

TRAIN(KENYA)

England & Wales · Charity number 1153012

Details

Status Registered

Legal form Trust

Registered 2013-07-23

Register [View on the Charity Commission register](#)

Contact

Address 23 Woodlands Road
Aigburth
Liverpool
L17 0AJ

Phone 01517271036

Email TRAIKENYA@outlook.com

Website trainkenya.com

Activities

Objects: TO ADVANCE RELIGION AND EDUCATION BY FINANCIALLY SUPPORTING CHURCHES THAT ARE PART OF THE REFORMED BAPTIST ASSOCIATION OF KENYA (RBAK) IN THE PROVISION OF:1 TRAINING FOR CHURCH LEADERS.2 THE CONSTRUCTION OF CHURCH BUILDINGS.3 FINANCIAL SUPPORT FOR CHURCH LEADERS.4 INFRASTRUCTURE AND RESOURCES FOR SCHOOLS (EARLY CHILDHOOD DEVELOPMENT, PRIMARY, SECONDARY) SPONSORED BY THE CHURCHES OF RBAK.5 SALARIES FOR TEACHERS AT THE SCHOOLS SPONSORED BY THE CHURCHES OF RBAK.6 SCHOOL FEES AT ALL EDUCATIONAL LEVELS FOR NEEDY STUDENTS. CHILDREN OF CHURCH LEADERS WILL BE GIVEN PRIORITY.THE TRUSTEES MAY WIDEN THE ASSISTANCE TO CHURCHES AND PEOPLE IN FELLOWSHIP WITH RBAK BEYOND THE BOUNDARIES OF KENYA, AS THEY SEEM APPROPRIATE.

Activities: To advance religion and education by financially supporting Reformed Baptist churches in the provision of 1 training for church leaders2 the construction of church buildings 3 financial support for church leaders 4 infrastructure and resources for schools (early childhood development primary, secondary) 5 salaries for teachers at the schools6 school fees at all education levels.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** Education/training, The Prevention Or Relief Of Poverty, Accommodation/housing, Religious Activities
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin

Geography

- Kenya

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£27,837	£43,338	-	-
2023-12-31	£43,113	£21,069	-	-
2022-12-31	£39,843	£33,758	-	-
2021-12-31	£27,456	£26,602	-	-
2020-12-31	£41,983	£43,881	-	-

Trustees

Name	Role	Appointed
MR GEOFF THOMAS	Chair	2013-06-24
Alan Wigley		2024-04-29
CLIFFORD BARTON		2013-06-24
DAVID SAMUEL SMALLEY		2017-10-19
Eunice Oluwasakin		2025-05-24
Keith Underhill		2018-11-01
OLIVER TIMOTHY ALLMAND-SMITH		2013-06-24

TRAIN(KENYA)

England & Wales - Charity number 1153012

Accounts

Charity registration number: 1153012

TRAIN(Kenya)

Annual Report and Financial Statements
for the Year Ended 31 December 2024

TRAIN(Kenya)

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TRAIN(Kenya)

Reference and Administrative Details

Trustees	C R Barton Mr G Thomas K Underhill O T Allmand-Smith D S Smalley A Wigley
Charity Registration Number	1153012
Principal Office	6 Sheep Hey Leaches Road Ramsbottom Bury Lancashire BL0 0ND
Independent Examiner	Pi Accountants Littlemead Hollington Buckinghamshire LU7 0DN

TRAIN(Kenya)

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2024.

Objectives and activities

Objects and aims

To advance religion and education by financially supporting Reformed Baptist churches that are committed to the Second London Confession of Faith (commonly called the 1689) in the provision of

1 training for church leaders

2 the construction of church buildings

3 financial support for church leaders

4 infrastructure and resources for schools (early childhood development primary, secondary) sponsored by such churches

5 salaries for teachers at the schools sponsored by such churches

6 school fees at all education levels for needy students. Children of church leaders will be given priority.

The trustees may widen the assistance to other churches and people within and beyond the boundaries of Kenya as they deem appropriate.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

TRAIN(Kenya)

Trustees' Report (continued)

Achievements and performance

TRAIN (Kenya) was established to advance religion and education by financially supporting Reformed churches in Kenya. The trustees require confirmation of funds that are sent to Kenya to show that they are distributed and used in the ways intended. Regular visits are made by trustees to Kenya to encourage those being supported and to confirm that the money sent to Kenya has been used wisely as intended. In January two of the trustees visited the area of Pokot where much of the funding is sent to. This visit included meeting with those we work with and who receive the funding to distribute and to confirm it was being used as intended.

In 2024, £42,919 was sent to Kenya to help churches and individuals. This included making use of the balance from 2023. It included providing support for church leaders, paying the salaries of teachers at supported schools, help in building projects and providing support for students.

Areas of Focus for Financial Support

Financial support of church leaders

A number of leaders are supported by receiving funds from TRAIN(Kenya). Without this external support, they would not be able to work full time in their ministry. Through this support, for example in the remote Pokot region, the work of three churches has spread, and there are now more than 14 churches in that region. While it has been the desire of the trustees to see more support for leaders coming from the congregations, it has become clear that poverty and deprivation in many rural areas makes this almost impossible, so continuing support at a higher level is going to be required for the foreseeable future.

The training of church leaders.

Students were supported to be able to complete their studies in preparation for the Christian ministry. A college was opened in Pokot in 2024 to train future church leaders. This is vital for the future health of the churches.

Support for schools including infrastructure and salaries for teachers.

For example, many schools in the Pokot region have been sponsored and supported in this way, including the setting up of three secondary schools. Again, without the impetus and ongoing support that comes from TRAIN(Kenya) this would not be possible. Even schools that are receiving government support often still require additional help (especially in rural areas) in order to maintain the minimum number of teachers required to function effectively.

School fees for children of church leaders.

