3. Income from donations and legacies

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>	Total funds 2023 £
Donations	69,471	<b>69,471</b>	57,014
Donated services	1,925	<b>1,925</b>	1,750
	<hr/> <b>71,396</b> <hr/>	<hr/> <b>71,396</b> <hr/>	<hr/> 58,764 <hr/>

## Start Small

(A company limited by guarantee)

### Notes to the financial statements For the year ended 31 March 2024

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#### 4. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £	Total funds 2023 £
Project work in Kenya	66,220	2,108	<b>68,328</b>	71,360

#### Analysis of support costs

	Total funds 2024 £	Total funds 2023 £
Independent examination fee	<b>1,925</b>	1,750
Bank charges	<b>183</b>	388
	<b>2,108</b>	2,138

#### 5. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 March 2024, expenses totalling £753 (2023 - £1,188) were paid in relation to 1 Trustee in respect of travel and subsistence.

## Start Small

(A company limited by guarantee)

### Notes to the financial statements For the year ended 31 March 2024

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#### 6. Tangible fixed assets

	Motor vehicles £
<b>Cost</b>	
At 1 April 2023	7,316
At 31 March 2024	<u>7,316</u>
<b>Depreciation</b>	
At 1 April 2023	1,881
Charge for the year	2,414
At 31 March 2024	<u>4,295</u>
<b>Net book value</b>	
At 31 March 2024	<u><u>3,021</u></u>
At 31 March 2023	<u><u>5,435</u></u>

#### 7. Debtors

	2024 £	2023 £
Other debtors	<u><u>4,838</u></u>	<u><u>5,384</u></u>

## Start Small

(A company limited by guarantee)

### Notes to the financial statements For the year ended 31 March 2024

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#### 8. Statement of funds

##### Statement of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 March 2024 £
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Fixed assets	5,435	-	(2,414)	-	3,021
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>General funds</b>					
General funds	24,283	71,396	(65,914)	(19)	29,746
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Unrestricted funds</b>	<b>29,718</b>	<b>71,396</b>	<b>(68,328)</b>	<b>(19)</b>	<b>32,767</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Designated funds represent the net book value of fixed assets.

## Start Small

(A company limited by guarantee)

### Notes to the financial statements For the year ended 31 March 2024

#### 8. Statement of funds (continued)

##### Statement of funds - prior year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/(out) £	Gains/ (Losses) £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>						
<b>Designated funds</b>						
Fixed assets	882	-	(1,440)	5,993	-	5,435
Purchase of van	6,000	-	-	(6,000)	-	-
	<u>6,882</u>	<u>-</u>	<u>(1,440)</u>	<u>(7)</u>	<u>-</u>	<u>5,435</u>
<b>General funds</b>						
General funds	<u>36,112</u>	<u>58,764</u>	<u>(69,920)</u>	<u>7</u>	<u>(680)</u>	<u>24,283</u>
<b>Total Unrestricted funds</b>	<u><u>42,994</u></u>	<u><u>58,764</u></u>	<u><u>(71,360)</u></u>	<u><u>-</u></u>	<u><u>(680)</u></u>	<u><u>29,718</u></u>

#### 9. Members' liability

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £10 for the debts and liabilities contracted before he/she ceases to be a member.

#### 10. Related party transactions

During the year, the charity received donations from related parties totalling £2,215 (2023 - £17,005).

**START SMALL**

England & Wales - Charity number 1148065

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# Accounts

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**Start Small**

Trustees' report and financial statements

For the year ended 31 March 2023

**Start Small**  
**(A company limited by guarantee)**

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**Start Small**  
**(A company limited by guarantee)**

**Reference and administrative details of the charity, its Trustees and advisers**  
**For the year ended 31 March 2023**

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**Trustees** Miss C Cooper-Ling  
Mrs D A Patrick  
Ms M K Hollis (resigned 18 February 2023)  
Ms M C Webster

**Company registered number** 08003696

**Charity registered number** 1148065

**Registered office** Charlotte House  
Stanier Way  
Wyvern Business Park  
Derby  
DE21 6BF

**Accountants** Dains Audit Limited  
15 Colmore Row  
Birmingham  
B3 2BH

**Bankers** HSBC Bank plc  
The Square  
Beeston  
Nottinghamshire  
NG9 2AN

**Start Small**  
**(A company limited by guarantee)**

**Trustees' report**  
**For the year ended 31 March 2023**

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The Trustees present their annual report together with the financial statements of the charity for the year 1 April 2022 to 31 March 2023. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Start Small was founded by Director Cynthia Cooper following a trip to volunteer in Kenya in 2011; she was touched by the children's desire to go to school and requests to help them with their education.

Start Small is a UK registered charity operating in Nakuru, Kenya, striving to empower the community and educate the youth through our sponsorship program. We believe that education is the key to ending the cycle of poverty that so many Kenyans are born into each year. Our programme is unique as we cover all costs for our children from primary school through tertiary school, committing to offering support until they have either finished university, or have obtained a skill and can live independently. We work with our children and their families on a personal level to ensure their health and well-being in and out of school.

We have had the opportunity to partner with dozens of organisations and individuals, locally and internationally to make some amazing dreams come true. In addition to our growing school sponsorship program, Start Small has added several other wonderful projects over the years; Mamas on a Mission, Girl Power, Yummy Food Project and Start Small for Others. Each of our programs are built to work together to help raise a generation of children who are educated and empowered and parents and guardians who have the resources to support those children.

**Objectives and activities**

● **Policies and objectives**

The company's objectives are to relieve poverty and advance education in Nakuru, Kenya by (but not limited to):

- sponsoring children in full time education
- provision of adult education classes
- educating the children and community about the importance of sexual health, mental health, and physical health
- provision of grant and loan giving programs to help start local businesses and promote sustainable incomes
- provision of meals to children in drop in centres
- establishing women's empowerment groups offering the provision of information, advice, training and support.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

## **Start Small**

**(A company limited by guarantee)**

### **Trustees' report (continued)**

**For the year ended 31 March 2023**

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#### **Achievements and performance**

##### **• Main achievements of the charity**

Start Small had a great 2022 and is off to continue succeeding in 2023. A lot has happened this year that we are really excited about. At the end of this year, we are still supporting 89 children and young adults.

We now have forty-seven students in sixteen different secondary schools across the county, both boarding schools and days schools. Then, there are thirty-four students in primary school at PCEA Jitegemea and we have five students who have joined college or career training courses and they are doing excellent. The remaining three have recently completed high school and are in the process of transitioning to the next stage in their education or career path. One of our biggest goals is to see our students through to independence and stability and it is wonderful to see that coming to fruition. We have five students who will complete secondary school in December 2023 and we are preparing now for the next steps in their bright futures.

The students have had a lovely year with two joyous holiday camps, swimming trips, class field trips, many loving visitors, ice cream parties and so much more. We are so grateful for all that we can do for our children and the experiences they are able to have. The exposure to new things can really be life changing in big and small ways.

We purchased our very own Start Small van in October of 2022! We now employ Samson, who has been a long-time friend and member of Start Small, to be our head driver. He has been an incredible addition to our team, and we are endlessly grateful for all he does for us. Our children adore him, and we know they are in the safest hands. The van has allowed us to cut down on transportation costs, go on extra special trips together, take many of our boarding school children to their further-away schools, and know that we are safe.

