

Charity number: 1148065

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

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
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Company registered number	08003696
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Charity registered number	1148065
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Registered office	Charlotte House Stanier Way Wyvern Business Park Derby DE21 6BF
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Accountants	Dains Audit Limited 15 Colmore Row Birmingham B3 2BH
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Bankers	HSBC Bank plc The Square Beeston Nottinghamshire NG9 2AN
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Start Small

(A company limited by guarantee)

Trustees' report

For the year ended 31 March 2022

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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Trustees' report (continued)

For the year ended 31 March 2022

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

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Trustees' report (continued)

For the year ended 31 March 2022

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

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

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:



C Cooper-Ling
Trustee

Start Small
(A company limited by guarantee)

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

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

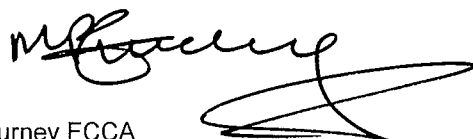
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

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 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
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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 £
Income from:				
Donations and legacies	3	88,971	88,971	57,932
Total income		<u>88,971</u>	<u>88,971</u>	<u>57,932</u>
Expenditure on:				
Raising funds		-	-	108
Charitable activities	4	69,163	69,163	40,121
Total expenditure		<u>69,163</u>	<u>69,163</u>	<u>40,229</u>
Net movement in funds		<u>19,808</u>	<u>19,808</u>	<u>17,703</u>
Reconciliation of funds:				
Total funds brought forward	8	23,186	23,186	5,483
Net movement in funds		19,808	19,808	17,703
Total funds carried forward	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 £
Fixed assets			
Tangible assets	6	882	1,323
Current assets			
Debtors	7	17,409	451
Cash at bank and in hand		24,703	21,412
Net current assets		<u>42,112</u>	<u>21,863</u>
Total net assets		<u><u>42,994</u></u>	<u><u>23,186</u></u>
Charity funds			
Unrestricted funds	8	<u>42,994</u>	<u>23,186</u>
Total funds		<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

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.

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

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

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

4. Analysis of expenditure by activities

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

Analysis of support costs

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

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:

	2022 £	2021 £
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.

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

6. Tangible fixed assets

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

7. Debtors

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

Start Small
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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 £
Unrestricted funds					
Designated funds					
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>
General funds					
General fund	<u>23,186</u>	<u>88,971</u>	<u>(69,163)</u>	<u>(6,882)</u>	<u>36,112</u>
Total Unrestricted funds	<u><u>23,186</u></u>	<u><u>88,971</u></u>	<u><u>(69,163)</u></u>	<u><u>-</u></u>	<u><u>42,994</u></u>

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 £
Unrestricted funds				
General fund	<u>5,483</u>	<u>57,932</u>	<u>(40,229)</u>	<u>23,186</u>

Start Small
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Notes to the financial statements
For the year ended 31 March 2022

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.