This is an ongoing need, since almost all education in Kenya requires at least some level of funding from the families. Without this support, many pastors would not be able to work at their ministry out of a need to provide financial support for their children's education.

People in need

People in need, especially as a result of drought in some areas.

The trustees are grateful towards all the individuals and churches which support the work by their donations and prayers.

TRAIN(Kenya)

Trustees' Report (continued)

Structure, governance and management

The annual report was approved by the trustees of the charity on 10 June 2025 and signed on its behalf by:

SIGNED SECURELY
C R Barton
01/07/2025 at 10:10:26 AM UTC

.....
C R Barton
Trustee

TRAIN(Kenya)

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.


The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity 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 in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 proper accounting records that 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 Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 10 June 2025 and signed on its behalf by:

 SIGNED SECURELY
C R Barton
01/07/2025 at 10:10:26 AM UTC

.....
C R Barton
Trustee

TRAIN(Kenya)

Independent Examiner's Report to the trustees of TRAIN(Kenya)

I report to the trustees on my examination of the accounts of TRAIN(Kenya) for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity trustees of TRAIN(Kenya) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the TRAIN(Kenya)'s accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of TRAIN(Kenya) as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

.....
Angelique Wright FCCA
Chartered Certified Accountants

Littlemead
Hollington
Buckinghamshire
LU7 0DN

10 June 2025

TRAIN(Kenya)

Statement of Financial Activities for the Year Ended 31 December 2024

	Note	Unrestricted funds £	Total 2024 £
Income and Endowments from:			
Donations and legacies		27,837	27,837
Total income		<u>27,837</u>	<u>27,837</u>
Expenditure on:			
Charitable activities		(43,099)	(43,099)
Other expenditure	5	<u>(239)</u>	<u>(239)</u>
Total expenditure		<u>(43,338)</u>	<u>(43,338)</u>
Net expenditure		<u>(15,501)</u>	<u>(15,501)</u>
Net movement in funds		(15,501)	(15,501)
Reconciliation of funds			
Total funds brought forward		<u>28,846</u>	<u>28,846</u>
Total funds carried forward	10	<u>13,345</u>	<u>13,345</u>
	Note	Unrestricted funds £	Total 2023 £
Income and Endowments from:			
Donations and legacies		37,908	37,908
Other trading activities		<u>5,205</u>	<u>5,205</u>
Total income		<u>43,113</u>	<u>43,113</u>
Expenditure on:			
Charitable activities		(20,920)	(20,920)
Other expenditure	5	<u>(149)</u>	<u>(149)</u>
Total expenditure		<u>(21,069)</u>	<u>(21,069)</u>
Net income		<u>22,044</u>	<u>22,044</u>
Net movement in funds		22,044	22,044
Reconciliation of funds			
Total funds brought forward		<u>6,802</u>	<u>6,802</u>
Total funds carried forward	10	<u>28,846</u>	<u>28,846</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 10.

The notes on pages 9 to 14 form an integral part of these financial statements.

TRAIN(Kenya)

(Registration number: 1153012) Balance Sheet as at 31 December 2024

	Note	2024 £	2023 £
Current assets			
Cash at bank and in hand	8	13,525	29,026
Creditors: Amounts falling due within one year	9	<u>(180)</u>	<u>(180)</u>
Net assets		<u>13,345</u>	<u>28,846</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>13,345</u>	<u>28,846</u>
Total funds	10	<u>13,345</u>	<u>28,846</u>

The financial statements on pages 7 to 14 were approved by the trustees, and authorised for issue on 10 June 2025 and signed on their behalf by:

SIGNED SECURELY
C R Barton
01/07/2025 at 10:10:26 AM UTC

.....
C R Barton
Trustee

The notes on pages 9 to 14 form an integral part of these financial statements.

TRAIN(Kenya)

Notes to the Financial Statements for the Year Ended 31 December 2024

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

TRAIN(Kenya) meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

TRAIN(Kenya)

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

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.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

2 Income from donations and legacies

TRAIN(Kenya)

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

	Unrestricted funds General £	Total funds £
Donations and legacies; Donations from individuals	27,837	27,837
Total for 2024	27,837	27,837
Total for 2023	37,908	37,908

3 Income from other trading activities

	Unrestricted funds General £	Total funds £
Total for 2024	-	-
Total for 2023	5,205	5,205

4 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Governance costs		42,919	42,919
		180	180
Total for 2024		43,099	43,099
Total for 2023		20,920	20,920

TRAIN(Kenya)

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

		Unrestricted funds General £	Total expenditure £
5 Other expenditure			
Other resources expended	Note	239	239
Total for 2024		239	239
Total for 2023		149	149

6 Analysis of governance and support costs

Governance costs

		Unrestricted funds General £	Total funds £
Audit fees			
Other fees paid to auditors		180	180
Total for 2024		180	180
Total for 2023		180	180

TRAIN(Kenya)

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

8 Cash and cash equivalents

	2024	2023
	£	£
Cash at bank	<u>13,525</u>	<u>29,026</u>

9 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals	<u>180</u>	<u>180</u>

10 Funds

	Balance at 1 January 2024	Incoming resources	Resources expended	Balance at 31 December 2024
	£	£	£	£
Unrestricted funds				
General	<u>28,846</u>	<u>27,837</u>	<u>(43,338)</u>	<u>13,345</u>

	Balance at 1 January 2023	Incoming resources	Resources expended	Balance at 31 December 2023
	£	£	£	£
Unrestricted funds				
General	<u>6,802</u>	<u>43,113</u>	<u>(21,069)</u>	<u>28,846</u>

11 Analysis of net assets between funds

TRAIN(Kenya)

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

	Unrestricted funds General £	Total funds at 31 December 2024 £
Current assets	13,525	13,525
Current liabilities	<u>(180)</u>	<u>(180)</u>
Total net assets	<u>13,345</u>	<u>13,345</u>