We were also able to bring Joseph on to our transportation team. Joseph is one of our sponsored children who completed high school last year and is now taking a college course in electrical wiring and installation. Joseph helps Samson with transportation, looking after the children and being a wonderful mentor.

Our Mamas on a Mission (Families on a Mission) program has had slow but exciting progress this year as well. The economy has been continuously unstable and has caused life to become increasingly difficult in the process. Nonetheless, our families are pressing on and doing their best. There are still five businesses operating from our original grants given in 2020. This year we helped one of our grandmothers start a small business selling fish and it has been a great financial booster for her.

We also recently received funding from our friends at Better Green Ltd. to support one of our mamas in opening her own kibanda (a small roadside café). It will pay for everything from construction of the facility to kitchen supplies and food stock for one month. Start Small will preface the opening of the business with a few weeks of learning about business operations, researching the area, surveying the demographics, understanding what the community needs, and doing everything we can to ensure success for the new business owner. We are excited for this new project and for the promotion of local, sustainable business.

The Girl Power Project continues to serve over 35 girls with sanitary pads monthly. At the end of each term and on holiday breaks we have been holding meetings with our girls and boys, from class six and above to talk about any challenges they might be facing and give them a safe space to speak up. It is vital to the development of our children that they always know they can come to us in times of need. We also offer mental, emotional, and sexual health education during these meetings. It is our goal to get more local volunteers to speak with our young adults on these topics. We are working to build relationships with local doctors, community health workers, and educators to further our students knowledge and understanding of their health in all aspects.

Our prior student, Noel, was brought on to our Start Small team last year to help counsel the children. Our team was able to fundraise to support Noel in taking a course in adolescent counselling, trauma support, and counselling skills and techniques. We are thrilled for her to continue her education and be able to reinvest that education in our Start Small students. It has been a great partnership and we are looking forward to seeing her grow and excel as a counsellor.

## **Start Small**

**(A company limited by guarantee)**

### **Trustees' report (continued)**

**For the year ended 31 March 2023**

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#### **Achievements and performance (continued)**

The Yummy Food Project has been operating since 2016 thanks to our donor at Presentation Design Services. The program has supported hundreds of children with breakfast and lunch in local schools that Start Small has partnered with. This year we have continued to support Fulton Academy in Elburgon which is a small school with about thirty children, ages four to six. We provide breakfast and lunch to all the students as well as pay the wages for the cook. We also work with Jubilee Academy in Rhonda by supplementing their food supply for breakfast and lunch for their students. Jubilee Academy has been so helpful to Start Small over the past few years as we often utilize their space on holidays for meetings, holiday camp, and so much more. We are so grateful to partner with such a lovely school and look forward to supporting them more in the coming year.

We held our 11th annual Feed A Family distribution on 23 December 2022. We were able to reach our goal of fundraising for 100 food hampers to distribute to our Start Small families and the extended community. The hampers have changed slightly over the years as the cost-of-living increases and some items have become too expensive. However, we are very happy with our food hampers this year as they contained maize flour, regular flour, rice, beans, cooking oil, tea leaves, sugar, juice, sweets, biscuits, onions, and cabbage! This allows each family to have a full, and special Christmas meal and enough food to enjoy through the holiday season. We also received an extra donation again this year that allowed us to purchase socks, crocs, biscuits, deodorant, lotion, and Vaseline for our older students, while the younger ones received crocs, socks, biscuits, fun erasers and pencils, and balloons. It was a very festive and happy event for everyone. The children were thrilled to receive their very own gift and felt so special.

One of our challenges this year was supporting our students and families in their medical expenses. Because of the quality of life, lack of clean water, decreased access to ample food, and general health insecurity, many of our students have missed school due to illness. Some examples are malaria, water borne illnesses, or illnesses bred from malnutrition like chronic headache, anaemia, or vitamin deficiencies. Physical and mental health is a top concern for us because if a student is not healthy, they cannot thrive in their education. When they miss school due to illness, it is very impactful on their overall success.

We have worked to raise extra funds for specific cases and cater to our families in times of need. As we really wish to create independence in our parents and guardians, we must also be understanding of the complete situation they are in and work to support them in supporting themselves and their families. In 2023 and 2024 we are working to provide preventative health education for our parents and students and offer ways of supporting and promoting health awareness.

We continue to use both Just Giving and PayPal for our fundraising efforts such as, Feed A Family, and for recurring, monthly payments from sponsors. We have used World Remit and Transfer Wise for money transfer services. We switched to Transfer Wise this year because of the quality of service, quick transfers, and excellent exchange rates. We will continue to use the service for the foreseeable future.

#### **● Acknowledgments**

Start Small would like to express our heartfelt thanks to all who have contributed to us over the year; there simply are no words to express our gratitude. We have said this so many times before, but we could not be able to have the impact and change lives without your help. As our children grow and we see their futures developing it is inspiring, motivating, and always reminds us exactly what we are doing and why.

To all our individual children's sponsors, thank you so much for your continued support and your belief in our work, your impact is evident when you see the performance of our children. It is incredible to have been a part of watching many of them grown over the years and witness them becoming such independent, responsible, intelligent, and caring individuals. That is all thanks to the support they feel through your kindness.

To our fundraisers, thank you for choosing us and doing what you can to help us, it all adds up and makes a huge difference to us. Our regular monthly donors who give without expecting anything back, thank you, your money is hugely beneficial to our day to day running.

**Start Small**  
**(A company limited by guarantee)**

**Trustees' report (continued)**  
**For the year ended 31 March 2023**

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**Achievements and performance (continued)**

Many thanks to Presentation Design Services for your ongoing support with our Yummy Food programme, for providing the funds to help our Director living and running the project in Kenya, and for everything you do for Start Small. Certainly, we would not be the same without you.

Thank you to Better Green Ltd. for stepping into our Start Small family! You have made some amazing things happen for us this year including supporting our children through boarding school, making our Christmas wonderful, helping start businesses and supporting some of our more at-risk children at home to ensure they are safe.

Thank you to Trinity Vineyard Church for your endless support and direction as Start Small continues to grow and develop.

Finally, many thanks to Dains Audit Limited for your patience, advice and for acting as our Accountants, there truly are no words to express our gratitude to you. Your services are so invaluable and critical to the efficient running of the charity and we would not be able to do this without you.

**Financial review**

● **Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

● **Performance and reserves**

During the year, the charity received donated income of £58,764 (2022 - £88,971) and incurred expenditure of £71,360 (2022 - £69,163) leaving unrestricted funds carrying forward of £29,718 (2022 - £42,994).

The free reserves of the charity at the balance sheet date were £24,283 (2022 - £36,112) and will be applied to charitable activities in the new financial year.

● **Principal risks and uncertainties**

The Trustees have examined the major internal and external risks which the charity faces and confirm that systems have been established to minimise these risks.

