

JUST EARTH LIMITED

England & Wales · Charity number 1158050

Details

Other names	JUST EARTH
Status	Registered
Legal form	Charitable company
Company number	09092105
Registered	2014-07-30
Register	View on the Charity Commission register

Contact

Address	15 Lime Trees Avenue Llangattock Crickhowell Powys NP8 1LB
Phone	07813160827
Email	info@justearth.org
Website	www.justearth.org

Activities

Objects: THE CHARITY'S OBJECTS ARE, FOR THE PUBLIC BENEFIT:-3.1 THE RELIEF AND/OR PREVENTION OF POVERTY IN SUCH WAYS AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT; AND3.2 TO ADVANCE THE CHRISTIAN FAITH IN SUCH WAYS AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT.

Activities: THE RELIEF AND/OR PREVENTION OF POVERTY IN SUCH WAYS AS THE TRUSTEES SEE FIT, AND TO ADVANCE THE CHRISTIAN FAITH IN SUCH WAYS AS THE TRUSTEES MAY SEE FIT.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Other Finance, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Economic/community Development/employment
- **Who:** People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- Kenya
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£192,385	£239,581	-	-
2023-12-31	£191,054	£236,270	-	-
2022-12-31	£233,608	£201,169	-	-
2021-12-31	£263,341	£212,544	-	-
2020-12-31	£193,293	£181,458	-	-

Trustees

Name	Role	Appointed
REVEREND BRUCE CHURTON COLLINS	Chair	2014-06-18
ALEXANDRA JANE LLOYD DAVIES		2014-06-18
David Philip Cross		2014-09-11
GERWYN JOHN MILES		2017-09-19
Geir Haraldseid		2023-07-03
PETER GRANVILLE TYLER		2016-03-23
Rev Evelyn Mary Lee-Barber		2019-10-30
Robert Anthony Lankester		2024-10-16

JUST EARTH LIMITED

England & Wales - Charity number 1158050

Accounts

Just Earth Limited

Annual Report and Accounts

For the year ended 31st December 2024

Just Earth Limited

Annual Report and Accounts

For the year ended 31st December 2024

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JUST EARTH LIMITED

CHARITY INFORMATION FOR THE YEAR ENDED 31ST DECEMBER 2024

Charity Name:	Just Earth Limited
Working Names:	Just Earth
Registered Numbers:	Company Number: 9092105 Charity Number: 1158050
Registered Office:	15 Lime Trees Avenue Llangattock Crickhowell Powys NP8 1LB
Website address:	www.justearth.org
Trustees:	Rev Bruce Collins Mr David Cross Mrs Alex Lloyd Davies Mr Geir Haraldseid Mr Robert Lankester (Appointed 16th October 2024) Rev Evelyn Lee-Barber Mr Gerwyn Miles Mr Peter Tyler
Secretary:	Mr Gerwyn Miles
Independent Examiner:	Conway Davis Limited Chartered Certified Accountants 4 Station Terrace Caerphilly CF83 1HD
Bankers:	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

Report of the Trustees (incorporating the directors report) For the Year to 31 December 2024

The trustees present their report and the independently examined financial statements of the charity for the year ended 31 December 2024, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, 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

The Charity's objects are:

- (a) the relief and/or prevention of poverty in such ways as the Trustees may see fit;
- (b) to advance the Christian faith in such ways as the Trustees may see fit.

Just Earth Limited's ('JE') main focus is to benefit those living and working in Kenya, such as farmers and individuals from rural villages, to improve their farming methods and help set up small businesses, thereby helping alleviate poverty in their communities and provide a sustainable income.

The charity seeks to transform the lives of the poor by focusing on four key aspects, that it sees as foundational pillars of transformation – Economic, Social, Environmental and Spiritual. It seeks to work in partnership with local churches to help people follow Jesus in a way that empowers them economically, in a relational context that builds community and ensures consideration is given to develop and implement environmental safeguarding techniques to help build sustainable futures.

i. The Economic Pillar

Farmers undergo an intensive and practical two-year programme in Farmer Field Schools (FFS) of up to 36 farmers each. The curriculum is established and co-ordinated by our Director of Agronomy and delivered by qualified agricultural facilitators, who attend the FFS every week. The course content comprises of modules in crop/livestock production, agri-business, soil and land management, climate change mitigation and adaptation with emphasis on organic farming, value chain development and nutrition among others. Each trained farmer reaches out, on average, to 4 neighbours through farmer-to-farmer extension.

ii. The Social Pillar

This pillar focuses on general improvement in welfare of families in terms of school attendance, food and nutrition security, food safety, improved housing and household assets. Food produced on the demonstration plots is used to support orphans, widows and other vulnerable community members.

iii. The Environmental Pillar

Emphasis is put on climate change adaptation and mitigation strategies at household level, planting of trees, reclamation of degraded lands, soil conservation, organic farming, protection of environmental biodiversity and sustainability.

iv. The Spiritual Pillar

Report of the Trustees (incorporating the directors report) For the Year to 31 December 2024

Farmers are spiritually enriched through the Kingdom Life course during the two years of FFS learning.

Achievements and Performance

The charity's major outcomes for 2024 are:

- 11 New FFS were commissioned with a total membership of 264 in 5 Anglican Church of Kenya diocese in Western Kenya. The total number of FFS was 21 comprising 483 active members.
- 3,009 direct beneficiaries from FFS training and approximately 12,000 more people benefitted indirectly through JE farmers sharing their knowledge with farming neighbours.
- Graduation of 146 farmers (77 male, 69 female) from 5 FFS.
- Training of 25 new FFS facilitators.
- Preparatory work took place for a new pastoral FFS, in partnership with Pioneer Church Haugesund in Norway, in Samuli in the Western Rift Province. Training will commence in early 2025.
- 7 Field days attended by 1,800 farmers where local communities visited FFS demonstration plots to learn from FFS farmers about the vision and impact of JE.
- Three Kingdom Life reviews, and two Monitoring and Evaluation field visits.
- 27,941 trees planted by FFS members.
- 15 Pre-FFS training sessions for 2025 schools.
- Farmers earned KES 22,593,164 (~ UK£140k / US\$175k) from their sale of crops.
- Visit to the Kakuma Refugee Camp in Turkana County, Kenya by JE Kenya staff to determine feasibility of piloting a FFS both in the camp and the host community.

We continue to be very grateful to our many partners for generously supporting the work of JE. This work consistently lifts the very poor and vulnerable out of extreme poverty in a holistic manner, and gives them both dignity and life choices for their families that they could not otherwise access. We often hear it said that children are sent out to beg – but that thanks to the FFS, they no longer have to beg.

On their behalf, we say – Thank You.

The Economic Pillar:

1. General maize production and acreage

483 households benefitted directly from FFS training, and approximately 1,932 neighbouring households benefitted indirectly through our JE farmers passing on their learning.

JE Farmers earned KES 22,593,164 (~ UK£140k / US\$175k) from the sale of their surplus crops which represents a 27% increase over 2023.

Maize yields were 178% times higher in 2nd year schools than were achieved pre-school. This was despite some regions experiencing very difficult weather conditions (both drought and flooding experienced in a number of regions) in 2024, compared to weather conditions in the pre-FFS baseline period.

Report of the Trustees (incorporating the directors report) For the Year to 31 December 2024

The following graphs illustrate these overall results:



Baseline and Production data was collected from each farmer in order to facilitate tracking of changes in yields, and this enables detailed assessment of the impact of the FFS learning programme. Full detail to individual FFS level is available. The impact of regional weather variations on individual FFS yields continued to be unusually high, reflecting the ongoing impact of climate change through greater volatility in weather patterns. Average yields by Diocese, reflecting the experience of the FFS's completing in 2024, ranges as follows:

	Best FFS Yield Improvement	Weakest FFS Yield Improvement
1 st year of FFS's in 2023	3.3 times baseline	1.7 times baseline
2 nd year of FFS's in 2024	3.7 times baseline	1.7 times baseline

2. Income from Crop Sales and Livestock

There is evidence of crop diversification, overcoming years of traditional emphasis on Maize and providing better nutrition overall. Farmers earned a total of KES 22,593,164 from sale of crops, which included maize, beans, millet, sorghum, cassava, potato, sweet potato and vegetables. More than one quarter of this FFS household income came from non-maize crops.

Report of the Trustees (incorporating the directors report) For the Year to 31 December 2024

Farmers are trained on livestock production techniques at the FFS including housing and disease control for dairy, sheep, goats, chicken, pigs and bee keeping. Pasture and fodder production including legumes and fodder trees are integrated in the demonstration plot design to give the farmers hands on experience to transfer to their farms.

A majority of the FFS members practice mixed farming whereby crop farming complements livestock keeping, as crops and crop residues are sources of fodder, whereas livestock manure is key to organic crop farming and environmental sustainability.

3.

The Environmental Pillar:

This pillar is key in promoting environmental resilience through adoption of climate change adaptation strategies at farm level. This is becoming more urgent as the cumulative impact of adverse climate change becomes more pronounced.

Farmers are trained in land management techniques such as organic farming, soil erosion control, contour farming, mulch farming, conservation tillage, planting of fallow crops and grazing land management. They were also encouraged to plant a minimum of 25 trees each, of which 5 must be fruit bearing, in order to improve household nutrition.

1. Climate Change Adaptation Strategies

As illustrated in table 2, the most commonly used climate change adaptation strategy was use of compost/farm yard manure, mulching, contour farming to control soil erosion and digging of ditches to minimize waterlogging.

Table 2					
Number of Farmers adopting Climate Change Strategies					
Ditches	Contours	Fallow crops	Compost/FYM	Zero Tillage	Mulching
141	161	71	340	72	221

The impact of these practices is far reaching, from managing risk of loss of topsoil through erosion due to heavy rainfall to improving soil stability and fertility to reducing dependency on artificial, petrochemical based fertilisers. This is often the first time that farmers have encountered practical steps they can take to protect the long-term health of their farm land.

The FFS training programme is continually being adapted to improve land usage, and a strategic decision is being implemented which aims to significantly reduce the reliance upon petrochemical based fertilisers through a combination of zero tillage and use of high quality composted and farm yard manure materials.

2. Tree Planting

A total of 27,941 trees were planted by FFS members, bringing the total number of trees planted through Just Earth intervention to 211,053. Each Year 1 FFS was supplied with agro-forestry tree seeds to establish a nursery and produce tree seedlings for distribution to farmers in Year 2. The trees planted in 2024 were:

Report of the Trustees (incorporating the directors report) For the Year to 31 December 2024

Agro-forestry	6,991
Indigenous	5,982
Exotic	8,934
Fruit Trees	6,034
Total trees planted	27,941

The Social Pillar:

Farms are routinely visited during the course of a 2 year FFS. Farm judging and documentation of success stories then takes place towards the end of Year 2 of a FFS to evaluate the impact of the programme at farm level. This tests a number of key aspects, including:

- Technology transfer from the demonstration plot to the household as well as dissemination to neighbours.
- Efforts to conserve the environment and land management.
- Testimonies of spiritual growth through Kingdom Life course and evidence of support to vulnerable members of the community.

Improved livelihood is reflected in better housing, food and nutrition security, improved school attendance as parents can pay fees for their children and supply school requirements as a result of better income. 47 out of the total of 182 farms in the Year 2 FFS programme were visited.