	Unrestricted funds General £	Total funds at 31 December 2023 £
Current assets	29,026	29,026
Current liabilities	<u>(180)</u>	<u>(180)</u>
Total net assets	<u>28,846</u>	<u>28,846</u>

TRAIN(Kenya)

Statement of Financial Activities by fund for the Year Ended 31 December 2024

	Total Unrestricted Funds 2024 £	Total Unrestricted Funds 2023 £
Income and Endowments from:		
Donations and legacies	27,837	37,908
Other trading activities	-	5,205
Total income	<u>27,837</u>	<u>43,113</u>
Expenditure on:		
Charitable activities	(43,099)	(20,920)
Other expenditure	<u>(239)</u>	<u>(149)</u>
Total expenditure	<u>(43,338)</u>	<u>(21,069)</u>
Net (expenditure)/income	<u>(15,501)</u>	<u>22,044</u>
Net movement in funds	(15,501)	22,044
Reconciliation of funds		
Total funds brought forward	<u>28,846</u>	<u>6,802</u>
Total funds carried forward	<u><u>13,345</u></u>	<u><u>28,846</u></u>

TRAIN(Kenya)

Detailed Statement of Financial Activities for the Year Ended 31 December 2024

	Total 2024 £	Total 2023 £
Income and Endowments from:		
Donations and legacies (analysed below)	27,837	37,908
Other trading activities (analysed below)	-	5,205
	<u>27,837</u>	<u>43,113</u>
Total income	<u>27,837</u>	<u>43,113</u>
Expenditure on:		
Charitable activities (analysed below)	(43,099)	(20,920)
Other expenditure (analysed below)	(239)	(149)
	<u>(43,338)</u>	<u>(21,069)</u>
Total expenditure	<u>(43,338)</u>	<u>(21,069)</u>
Net (expenditure)/income	<u>(15,501)</u>	<u>22,044</u>
Net movement in funds	(15,501)	22,044
Reconciliation of funds		
Total funds brought forward	<u>28,846</u>	<u>6,802</u>
Total funds carried forward	<u><u>13,345</u></u>	<u><u>28,846</u></u>

TRAIN(Kenya)

Detailed Statement of Financial Activities for the Year Ended 31 December 2024 (continued)

	Total 2024 £	Total 2023 £
<i>Donations and legacies</i>		
Appeals and donations	<u>27,837</u>	<u>37,908</u>
	<u>27,837</u>	<u>37,908</u>
<i>Other trading activities</i>		
Gift Aid tax reclaimed	<u>-</u>	<u>5,205</u>
	<u>-</u>	<u>5,205</u>
<i>Charitable activities</i>		
Charitable donations	(42,919)	(20,740)
Accountancy fees	<u>(180)</u>	<u>(180)</u>
	<u>(43,099)</u>	<u>(20,920)</u>
<i>Other expenditure</i>		
Bank charges	<u>(239)</u>	<u>(149)</u>
	<u>(239)</u>	<u>(149)</u>

TRAIN(KENYA)

England & Wales - Charity number 1153012

Accounts

Annual report uploaded independently

Charity registration number: 1153012

TRAIN(Kenya)

Annual Report and Financial Statements
for the Year Ended 31 December 2023

TRAIN(Kenya)

Reference and Administrative Details

Trustees	C R Barton Mr G Thomas K Underhill O T Allmand-Smith D S Smalley
Charity Registration Number	1153012
Principal Office	6 Sheep Hey Leaches Road Ramsbottom Bury Lancashire BL0 0ND
Independent Examiner	Pi Accountants Littlemead Hollington Buckinghamshire LU7 0DN

TRAIN(Kenya)

Trustees' Report (continued)

· Areas of Focus for Financial Support

The training of church leaders

Students were supported to be able to complete their studies in preparation for the Christian ministry. This is vital for the future health of the churches across the country. It is an area of focus that we plan to develop in 2024.

Financial support of church leaders

A number of leaders in RBAK churches across the country are supported by receiving funds from TRAIN(Kenya). Without this external support, they would not be able to work full time in their ministry. Through this support, for example in the remote Pokot region, the work of three churches has spread, and there are now more than 14 churches in that region. While it has been the desire of the trustees to see more support for leaders coming from the congregations, it has become clear that poverty and deprivation in many rural areas makes this almost impossible, so continuing support at a higher level is going to be required for the foreseeable future.

Support for schools including infrastructure and salaries for teachers.

For example, many schools in the Pokot region have been sponsored and supported in this way, including the setting up of three secondary schools. Again, without the impetus and ongoing support that comes from TRAIN(Kenya) this would not be possible. Even schools that are receiving government support often still require additional help (especially in rural areas) in order to maintain the minimum number of teachers required to function effectively.

School fees for children of church leaders.


This is an ongoing need, since almost all education in Kenya requires at least some level of funding from the families. Without this support, many pastors would not be able to work at their ministry out of a need to provide financial support for their children's education.

People in need

People in need, especially as a result of drought in some areas.

Structure, governance and management

The annual report was approved by the trustees of the charity on 14 October 2024 and signed on its behalf by:

SIGNED SECURELY

19/10/2024 at 10:49:23 AM UTC

.....
C R Barton
Trustee

TRAIN(Kenya)

Independent Examiner's Report to the trustees of TRAIN(Kenya)

I report to the trustees on my examination of the accounts of TRAIN(Kenya) for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity trustees of TRAIN(Kenya) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

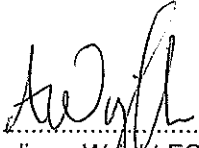
I report in respect of my examination of the TRAIN(Kenya)'s accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of TRAIN(Kenya) as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.