**Structure, governance and management**

● **Constitution**

Start Small is a charitable company limited by guarantee, incorporated on 23 March 2012 and registered as a charity with the Charity Commission in England and Wales on 11 July 2012. The Company was established under a Memorandum of Association which established the objects and powers of the Charitable Company and is governed under its Articles of Association.

**Start Small**  
**(A company limited by guarantee)**

**Trustees' report (continued)**  
**For the year ended 31 March 2023**

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**Structure, governance and management (continued)**

● **Methods of appointment or election of Trustees**

The Directors of the Company are also Charity Trustees for the purpose of Charity Law. They are appointed from amongst the membership of the Company. Under the Articles of Association the minimum number of directors is three; there is no maximum.

● **Policies adopted for the induction and training of Trustees**

When a new Trustee is appointed they are provided with a pack which contains:

- A copy of the Memorandum and Articles of Association;
- A copy of the most recent Annual Report and Accounts;
- Copy Minutes of previous Trustees' Meetings;
- A copy of the Charity Commission Guidance 'The Essential Trustee' and 'Charities and Public Benefit'.

**Members' liability**

The Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up.

**Statement of Trustees' responsibilities**

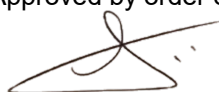
The Trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and 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 and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



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**C Cooper-Ling**  
Trustee  
Date: 11 December 2023

**Start Small**  
**(A company limited by guarantee)**

**Independent examiner's report**  
**For the year ended 31 March 2023**

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**Independent examiner's report to the Trustees of Start Small ('the charity')**

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2023.

**Responsibilities and basis of report**

As the Trustees of the charity (and 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 charity 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 the charity's accounts 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:

1. accounting records were not kept in respect of the charity 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.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed: 

Dated: 11 December 2023

Mark Gurney FCCA

**Dains Audit Limited**

Birmingham

**Start Small**  
**(A company limited by guarantee)**

**Statement of financial activities (incorporating income and expenditure account)**  
**For the year ended 31 March 2023**

	Note	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
<b>Income from:</b>				
Donations and legacies	3	58,764	58,764	88,971
<b>Total income</b>		58,764	58,764	88,971
<b>Expenditure on:</b>				
Charitable activities	4	71,360	71,360	69,163
<b>Total expenditure</b>		71,360	71,360	69,163
<b>Net movement in funds before other gains/(losses)</b>		(12,596)	(12,596)	19,808
Foreign exchange losses		(680)	(680)	-
<b>Net movement in funds</b>		(13,276)	(13,276)	19,808
<b>Reconciliation of funds:</b>				
Total funds brought forward	8	42,994	42,994	23,186
Net movement in funds		(13,276)	(13,276)	19,808
<b>Total funds carried forward</b>	8	29,718	29,718	42,994

**Start Small**  
**(A company limited by guarantee)**  
**Registered number: 08003696**

**Balance sheet**  
**As at 31 March 2023**

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	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	6	5,435	882
<b>Current assets</b>			
Debtors	7	5,384	17,409
Cash at bank and in hand		18,899	24,703
<b>Net current assets</b>		<u>24,283</u>	<u>42,112</u>
<b>Total net assets</b>		<u><u>29,718</u></u>	<u><u>42,994</u></u>
<b>Charity funds</b>			
Unrestricted funds	8	29,718	42,994
<b>Total funds</b>		<u><u>29,718</u></u>	<u><u>42,994</u></u>

The charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



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**C Cooper-Ling**  
Trustee

Date: 11 December 2023

The notes on pages 10 to 16 form part of these financial statements.

**Start Small**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**For the year ended 31 March 2023**

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**1. General information**

Start Small is an incorporated charity registered with the Charity Commission in England and Wales. The company number, charity number and registered office address are shown on page 1. The principal objectives and activities of the charity are set out in the Trustees' Report.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Start Small meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

**2.3 Income**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

**2. Accounting policies (continued)**

**2.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**2.5 Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**2.6 Tangible fixed assets and depreciation**

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Motor vehicles	-	33%
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The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Statement of financial activities.

**Start Small**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**For the year ended 31 March 2023**

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**2. Accounting policies (continued)**

**2.7 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**2.8 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.9 Financial instruments**

The charity only has financial assets and financial 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.10 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. The aim and use of each designated fund is set out in the notes to the financial statements.

**3. Income from donations and legacies**

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
Donations	57,014	<b>57,014</b>	87,396
Donated services	1,750	<b>1,750</b>	1,575
	<hr/> <b>58,764</b> <hr/>	<hr/> <b>58,764</b> <hr/>	<hr/> <b>88,971</b> <hr/>

**Start Small**  
(A company limited by guarantee)

**Notes to the financial statements**  
**For the year ended 31 March 2023**

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**4. Analysis of expenditure by activities**

	<b>Activities undertaken directly 2023 £</b>	<b>Support costs 2023 £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
Project work in Kenya	69,222	2,138	<b>71,360</b>	69,163
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total 2022</b>	67,133	2,030	69,163	
	<hr/>	<hr/>	<hr/>	

**Analysis of support costs**

	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
Independent examination fee	<b>1,750</b>	1,575
Bank charges	<b>388</b>	455
	<hr/>	<hr/>
	<b>2,138</b>	2,030
	<hr/>	<hr/>

**5. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2022 - £Nil).

During the year ended 31 March 2023, expenses totalling £820 were reimbursed to 1 Trustee (2022 - £1,188) in respect of travel and subsistence.

**Start Small**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**For the year ended 31 March 2023**

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**6. Tangible fixed assets**

	<b>Motor vehicles £</b>
<b>Cost</b>	
At 1 April 2022	1,323
Additions	5,993
At 31 March 2023	<u>7,316</u>
<b>Depreciation</b>	
At 1 April 2022	441
Charge for the year	1,440
At 31 March 2023	<u>1,881</u>
<b>Net book value</b>	
At 31 March 2023	<u>5,435</u>
At 31 March 2022	<u>882</u>

**7. Debtors**

	<b>2023 £</b>	<b>2022 £</b>
Other debtors	<u>5,384</u>	<u>17,409</u>

**Start Small**  
(A company limited by guarantee)

**Notes to the financial statements**  
**For the year ended 31 March 2023**

**8. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/(out) £	Gains/ (Losses) £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>						
<b>Designated funds</b>						
Fixed assets	882	-	(1,440)	5,993	-	5,435
Purchase of van	6,000	-	-	(6,000)	-	-
	<u>6,882</u>	<u>-</u>	<u>(1,440)</u>	<u>(7)</u>	<u>-</u>	<u>5,435</u>
<b>General funds</b>						
General funds	<u>36,112</u>	<u>58,764</u>	<u>(69,920)</u>	<u>7</u>	<u>(680)</u>	<u>24,283</u>
<b>Total Unrestricted funds</b>	<u><u>42,994</u></u>	<u><u>58,764</u></u>	<u><u>(71,360)</u></u>	<u><u>-</u></u>	<u><u>(680)</u></u>	<u><u>29,718</u></u>

Designated funds represent the net book value of fixed assets.