An example success story from the farm visits is presented below:

- Mary Menjo Story – Tumaini Kamagut, Eldoret Diocese



Mary is a member of Tumaini Kamagut FFS, in Eldoret Diocese. Her local church is St. Mary Magdalene. Aged 51, Mary owns 0.6 acre of land. She testifies that FFS training has enabled her to diversify her farming and she now grows maize, beans, bananas, vegetables and Napier grass. She is fully employed on her farm and Income from her farm produce enables her to meet her household expenses. She has also planted 20 avocado and 30 indigenous trees. The Kingdom Life course has helped her to live well with people, share food with the needy and faithfully give a tithe of her income to her local church.

The Spiritual Pillar:

The spiritual pillar is a core part of JE FFS's and works in partnership with local church leaders. They are key in facilitating Kingdom Life Bible Study and carrying out pastoral visits to the farmers in their homes, sometimes accompanied by JE facilitators. The aim is to change the lives of farmers in a holistic way so that the person grows as well as learning improved farming techniques. Rural poverty often afflicts a person's confidence and sense of self-worth. Breaking this pattern is a key objective but can be challenging where mind-sets have become long entrenched.

1. Mind-set change training

Following the foundational training received during 2023, work has progressed to ensure that the subject of mind-set change is regularly taught as part of the Kingdom Life course. Breaking the dependency mind-set is considered a to be crucial to the long-term effectiveness of JE's mission.

Report of the Trustees (incorporating the directors report) For the Year to 31 December 2024

Hence, an independent consultant (Gladys Wathanga, formally the CCMP co-ordinator for Tear Fund) was employed to work with us during the year to review our progress and help us embed these processes into our programme. This work is ongoing and a key priority for us moving forward, as we recognise it helps farmers overcome innate and cultural barriers to technology adoption and ownership of FFS processes, which is a key part of transforming lives.

2. Demonstration plot income and utilization

Local church leaders ensured that 50 – 80 per cent of the income from the sale of crops on the demonstration plots was used in supporting orphans, widows and other vulnerable individuals. The beneficiaries are members of the community where the FFS is located, identified by FFS members. Sale of demonstration plot produce totalling KES 425,185 was achieved during 2024, and of that KES 202,055 was used to support the needy in the locality through a variety of actions, including:

- Feeding widows, orphans and the elderly, and
- Paying school fees for needy children

In Country Sustainability:

Following a very generous donation back in the latter part of 2021, on land supplied rent free (under contract) by the Diocese of Kitale, we continued to manage the Avocado plantation on a 10-acre site at the Bishop Muge Centre.

The project continues to proceed to plan with the first harvest being achieved in late 2024. This was modest, reflecting the relative immaturity of the plantation, and is expected to grow in coming years to be an increasingly important source of in-country funding. As it approaches maturity, we hope that this will form the basis of a model which is transferable to other regions over time and help move us closer to in-country sustainability.

Challenges Faced:

No work of this nature is free from challenge and difficulty, which has been Just Earth's experience, from its inception, along with the positive observation that often more is learned when things go wrong and processes fail. We have found that each year the model has developed and grown, as challenges have emerged, processes become better understood and hurdles are overcome. Some of the key challenges that we have learnt from during 2024 are:

The following challenges were encountered during the year under review:

1. Change management with regard to our discontinuation of our earlier loan scheme for farm inputs, which mostly affected our Year 2 farmers. With the huge increases in the cost of petro-chemical fertilisers, organic farming is the way to go – use of farmyard manure, compost and green manures should be the key messages to be implemented on the demonstration plots for farmers to adopt. It also hugely reduces their exposure to problems of debt repayments. It has been very encouraging to see that this change of strategy has not negatively impacted the uplift in farmers yields that we have been so used to over the years.

2. Changes to weather patterns continue to be an ongoing challenge in most of our work. For instance:

Report of the Trustees (incorporating the directors report) For the Year to 31 December 2024

- a. During the first quarter, significant variations in weather patterns cast a shadow over agricultural activities, posing formidable challenges to farmers. Maseno East was hard hit by flash floods that submerged farms and homes at the beginning of the year. In contrast, the rains gave way to persistent heat waves, leading to the rapid drying of soils, especially in two parishes. This requires strategic interventions by Government as it is a perennial problem outside the farmers' control.
 - b. Erratic and delayed onset of rains especially in the North Rift was a significant challenge. In Maseno North, Kitale and Kapenguria regions, the beginning of the year was marked by drought, which led to dwindling water resources for livestock. The consequences of this prolonged dry spell reverberated throughout the agricultural ecosystem, prompting the need to quickly develop and implement remedial strategies to help mitigate this challenge. One such strategy was early land preparation by farmers to enable planting immediately the rains started to take advantage of the nitrogen flush. Feedback from our farmers would suggest that FFS Farmers were better equipped to mitigate these challenges and performed better than their equally affected neighbours' farmers.
 - c. During the second quarter, the weather patterns in the North Rift region, particularly in Kitale and Eldoret, were notably erratic. This irregularity in rainfall extended into part of Maseno North, posing significant challenges for agricultural activities in these areas. However, as the year progressed, adequate rains were received until the second week of December, leading to bumper harvests in many farms.
3. Farmers travelling long distances to reach demo plots has been reported in some FFS. This can only be addressed by proper recruitment that ensures that farmers' farms are no further than 5 km from their demonstration plot.

Director Visits:

There were 2 teams taken to Kenya during the year (February and September), led by a Director, with the aim of supporting and encouraging staff, strengthening regional partnerships and establishing new in-country relationships with potential partners who might add value to the JE model going forwards. These visits saw church leaders gathered and trained in Kitale, a new partnership established in Samuli and a visit to Kakuma Refugee Camp (north West Kenya) which resulted in the establishment of a partnership with a new missions partner who worked together to develop a feasibility study for a potential Massai-style community FFS based around a bore-hole in the Refugee camp and the Host community.

Public Benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future projects. In particular, the trustees consider how planned projects will contribute to the aims and objectives they have set. The paragraphs above provide further information.

Structure, Governance and Management

Governing document

Just Earth Limited is a registered charity and company limited by guarantee, governed by its Memorandum and Articles of Association dated 18 June 2014.

Report of the Trustees (incorporating the directors report) For the Year to 31 December 2024

Recruitment and appointment of Trustees

The governing body of Just Earth Ltd is the board of trustees who meet from time to time to discuss the affairs of the Charity. The day-to-day management operations are overseen by Bruce Collins (Director) and financial management is overseen by Gerwyn Miles (Director).

Induction and training of Trustees

The need for new Trustees is reviewed regularly, and when appropriate, names are presented at a trustees' meeting for consideration. The existing trustees make any new appointments. New trustees are given copies of the Memorandum and Articles of Association, copies of previous accounts and the opportunity to discuss questions with existing trustees. A third of all trustees are required to retire at each Annual General Meeting, although they are allowed to stand for re-election. Upon appointment trustees are informed of their obligations in law as a trustee of a charity, and are encouraged to acquaint themselves with the publications and guidance available from the Charity Commission.

Financial Review

Performance in the Year

Donations totalling £188,425 were received during the year from individuals, churches and by way of grant from charitable trusts. Other income totalled £3,960 resulting in total income of £192,385. Expenditure during the year totalled £239,556 and was focused on farm school activities in Kenya, and on project management and development from here in the UK. As activities expand, development of additional infrastructure and routes to market farmer's crops need to be established within Kenya.

The result for the year was a deficit of £37,717 (2023 – deficit of £45,216). The pattern of donation income includes periodic substantial support from a few sources, and this can lead to significant variation in donation income between years. The directors are content with the position of the charity, and continue to widen the supporter base to ensure that activities are undertaken on a sustainable basis.

The continuing development of Just Earth in Kenya is extremely important to us, and we remain hugely grateful to our Church and individual partners for their generous and very faithful support, which enables our future plans to be expanded.

Reserves policy

It is the policy of the charity to try to hold unrestricted reserves, not designated for a specific use where possible, to enable a greater level of discretion for funding charitable activities. However, where donors give specific instructions for the use of their gift, the charity will hold these donations as restricted funds.

We also aim to maintain free reserves at a level sufficient to enable us to make a responsible and managed exit from our projects should funding cease. With our free unrestricted reserves at £145,105 (December 2023: £169,378) this allows sufficient resources to maintain the work of the charity.

Report of the Trustees (incorporating the directors report) For the Year to 31 December 2024

Future Plans

JE's focus going into 2025 is to further grow our commitment to work with Kenyan church partners who are playing their part and are prepared to commit the necessary resources to ensure JE processes are successful in their regions. There has been no change to the composition of the current regions we plan to work with in 2025, which includes: Eldoret, Kitale, Maseno North, Maseno East and Kapenguria (previously in Kitale diocese). However, we are working with a Norwegian church partner who wishes to develop a Masai-style community farming facility around a bore-hole, in Samuli, Eastern Kenya. The plans include 14 new schools in our current regions (plus Samuli), representing 529 new members. With the 10 schools moving forward into their second year, we plan to be running 24 schools in 2025 (21 in 2024), with a total of 782 members (641 in 2024).

We are constantly looking to develop new and lasting relationships with national and regional church leaders, to see the benefits of the work spread further and we seek to collaborate wherever possible, with other like-minded organisations, who can help bring value add to the JE model.

Much was learned from the pastoral community programme developed at Nkoilale (Massai Mara) which will be implemented in the new region of Eastern Kenya - Samuli. This community FFS, like at Nkoilale, will be based around a bore-hole and will become a community facility where produce grown will be used to benefit the whole community. It is this type of model that is being actively considered for the longer-term vision of establishing JE FFS's in the Kakuma Refugee camp in North Western Kenya. This is a very significant prospect for JE both in terms of its' scale and far-reaching impact on how the world approaches refugee camps in the future.

The intention is to maintain our presence in country, by having the directors visit in person a couple of times each year.

Responsibilities of the Trustees

The trustees (who are also directors of Just Earth Limited for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law 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 charitable company and of its incoming resources and application of resources, including income and expenditure. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently,
- make judgements and estimates that are prudent and reasonable,
- state whether applicable accounting standards and Statements of Recommended Practice have been followed, subject to any material departures disclosed and explained in the financial statements,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Report of the Trustees (incorporating the directors report) For the Year to 31 December 2024

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board on 23rd July 2025.


P Tyler, Jul 30, 2025 08:36:24 GMT+1

Peter Tyler
Trustee

JUST EARTH LIMITED

REPORT OF INDEPENDENT EXAMINER FOR THE YEAR ENDED 31ST DECEMBER 2024

Independent examiner's report to the trustees on the unaudited financial statements of Just Earth

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31st December 2024.