.....
Angelique Wright FCCA
Chartered Certified Accountants

Littlemead
Hollington
Buckinghamshire
LU7 0DN

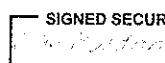
14 October 2024

TRAIN(Kenya)

(Registration number: 1153012) Balance Sheet as at 31 December 2023

	Note	2023 £	2022 £
Current assets			
Cash at bank and in hand	8	29,026	7,450
Creditors: Amounts falling due within one year	9	<u>(180)</u>	<u>(648)</u>
Net assets		<u>28,846</u>	<u>6,802</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>28,846</u>	<u>6,802</u>
Total funds	10	<u>28,846</u>	<u>6,802</u>

The financial statements on pages 6 to 13 were approved by the trustees, and authorised for issue on 14 October 2024 and signed on their behalf by:

SIGNED SECURELY

19/10/2024 at 10:49:23 AM UTC

.....
C R Barton
Trustee

TRAIN(Kenya)

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

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.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

2 Income from donations and legacies

TRAIN(Kenya)

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

	Note	Unrestricted funds General £	Total funds £
Other resources expended		149	149
Total for 2023		149	149
Total for 2022		54	54

6 Analysis of governance and support costs

Governance costs

		Unrestricted funds General £	Total funds £
Audit fees			
Other fees paid to auditors		180	180
Total for 2023		180	180
Total for 2022		648	648

TRAIN(Kenya)

**Notes to the Financial Statements for the Year Ended 31 December 2023
(continued)**

	Unrestricted funds General £	Total funds at 31 December 2023 £
Current assets	29,026	29,026
Current liabilities	<u>(180)</u>	<u>(180)</u>
Total net assets	<u><u>28,846</u></u>	<u><u>28,846</u></u>

	Unrestricted funds General £	Total funds at 31 December 2022 £
Current assets	7,450	7,450
Current liabilities	<u>(648)</u>	<u>(648)</u>
Total net assets	<u><u>6,802</u></u>	<u><u>6,802</u></u>

TRAIN(Kenya)

Detailed Statement of Financial Activities for the Year Ended 31 December 2023

	Total 2023 £	Total 2022 £
Income and Endowments from:		
Donations and legacies (analysed below)	37,908	39,843
Other trading activities (analysed below)	5,205	-
Total income	<u>43,113</u>	<u>39,843</u>
Expenditure on:		
Charitable activities (analysed below)	(20,920)	(33,704)
Other expenditure (analysed below)	(149)	(54)
Total expenditure	<u>(21,069)</u>	<u>(33,758)</u>
Net income	<u>22,044</u>	<u>6,085</u>
Net movement in funds	22,044	6,085
Reconciliation of funds		
Total funds brought forward	<u>6,802</u>	<u>717</u>
Total funds carried forward	<u><u>28,846</u></u>	<u><u>6,802</u></u>

TRAIN(Kenya)

Independent Examiner's Report to the trustees of TRAIN(Kenya)

I report to the trustees on my examination of the accounts of TRAIN(Kenya) for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity trustees of TRAIN(Kenya) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

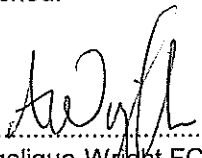
I report in respect of my examination of the TRAIN(Kenya)'s accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of TRAIN(Kenya) as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.


.....
Angelique Wright FCCA
Chartered Certified Accountants

Littlemead
Hollington
Buckinghamshire
LU7 0DN

14 October 2024

TRAIN(KENYA)

England & Wales - Charity number 1153012

Accounts

**CHARITY COMMISSION
FIRST CONTACT**

31 OCT 2023

**ACCOUNTS
RECEIVED**

Charity registration number 1153012

TRAIN (KENYA)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

TRAIN (KENYA)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr O T Allmand-Smith Mr C Barton Mr G Thomas Mr D S Smalley Mr K Underhill
Charity number	1153012
Principal address	6 Sheep Hey Leaches Road Ramsbottom Bury Lancashire England BL0 0ND
Independent examiner	Colin Higginson - FCCA Hammond McNulty LLP Bank House Market Square Congleton Cheshire CW12 1ET

TRAIN (KENYA)

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Balance sheet	5
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TRAIN (KENYA)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their annual report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's deed of trust dated 12 September 2011, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

To advance religion and education by financially supporting churches that are part of the Reformed Baptist Association of Kenya (RBAK) in the provision of training for church leaders, the construction of church buildings, financial support for church leaders, infrastructure and resources for schools (early childhood development, primary, secondary), salaries for teachers at the schools sponsored by the churches of RBAK and school fees at all education levels for needy students. Children of church leaders will be given priority. The trustees may widen the assistance to churches and people in fellowship with RBAK beyond the boundaries of Kenya as they seem appropriate.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

TRAIN (Kenya) was established to advance religion and education by financially supporting churches that are part of the Reformed Baptist Association of Kenya (RBAK). In 2022, as with previous years, the trustees have determined that the best way to ensure that funds are handled honourably and used wisely is to work through Trinity Baptist Church Nairobi (TBCN), and particularly with the elders of the church there, Murungi Igweta, Eric Abwao and Dominic Kabaria. Despite the difficulties of travel presented by the Covid pandemic, three of the trustees (Keith Underhill, Oliver Allmand-Smith and David Smalley) were able to travel to Nairobi to teach in the Trinity Pastors' College (TPC) and review the way that funds from TRAIN (Kenya) were being handled.

In 2022, £33,056 was sent to TBCN for distribution to RBAK churches throughout the country, which represents a healthy increase on the previous year as we return to more normal conditions following the effects of the pandemic. Help was provided in the following areas:

The training of church leaders. The work of the TPC was supported as students were helped to complete their studies in preparation for the Christian ministry. On two occasions (March and November) trustees were able to teach courses in the TPC, and in November to participate in the graduation of two further students.

Financial support of church leaders. A number of leaders in RBAK churches across the country are supported by TBCN, thus receiving funds from TRAIN (Kenya). For example, three men in the Pokot region of Western Kenya were supported: Andrew Chemolok, Joshua Sitet and Thomas Lokerisa. Without this external support, they would not be able to work full time in their ministry. Through this support, the work of these three churches has spread, and there are now more than 14 churches in that region.