**Start Small**  
(A company limited by guarantee)

**Notes to the financial statements**  
**For the year ended 31 March 2023**

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**8. Statement of funds (continued)**

**Statement of funds - prior year**

	<b>Balance at 1 April 2021</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers in/(out)</b>	<b>Balance at 31 March 2022</b>
	£	£	£	£	£
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Fixed assets	-	-	-	882	882
Purchase of van	-	-	-	6,000	6,000
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	-	-	-	6,882	6,882
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>General funds</b>					
General funds	23,186	88,971	(69,163)	(6,882)	36,112
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Unrestricted funds</b>	<u>23,186</u>	<u>88,971</u>	<u>(69,163)</u>	<u>-</u>	<u>42,994</u>

**9. Members' liability**

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £10 for the debts and liabilities contracted before he/she ceases to be a member.

**10. Related party transactions**

During the year, the charity received donations from related parties totalling £17,005.

**START SMALL**

England & Wales - Charity number 1148065

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# Accounts

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**Start Small**

Trustees' report and financial statements

For the year ended 31 March 2022



**Start Small**  
**(A company limited by guarantee)**

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**Start Small**  
(A company limited by guarantee)

**Reference and administrative details of the charity, its Trustees and advisers**  
For the year ended 31 March 2022

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**Trustees** Miss C Cooper-Ling  
Miss N R Edwards (resigned 12/03/2022)  
Mrs D A Patrick  
Ms M K Hollis  
Ms M C Webster

**Company registered number** 08003696

**Charity registered number** 1148065

**Registered office** Charlotte House  
Stanier Way  
Wyvern Business Park  
Derby  
DE21 6BF

**Accountants** Dains Audit Limited  
15 Colmore Row  
Birmingham  
B3 2BH

**Bankers** HSBC Bank plc  
The Square  
Beeston  
Nottinghamshire  
NG9 2AN

## **Start Small**

**(A company limited by guarantee)**

### **Trustees' report**

**For the year ended 31 March 2022**

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The Trustees present their annual report together with the financial statements of the charity for the year 1 April 2021 to 31 March 2022. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Start Small was founded by Director Cynthia Cooper following a trip to volunteer in Kenya in 2011; she was touched by the children's desire to go to school and requests to help them with their education.

Start Small is a UK registered charity operating in Nakuru, Kenya, striving to empower the community and educate the youth through our sponsorship program. We believe that education is the key to ending the cycle of poverty that so many Kenyans are born into each year. Our programme is unique as we cover all costs for our children from primary school through tertiary school, committing to offering support until they have either finished university, or have obtained a skill and can live independently. We work with our children and their families on a personal level to ensure their health and well-being in and out of school.

We have had the opportunity to partner with dozens of organisations and individuals, locally and internationally to make some amazing dreams come true. In addition to our growing school sponsorship program, Start Small has added several other wonderful projects over the years; Mamas on a Mission, Girl Power, Yummy Food Project and Start Small for Others. Each of our programs are built to work together to help raise a generation of children who are educated and empowered and parents and guardians who have the resources to support those children.

### **Objectives and activities**

#### **● Policies and objectives**

The company's objectives are to relieve poverty and advance education in Nakuru, Kenya by (but not limited to):

- sponsoring children in full time education
- provision of adult education classes
- educating the children and community about the importance of sexual health, mental health, and physical health
- provision of grant and loan giving programs to help start local businesses and promote sustainable incomes
- provision of meals to children in drop in centres
- establishing women's empowerment groups offering the provision of information, advice, training and support.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.  

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## **Start Small**

(A company limited by guarantee)

### **Trustees' report (continued)**

**For the year ended 31 March 2022**

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#### **Achievements and performance**

- **Main achievements of the charity**

This has been another successful and busy year for Start Small. We have maintained our sponsorship program at 90 students. Our children are growing up quickly and so many have moved onto secondary school. Three students completed secondary school and are awaiting their exam results to determine their next chapter in life. We are committed to supporting them through this stage.

We have 58 students at PCEA Jitegemea primary school, and the remaining 32 students are in various day and boarding schools throughout the county with a few having joined extra-county and national schools. In August, we had ten students join boarding school and in April 2022 we expect another twelve to join them, bringing our total boarding school students to twenty-five!

Boarding school is the best option for many children as it allows them to focus 100% on their education. However, it is much more expensive than day school which makes it challenging for all of our children to join. But this year we had several amazing companies that made significant donations towards the cost of purchasing all items required for sending these children to boarding school. In addition, the students now have increased financial support from their sponsor or have a second sponsor to help with the higher school fees and requirements incurred in boarding school.

Our Mamas on a Mission (Families on a Mission) program still has five businesses operating. Three new loans have been given out with the funds repaid by the initial loans which is great progress.

It has been a very difficult year financially, in Kenya and many businesses have been forced to close because of the impacts of inflation and rising costs of living. The small profits that used to make a difference just don't go as far as they used to, but our mamas are working hard, persevering and trying their best to make it work. We will continue supporting them the best we can and hope to keep promoting local start-up business that support the entire community.

The Girl Power Project continues to serve over 35 girls with sanitary pads monthly. At the end of each term and on holiday breaks we have been holding meetings with our girls and boys, from class six and above to talk about any challenges they might be facing and give them a safe space to speak up. It is vital to the development of our children that they always know they can come to us in times of need. We also offer mental, emotional, and sexual health education during these meetings.

We hired one of our previous students, Noel, to work as a mentor to our children. She has been going to the schools our children attend on a weekly basis to speak with them one-on-one. She has spent time getting to know them and giving them the opportunity to talk about anything going on in their lives and offer advice on how to navigate through life in a healthy way. It has been really good for the children, has increased moral, and helped the students with the confidence and self-esteem. We are so happy to still have Noel in our Start Small family and are grateful for the relationships she is building.

The Yummy Food Project has been operating since 2016 thanks to our donor at Presentation Design Services. The program has supported hundreds of children with breakfast and lunch in local schools that Start Small has partnered with. Last year, due to covid-19 school closures, the funds for the Yummy Food Project were allocated towards food relief for our families during difficult times. As things got back to normal, we were able to make a new connection with Fulton Academy in Elburgon which is a small school with about thirty children, ages four to six. We provide breakfast and lunch to all the students as well as pay the wage for the cook. We are so happy to partner with this school because it is very remote and not somewhere that would have received help otherwise. Before we began supplying their breakfast and lunch, the children had to bring their own and most did not have anything to bring from home so they would not eat throughout the day. We are grateful that these young minds can now focus and flourish with full bellies!

## **Start Small**

(A company limited by guarantee)

### **Trustees' report (continued)**

**For the year ended 31 March 2022**

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#### **Achievements and performance (continued)**

We held our 10th annual Feed A Family distribution on 22nd December 2020. We were able to reach our goal of fundraising for 100 food hampers to distribute to our Start Small families and the extended community. We had an additional donation which allowed us to buy a small vanity pack with crocs for each of our older children and a rubber ball and crocs for the younger ones. It has been so much fun to be able to give even a small gift for the children to open at Christmas.

We also held several other successful fundraisers this year for medical treatments for our children and the purchasing of our own van! We plan to buy our new van by September 2022 and are so grateful for the donations and support given for these projects which will make our operations so much easier, safer, and more efficient.

