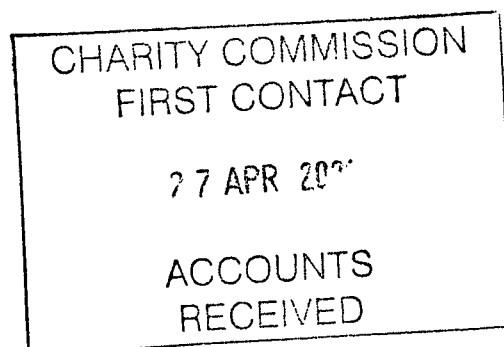


Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st December 2020
for
TRAIN (Kenya)



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

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 9
Detailed Statement of Financial Activities	10

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:

A handwritten signature in black ink, appearing to read 'O T Allmand-Smith', written in a cursive style.

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

	Notes	Unrestricted fund £	Restricted funds £	31/12/20 Total funds £	31/12/19 Total funds £
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	41,893	-	41,893
NET INCOME	1,466	-	1,466
RECONCILIATION OF FUNDS			
Total funds brought forward	895	-	895
TOTAL FUNDS CARRIED FORWARD	2,361	-	2,361

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	2,361	(1,898)	463

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	41,983	(43,881)	(1,898)

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	<u>41,983</u>	<u>43,359</u>
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