Respective responsibilities of trustees and independent examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to examine the accounts under section 145 of the 2011 Act; to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(i) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep proper accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

(ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Kathryn Short, Conway Davis Limited
Kathryn Short, Conway Davis Limited (Jul 30, 2025 09:48:23 GMT+1)

MRS KATHRYN SHORT
Conway Davis Limited
Chartered Certified Accountants

Dated: 23rd July 2025

4 Station Terrace
Caerphilly
CF83 1HD

JUST EARTH LIMITED

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST DECEMBER 2024

		Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	Note	£	£	£	£
Incoming resources:					
Donations and legacies	3	173,223	15,202	188,425	186,626
Charitable activities:		-	-	-	-
Activities for raising funds					
Trading activities	4	1,465	-	1,465	2,008
Investments					
Bank interest received		2,495	-	2,495	2,420
Total Income		177,183	15,202	192,385	191,054
Expenditure on:					
Raising Funds					
Fundraising costs	5	834	-	834	2,233
Operating costs of trading activities	5	20,060	-	20,060	12,744
Charitable activities	6	203,606	15,081	218,687	204,037
Total Expenditure		224,500	15,081	239,581	219,014
Net income		(47,317)	121	(47,196)	(27,960)
Other recognised (losses) gains					
Foreign exchange (losses)/ gains	7	7,072	2,382	9,454	(17,256)
Net Movement in Funds before transfers		(40,245)	2,503	(37,742)	(45,216)
Transfers between funds		-	-	-	-
Net Movement in Funds after transfers		(40,245)	2,503	(37,742)	(45,216)
Total funds brought forward		260,036	10,332	270,368	315,584
Total funds carried forward		219,791	12,835	232,626	270,368

JUST EARTH LIMITED

BALANCE SHEET AS AT 31ST DECEMBER 2024

	Note	2024		2023	
		£	£	£	£
Fixed Assets					
Tangible assets	9		74,711		90,658
Current Assets					
Stock		-		-	
Debtors	10	4,078		18,873	
Cash at bank and in hand		157,405		163,459	
		<u>161,483</u>		<u>182,332</u>	
Creditors					
Accruals	11	3,568		2,622	
		<u>3,568</u>		<u>2,622</u>	
Net current assets			<u>157,915</u>		<u>179,710</u>
Total assets less current liabilities			232,626		270,368
Net assets			<u><u>232,626</u></u>		<u><u>270,368</u></u>
Represented by:					
Unrestricted funds	12		219,791		260,036
Restricted funds	13		12,835		10,332
			<u><u>232,626</u></u>		<u><u>270,368</u></u>

For the 12 months ended 31 December 2024, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved and authorised for issue by the trustees on 23rd July 2025 and signed on their behalf by:


P Tyler, 30, 2025 08:36:24 GMT+1
Peter Tyler
 Director

Company number: 9092105

JUST EARTH LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2024

1. Company information

Just Earth Limited is a company limited by guarantee and registered in England and Wales, registration number 9092105, and a registered charity, number 1158050. The registered office is 15 Lime Trees, Avenue, Llangattock, Crickhowell, Powys. NP8 1LB.

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with 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 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

Just Earth Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless stated in the relevant accounting policy note.

These accounts include the activities of the Kenyan branch.

These accounts have been prepared on a Going Concern basis which the trustees continue to believe is appropriate.

The financial statements are prepared in sterling (£) and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.2 Income

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

Donations, legacies and similar incoming resources are reported gross and the related fundraising costs are reported in fundraising costs.

Grants are recognised as income when they are received provided conditions for receipt have been complied with, unless they relate to a specific future period in which case they are deferred.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity, this is normally upon notification of the interest paid or payable.

JUST EARTH LIMITED

NOTES TO THE ACCOUNTS (Continued) FOR THE YEAR ENDED 31ST DECEMBER 2024

1.3 Expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Raising Funds represents expenditure incurred in motivating the individual supporters, trusts and other organisations to contribute to the work of the charity.

Charitable activities represents 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 of an indirect nature necessary to support them.

Governance represents those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity.

All costs including support costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on the basis of an estimate of the proportion of time spent by staff on the activity.

Support costs are those costs which do not in themselves constitute an activity, instead they enable output creating activities to be undertaken. The cost category includes the central or regional office functions such as general management, human resources and payroll administration, budgeting and accounting, and information technology.

1.4 Fund accounting

The charity maintains various types of funds as follows:

General unrestricted funds represent income which can be used in accordance with the charitable objects at the discretion of the trustees.

Designated funds represent income set aside by the trustees out of general unrestricted funds for specific future purposes or projects.

Restricted funds represent income to be used in accordance with specific restrictions imposed by donors or which has been raised by the charity for particular purposes.

JUST EARTH LIMITED

NOTES TO THE ACCOUNTS (Continued) FOR THE YEAR ENDED 31ST DECEMBER 2024

1.5 Fixed assets and depreciation

The threshold for capitalisation of assets is set at £100 per item. Depreciation is calculated using the straight line method so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Farm buildings	-	10%
Motor cycles and vehicles	-	20% - 25%
Fixtures, fittings and equipment	-	10% - 50%

1.6 Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the statement of

1.7 Stocks

Stocks are stated at the lower of cost and net realisable value.

1.8 Cash and cash equivalents

Cash and cash equivalents in the balance sheet comprise cash at bank and in hand.

1.9 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rate of exchange ruling at the balance sheet date.

Non-monetary assets purchased in foreign currencies are translated into sterling at the rate of exchange ruling on the date of acquiring the assets.

Transaction in foreign currencies are translated into sterling at the rate ruling on the date of the transaction. Exchange gains and losses are recognised in the Statement of Financial Activities.

2 Net movement in funds

	2024	2023
	£	£
The net movement in funds for the year is stated after charging:		
Depreciation and other amounts written off tangible fixed assets:		
Owned assets	16,396	16,221
(Profit)/Loss on disposal of fixed assets	-	(1,376)
Independent examiners fee	875	850

JUST EARTH LIMITED

NOTES TO THE ACCOUNTS (Continued) FOR THE YEAR ENDED 31ST DECEMBER 2024

3. Donations and legacies

	Unrestricted funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Donations from organisations, churches and individuals	173,223	15,202	188,425	174,626
Other trusts		-	-	12,000
	173,223	15,202	188,425	186,626

4. Income from activities for raising funds

	Unrestricted funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Produce sales	1,465	-	1,465	2,008

5. Cost of raising funds

	Unrestricted funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Other costs	834	-	834	2,233
	834	-	834	2,233
Fundraising costs of trading activities	12,451	-	12,451	6,861
Depreciation	7,609	-	7,609	7,259
(Loss) on disposal of fixed assets	-	-	-	(1,376)
	20,060	-	20,060	12,744
	20,894	-	20,894	14,977

6. Charitable activities

	Unrestricted funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Farm School Activities in Kenya	57,938	-	57,938	64,117
Employee costs	85,560	-	85,560	65,864
Travel & Accommodation costs	27,092	-	27,092	28,238
Administration Costs	22,518	-	22,518	26,607
Bad debts	1,711	-	1,711	-
Depreciation - charitable activities	8,787	-	8,787	8,962
Houston Baptist Project	-	15,081	15,081	10,249
	203,606	15,081	218,687	204,037

JUST EARTH LIMITED

NOTES TO THE ACCOUNTS (Continued) FOR THE YEAR ENDED 31ST DECEMBER 2024

Administration costs include the Governance costs of £875 (2023: £850) that relate to the Independent Examination of the accounts.

7. Other (gains)/losses

	Unrestricted funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Profit/(loss) on foreign exchange	7,072	2,382	9,454	(17,256)

The charity operates in two main locations, UK and Kenya. A significant proportion of transactions, assets and liabilities are denominated in the Kenyan Shilling, and this gives rise to exchange gains and losses during the financial year, and to translation gains and losses at the financial year ends.

8. Staff numbers and cost

Employment costs:

	2024 £	2023 £
Staff salaries	73,843	59,489
Employers pension contributions	5,915	4,035
Employers medical costs	4,712	3,136
Casual and volunteer staff	526	13,214
Other staff costs	263	10,439
	<u>85,259</u>	<u>90,313</u>

All staff are employed by the Kenyan branch.

Number of employees:

The average monthly number of employees during the year, calculated on the basis of average monthly head count, was as follows:

	2024	2023
Charitable activities	<u>7.0</u>	<u>6.0</u>

No staff member was paid more than £60,000 in the financial year. No trustee received any remuneration during the year (2023: £nil). Expenses reimbursed to the trustees amounted to £2,368 for travel, asset purchase and third party services (2023: £3,544).

The trustees take an active role in the running of the charity and therefore the total employment benefits, including employer pension contributions, of the key management personnel of the charity

JUST EARTH LIMITED

NOTES TO THE ACCOUNTS (Continued) FOR THE YEAR ENDED 31ST DECEMBER 2024

9. Fixed Assets

	Farm buildings	Motor cycles & vehicles	Fixtures, fittings & equipment	Total Funds 2024
	£	£	£	£
Cost				
As at 1st Jan 2024	13,941	44,508	55,220	113,669
Additions	-	-	449	449
Disposal	-	-	-	-
As at 31st Dec 2024	13,941	44,508	55,669	114,118
Depreciation				
As at 1st Jan 2024	1,319	9,809	11,883	23,011
Charge in the year	1,394	8,675	6,327	16,396
Eliminated depreciation on disposals	-	-	-	-
As at 31st Dec 2024	2,713	18,484	18,210	39,407
Net Book Value				
As at 31st Dec 2024	11,228	26,024	37,459	74,711
As at 31st Dec 2023	12,622	34,699	43,337	90,658

10. Debtors

	2024	2023
	£	£
Prepayments	3,335	4,836
Other debtors	743	4,942
Working capital loans	-	9,095
	4,078	18,873

11. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Provisions	647	465
Accruals	875	850
Salary Related Accruals	2,046	1,109
Employee Reimbursements	-	108
Accounts Payable	-	90
	3,568	2,622

JUST EARTH LIMITED

NOTES TO THE ACCOUNTS (Continued) FOR THE YEAR ENDED 31ST DECEMBER 2024

12. Unrestricted Funds

	General Fund	Total
	£	£
Balance at 1 January 2024	260,036	260,036
Net income for the year	-	-
Foreign exchange losses	-	-
Balance at 31 December 2024	<u>260,036</u>	<u>260,036</u>

13. Restricted Funds

	Houston Baptist Project	ACK Donation 2021	Pioneer Church Haugesund Project	Total 2024
	£	£	£	£
Balance at 1 January 2024	9,733	599	-	10,332
Net income for the year	(58)	-	179	121
Translation movements	2,250	138	(6)	2,382
Balance at 31 December 2024	<u>11,925</u>	<u>737</u>	<u>173</u>	<u>12,835</u>

14. Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Tangible assets	74,711	-	74,711	90,658
Cash at bank and in hand	144,570	12,835	157,405	163,459
Other net assets/(liabilities)	510	-	510	16,251
	<u>219,791</u>	<u>12,835</u>	<u>232,626</u>	<u>270,368</u>

15. Taxation

As a charity, Just Earth Limited is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

16. Related parties

The charity is related to the Maseno Trust in that Rev. Bruce Collins, Alex Lloyd Davies, David Cross and Gerwyn Miles are directors and trustees of both charities. Just Earth Limited is a corporate entity, formed to do the work of the Maseno Trust, which is now dormant. There were no related party transactions between the two charities during the year (2023: £12,000).