We ended the year with a two-week holiday camp for all of our children which was so much fun! The first week we just played games, danced, painted pictures, read books and spent time together. The following week we had several local volunteers come speak to the children about different careers, had a health talk with a local doctor and learned all about what the children can achieve no matter what their backgrounds are like. It is so important for the children to know that anything is possible for them, and their dreams really can come true.

We continue to use both JustGiving and PayPal for our fundraising efforts such as, Feed A Family, and for recurring, monthly payments from sponsors. We have used World Remit for money transfer services. World Remit has extremely low transactions fees and very good exchange rates which has made a huge difference in the money received in Kenya. We plan to continue using this service.

#### **● Acknowledgments**

Start Small would like to express our heartfelt thanks to all who have contributed to us over the year; there simply are no words to express our gratitude. We have said this so many times before, but we could not be able to have the impact and change lives without your help. As our children grow and we see their futures developing it is inspiring, motivating, and always reminds us exactly what we are doing and why.

To all our individual children's sponsors, thank you so much for your continued support and your belief in our work, your impact is evident when you see the performance of our children. It is incredible to have been a part of watching many of them grown over the years and witness them becoming such independent, responsible, intelligent, and caring individuals. That is all thanks to the support they feel through your kindness.

To our fundraisers, thank you for choosing us and doing what you can to help us, it all adds up and makes a huge difference to us. Our regular monthly donors who give without expecting anything back, thank you, your money is hugely beneficial to our day to day running.

Many thanks to Presentation Design Services for your ongoing support with our Yummy Food programme, for providing the funds to help our Director living and running the project in Kenya, and for everything you do for Start Small. Certainly, we would not be the same without you.

Thank you to Trinity Vineyard Church for your endless support and direction as Start Small continues to grow and develop.

Thank you to Nakuru Rotary for your donation of water filters to our Start Small families and your ongoing concern and support for our Charity and our community are large, your work is so important.

A big thanks to Nakuru Lions Club for the donation of sanitary pads to our adolescent girls. It means so much to them and to us that someone is looking out for their well-being and empowerment.

To Belron Ronner Lubner Charitable Foundation, you have been vital to the big changes made in the charity in the past year with sending so many children to boarding school. You relieved a big financial burden at a critical time, and we are all so grateful.

**Start Small**  
**(A company limited by guarantee)**

**Trustees' report (continued)**  
**For the year ended 31 March 2022**

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**Achievements and performance (continued)**

Thank you to Better Green Limited for stepping into our Start Small family! You have made some amazing things happen for us this year including supporting our children through boarding school, donating to our van and so much more. We are so excited to have you on our team!

Finally, many thanks to Dains Audit Limited for your patience, advice and for acting as our Accountants, there truly are no words to express our gratitude to you. Your services are so invaluable and critical to the efficient running of the charity and we would not be able to do this without you.

**Financial review**

● **Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

● **Performance and reserves**

During the year, the charity received donated income of £88,971 (2021 - £57,932) and incurred expenditure of £69,163 (2021 - £40,229), leaving unrestricted funds carrying forward of £42,994 (2021 - £23,186).

The free reserves of the charity were £36,112 at the balance sheet date (2021 - £23,186) and will be applied to charitable activities in the new financial year.

● **Principal risks and uncertainties**

The Trustees have examined the major internal and external risks which the charity faces and confirm that systems have been established to minimise these risks.

**Structure, governance and management**

● **Constitution**

Start Small is a charitable company limited by guarantee, incorporated on 23 March 2012 and registered as a charity on 11 July 2012. The Company was established under a Memorandum of Association which established the objects and powers of the Charitable Company and is governed under its Articles of Association.

● **Methods of appointment or election of Trustees**

The Directors of the Company are also Charity Trustees for the purpose of Charity Law. They are appointed from amongst the membership of the Company. Under the Articles of Association the minimum number of directors is three; there is no maximum.

**Start Small**  
(A company limited by guarantee)

**Trustees' report (continued)**  
**For the year ended 31 March 2022**

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**Structure, governance and management (continued)**

• **Policies adopted for the induction and training of Trustees**

When a new Trustee is appointed they are provided with a pack which contains:

- A copy of the Memorandum and Articles of Association;
- A copy of the most recent Annual Report and Accounts;
- Copy Minutes of previous Trustees' Meetings;
- A copy of the Charity Commission Guidance 'The Essential Trustee' and 'Charities and Public Benefit'.

**Members' liability**

The Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up.

**Statement of Trustees' responsibilities**

The Trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and 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 and other irregularities.

Approved by order of the members of the board of Trustees on 17 October 2022 and signed on their behalf by:



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**C Cooper-Ling**  
Trustee

**Start Small**  
(A company limited by guarantee)

**Independent examiner's report**  
**For the year ended 31 March 2022**

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**Independent examiner's report to the Trustees of Start Small ('the charity')**

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2022.

**Responsibilities and basis of report**

As the Trustees of the charity (and 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 charity 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 the charity's accounts 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**

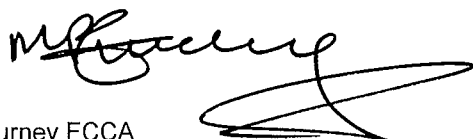
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity 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.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed:



Dated: 17 October 2022

Mark Gurney FCCA

**Dains Audit Limited**

Birmingham

**Start Small**  
(A company limited by guarantee)

**Statement of financial activities (incorporating income and expenditure account)**  
**For the year ended 31 March 2022**

	Note	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
<b>Income from:</b>				
Donations and legacies	3	88,971	88,971	57,932
<b>Total income</b>		<u>88,971</u>	<u>88,971</u>	<u>57,932</u>
<b>Expenditure on:</b>				
Raising funds		-	-	108
Charitable activities	4	69,163	69,163	40,121
<b>Total expenditure</b>		<u>69,163</u>	<u>69,163</u>	<u>40,229</u>
<b>Net movement in funds</b>		<u>19,808</u>	<u>19,808</u>	<u>17,703</u>
<b>Reconciliation of funds:</b>				
Total funds brought forward	8	23,186	23,186	5,483
Net movement in funds		19,808	19,808	17,703
<b>Total funds carried forward</b>	8	<u>42,994</u>	<u>42,994</u>	<u>23,186</u>

## Start Small

(A company limited by guarantee)

Registered number: 08003696

### Balance sheet

As at 31 March 2022

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	6	882	1,323
<b>Current assets</b>			
Debtors	7	17,409	451
Cash at bank and in hand		24,703	21,412
<b>Net current assets</b>		<u>42,112</u>	<u>21,863</u>
<b>Total net assets</b>		<u><u>42,994</u></u>	<u><u>23,186</u></u>
<b>Charity funds</b>			
Unrestricted funds	8	42,994	23,186
<b>Total funds</b>		<u><u>42,994</u></u>	<u><u>23,186</u></u>

The charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 17 October 2022 and signed on their behalf by:



**C Cooper-Ling**  
Trustee

The notes on pages 10 to 16 form part of these financial statements.