Support for schools sponsored by TBCN, including infrastructure and salaries for teachers. For example, many schools in the Pokot region have been sponsored and supported in this way, including three secondary schools. Again, without the impetus and ongoing support that comes from TRAIN (Kenya) through TBCN, this would not be possible. Even schools that are receiving government support often still require additional help (especially in rural areas) in order to maintain the minimum number of teachers required.

- School fees for children of church leaders. This is an ongoing need, since almost all education in Kenya requires at least some level of funding from the families. Without this support, many ministers would not be able to work at their ministry out of a need to provide financial support for their children's education.

People in need, especially as a result of drought in some areas.

TRAIN (KENYA)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Financial review

Funds are received through donations - some regular each month and some as one-offs.

Each donation is received from known individuals, churches or institutions. Where a donation is received from a new source, every attempt is made to ascertain the status of the donor and thereby gain assurance of the legitimacy of the gift.

Money is normally transferred to Kenya 3 or 4 times a year. It is not the intention of the charity to keep large reserves, seeking rather to transfer the funds for use on the ground as soon as possible.

Structure, governance and management

The charity is an unincorporated trust.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr O T Allmand-Smith

Mr C Barton

Mr G Thomas

Mr D S Smalley

Mr K Underhill

New trustees are found by existing trustees discussing together who may be suitable after existing trustees suggesting who might be approached.

A vote is taken at a meeting of the existing trustees once the person has been approached to ascertain his/her willingness to become a trustee, and further discussion has taken place to assess their suitability. No outside body is involved.

The trustees' report was approved by the Board of Trustees.



Mr O T Allmand-Smith

Trustee

Date: 12/10/23

TRAIN (KENYA)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TRAIN (KENYA)

I report to the trustees on my examination of the financial statements of TRAIN (Kenya) (the charity) for the year ended 31 December 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.

Colin Higginson - FCCA

Hammond McNulty LLP
Bank House
Market Square
Congleton
Cheshire
CW12 1ET

Dated:

TRAIN (KENYA)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Income from:			
Donations and legacies	3	39,843	27,456
Expenditure on:			
Charitable activities			
Contributions to Trinity Baptist Church Nairobi	4	33,704	26,525
Total charitable expenditure		33,704	26,525
Other	8	54	77
Total expenditure		33,758	26,602
Net income for the year/ Net movement in funds		6,085	854
Fund balances at 1 January 2022		717	(137)
Fund balances at 31 December 2022		<u>6,802</u>	<u>717</u>

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

All income and expenditure derive from continuing activities.

TRAIN (KENYA)

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Current assets					
Cash at bank and in hand		7,450		1,317	
Creditors: amounts falling due within one year					
	10	(648)		(600)	
Net current assets			6,802		717
Income funds					
Unrestricted funds			6,802		717
			6,802		717

The financial statements were approved by the Trustees on 12/10/23.



Mr O T Allmand-Smith
Trustee

TRAIN (KENYA)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Charity information

TRAIN (Kenya) is an unincorporated charitable trust.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity trust deed dated 12 September 2011, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

TRAIN (KENYA)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.5 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 are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

TRAIN (KENYA)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	39,843	27,456

4 Charitable activities

	Contributions to Trinity Baptist Church Nairobi	Contributions to Trinity Baptist Church Nairobi
	2022	2021
	£	£
Trinity Baptist Church Nairobi	33,056	25,925
Share of governance costs (see note 5)	648	600
	<u>33,704</u>	<u>26,525</u>

TRAIN (KENYA)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

5 Support costs

	Support costs	Governance costs	2022	2021
	£	£	£	£
Audit fees	-	648	648	600
	<u>-</u>	<u>648</u>	<u>648</u>	<u>600</u>
Analysed between				
Charitable activities	-	648	648	600
	<u>-</u>	<u>648</u>	<u>648</u>	<u>600</u>

Governance costs includes payments to the auditors of £648 (2021- £600) for accounts preparation and independent examiners fees.

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

7 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Total	-	-
	<u>-</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

8 Other

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Financing costs	54	77
	<u>54</u>	<u>77</u>

9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

TRAIN (KENYA)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

10 Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	648	600
	<u> </u>	<u> </u>

11 Related party transactions

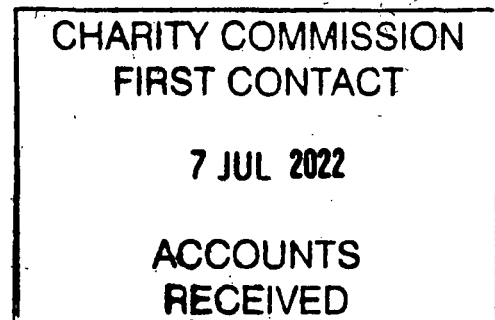
There were no disclosable related party transactions during the year (2021 - none).

TRAIN(KENYA)

England & Wales - Charity number 1153012

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st December 2021
for
TRAIN (Kenya)



Hammond McNulty LLP
Bank House
Market Square
Congleton
Cheshire
CW12 1ET

TRAIN (Kenya)

Contents of the Financial Statements
for the Year Ended 31st December 2021

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TRAIN (Kenya)

Report of the Trustees **for the Year Ended 31st December 2021**

The trustees present their report with the financial statements of the charity for the year ended 31st December 2021. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To advance religion and education by financially supporting churches that are part of the Reformed Baptist Association of Kenya (RBAK) in the provision of training for church leaders, the construction of church buildings, financial support for church leaders, infrastructure and resources for schools (early childhood development, primary, secondary), salaries for teachers at the schools sponsored by the churches of RBAK and school fees at all education levels for needy students. Children of church leaders will be given priority. The trustees may widen the assistance to churches and people in fellowship with RBAK beyond the boundaries of Kenya as they seem appropriate.