JUST EARTH LIMITED

NOTES TO THE ACCOUNTS (Continued) FOR THE YEAR ENDED 31ST DECEMBER 2023

The charity is also related to Just Earth USA, Inc., in that Rev. Bruce Collins, Peter Tyler and Gerwyn Miles are directors of both the charity and the corporation. Just Earth USA, Inc, is a not-for-profit corporation formed to assist with raising funding for the charity's activities, by providing a tax efficient means for US donors to support the work of the charity. The Charity received funding of £nil from Just Earth USA, Inc, during the year (2023: £nil).

The total amount of donations received during the year from related parties was £34,200 (2023: £13,900).

17. Controlling parties

In the opinion of the trustees there is no single ultimate controlling party of the charity.

18. Company limited by guarantee

Just Earth Limited is a company limited by guarantee and accordingly does not have a share capital. Every member of the company undertakes to contribute such amount as may be required not exceeding £10 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

JUST EARTH LIMITED

NOTES TO THE ACCOUNTS (Continued) FOR THE YEAR ENDED 31ST DECEMBER 2023

20. Statement of Financial Activities (including income and expenditure account) for the year ended 31 December 2023

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Income from:			
Donations and legacies	172,587	14,039	186,626
Charitable activities:	-	-	-
Activities for raising funds			
Trading activities	2,008	-	2,008
Investments			
Bank interest received	2,420	-	2,420
Total Income	177,015	14,039	191,054
Expenditure on:			
Raising Funds			
Operating costs of trading activities	12,744	-	12,744
Fundraising costs	2,233	-	2,233
Charitable activities	193,788	10,249	204,037
Total Expenditure	208,765	10,249	219,014
Net income	(31,750)	3,790	(27,960)
Other recognised (losses) gains			
Foreign exchange (losses)/ gains	(14,663)	(2,593)	(17,256)
Net Movement in Funds before transfers	(46,413)	1,197	(45,216)
Transfers between funds	-	-	-
Net Movement in Funds after transfers	(46,413)	1,197	(45,216)
Total funds brought forward	306,449	9,135	315,584
Total funds carried forward	260,036	10,332	270,368

Just Earth 2024 post board meeting

Final Audit Report

2025-07-30

Created:	2025-07-29
By:	Kathryn Short, Conway Davis Limited (kss@zeidmandavis.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAA5a9LCmSR17Ed8iw9UsA45bVt6PR5HKok

"Just Earth 2024 post board meeting" History

-  Document created by kathryn short (kss@zeidmandavis.co.uk)
2025-07-29 - 4:10:07 PM GMT- IP address: 194.75.115.189
-  Document emailed to Mr P Tyler (petertyler_40@hotmail.com) for signature
2025-07-29 - 4:10:15 PM GMT
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2025-07-30 - 7:33:35 AM GMT- IP address: 52.102.13.213
-  Signer Mr P Tyler (petertyler_40@hotmail.com) entered name at signing as P Tyler
2025-07-30 - 7:36:22 AM GMT- IP address: 81.145.23.61
-  Document e-signed by P Tyler (petertyler_40@hotmail.com)
Signature Date: 2025-07-30 - 7:36:24 AM GMT - Time Source: server- IP address: 81.145.23.61
-  Document emailed to kathryn short (kss@zeidmandavis.co.uk) for signature
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-  Email viewed by kathryn short (kss@zeidmandavis.co.uk)
2025-07-30 - 8:46:54 AM GMT- IP address: 194.75.115.189
-  Signer kathryn short (kss@zeidmandavis.co.uk) entered name at signing as Kathryn Short, Conway Davis Limited
2025-07-30 - 8:48:21 AM GMT- IP address: 194.75.115.189
-  Document e-signed by Kathryn Short, Conway Davis Limited (kss@zeidmandavis.co.uk)
Signature Date: 2025-07-30 - 8:48:23 AM GMT - Time Source: server- IP address: 194.75.115.189
-  Agreement completed.
2025-07-30 - 8:48:23 AM GMT

JUST EARTH LIMITED

England & Wales - Charity number 1158050

Accounts

Just Earth Limited

Annual Report and Accounts

For the year ended 31st December 2023

Just Earth Limited

Annual Report and Accounts

For the year ended 31st December 2023

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JUST EARTH LIMITED

CHARITY INFORMATION FOR THE YEAR ENDED 31ST DECEMBER 2023

Charity Name: Just Earth Limited

Working Names: Just Earth

Registered Numbers: Company Number: 9092105
Charity Number: 1158050

Registered Office: 15 Lime Trees Avenue
Llangattock
Crickhowell
Powys NP8 1LB

Website address: www.justearth.org

Trustees: Rev Bruce Collins
~~Mr David Cross~~
Mrs Alex Lloyd Davies
Mr Geir Haraldseid (appointed 03/07/2023)
Rev Evelyn Lee-Barber
Mr Gerwyn Miles
Mr Peter Tyler

Secretary: Mr Gerwyn Miles

Independent Examiner: Conway Davis Limited
Chartered Certified Accountants
4 Station Terrace
Caerphilly
CF83 1HD

Bankers: CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

JUST EARTH LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2023

The trustees present their report and the independently examined financial statements of the charity for the year ended 31 December 2023, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, 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

The Charity's objects are:

- (a) the relief and/or prevention of poverty in such ways as the Trustees may see fit;
- (b) to advance the Christian faith in such ways as the Trustees may see fit.

Just Earth Limited's ('JE') main focus is to benefit those living and working in Kenya, such as farmers and individuals from rural villages, to improve their farming methods and help set up small businesses, thereby helping alleviate poverty in their communities and provide a sustainable

The charity seeks to transform the lives of the poor by focusing on four key aspects that it sees as foundational pillars of transformation – Spiritual, Economic, Social and Environmental. It seeks to work in partnership with local churches to help people follow Jesus in a way that empowers them economically, in a relational context that builds community and ensures consideration is given to develop and implement environmental safeguarding techniques to help build sustainable futures.

i. The Economic Pillar

Farmers undergo an intensive and practical two-year programme in Farmer Field Schools (FFS) of up to 36 farmers each. The curriculum is established and co-ordinated by our Doctor of Agromony and delivered by qualified agricultural facilitators, who attend the FFS every week. The course content comprises of modules in crop/livestock production, agri-business, soil and land management, climate change mitigation and adaptation with emphasis on organic farming, value chain development and nutrition among others. Each trained farmer reaches out, on average, to 4 neighbours through farmer-to-farmer extension. Farmers are helped via subsidised loans, to purchase the quality farm inputs needed to raise productivity.

ii. The Social Pillar

This pillar focuses on general improvement in welfare of families in terms of school attendance, food and nutrition security, food safety, improved housing and household assets. Food produced on the demonstration plots is used to support orphans, widows and other vulnerable community members.

JUST EARTH LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2023

iii. The Environmental Pillar

Emphasis is put on climate change adaptation and mitigation strategies at household level, planting of trees, reclamation of degraded lands, soil conservation, organic farming, protection of environmental biodiversity and sustainability.

iv. The Spiritual Pillar

Farmers are spiritually enriched through the Kingdom Life course during the two years of FFS learning.

Achievements and Performance

The charity's major outcomes for 2023 are:

- New FFS were commissioned with a total membership of 223 in 4 Anglican Church of Kenya diocese in Western Kenya. The total number of FFS was 16 comprising 389 active members.
- 2,340 direct beneficiaries from FFS training and 9,360 more people benefitted indirectly through JE farmers sharing their knowledge with farming neighbours.
- Graduation of 141 farmers (31 male, 110 female) from 5 FFS.
- Training of 22 new FFS facilitators including 2 from the Democratic Republic of Congo ('DRC').
- 7 Field days attended by 1,400 farmers where local communities visited FFS demonstration plots
- One field day at the Bishop Muge Avocado farm in Kitale Diocese which attracted widespread interest in the County, with 734 visitors attending.
- Two Kingdom Life reviews and two mind-set change workshops.
- 14,500 trees planted by FFS members.
- 12 Pre-FFS training sessions for 2024 schools.
- Farmers earned KES 17,743,520 (~ UK£89k / US\$113k) from their sale of crops
- Visit to the DRC by JE Kenya staff to determine feasibility of FFS piloting in the diocese of Kindu.

We continue to be very grateful to our many partners for generously supporting the work of JE. This work consistently lifts the very poor and vulnerable out of extreme poverty in a holistic manner, and gives them both dignity and life choices for their families that they could not otherwise access. We often hear it said that children are sent out to beg – but that thanks to the FFS, they no longer have to beg.

On their behalf, we say – Thank You.

The Economic Pillar:

1. General maize production and acreage

JUST EARTH LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2023

389 households benefitted directly from FFS training, and 1,556 neighbouring households benefitted indirectly through our JE farmers passing on their learning.

JE Farmers earned KES 17,743,520 (~ UK£89k / US\$113k) from the sale of their surplus crops which represent an 65% increase per farmer over their 2022 equivalents.

Maize yields were 2.5 times higher in 2nd year schools than were achieved pre-school. This was despite some regions experiencing very difficult weather conditions (both drought and flooding experienced in a number of regions) in 2023, compared to weather conditions in the pre-FFS baseline period.

Figure 1a through 1c following, illustrate these overall results:

Figure 1a Trend in Maize Yield/Acre (Tonnes/Acre) for Just Earth Farmers over the 2 Years of FFS

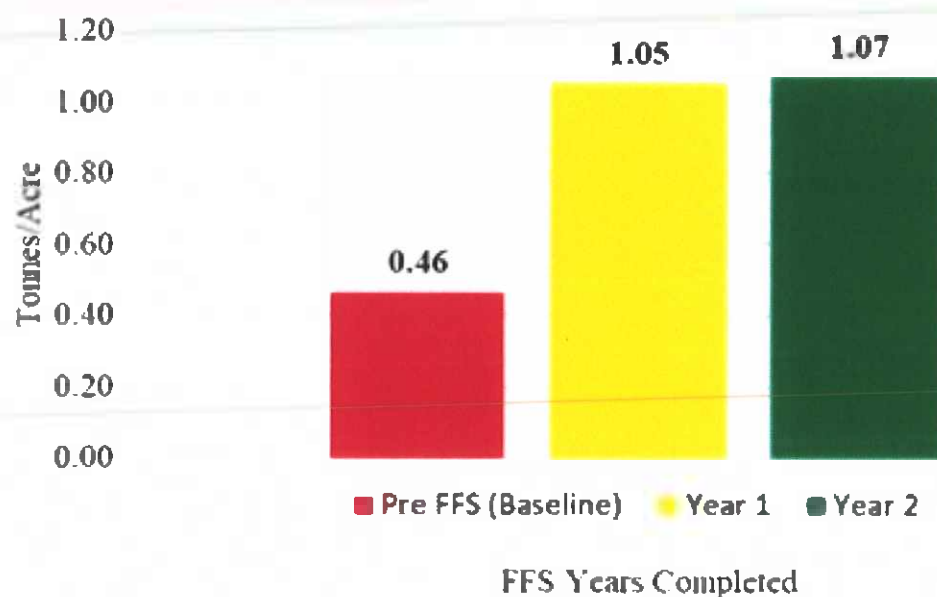


Figure 1b Total Maize Production (Tonnes) & Acres Used for All Farm Field Schools During 2023

