

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**

<b>Trustees</b>	C R Barton
	Mr G Thomas
	K Underhill
	O T Allmand-Smith
	D S Smalley
<b>Charity Registration Number</b>	1153012
<b>Principal Office</b>	6 Sheep Hey
	Leaches Road
	Ramsbottom
	Bury
	Lancashire
<b>Independent Examiner</b>	BL0 0ND
	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 £
<b>Current assets</b>			
Cash at bank and in hand	8	29,026	7,450
<b>Creditors: Amounts falling due within one year</b>	9	<u>(180)</u>	<u>(648)</u>
<b>Net assets</b>		<u>28,846</u>	<u>6,802</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>28,846</u>	<u>6,802</u>
<b>Total funds</b>	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
<b>Total for 2023</b>		<u>149</u>	<u>149</u>
<b>Total for 2022</b>		<u>54</u>	<u>54</u>

#### 6 Analysis of governance and support costs

##### Governance costs

	Unrestricted funds General £	Total funds £
Audit fees		
Other fees paid to auditors	180	180
<b>Total for 2023</b>	<u>180</u>	<u>180</u>
<b>Total for 2022</b>	<u>648</u>	<u>648</u>



# **TRAIN(Kenya)**

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

	<b>Unrestricted funds General £</b>	<b>Total funds at 31 December 2023 £</b>
Current assets	29,026	29,026
Current liabilities	(180)	(180)
Total net assets	<u>28,846</u>	<u>28,846</u>
	<b>Unrestricted funds General £</b>	<b>Total funds at 31 December 2022 £</b>
Current assets	7,450	7,450
Current liabilities	(648)	(648)
Total net assets	<u>6,802</u>	<u>6,802</u>

## TRAIN(Kenya)

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

	Total 2023 £	Total 2022 £
<b>Income and Endowments from:</b>		
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>
<b>Expenditure on:</b>		
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
<b>Reconciliation of funds</b>		
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)**

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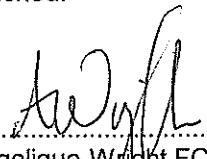
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14 October 2024