Public benefit

The trustees have complied with their duty to have due regard for the guidance on the public benefit issued by the Charity Commission.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

TRAIN (Kenya) was established to advance religion and education by financially supporting churches that are part of the Reformed Baptist Association of Kenya (RBAK). In 2021, as with previous years, the trustees have determined that the best way to ensure that funds are handled honourably and used wisely is to work through Trinity Baptist Church Nairobi (TBCN), and particularly with the elders of the church there, Murungi Igweta, Eric Abwao and Dominic Kabaria. Despite the difficulties of travel presented by the Covid pandemic, one of the trustees (Oliver Allmand-Smith) was able to travel to Nairobi to teach in the Trinity Pastors' College (TPC) and review the way that funds from TRAIN (Kenya) were being handled. It is anticipated that two or three trustees will make visits in 2022 for the same purpose.

In 2021, £25,925 was sent to TBCN for distribution to RBAK churches throughout the country. This was a lower figure than in previous years, which the trustees believe is largely the result of the reduction of effective communication and funds available to supporters during the pandemic.

Help was provided in the following areas:

- The training of church leaders. The work of the TPC was supported as students were helped to complete their studies in preparation for the Christian ministry. In November, one of the trustees was able to make the presentations at the graduation of 10 men. Several more are nearing graduation. These ministers are serving in churches across Kenya.
- Financial support of church leaders. A number of leaders in RBAK churches across the country are supported by TBCN, thus receiving funds from TRAIN (Kenya). For example, three men in the Pokot region of Western Kenya were supported: Andrew Chemolok, Joshua Sitet and Thomas Lokerisa. Without this external support, they would not be able to work full time in their ministry. Through this support, the work of these three churches has spread, and there are now more than 14 churches in that region.
- Support for schools sponsored by TBCN, including infrastructure and salaries for teachers. For example, many schools in the Pokot region have been sponsored and supported in this way, including three secondary schools. Again, without the impetus and ongoing support that comes from TRAIN (Kenya) through TBCN, this would not be possible. According to the Kenyan model, after a number of years setting up and establishing schools, the government is willing to take on paying salaries. Many of the Pokot schools are now in this situation, with several more heading in the right direction.
- School fees for children of church leaders. This is an ongoing need, since almost all education in Kenya requires at least some level of funding from the families. Without this support, many ministers would not be able to work at their ministry out of a need to provide financial support for their children's education.

The trustees are hopeful that, with the reduction in restrictions, improvement in communication and availability of more funds, 2022 will see a greater amount raised and sent for these good causes.

FINANCIAL REVIEW

Principal funding sources

Funds are received through donations - some regular each month and some as one-offs

TRAIN (Kenya)

Report of the Trustees
for the Year Ended 31st December 2021

FINANCIAL REVIEW

Reserves policy

Funds remaining at end of December result from donations received after receiving the latest available bank statement at the time of making the final transfer of funds to Nairobi early in December so that that the money transferred could be received in time before the end of the year. All remaining donations received in 2021 were forwarded in February 2022. Money is normally transferred to Kenya 3 or 4 times a year.

We do not have the intention to have any reserves, and donations received are subsequently transferred to Kenya, but with a slight time lag. The only exception to this is the donation received to specifically cover bank charges.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

New trustees are found by existing trustees discussing together who may be suitable after existing trustees suggesting who might be approached.

A vote is taken at a meeting of the existing trustees once the person has been approached to ascertain his/her willingness to become a trustee, and further discussion has taken place to assess their suitability. No outside body is involved.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1153012

Principal address

6 Sheep Hey
Leaches Road
Ramsbottom
Bury
Lancashire
BL0 0ND

Trustees

O T Allmand-Smith
C Barton
D Smalley
G Thomas
K Underhill

Independent Examiner

Hammond McNulty LLP
Bank House
Market Square
Congleton
Cheshire
CW12 1ET

Approved by order of the board of trustees on 25th June 2022 and signed on its behalf by:

O T Allmand-Smith - Trustee

**Independent Examiner's Report to the Trustees of
TRAIN (Kenya)**

Independent examiner's report to the trustees of TRAIN (Kenya)

I report to the charity trustees on my examination of the accounts of TRAIN (Kenya) (the Trust) for the year ended 31st December 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Colin Higginson
FCCA, FMAAT
Hammond McNulty LLP
Bank House
Market Square
Congleton
Cheshire
CW12 1ET

25th June 2022

TRAIN (Kenya)

Statement of Financial Activities
for the Year Ended 31st December 2021

	Notes	Unrestricted fund £	Restricted funds £	31/12/21 Total funds £	31/12/20 Total funds £
VOLUNTARY INCOME FROM					
Donations and legacies		27,456	-	27,456	42,583
EXPENDITURE ON					
Charitable activities					
Contributions to Trinity Baptist Church Nairobi		26,002	-	26,002	43,775
Other		600	-	600	706
Total		<u>26,602</u>	<u>-</u>	<u>26,602</u>	<u>44,481</u>
NET INCOME/(EXPENDITURE)		<u>854</u>	<u>-</u>	<u>854</u>	<u>(1,898)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		(137)	-	(137)	1,761
TOTAL FUNDS CARRIED FORWARD		<u><u>717</u></u>	<u><u>-</u></u>	<u><u>717</u></u>	<u><u>(137)</u></u>

The notes form part of these financial statements

TRAIN (Kenya)

Balance Sheet
31st December 2021

	Notes	Unrestricted fund £	Restricted funds £	31/12/21 Total funds £	31/12/20 Total funds £
CURRENT ASSETS					
Cash at bank		1,317	-	1,317	463
CREDITORS					
Amounts falling due within one year	4	(600)	-	(600)	(600)
NET CURRENT ASSETS/(LIABILITIES)		<u>717</u>	<u>-</u>	<u>717</u>	<u>(137)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		717	-	717	(137)
NET ASSETS/(LIABILITIES)		<u>717</u>	<u>-</u>	<u>717</u>	<u>(137)</u>
FUNDS	5				
Unrestricted funds				717	(137)
TOTAL FUNDS				<u>717</u>	<u>(137)</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 25th June 2022 and were signed on its behalf by:

O T Allmand-Smith - Trustee

TRAIN (Kenya)

Notes to the Financial Statements for the Year Ended 31st December 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Going Concern

The Trustees have considered the potential impact of COVID-19 on the principal activities of the business and they believe that they have sufficient resources in place to operate for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the financial statements.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2021 nor for the year ended 31st December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2021 nor for the year ended 31st December 2020.