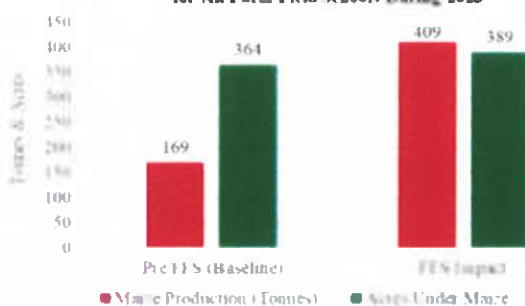
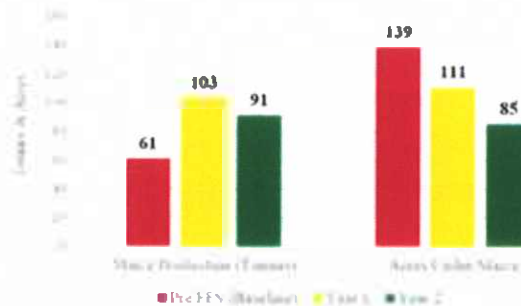


Figure 1c Total Maize Production Trend (Tonnes) & Acres Used for 1st & 2nd Year FFS



JUST EARTH LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2023

Baseline and Production data was collected from each farmer in order to facilitate tracking of changes in yields, and this enables detailed assessment of the impact of the FFS learning programme. Full detail to individual FFS level is available. The impact of regional weather variations on individual FFS yields was unusually high, as Table 1 illustrates:

Table 1	Best FFS Yield Improvement	Weakest FFS Yield improvement
Year 1 FFS	3.3 times baseline	1.6 times baseline
Year 2 FFS	4.4 times baseline	1.2 times baseline

2. Income from Crop Sales and Livestock

There is evidence of crop diversification, overcoming years of traditional emphasis on Maize and providing better nutrition overall. Farmers earned a total of KSH 17,743,520 from sale of crops, which included maize, beans, millet, sorghum, cassava, potato, sweet potato and vegetables. Figure 2 shows that over a quarter of FFS household income came from non-maize crops.

Farmers are trained on livestock production techniques at the FFS including housing and disease control for dairy, sheep, goats, chicken, pigs and bee keeping. Pasture and fodder production including legumes and fodder trees are integrated in the demonstration plot design to give the farmers hands on experience to transfer to their farms.

A majority of the FFS members practice mixed farming whereby crop farming complements livestock keeping, as crops and crop residues are sources of fodder, whereas livestock manure is key to organic crop farming and environmental sustainability.

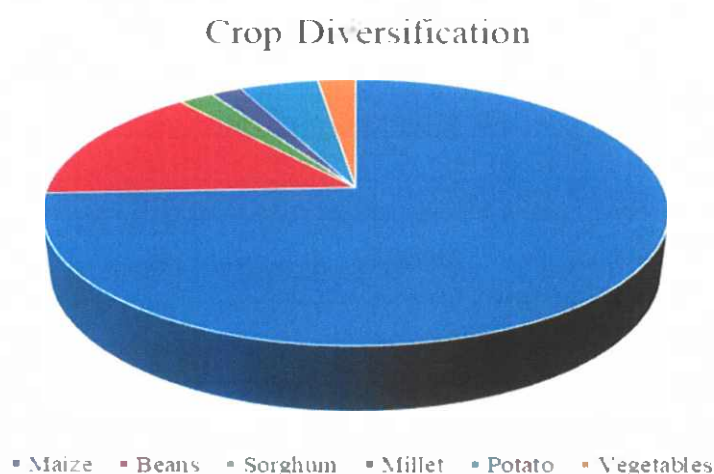


Figure 2: Income diversification by crop by FFS members

JUST EARTH LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2023

In 2021, JE, in partnership with the First Baptist Church Houston, established a pastoral FFS (Canaan Ropile FFS), in Ilturisho village, Nkoilale, adjacent to the Masai Mara National Reserve, which is globally renowned for the rich diversity of wild animals and the annual wildebeest migration.

Before the FFS was started, the Maasai community in Nkoilale were not familiar with crop farming. Access to green vegetables was difficult, and the women had to purchase the commodity very expensively at local markets.

JE in partnership locally with the Full Gospel church in Nkoilale, established a FFS with a total membership of 66 women on a demonstration plot provided by the local Pastor. JE repaired a community borehole and installed a solar powered irrigation system for the demonstration plot, which transformed a dry semi-arid area into a source of abundant fresh vegetables for the whole community. After two years of training, 55 women graduated.

In the absence of ongoing funding, JE is currently working with this community to establish a plan to see this programme continue into 2024.

The Environmental Pillar:

This pillar is key in promoting environmental resilience through adoption of climate change adaptation strategies at farm level. This is becoming more urgent as the cumulative impact of adverse climate change becomes more pronounced.

Farmers are trained in land management techniques such as organic farming, soil erosion control, contour farming, mulch farming, conservation tillage, planting of fallow crops and grazing land management. They were also encouraged to plant a minimum of 25 trees each, of which 5 must be fruit bearing, in order to improve household nutrition.

1. Climate Change Adaptation Strategies

As illustrated in table 2, the most commonly used climate change adaptation strategy was use of compost/farm yard manure, mulching, contour farming to control soil erosion and digging of ditches to minimize waterlogging.

Table 2					
Number of Farmers adopting Climate Change Strategies					
Ditches	Contours	Fallow crops	Compost/FYM	Zero Tillage	Mulching
124	123	55	254	36	148

The impact of these practices is far reaching, from managing risk of loss of topsoil through erosion due to heavy rainfall to improving soil stability and fertility to reducing dependency on artificial, petrochemical based fertilisers. This is often the first time that farmers have encountered practical steps they can take to protect the long-term health of their farm land.

The FFS training programme is continually being adapted to improve land usage, and a strategic decision is being implemented which aims to significantly reduce the reliance upon petrochemical based fertilisers through a combination of zero tillage and use of high quality composted and farm yard manure materials.

2. Tree Planting

A total of 14,614 trees were planted by FFS members, bringing the total number of trees planted through Just Earth intervention to 183,112. Each Year 1 FFS was supplied with agro-forestry tree seeds to establish a nursery and produce tree seedlings for distribution to farmers in Year 2. The trees planted in 2023 were:

Agro-forestry	4,744
Indigenous	2,723
Exotic	5,055
Fruit Trees	2,092
Total trees planted	14,614

The Social Pillar:

Farms are routinely visited during the course of a 2 year FFS. Farm judging and documentation of success stories then takes place towards the end of Year 2 of a FFS to evaluate the impact of the programme at farm level. This tests a number of key aspects, including:

- Technology transfer from the demonstration plot to the household as well as dissemination to neighbours.
- Efforts to conserve the environment and land management.
- Testimonies of spiritual growth through Kingdom Life course and evidence of support to vulnerable members of the community.

Improved livelihood is reflected in better housing, food and nutrition security, improved school attendance as parents can pay fees for their children and supply school requirements as a result of better income. 42 out of the total of 166 farms in the Year 2 FFS programme were visited.

An example success story from the farm visits is presented below:

- Selly Paulo, Canaan Lelan FFS – Kapenguria Diocese

JUST EARTH LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2023

Selly Paulo is a member of Canaan Lelan FFS, Kapenguria Diocese. Aged 42 years, Selly is married to Tokio Paulo and they have 2 children. Before joining FFS, Selly used to harvest 2 (90kg) bags of maize from half an acre. After two years training, she now produces 9 bags from the same farm due to using well-prepared Farm Yard Manure from her cows, goats and chicken. Selly has also diversified into growing of potato, vegetables, beans, passion fruit and Tamarillo fruit.

Selly is grateful for FFS training which she says has enabled her and her husband to be fully employed on their 6-acre farm. Since joining FFS in 2022, she has planted 69 trees which comprise 49 indigenous (Elgon Teak and Podo) and 20 Tamarillo fruits. She keeps some cows, sheep and indigenous chicken. From the sale of her farm produce, Selly pays school fees for her children and is putting up a permanent house.

As a result of Kingdom Life training, Selly reaches out to the needy in the community by sharing her farm produce. She also participates actively in church projects through generous giving and the Lord blesses the work of her hands.

The Spiritual Pillar:

The spiritual pillar is a core part of JE FFS's and works in partnership with local church leaders. They are key in facilitating Kingdom Life Bible Study and carrying out pastoral visits to the farmers in their homes, sometimes accompanied by JE facilitators. The aim is to change the lives of farmers in a holistic way so that the person grows as well as learning improved farming techniques. Rural poverty often afflicts a person's confidence and sense of self-worth. Breaking this pattern is a key objective but can be challenging where mind-sets have become long entrenched.

1. Mind-set change training

Just Earth in partnership with Roots to Fruit, an organization led by Rev Canon, Dr. Dennis Tongoi, carried out two mindset change training sessions targeting senior church leaders (including three local ACK bishops), JE staff and local church leaders with farm schools under their care.

This knowledge has been cascaded to FFS members and now forms an integral module in pre-FFS training. It is believed that this training will help farmers overcome innate and cultural barriers to technology adoption and ownership of the FFS process, and this will have direct implications for transformation of livelihoods.

2. Demonstration plot income and utilization

JUST EARTH LIMITED

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Local church leaders ensured that 80 per cent of the income from the sale of crops on the demonstration plots was used in supporting orphans, widows and other vulnerable individuals. The beneficiaries are members of the community where the FFS is located, identified by FFS members. Sale of demonstration plot produce totalling KES 301,335 was achieved during 2023, and of that KES 248,523 was used to support the needy in the locality through a variety of actions, including:

- Feeding widows, orphans and the elderly, and
- Paying school fees for needy children

In Country Sustainability:

Following a very generous donation back in the latter part of 2021, on land supplied rent free (under contract) by the Diocese of Kitale, we invested in the infrastructure needed to grow Avocados on a 10-acre site at the Bishop Muge Centre.

The project is proceeding to plan and we feel excited as momentum is beginning to build towards our first harvest in late 2024/early 2025. It is hoped, if successful, that this will form the basis of a model which is transferable to other regions over time and help move us closer to in-country sustainability.

Challenges Faced:

No work of this nature is free from challenge and difficulty, which has been Just Earth's experience, from its inception, along with the positive observation that often more is learned when things go wrong and processes fail. We have found that each year the model has developed and grown, as challenges have emerged, processes become better understood and hurdles are overcome. Some of the key challenges that we have learnt from during 2023 are:

- Continued negative impact of climate change:

The impact of this is very diverse across the country, as some regions experience severe flooding and others, drought. Learning to develop a regionally specific curriculum, with the necessary diversity of produce and planting regimes has been essential to help our farmers become more robust in producing the right crops for the right climate, at the right times. It has become a strategic aim of Just Earth to move closer to organic farming, which embodies techniques like minimum tillage (to protect from soil erosion), mulching (to maintain as much moisture in the soil as possible), the production/usage of farmyard manure and less reliance on petrochemical fertilizers.

- The FFS input loan system:

JUST EARTH LIMITED

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During 2022, Just Earth piloted the transfer of responsibility for the control of farm input loans to the regional diocese, in the belief that they were the ones who held the deeper relationships with individual farmers and were consequently more able to guide each farmer through the process of loan repayment.

