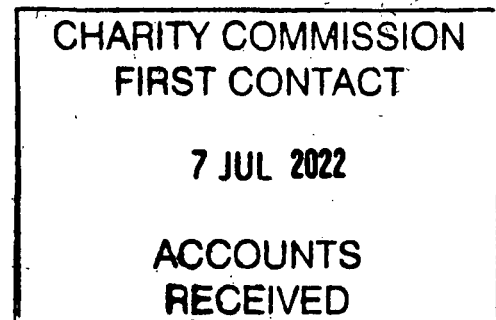


Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st December 2021
for
TRAIN (Kenya)



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

TRAIN (Kenya)

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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		26,602	-	26,602	44,481
NET INCOME/(EXPENDITURE)		854	-	854	(1,898)
RECONCILIATION OF FUNDS					
Total funds brought forward		(137)	-	(137)	1,761
TOTAL FUNDS CARRIED FORWARD		717	-	717	(137)

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

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

This page does not form part of the statutory financial statements