TRAIN (Kenya)

Notes to the Financial Statements - continued
for the Year Ended 31st December 2021

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
VOLUNTARY INCOME FROM			
Donations and legacies	42,583	-	42,583
EXPENDITURE ON			
Charitable activities			
Contributions to Trinity Baptist Church Nairobi	43,775	-	43,775
Other	706	-	706
Total	<u>44,481</u>	<u>-</u>	<u>44,481</u>
NET INCOME/(EXPENDITURE)	(1,898)	-	(1,898)
RECONCILIATION OF FUNDS			
Total funds brought forward	1,761	-	1,761
TOTAL FUNDS CARRIED FORWARD	<u>(137)</u>	<u>-</u>	<u>(137)</u>

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/21 £	31/12/20 £
Other creditors	<u>600</u>	<u>600</u>

5. MOVEMENT IN FUNDS

	At 1/1/21 £	Net movement in funds £	At 31/12/21 £
Unrestricted funds			
General fund	(137)	854	717
TOTAL FUNDS	<u>(137)</u>	<u>854</u>	<u>717</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	27,456	(26,602)	854
TOTAL FUNDS	<u>27,456</u>	<u>(26,602)</u>	<u>854</u>

TRAIN (Kenya)

Notes to the Financial Statements - continued
for the Year Ended 31st December 2021

5. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/20 £	Net movement in funds £	At 31/12/20 £
Unrestricted funds			
General fund	1,761	(1,898)	(137)
	-----	-----	-----
TOTAL FUNDS	<u>1,761</u>	<u>(1,898)</u>	<u>(137)</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	42,583	(44,481)	(1,898)
	-----	-----	-----
TOTAL FUNDS	<u>42,583</u>	<u>(44,481)</u>	<u>(1,898)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/20 £	Net movement in funds £	At 31/12/21 £
Unrestricted funds			
General fund	1,761	(1,044)	717
	-----	-----	-----
TOTAL FUNDS	<u>1,761</u>	<u>(1,044)</u>	<u>717</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	70,039	(71,083)	(1,044)
	-----	-----	-----
TOTAL FUNDS	<u>70,039</u>	<u>(71,083)</u>	<u>(1,044)</u>

TRAIN (Kenya)

Notes to the Financial Statements - continued
for the Year Ended 31st December 2021

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2021.

TRAIN (Kenya)

Detailed Statement of Financial Activities
for the Year Ended 31st December 2021

	31/12/21 £	31/12/20 £
VOLUNTARY INCOME		
Donations and legacies		
Donations	27,456	42,583
Total incoming resources	<u>27,456</u>	<u>42,583</u>
EXPENDITURE		
Charitable activities		
Trinity Baptist Church Nairobi	25,925	43,775
Support costs		
Finance		
Bank charges	77	106
Governance costs		
Accountancy and legal fees	600	600
Total resources expended	<u>26,602</u>	<u>44,481</u>
Net income/(expenditure)	<u>854</u>	<u>(1,898)</u>

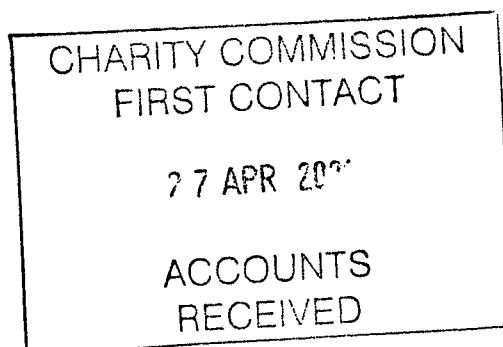
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TRAIN(KENYA)

England & Wales - Charity number 1153012

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st December 2020
for
TRAIN (Kenya)



Hammond McNulty LLP
Bank House
Market Square
Congleton
Cheshire
CW12 1ET

TRAIN (Kenya)

Contents of the Financial Statements
for the Year Ended 31st December 2020

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TRAIN (Kenya)

Report of the Trustees for the Year Ended 31st December 2020

The trustees present their report with the financial statements of the charity for the year ended 31st December 2020. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To advance religion and education by financially supporting churches that are part of the Reformed Baptist Association of Kenya (RBAK) in the provision of training for church leaders, the construction of church buildings, financial support for church leaders, infrastructure and resources for schools (early childhood development, primary, secondary), salaries for teachers at the schools sponsored by the churches of RBAK and school fees at all education levels for needy students. Children of church leaders will be given priority. The trustees may widen the assistance to churches and people in fellowship with RBAK beyond the boundaries of Kenya as they seem appropriate.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Funds are used to benefit churches, schools and individuals in need.

For churches it is to contribute towards salaries of church workers and infrastructure of buildings.

For schools it is towards salaries of teachers, infrastructure of schools and items such as desks

FINANCIAL REVIEW

Principal funding sources

Funds are received through donations - some regular each month and some as one-offs

Reserves policy

The donations we receive are periodically transferred to Kenya for use in Kenya, as appropriate.