This proved to be more challenging than we expected and placed a significant burden on many of the dioceses, who found this process very difficult to manage. This made us re-think the impact of the entire input loan process and through consultation with stakeholders have decided to pilot the removal of input loans from the FFS process, in favour of supplying quality certified seed to our first-year farmers as a gift.

- Declining attendance at the weekly demonstration plot:

Post pandemic attendance rates at the weekly demonstration plot have been disappointing and a serious challenge to improve. We initially put this down to the pandemic but have recently discovered that it is more likely linked to the loan scheme, as individuals who were falling behind with repayments, choose to forsake some training, in order to avoid facing questions over their loan. This new information was another catalyst for making the move towards piloting a loan free FFS.

Director Visits:

There were 2 teams taken to Kenya during the year (March and July), led by a Director, with the aim of supporting and encouraging staff, strengthening regional partnerships and establishing new in-country relationships with potential partners who might add value to the JE model going forwards.

There was also a trip to the USA by Bruce Collins to strengthen existing donor partnerships and investigate opportunities for building new such relationships across the country.

Public Benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future projects. In particular, the trustees consider how planned projects will contribute to the aims and objectives they have set. The paragraphs above provide further information.

Structure, Governance and Management

Governing document

Just Earth Limited is a registered charity and company limited by guarantee, governed by its Memorandum and Articles of Association dated 18 June 2014.

JUST EARTH LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2023

Recruitment and appointment of Trustees

The governing body of Just Earth Ltd is the board of trustees who meet from time to time to discuss the affairs of the Charity. The day to day management operations are overseen by Bruce Collins (Director) and financial management is overseen by Gerwyn Miles (Director).

Induction and training of Trustees

The need for new Trustees is reviewed regularly, and when appropriate, names are presented at a trustees' meeting for consideration. The existing trustees make any new appointments. New trustees are given copies of the Memorandum and Articles of Association, copies of previous accounts and the opportunity to discuss questions with existing trustees. A third of all trustees are required to retire at each Annual General Meeting, although they are allowed to stand for re-election. Upon appointment trustees are informed of their obligations in law as a trustee of a charity, and are encouraged to acquaint themselves with the publications and guidance available from the Charity Commission.

Financial Review

Performance in the Year

Donations totalling £186,626 were received during the year from individuals, churches and by way of grant from charitable trusts. Other income totalled £4,428 resulting in total income of £191,054. Expenditure during the year totalled £236,270 and was focused on farm school activities in Kenya, and on project management and development from here in the UK. As activities expand, development of additional infrastructure and routes to market farmer's crops need to be established within Kenya.

The result for the year was a deficit of £45,216 (2022 – surplus of £30,243). The pattern of donation income includes periodic substantial support from a few sources, and this can lead to significant variation in donation income between years. The directors are content with the position of the charity, and continue to widen the supporter base to ensure that activities are undertaken on a sustainable basis.

The continuing development of Just Earth in Kenya is extremely important to us, and we remain hugely grateful to our Church and individual partners for their generous and very faithful support, which enables our future plans to be expanded.

JUST EARTH LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2023

Reserves policy

It is the policy of the charity to try to hold unrestricted reserves, not designated for a specific use where possible, to enable a greater level of discretion for funding charitable activities. However, where donors give specific instructions for the use of their gift, the charity will hold these donations as restricted funds.

We also aim to maintain free reserves at a level sufficient to cover at least 6 months' operating costs, so that should funding cease, we can make a responsible and managed exit from our projects. With our free unrestricted reserves at £169,378 (December 2022: £203,039) this allows adequate resources to maintain the work of the charity.

Future Plans

JE's focus going into 2024 is to further grow our commitment to work with Kenyan church partners who are playing their part and are prepared to commit the necessary resources to ensure JE processes are successful in their regions. There has been no change to the composition of the regions we plan to work with in 2024, which includes: Eldoret, Kitale, Maseno North, Maseno East and Kapenguria (previously in Kitale diocese). The plans include 11 new schools in these regions, representing 357 new members. With the 7 schools moving forward into their second year, we plan to be running 18 schools in 2024 (16 in 2023), with a total of 640 members (389 in 2023).

We are constantly looking to develop new and lasting relationships with national and regional church leaders, to see the benefits of the work spread further and we seek to collaborate wherever possible, with other like-minded organisations, who can help bring value add to the JE model. During 2023, we sent a team to the DRC to share vision with leaders in the diocese of Kindu and are pleased to see that plans are afoot there to develop a FFS in that diocese in 2024.

The successful completion of the full 2 year pastoral programme at Nkoilale has demonstrated what can be achieved in communities which do not have the below subsistence small scale farming poverty that JE is addressing through the main FFS model in Western Kenya. We are open to actively exploring how the lessons learnt from this programme can be applied to the benefit of the needy in areas where a community, rather than an individual farmer, focus needs to be employed..

The intention is to maintain our presence in country, by having the directors visit in person a couple of times each year.

JUST EARTH LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2023

Responsibilities of the Trustees

The trustees (who are also directors of Just Earth Limited for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law 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 charitable company and of its incoming resources and application of resources, including income and expenditure. In preparing these financial statements, the trustees are required to:

select suitable accounting policies and then apply them consistently,

make judgements and estimates that are prudent and reasonable,

state whether applicable accounting standards and Statements of Recommended Practice have been followed, subject to any material departures disclosed and explained in the financial statements,

prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

On behalf of the board on 10 July 2024.



Peter Tyler
Trustee

JUST EARTH LIMITED

REPORT OF INDEPENDENT EXAMINER FOR THE YEAR ENDED 31ST DECEMBER 2023

Independent examiner's report to the trustees on the unaudited financial statements of Just Earth

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31st December 2023.

Respective responsibilities of trustees and independent examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to examine the accounts under section 145 of the 2011 Act; to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

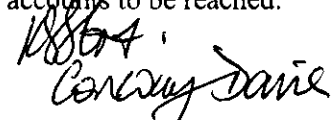
Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(i) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep proper accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

(ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



MRS KATHRYN SHORT
Conway Davis Limited
Chartered Certified Accountants

Dated: 10th July 2024

4 Station Terrace
Caerphilly
CF83 1HD

JUST EARTH LIMITED

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST DECEMBER 2023

		Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	Note	£	£	£	£
Incoming resources:					
Donations and legacies	3	172,587	14,039	186,626	225,002
Charitable activities:		-	-	-	-
Activities for raising funds					
Trading activities	4	2,008	-	2,008	7,874
Investments					
Bank interest received		2,420	-	2,420	732
Total Income		<u>177,015</u>	<u>14,039</u>	<u>191,054</u>	<u>233,608</u>
Expenditure on:					
Raising Funds					
Fundraising costs	5	2,233	-	2,233	60
Operating costs of trading activities	5	12,744	-	12,744	36,714
Charitable activities	6	193,788	10,249	204,037	164,395
Total Expenditure		<u>208,765</u>	<u>10,249</u>	<u>219,014</u>	<u>201,169</u>
Net income		(31,750)	3,790	(27,960)	32,439
Other recognised (losses) gains					
Foreign exchange (losses)/ gains	7	(14,663)	(2,593)	(17,256)	(2,196)
Net Movement in Funds before transfers		(46,413)	1,197	(45,216)	30,243
Transfers between funds		-	-	-	-
Net Movement in Funds after transfers		(46,413)	1,197	(45,216)	30,243
Total funds brought forward		<u>306,449</u>	<u>9,135</u>	<u>315,584</u>	<u>285,341</u>
Total funds carried forward		<u>260,036</u>	<u>10,332</u>	<u>270,368</u>	<u>315,584</u>

JUST EARTH LIMITED

BALANCE SHEET AS AT 31ST DECEMBER 2023

	Note	2023	2022
		£	£
Fixed Assets			
Tangible assets	8	90,658	103,410
Current Assets			
Stock			241
Debtors	9	18,873	32,762
Cash at bank and in hand		163,459	180,874
		<u>182,332</u>	<u>213,877</u>
Creditors			
Wages and salaries control			2
Accruals	10	2,622	1,701
		<u>2,622</u>	<u>1,703</u>
Net current assets		<u>179,710</u>	<u>212,174</u>
Total assets less current liabilities		270,368	315,584
Net assets		<u>270,368</u>	<u>315,584</u>
Represented by:			
Unrestricted funds	12	260,036	306,449
Restricted funds	13	10,332	2,922
		<u>270,368</u>	<u>309,371</u>

For the 12 months ended 31 December 2023, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved and authorised for issue by the trustees on 10th July 2024 and signed on their behalf by:


Peter Tyler
Director

Company number: 9092105

JUST EARTH LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2023

1. Company information

Just Earth Limited is a company limited by guarantee and registered in England and Wales, registration number 9092105, and a registered charity, number 1158050. The registered office is 15 Lime Trees, Avenue, Llangattock, Crickhowell, Powys. NP8 1LB.

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with 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 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

Just Earth Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless stated in the relevant accounting policy note.

These accounts include the activities of the Kenyan branch.

These accounts have been prepared on a Going Concern basis which the trustees continue to believe is appropriate.

The financial statements are prepared in sterling (£) and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.2 Income

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

Donations, legacies and similar incoming resources are reported gross and the related fundraising costs are reported in fundraising costs.

Grants are recognised as income when they are received provided conditions for receipt have been complied with, unless they relate to a specific future period in which case they are deferred.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity, this is normally upon notification of the interest paid or payable.

JUST EARTH LIMITED

NOTES TO THE ACCOUNTS (Continued) FOR THE YEAR ENDED 31ST DECEMBER 2023

1.3 Expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Raising Funds represents expenditure incurred in motivating the individual supporters, trusts and other organisations to contribute to the work of the charity.

Charitable activities represents 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 of an indirect nature necessary to support them.

Governance represents those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity.

All costs including support costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on the basis of an estimate of the proportion of time spent by staff on the activity.

Support costs are those costs which do not in themselves constitute an activity, instead they enable output creating activities to be undertaken. The cost category includes the central or regional office functions such as general management, human resources and payroll administration, budgeting and accounting, and information technology.

1.4 Fund accounting

The charity maintains various types of funds as follows:

General unrestricted funds represent income which can be used in accordance with the charitable objects at the discretion of the trustees.

Designated funds represent income set aside by the trustees out of general unrestricted funds for specific future purposes or projects.

Restricted funds represent income to be used in accordance with specific restrictions imposed by donors or which has been raised by the charity for particular purposes.

JUST EARTH LIMITED

NOTES TO THE ACCOUNTS (Continued) FOR THE YEAR ENDED 31ST DECEMBER 2023

1.5 Fixed assets and depreciation

The threshold for capitalisation of assets is set at £100 per item. Depreciation is calculated using the straight line method so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Farm buildings	-	10%
Motor cycles and vehicles	-	20% - 25%
Fixtures, fittings and equipment	-	10% - 50%

1.6 Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the statement of

1.7 Stocks

Stocks are stated at the lower of cost and net realisable value.

1.8 Cash and cash equivalents

Cash and cash equivalents in the balance sheet comprise cash at bank and in hand.

1.9 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rate of exchange ruling at the balance sheet date.

Non-monetary assets purchased in foreign currencies are translated into sterling at the rate of exchange ruling on the date of acquiring the assets.

Transaction in foreign currencies are translated into sterling at the rate ruling on the date of the transaction. Exchange gains and losses are recognised in the Statement of Financial Activities.