**Start Small**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**For the year ended 31 March 2022**

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**1. General information**

Start Small is an incorporated charity registered with the Charity Commission in England and Wales. The company number, charity number and registered office address are shown on page 1. The principal objectives and activities of the charity are set out in the Trustees' Report.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Start Small meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

**2.3 Income**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

## **2. Accounting policies (continued)**

### **2.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

### **2.5 Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

### **2.6 Tangible fixed assets and depreciation**

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Motor vehicles	-	33%
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### **2.7 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

### **2.8 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**Start Small**  
(A company limited by guarantee)

**Notes to the financial statements**  
**For the year ended 31 March 2022**

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**2. Accounting policies (continued)**

**2.9 Financial instruments**

The charity only has financial assets and financial 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.10 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. The aim and use of each designated fund is set out in the notes to the financial statements.

**3. Income from donations and legacies**

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<b>Total funds 2021 £</b>
Donations	87,396	<b>87,396</b>	56,432
Donated services	1,575	<b>1,575</b>	1,500
	<hr/> <b>88,971</b> <hr/>	<hr/> <b>88,971</b> <hr/>	<hr/> <b>57,932</b> <hr/>

**Start Small**  
(A company limited by guarantee)

**Notes to the financial statements**  
**For the year ended 31 March 2022**

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**4. Analysis of expenditure by activities**

	<b>Activities undertaken directly 2022 £</b>	<b>Support costs 2022 £</b>	<b>Total funds 2022 £</b>	<b>Total funds 2021 £</b>
Project work in Kenya	67,133	2,030	<b>69,163</b>	40,121
<b>Total 2021</b>	<b>38,159</b>	<b>1,962</b>	<b>40,121</b>	

**Analysis of support costs**

	<b>Total funds 2022 £</b>	<b>Total funds 2021 £</b>
Independent examination fee	1,575	1,500
Bank charges	455	462
	<b>2,030</b>	<b>1,962</b>

**5. Trustees' remuneration and expenses**

During the year, no Trustees have been paid remuneration or have received other benefits from an employment with the charity. The value of Trustees' remuneration and other benefits was as follows:

	<b>2022 £</b>	<b>2021 £</b>
Miss C Cooper-Ling                      Salary	-	3,000

During the year ended 31 March 2022, expenses totalling £1,188 were reimbursed to 1 Trustee (2021 - £Nil) in respect of travel costs.

**Start Small**  
(A company limited by guarantee)

**Notes to the financial statements**  
**For the year ended 31 March 2022**

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**6. Tangible fixed assets**

	<b>Motor vehicles £</b>
<b>Cost</b>	
At 1 April 2021	1,323
At 31 March 2022	<u>1,323</u>
<b>Depreciation</b>	
Charge for the year	441
At 31 March 2022	<u>441</u>
<b>Net book value</b>	
At 31 March 2022	<u>882</u>
At 31 March 2021	<u>1,323</u>

**7. Debtors**

	<b>2022 £</b>	<b>2021 £</b>
Other debtors	<u>17,409</u>	<u>451</u>

**Start Small**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**For the year ended 31 March 2022**

**8. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/(out) £	Balance at 31 March 2022 £
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Fixed assets	-	-	-	882	882
Purchase of van	-	-	-	6,000	6,000
	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,882</u>	<u>6,882</u>
<b>General funds</b>					
General fund	23,186	88,971	(69,163)	(6,882)	36,112
	<u>23,186</u>	<u>88,971</u>	<u>(69,163)</u>	<u>-</u>	<u>42,994</u>
<b>Total Unrestricted funds</b>	<b><u>23,186</u></b>	<b><u>88,971</u></b>	<b><u>(69,163)</u></b>	<b><u>-</u></b>	<b><u>42,994</u></b>

Designated funds represent amounts tied up in fixed assets and amounts set aside by the Trustees for future capital purchases.

**Statement of funds - prior year**

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
<b>Unrestricted funds</b>				
General fund	5,483	57,932	(40,229)	23,186
	<u>5,483</u>	<u>57,932</u>	<u>(40,229)</u>	<u>23,186</u>

**Start Small**  
(A company limited by guarantee)

**Notes to the financial statements**  
**For the year ended 31 March 2022**

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**9. Members' liability**

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £10 for the debts and liabilities contracted before he/she ceases to be a member.

**10. Related party transactions**

The charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the charity at 31 March 2022.

**START SMALL**

England & Wales - Charity number 1148065

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# Accounts

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Charity number: 1148065

**Start Small**

Trustees' report and financial statements

For the year ended 31 March 2021



**Start Small**  
**(A company limited by guarantee)**

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**Start Small**  
(A company limited by guarantee)

**Reference and administrative details of the charity, its Trustees and advisers**  
For the year ended 31 March 2021

<b>Trustees</b>	Miss C Cooper-Ling Miss N R Edwards Mrs D A Patrick Ms M K Hollis Ms M C Webster
<b>Company registered number</b>	8003696
<b>Charity registered number</b>	1148065
<b>Registered office</b>	Charlotte House Stanier Way Wyvern Business Park Derby England DE21 6BF
<b>Accountants</b>	Dains Accountants Limited Charlotte House Stanier Way The Wayvern Business Park Derby England DE21 6BF
<b>Bankers</b>	HSBC Bank plc The Square Beeston Nottinghamshire NG9 2AN

## **Start Small**

(A company limited by guarantee)

### **Trustees' report**

**For the year ended 31 March 2021**

The Trustees present their annual report together with the financial statements of the charity for the year 1 April 2020 to 31 March 2021. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

### **Structure Governance and Management**

#### **Governing Document**

Start Small is a charitable company limited by guarantee, incorporated on 23 March 2012 and registered as a charity on 11 July 2012. The Company was established under a Memorandum of Association which established the objects and powers of the Charitable Company and is governed under its Articles of Association. In the event of the Company being wound up members are required to contribute an amount not exceeding £10.

#### **Recruitment and Appointment of Board of Management**

The Directors of the Company are also Charity Trustees for the purpose of Charity Law. They are appointed from amongst the membership of the Company. Under the Articles of Association the minimum number of directors is three; there is no maximum.

#### **Trustee Induction and Training**

When a new Trustee is appointed they are provided with a pack which contains:

- A copy of the Memorandum and Articles of Association;
- A copy of the most recent Annual Report and Accounts;
- Copy Minutes of previous Trustees' Meetings;
- A copy of the Charity Commission Guidance 'The Essential Trustee' and 'Charities and Public Benefit'.

#### **Objectives and Activities**

The company's objectives are to relieve poverty and advance education in Nakuru, Kenya by (but not limited to);

- sponsoring children in full time education
- provision of adult education classes
- educating the public about population growth and control and particularly about family planning and birth control and contraceptives with a view to preventing the poverty, hardship and distress caused by unwanted conception
- provision of micro-finance programmes to assist the unemployed get back to work
- provision of meals to children in drop in centres
- establishing women's empowerment groups offering the provision of information, advice, training and support.

### **Start Small Background**

Start Small was founded by Director, Cynthia Cooper following a trip to volunteer in Kenya in 2011; she was touched by the children's desire to go to school and requests to help them with their education.