The balance we hold at the end of the year will vary accordingly.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

If we appoint a new trustee it will take place at one of our meetings.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1153012

Principal address

6 Sheep Hey
Leaches Road
Ramsbottom
Bury
Lancashire
BL0 0ND

Trustees

O T Allmand-Smith
C Barton
D Smalley
G Thomas
K Underhill
C Watts (resigned 17/1/2020)

TRAIN (Kenya)

Report of the Trustees
for the Year Ended 31st December 2020

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Hammond McNulty LLP

Bank House

Market Square

Congleton

Cheshire

CW12 1ET

Approved by order of the board of trustees on 8th April 2021 and signed on its behalf by:



O T Allmand-Smith - Trustee

**Independent Examiner's Report to the Trustees of
TRAIN (Kenya)**

Independent examiner's report to the trustees of TRAIN (Kenya)

I report to the charity trustees on my examination of the accounts of TRAIN (Kenya) (the Trust) for the year ended 31st December 2020.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Colin Higginson
FCCA, FMAAT
Hammond McNulty LLP
Bank House
Market Square
Congleton
Cheshire
CW12 1ET

8th April 2021

TRAIN (Kenya)

Statement of Financial Activities
for the Year Ended 31st December 2020

	Unrestricted fund	Restricted funds	31/12/20 Total funds	31/12/19 Total funds
Notes	£	£	£	£
VOLUNTARY INCOME FROM				
Donations and legacies	41,983	-	41,983	43,359
EXPENDITURE ON				
Charitable activities				
Contributions to Trinity Baptist Church Nairobi	43,775	-	43,775	41,816
Other	106	-	106	77
Total	<u>43,881</u>	<u>-</u>	<u>43,881</u>	<u>41,893</u>
NET INCOME/(EXPENDITURE)	<u>(1,898)</u>	<u>-</u>	<u>(1,898)</u>	<u>1,466</u>
RECONCILIATION OF FUNDS				
Total funds brought forward	2,361	-	2,361	895
TOTAL FUNDS CARRIED FORWARD	<u><u>463</u></u>	<u><u>-</u></u>	<u><u>463</u></u>	<u><u>2,361</u></u>

The notes form part of these financial statements

TRAIN (Kenya)

Balance Sheet
31st December 2020

	Notes	Unrestricted fund £	Restricted funds £	31/12/20 Total funds £	31/12/19 Total funds £
CURRENT ASSETS					
Cash at bank		463	-	463	2,361
NET CURRENT ASSETS		<u>463</u>	<u>-</u>	<u>463</u>	<u>2,361</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>463</u>	<u>-</u>	<u>463</u>	<u>2,361</u>
NET ASSETS		<u>463</u>	<u>-</u>	<u>463</u>	<u>2,361</u>
FUNDS	4				
Unrestricted funds				463	2,361
TOTAL FUNDS				<u>463</u>	<u>2,361</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 8th April 2021 and were signed on its behalf by:



O T Allmand-Smith - Trustee

TRAIN (Kenya)

Notes to the Financial Statements for the Year Ended 31st December 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2020 nor for the year ended 31st December 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2020 nor for the year ended 31st December 2019.

TRAIN (Kenya)

Notes to the Financial Statements - continued
for the Year Ended 31st December 2020

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
VOLUNTARY INCOME FROM			
Donations and legacies	43,359	-	43,359
EXPENDITURE ON			
Charitable activities			
Contributions to Trinity Baptist Church Nairobi	41,816	-	41,816
Other	77	-	77
Total	<u>41,893</u>	<u>-</u>	<u>41,893</u>
NET INCOME	1,466	-	1,466
RECONCILIATION OF FUNDS			
Total funds brought forward	895	-	895
TOTAL FUNDS CARRIED FORWARD	<u><u>2,361</u></u>	<u><u>-</u></u>	<u><u>2,361</u></u>

4. MOVEMENT IN FUNDS

	At 1/1/20 £	Net movement in funds £	At 31/12/20 £
Unrestricted funds			
General fund	2,361	(1,898)	463
TOTAL FUNDS	<u><u>2,361</u></u>	<u><u>(1,898)</u></u>	<u><u>463</u></u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	41,983	(43,881)	(1,898)
TOTAL FUNDS	<u><u>41,983</u></u>	<u><u>(43,881)</u></u>	<u><u>(1,898)</u></u>

TRAIN (Kenya)

Notes to the Financial Statements - continued
for the Year Ended 31st December 2020

4. **MOVEMENT IN FUNDS - continued**

Comparatives for movement in funds

	At 1/1/19 £	Net movement in funds £	At 31/12/19 £
Unrestricted funds			
General fund	895	1,466	2,361
TOTAL FUNDS	<u>895</u>	<u>1,466</u>	<u>2,361</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	43,359	(41,893)	1,466
TOTAL FUNDS	<u>43,359</u>	<u>(41,893)</u>	<u>1,466</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/19 £	Net movement in funds £	At 31/12/20 £
Unrestricted funds			
General fund	895	(432)	463
TOTAL FUNDS	<u>895</u>	<u>(432)</u>	<u>463</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	85,342	(85,774)	(432)
TOTAL FUNDS	<u>85,342</u>	<u>(85,774)</u>	<u>(432)</u>

TRAIN (Kenya)

Notes to the Financial Statements - continued
for the Year Ended 31st December 2020

5. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2020.

TRAIN (Kenya)

Detailed Statement of Financial Activities
for the Year Ended 31st December 2020

	31/12/20	31/12/19
	£	£
VOLUNTARY INCOME		
Donations and legacies		
Donations	<u>41,983</u>	<u>43,359</u>
Total incoming resources	41,983	43,359
EXPENDITURE		
Charitable activities		
Trinity Baptist Church Nairobi	43,775	41,816
Support costs		
Finance		
Bank charges	<u>106</u>	<u>77</u>
Total resources expended	<u>43,881</u>	<u>41,893</u>
Net (expenditure)/income	<u><u>(1,898)</u></u>	<u><u>1,466</u></u>

This page does not form part of the statutory financial statements