2 Net movement in funds

	2023	2022
	£	£
The net movement in funds for the year is stated after charging:		
Depreciation and other amounts written off tangible fixed assets:		
Owned assets	16,221	8,175
(Profit)/Loss on disposal of fixed assets	(1,376)	4,228
Independent examiners fee	850	850

JUST EARTH LIMITED

NOTES TO THE ACCOUNTS (Continued) FOR THE YEAR ENDED 31ST DECEMBER 2023

3. Donations and legacies

	Unrestricted funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Donations from organisations, churches and individuals	172,587	14,039	186,626	215,002
Other trusts	-	-	-	10,000
	<u>172,587</u>	<u>14,039</u>	<u>186,626</u>	<u>225,002</u>

4. Income from activities for raising funds

	Unrestricted funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Produce sales	2,008	-	2,008	7,874

5. Cost of raising funds

	Unrestricted funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Other costs	2,233	-	2,233	60
	<u>2,233</u>	<u>-</u>	<u>2,233</u>	<u>60</u>
Fundraising costs of trading activities	6,861	-	6,861	24,942
Depreciation	7,259	-	7,259	7,544
(Loss) on disposal of fixed assets	(1,376)	-	(1,376)	4,228
	<u>12,744</u>	<u>-</u>	<u>12,744</u>	<u>36,714</u>
	<u>14,977</u>	<u>-</u>	<u>14,977</u>	<u>36,774</u>

6. Charitable activities

	Unrestricted funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Farm School Activities in Kenya	64,117	-	64,117	42,540
Employee costs	65,864	-	65,864	72,629
Travel & Accommodation costs	28,238	-	28,238	25,989
Administration Costs	26,607	-	26,607	15,326
Depreciation - charitable activities	8,962	-	8,962	631
Currency translation movements	-	-	-	(2,386)
Houston Baptist Project	-	10,249	10,249	9,667
	<u>193,788</u>	<u>10,249</u>	<u>204,037</u>	<u>164,395</u>

JUST EARTH LIMITED

NOTES TO THE ACCOUNTS (Continued) FOR THE YEAR ENDED 31ST DECEMBER 2023

Administration costs include the Governance costs of £850 (2022: £850) that relate to the Independent Examination of the accounts.

7. Other gains/(losses)

	Unrestricted funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Profit/(loss) on foreign exchange	(14,663)	(2,593)	(17,256)	(2,196)

The charity operates in two main locations, UK and Kenya. A significant proportion of transactions, assets and liabilities are denominated in the Kenyan Shilling, and this gives rise to exchange gains and losses during the financial year, and to translation gains and losses at the financial year ends.

8. Staff numbers and cost

Employment costs:

	2023	2022
	£	£
Staff salaries	59,488	71,466
Employers pension contributions	4,035	4,127
Employers medical costs	3,136	4,123
Casual and volunteer staff	13,214	18,911
Other staff costs	10,439	8,059
	<u>90,313</u>	<u>106,686</u>

All staff are employed by the Kenyan branch.

Number of employees:

The average monthly number of employees during the year, calculated on the basis of average monthly head count, was as follows:

	2023	2022
Charitable activities	<u>6.0</u>	<u>6.0</u>

No staff member was paid more than £60,000 in the financial year. No trustee received any remuneration during the year (2022: £nil). Expenses reimbursed to the trustees amounted to £3,544 for travel, asset purchase and third party services (2022: £4,961).

The trustees take an active role in the running of the charity and therefore the total employment benefits, including employer pension contributions, of the key management personnel of the charity

JUST EARTH LIMITED

NOTES TO THE ACCOUNTS (Continued) FOR THE YEAR ENDED 31ST DECEMBER 2023

9. Fixed Assets

	Farm buildings	Motor cycles & vehicles	Fixtures, fittings & equipment	Total Funds 2023
	£	£	£	£
Cost				
As at 1st Jan 2023	10,472	66,697	55,220	132,389
Additions	3,469	-	-	3,469
Disposal	-	(22,189)	-	(22,189)
As at 31st Dec 2023	13,941	44,508	55,220	113,669
Depreciation				
As at 1st Jan 2023	125	23,323	5,531	28,979
Charge in the year	1,194	8,675	6,352	16,221
Eliminated depreciation on disposals	-	(22,189)	-	(22,189)
As at 31st Dec 2023	1,319	9,809	11,883	23,011
Net Book Value				
As at 31st Dec 2023	12,622	34,699	43,337	90,658
As at 31st Dec 2022	10,347	43,374	49,689	103,410

10. Debtors

	2023	2022
	£	£
Prepayments	4,836	5,177
Other debtors	4,942	15,627
Working capital loans	9,095	11,958
	18,873	32,762

11. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Provisions	465	621
Accruals	850	1,080
Salary Related Accruals	1,109	-
Employee Reimbursements	108	-
Accounts Payable	90	-
	2,622	1,701

NOTES TO THE ACCOUNTS (Continued)
FOR THE YEAR ENDED 31ST DECEMBER 2023

12. Unrestricted Funds

	General Fund	Total
	£	£
Balance at 1 January 2022	306,449	306,449
Net income for the year	(31,750)	(31,750)
Foreign exchange losses	(14,663)	(14,663)
Balance at 31 December 2022	<u>260,036</u>	<u>260,036</u>

13. Restricted Funds

	Houston Baptist Project	ACK Donation 2021	Total 2023
	£	£	£
Balance at 1 January 2023	8,337	798	9,135
Net income for the year	3,790	-	3,790
Translation movements	(2,593)	-	(2,593)
Balance at 31 December 2022	<u>9,534</u>	<u>798</u>	<u>10,332</u>

14. Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Tangible assets	90,658	-	90,658	103,410
Cash at bank and in hand	153,127	10,332	163,459	180,874
Other net assets/(liabilities)	16,251	-	16,251	31,299
	<u>260,036</u>	<u>10,332</u>	<u>270,368</u>	<u>315,583</u>

15. Taxation

As a charity, Just Earth Limited is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

16. Related parties

The charity is related to the Maseno Trust in that Rev. Bruce Collins, Alex Lloyd Davies, David Cross and Gerwyn Miles are directors and trustees of both charities. Just Earth Limited is a corporate entity, formed to do the work of the Maseno Trust, which is now dormant. There were no related party transactions between the two charities during the year (2022: £nil).

The charity is also related to Just Earth USA, Inc., in that Rev. Bruce Collins, Peter Tyler and Gerwyn Miles are directors of both the charity and the corporation. Just Earth USA, Inc, is a not-for-profit corporation formed to assist with raising funding for the charity's activities, by providing a tax efficient means for US donors to support the work of the charity. The Charity received funding of £nil from Just Earth USA, Inc, during the year (2022: £nil).

JUST EARTH LIMITED

NOTES TO THE ACCOUNTS (Continued) FOR THE YEAR ENDED 31ST DECEMBER 2023

The total amount of donations received during the year from related parties was £13,900 (2022: £16,187).

17. Controlling parties

In the opinion of the trustees there is no single ultimate controlling party of the charity.

18. Company limited by guarantee

Just Earth Limited is a company limited by guarantee and accordingly does not have a share capital. Every member of the company undertakes to contribute such amount as may be required not exceeding £10 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

JUST EARTH LIMITED

NOTES TO THE ACCOUNTS (Continued) FOR THE YEAR ENDED 31ST DECEMBER 2023

19. Statement of Financial Activities (including income and expenditure account) for the year ended 31 December 2022

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Income from:			
Donations and legacies	209,872	15,130	225,002
Charitable activities:	-	-	-
Activities for raising funds			
Trading activities	7,874	-	7,874
Investments			
Bank interest received	732	-	732
Total Income	<u>218,478</u>	<u>15,130</u>	<u>233,608</u>
Expenditure on:			
Raising Funds			
Operating costs of trading activities	36,714	-	36,714
Fundraising costs	60	-	60
Charitable activities	155,478	8,917	164,395
Total Expenditure	<u>192,252</u>	<u>8,917</u>	<u>201,169</u>
Net income	26,226	6,213	32,439
Other recognised (losses) gains			
Foreign exchange (losses)/ gains	(2,196)	-	(2,196)
Net Movement in Funds before transfers	24,030	6,213	30,243
Transfers between funds	-	-	-
Net Movement in Funds after transfers	24,030	6,213	30,243
Total funds brought forward	282,419	2,922	285,341
Total funds carried forward	<u>306,449</u>	<u>9,135</u>	<u>315,584</u>

JUST EARTH LIMITED

England & Wales - Charity number 1158050

Accounts

Just Earth Limited

Annual Report and Accounts

For the year ended 31st December 2022

Just Earth Limited

Annual Report and Accounts

For the year ended 31st December 2022

Just Earth Limited

Annual Report and Accounts

For the year ended 31st December 2022

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JUST EARTH LIMITED

CHARITY INFORMATION FOR THE YEAR ENDED 31ST DECEMBER 2022

Charity Name: Just Earth Limited

Working Names: Just Earth

Registered Numbers: Company Number: 9092105
Charity Number: 1158050

Registered Office: 15 Lime Trees Avenue
Llangattock
Crickhowell
Powys NP8 1LB

Website address: www.justearth.org

Trustees: Rev Bruce Collins
Mr David Cross
Mrs Alex Lloyd Davies
Mr Geir Haraldseid (appointed 03/07/2023)
Rev Evelyn Lee-Barber
Mr Gerwyn Miles
Mr Peter Tyler

Secretary: Mr Gerwyn Miles

Independent Examiner: Conway Davis Limited
Chartered Certified Accountants
4 Station Terrace
Caerphilly
CF83 1HD

Bankers: CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

JUST EARTH LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2022

The trustees present their report and the independently examined financial statements of the charity for the year ended 31 December 2022, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, 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

The Charity's objects are:

- (a) the relief and/or prevention of poverty in such ways as the Trustees may see fit;
- (b) to advance the Christian faith in such ways as the Trustees may see fit.

Just Earth Limited's ('JE') main focus is to benefit those living and working in Kenya, such as farmers and individuals from rural villages, to improve their farming methods and help set up small businesses, thereby helping alleviate poverty in their communities and provide a sustainable income.

The charity seeks to transform the lives of the poor by focusing on four key aspects that it sees as foundational pillars of transformation – Spiritual, Economic, Social and Environmental. It seeks to work in partnership with local churches to help people follow Jesus in a way that empowers them economically, in a relational context that builds community and ensures consideration is given to develop and implement environmental safeguarding techniques to help build sustainable futures.

The charity does this, in the main by providing extensive regular training for poor rural farmers over a two-year period by trained agricultural facilitators, co-ordinated through our qualified Agronomist. This weekly training on demonstration plots covers well-established agricultural methods, nutrition, hygiene, finance management, and entrepreneurship, along with key biblical teaching on life principles central to the Kingdom of God. Another core part of the programme involves making loans to JE farmers equivalent to the farming inputs required to farm up to one acre of land using the farming model developed by JE.

The charity makes this assistance available through bringing farmers together into groups, forming farmers' field schools (FFS), providing farmers with the knowledge, confidence, finance training and the support needed to produce better crops and become stronger disciples of Jesus. This model is designed in a way that is easily transferable to other regions and nations where suitable partners are identified.