Start Small is a UK registered charity operating in Nakuru, Kenya, striving to empower the community and educate the youth through our sponsorship program. We believe that education is the key to ending the cycle of poverty that so many Kenyans are born into each year. Our programme is unique as we cover all costs for our children from primary school through tertiary school, committing to offering support until they are either finished university, or have obtained a skill and can live independently. We work with our children and their families on a personal level to ensure their health and well-being in and out of school.

## **Start Small**

**(A company limited by guarantee)**

### **Trustees' report (continued)**

**For the year ended 31 March 2021**

We have had the opportunity to partner with dozens of organisations and individuals, locally and internationally to make some amazing dreams come true. In addition to our growing school sponsorship program, Start Small has added several other wonderful projects over the years; Mamas on a Mission, Girl Power, Yummy Food Project and Start Small for Others. Each of our programs are built to work together to help raise a generation of children who are educated and empowered and parents and guardians who have the resources to support those children.

### **Achievements and Performance**

So much has happened in the past year. Things have been very different because of the COVID-19 pandemic but we have done our best to adjust to the new challenges, restrictions, and rules. We now sponsor 95 children, two children had to move out of Nakuru with their parents, so we are no longer able to sponsor them to school but have maintained communication with them outside of the program. Seventy of our children attend PCEA Jitegemea Primary School in Shabab and the others attend various primary and secondary schools in Nakuru county.

Since school closures in March 2020, we began assisting our children outside of school to ensure they were able to continue their learning process, that they are safe, healthy, and looked after. All students received homework packets on a weekly basis and Start Small staff maintained regular check-ins via phone calls. Once we were approved to meet in small groups, we held regular meetings and counselling sessions with our older children, encouraging open communication and a place to express any problems at home, worries or stresses. The children were able to participate in different events in small groups such as swimming, visiting the local national park and other local attractions and fun game days at an enclosed, school compound.

Start Small facilitated four food hamper distributions from April 2020 – August 2020 to help mitigate the effects of COVID-19. The hampers distributed contained the essentials only; they included increased quantities of maize, beans, soap and oil. These hampers aimed to last one month to six weeks per family.

One of Start Small's supporters was able to secure a donation from the Belron Ronnie Lubner Charitable Foundation which was partially used to facilitate our first two food hamper distributions in April and May. In June, we received a donation from our local Nakuru Rotary of 60 food hampers which was used as our third distribution to all of our Start Small families and others in the community. As we learned that restrictions and lock down measures would continue to be in effect, we decided to continue providing food hampers for our families. We were able to do this through support of our monthly sponsors and donors in addition to our donors who fund the Yummy Food Project (which usually funds a school lunch program).

In September, we received a generous donation from the Dutch Flower Group Foundation. As the rainy season was setting in, we decided to purchase one jumper and one rain jacket for each of our children. This was such a nice project and gift for our children. We love that we still see them wearing them on a daily basis and know that they are protected from the cold.

In November and December of 2020, we held a football camp at a local school compound for our children. We had a local football coach volunteer to teach the children and the Start Small staff worked as assistants. With proper face masks and hand washing facilities, our children were able to get together safely, play football, have fun and just be children! We then provided lunch for them before they went home for the day. It was a great way to spend some time with them and make sure they are looked after.

Mamas on a Mission (Families on a Mission) has been an overall success this year. After our six-week business course, we were able to offer small loans to nine individuals to help them start business. To date, five of those businesses are successfully running and all of the beneficiaries are still paying back their loans at the agreed rates. The businesses range from transportation services to selling fruits and vegetables and making soaps. We continue to offer them moral support and encouragement. We plan to continue the business courses in the coming months and will offer another round of small loans to those who meet the requirements of the loan.

## **Start Small**

(A company limited by guarantee)

### **Trustees' report (continued)**

**For the year ended 31 March 2021**

We have been able to maintain our Girl Power Project (Youth Power) by holding meetings with our adolescent boys and girls and distributing sanitary products to all of our girls each month. We are lucky enough to have ample space to allow for social distancing while getting together and discussing difficult topics. This has been particularly important to us this year with the children having so much free time due to school closures. It was our goal to keep everyone on the right path, focused on the positive and always looking to a bright future. We held many meetings with the boys and girls together, focusing on mental health, bullying, safe home environments and treating each other with respect. These meetings became a weekly commitment as we distributed homework packets which allowed us even more time to talk amongst each other and grow as a group. It has helped both the boys and girls gain confidence in themselves and given them the ability to speak out when needed. We are very proud of how they have matured this year.

We held our 9th annual Feed A Family distribution on 22nd December 2020. We were able to fundraise for 100 food hampers to distribute to our Start Small families and the extended community. Despite having done several other food hamper distributions (smaller quantity of items given) we still thought it was important to put on the Feed A Family event. Rather than just being a relief from a difficult time, we like Feed A Family to be a 'Christmas gift' to those who receive; so that they can celebrate and enjoy the holiday season as we all deserve to.

The hampers we supply for Feed a Family aim to feed an average family of six for at least three weeks but can last up to one month. At Christmas time we like to have the hampers be a bit more exciting with some special treats like nice juice, biscuits, and sweets in addition to the staple foods of beans, maize, rice etc. We also received a donation from a local company, Menengai Oil, of soap, sugar and cooking oil to add to the hampers. Our hampers this year were absolutely wonderful, and we are so grateful to be able to do this.

This year we were also able to give a gift to each of our children for Christmas. They each received one pair of home shoes (cros), one pair of socks and a story book! It was so lovely to see their faces light up at the sight of a gift with their name on it.

We continue to use both JustGiving and PayPal for our fundraising efforts such as, Feed A Family, and for recurring, monthly payments from sponsors. We have used both Western Union and World Remit for money transfer services. World Remit has extremely low transactions fees and very good exchange rates which has made a huge difference in the money received in Kenya. It allows money to be sent from the UK bank account directly to the project manager's mobile money wallet (mpesa) which is easy and much safer than carrying cash. We plan to continue using this service in the future.

### **Acknowledgments**

Start Small would like to express our heartfelt thanks to all who have contributed to us over the year; there simply are no words to express our gratitude. We have said this so many times before, but we could not be able to have the impact and change lives without your help.

Specifically in this time of a pandemic spreading across the world, we have received an outpouring of love and support and we are overwhelmed by all the kindness and thoughtfulness we have experienced.

To all our individual children's sponsors, thank you so much for your continued support and your belief in our work, your impact is evident when you see the performance of our children. It is incredible to have been a part of watching many of them grown over the past eight years and witness them becoming such independent, responsible, intelligent, and caring individuals. That is all thanks to the support they feel through your kindness.

To our fundraisers, thank you for choosing us and doing what you can to help us, it all adds up and makes a huge difference to us. Our regular monthly donors who give without expecting anything back, thank you, your money is hugely beneficial to our day to day running.

Many thanks to Presentation Design Services for your ongoing support with our Yummy Food programme, for providing the funds to help our Director living and running the project in Kenya, and for everything you do for Start Small. Certainly, we would not be the same without you.

## **Start Small**

**(A company limited by guarantee)**

### **Trustees' report (continued)**

**For the year ended 31 March 2021**

Thank you to Trinity Vineyard Church for your endless support and direction as Start Small continues to grow and develop.

Thank you to Nakuru Rotary for your donation to Start Small and your ongoing concern and support for our Charity and our community are large, your work is so important.

A big thanks to Nakuru Lions Club for the donation of sanitary pads to our adolescent girls. It means so much to them and us that someone is looking out for their well-being.

To Menengai Oil, thank you so much for your generous donation which supported our Christmas food hamper distribution greatly. We are so grateful for the supportive relationship we have been able to maintain with you and so grateful that you still choose us after all this time!

Finally, many thanks to Dains LLP for your patience, advice and for acting as our Accountants, there truly are no words to express our gratitude to you. Your services are so invaluable and critical to the efficient running of the charity.

#### **Risk Review**

The Trustees have examined the major internal and external risks which the charity faces and confirm that systems have been established to minimise these risks.

#### **Public Benefit**

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and have complied with their duties under the Charities Act 2011.

## Start Small

(A company limited by guarantee)

### Trustees' report (continued)

For the year ended 31 March 2021

#### Statement of Trustees' Responsibilities

The Trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to

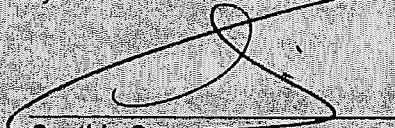
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and 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 and other irregularities.

#### Small Company Exemptions

In preparing this report, the directors have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

Approved by order of the members of the board of Trustees on 20 December 2021 and signed on their behalf by:



Cynthia Cooper  
Director

## **Start Small**

(A company limited by guarantee)

### **Independent examiner's report**

For the year ended 31 March 2021

### **Independent examiner's report to the Trustees of Start Small ('the charity')**

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2021.

### **Responsibilities and basis of report**

As the Trustees of the charity (and 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 charity 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 the charity's accounts 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**

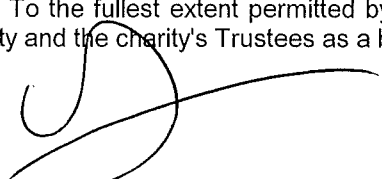
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity 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.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed:



Dated:

22/12/21.

Lisa Richards FCCA

**Dains Accountants Limited**

Charlotte House, Derby

**Start Small**  
(A company limited by guarantee)

**Statement of financial activities (incorporating income and expenditure account)**  
For the year ended 31 March 2021

	Note	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
<b>Income from:</b>				
Donations and legacies	2	57,932	57,932	67,071
<b>Total income</b>		<u>57,932</u>	<u>57,932</u>	<u>67,071</u>
<b>Expenditure on:</b>				
Raising funds		108	108	244
Charitable activities	3	40,121	40,121	66,371
<b>Total expenditure</b>		<u>40,229</u>	<u>40,229</u>	<u>66,615</u>
<b>Net movement in funds</b>		<u>17,703</u>	<u>17,703</u>	<u>456</u>
<b>Reconciliation of funds:</b>				
Total funds brought forward	7	5,483	5,483	5,027
Net movement in funds		17,703	17,703	456
<b>Total funds carried forward</b>	7	<u>23,186</u>	<u>23,186</u>	<u>5,483</u>

Start Small  
 (A company limited by guarantee)  
 Registered number: 8003698

**Balance sheet**  
 As at 31 March 2021

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	5	1,328	
<b>Current assets</b>			
Debtors	6	451	
Cash at bank and in hand		21,412	5,486
<b>Net current assets</b>		<u>21,863</u>	<u>5,486</u>
<b>Total net assets</b>		<u><u>23,186</u></u>	<u><u>5,486</u></u>
<b>Charity funds</b>			
Unrestricted funds	7	23,186	5,486
<b>Total funds</b>		<u><u>23,186</u></u>	<u><u>5,486</u></u>

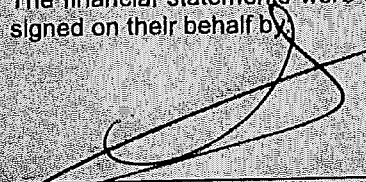
The charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 20 December 2021 and signed on their behalf by

  
 Cynthia Cooper  
 Trustee

The notes on pages 10 to 14 form part of these financial statements.

## Start Small

(A company limited by guarantee)

### Notes to the financial statements For the year ended 31 March 2021

#### 1. Accounting policies

##### 1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Start Small meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

##### 1.2 Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

##### 1.3 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

##### 1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**Start Small**  
(A company limited by guarantee)

**Notes to the financial statements**  
**For the year ended 31 March 2021**

**1. Accounting policies (continued)**

**1.5 Tangible fixed assets and depreciation**

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Motor vehicles	-
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**1.6 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**1.7 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**1.8 Financial instruments**

The charity only has financial assets and financial 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**1.9 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.

**Start Small**  
(A company limited by guarantee)

**Notes to the financial statements**  
For the year ended 31 March 2021

**2. Income from donations and legacies**

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Donations	56,432	56,432	65,571
Donated services	1,500	1,500	1,500
	<u>57,932</u>	<u>57,932</u>	<u>67,071</u>

**3. Analysis of expenditure by activities**

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £	Total funds 2020 £
Project work in Kenya	38,159	1,962	40,121	66,371
	<u>64,312</u>	<u>2,059</u>	<u>66,371</u>	
<b>Total 2020</b>	<u>64,312</u>	<u>2,059</u>	<u>66,371</u>	

**Analysis of support costs**

	Total funds 2021 £	Total funds 2020 £
Independent examination fee	1,500	1,500
Bank charges	462	559
	<u>1,962</u>	<u>2,059</u>

**Start Small**  
(A company limited by guarantee)

**Notes to the financial statements**  
For the year ended 31 March 2021

**4. Trustees' remuneration and expenses**

During the year, one or more Trustees has been paid remuneration or has received other benefits from an employment with the charity. The value of Trustees' remuneration and other benefits was as follows:

		2021	2020
		£	£
Miss C Cooper-Ling	Salary	3,000	9,000

During the year ended 31 March 2021, no Trustee expenses have been incurred (2020 - £NIL).

**5. Tangible fixed assets**

	Motor vehicles £
<b>Cost</b>	
Additions	1,323
At 31 March 2021	<u>1,323</u>
<b>Net book value</b>	
At 31 March 2021	<u>1,323</u>
At 31 March 2020	<u>-</u>

**6. Debtors**

	2021	2020
	£	£
Other debtors	<u>451</u>	<u>-</u>

**Start Small**  
(A company limited by guarantee)

**Notes to the financial statements**  
For the year ended 31 March 2021

**7. Statement of funds**

**Statement of funds - current year**

	<b>Balance at 1 April 2020</b>	<b>Income</b>	<b>Expenditure</b>	<b>Balance at 31 March 2021</b>
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	5,483	57,932	(40,229)	23,186

**Statement of funds - prior year**

	<b>Balance at 1 April 2019</b>	<b>Income</b>	<b>Expenditure</b>	<b>Balance at 31 March 2020</b>
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	5,027	67,071	(66,615)	5,483

**8. Members' liability**

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £10 for the debts and liabilities contracted before he/she ceases to be a member.

**9. Related party transactions**

The charity has not entered into any related party transactions requiring disclosure, nor are there any outstanding balances owing between related parties and the charity at 31 March 2021.