JUST EARTH LIMITED

REPORT OF THE TRUSTEES (Continued) FOR THE YEAR ENDED 31ST DECEMBER 2022

Achievements and Performance

It is a pleasure to be able to report that the disruption to the Directors regular visitation to Kenya, caused by Covid-19 in the previous couple of years is now behind us and we were able to complete two director visits during the year. This was very encouraging and enabled us to see firsthand how the work has developed, despite all of the challenges. It was good to meet up with the staff and be able to thank them personally for all of the hard work they are doing. Work on the Pastors Essentials programme was able to be completed on one of these trips, as Rev Bruce Collins led a team to train senior church leaders in person, as opposed to over zoom. These were very fruitful sessions.

Previous disruptions to the weekly demonstration plot gatherings is also behind us, as it was possible once again to gather farmers, unhindered, on the demonstration plots throughout all of 2022. Unfortunately, however, the impact of climate change appears to be gaining momentum, as severe droughts - or severe flooding - were experienced across large areas of Kenya, impacting some of our regions and farmers significantly. Farmers in one farm school (in Maseno East Diocese), actually produced less after their first year than before joining the programme. This is something we have never experienced since starting the ministry back in 2005 and is entirely due to the drought which ravaged that part of Kenya. It impacted the most vulnerable, compounding the already significant challenges associated with poverty.

The total number of Farm Field Schools operating in 2022 was 11, representing 374 farmers, as detailed in table 1 below. Typical family sizes are 7 which means that there were approximately 2,618 lives directly impacted by the work of JE during the year, in terms of increased food being produced, consumed and sold to increase disposable income. As part of the training programme, JE farmers are encouraged to share what they learn with their neighbours and it is estimated that on average each farmer helps 4 of their neighbours improve their farming practices, which if you assume that each farmer belongs to a family of 7 members then approximately, an additional 8,000 people were indirectly impacted by the FFS programme during the year.

JUST EARTH LIMITED

REPORT OF THE TRUSTEES (Continued) FOR THE YEAR ENDED 31ST DECEMBER 2022

Just Earth Ltd Data on Farm Field Schools (FFS's) Operated During 2022					
Region	Number of FFS's	Number of Members	Family Members Directly Impacted (*)	Neighbours Family Members Indirectly Impacted (**)	Attendees of Open Days run by each FFS (***)
Kapsabet	1	37	259	1,036	0
Kitale	3	93	651	2,604	160
Maseno North	1	36	252	1,008	82
Mummas	3	75	525	2,100	140
Maseno East	2	51	357	1,428	77
Masai Mara****	1	82	574	0	112
Totals	11	374	2,618	8,176	571
Table 1 (*) - Assumes average family size is 7 (**) - Assumes 4 neighbours learn from FFS members, with family size of 7 (***) - The number of attendees of our FFS open days run by each FFS - prospective new recruits (****) - This community is self contained so no impact on neighbours					

Of the 11 schools detailed in table 1 above, 10 follow the normal FFS model, whilst one school is specially designed to be run in a the Maasai Mara, an area which previously relied entirely on livestock farming. Mara tourism is squeezing Maasai communities into smaller areas of land and they now need to learn how to produce crops to avoid hunger and malnutrition. JE has designed an electric-fenced area (supplied by solar-powered pumped/stored borehole water) and trained 70+ Maasai women through the support of First Baptist Church Houston Texas. It has been well received by the community, many of whom had never seen much of the produce now being grown. The women are very excited about its capability to not only feed their families, but also to sell surplus production to a local school, enabling them to purchase 10 sheep and 1 goat. This is a resource which benefits the entire community, and explains why they are already talking about expansion.

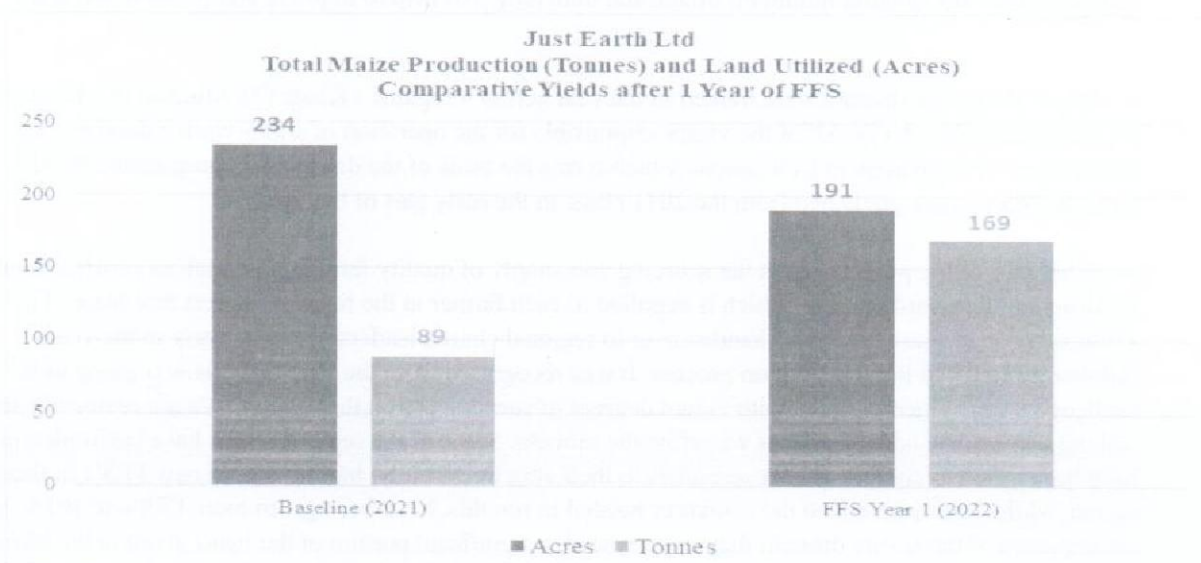
The attraction of the FFS model is demonstrated in Table 1, as up to 600 local farmers are drawn to attend our FFS open days held in many of our FFS's and is an indicator of the demand for new FFS in 2023.

A detailed impact survey conducted by JE at the end of 2022 is summarised in Figure 1 below. It indicates that despite the many challenges, total food production for most of our farmers in the project was still significantly above production levels prior to joining the FFS programme. This means that many farmers were able to produce enough food to meet their family's dietary requirements with surpluses being sold to help raise disposable income.

JUST EARTH LIMITED

REPORT OF THE TRUSTEES (Continued) FOR THE YEAR ENDED 31ST DECEMBER 2022

The study concluded that JE farmers were producing 2.3 times more maize per acre during their first year in a FFS than before joining JE – 169 tonnes from 191 acres compared to 89 tonnes from 234 acres previously. This translates into almost 580Kg of maize on average per household during 2022, compared to just 310Kg pre-FFS. This means that farmers are now able to produce significantly more maize on less acreage, freeing up space on their farms to diversify their produce and improve their family's nutritional intake. Examples of some of the other produce grown in our FFS's during the year are; Beans, Sorghum, Millet and Cassava.



While these figures are encouraging, we are concerned about the impact of climate change on rural poverty in Kenya, as the figures for 2022 are significantly lower than have typically been achieved in previous years. For example, yield increases for our second-year farmers in 2021 were 4.4 times more than they had been achieving before joining the JE programme and maize production per household was around 900Kg in 2021. This is very significant and we are already developing strategies to help farmers combat this challenge.

Despite these challenges, it is still encouraging to see that JE FFS's were able to generate income from surplus production. In 2022, JE farmers' combined income from sale of produce across all FFS's of Ksh 10.3 million (2021 – Ksh 6.2m), which equates to around £66,500, or £225 per household. The increase over 2021 is driven by significant increases in inflation, which is particularly bad in Kenya at the moment. Out of this income, on average each JE farmer gave around £16 to the local church to help support the widows and orphans programmes – a very humbling statistic. We continue to see lives changed as farmers become more effective at growing their traditional crops, diversifying into new cash crops, and being disciplined in the Christian faith.

JUST EARTH LIMITED

REPORT OF THE TRUSTEES (Continued) FOR THE YEAR ENDED 31ST DECEMBER 2022

One of JE's core pillars is to help our farmers manage and mitigate the effects of climate change, which is becoming an ever-increasing problem. Planting more trees is a proven way of achieving this, which has been one of JE's aims for many years. During 2022 JE helped and encouraged our farmers to plant almost 19,000 trees, which is significant and brings our total trees planted since the ministry's inception to around 168,000 (over 60,000 in the last 3 years). These include fruit, indigenous, exotic and Agroforestry trees, which provide extra nutrition and medicines, and combat soil erosion. Other strategies taught and adopted by our farmers to combat soil erosion and climate change were: terraces, contours, fallow crops, compost/farmyard manure, minimum tillage and mulching. All help to improve and preserve the soil.

A total of 15 new facilitators were trained in the year across 4 regions - Kitale (7), Mumias (4), Kapsabet (3) and Maseno North (1). All of the vicars responsible for the operation of a FFS were trained in the presentation of the Kingdom Life course, which forms the basis of the discipleship programme for JE farmers. 165 farmers graduated from the 2021 class, in the early part of the year.

A central part of the programme is the sourcing and supply of quality farm inputs, such as certified seed, fertiliser and farmyard manure, which is supplied to each farmer in the form of interest free loans. The administration of these loans was handed over to regional church leadership teams early in the year, following a detailed implementation process. It was recognised from the start that this was going to be challenging and it has been met with varied degrees of success, across the regions. We are reviewing and making appropriate adjustments as we refine the process. Some of the regions which have performed poorly have been asked to commit further resources to their structure locally, before we add new FFS's in their region, while those who added the resources needed to run this, have been given more FFS's in 2023. As a consequence of the severe drought they experienced, a significant portion of the loans given to the Maseno East region have been written off and forgiven to alleviate hardship from factors beyond their immediate control.

Post-Covid FFS farmer attendance was another difficult area for us to manage during the year, which added to the observation, that where resources had been released in the diocese to support JE processes, FFS attendance was stronger, reinforcing our decision to only move forward with church partners who were serious about their commitment.

The JE commercial farm at the Maridadi site proved to be too challenging to make a commercial return, so a decision was made in the middle of the year to terminate production and hand the land back to the landowners. A phased exit was achieved prior to the end of the year and an agreement reached with the landlords to purchase the moveable fixed assets at a price of KES3.92M, payable in 3 instalments.

JUST EARTH LIMITED

REPORT OF THE TRUSTEES (Continued) FOR THE YEAR ENDED 31ST DECEMBER 2022

Following a very generous donation to fund a costed and well-defined project with far better profitability, we formalised an agreement with the Diocese of Kitale to use their land, rent free and invested in the infrastructure needed to grow avocados. This was implemented in the second half of the year, at the Bishop Muge Centre, Kitale, and is progressing according to plan. It is hoped that this will produce a substantial return, commencing in 2025, the proceeds of which will help fund the FFS programme in Kitale. If this continues to progress to plan, we hope it will form the basis of a model which is transferable to other regions over time in order to develop our in-country sustainability.

Public Benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future projects. In particular, the trustees consider how planned projects will contribute to the aims and objectives they have set. The paragraphs above provide further information.

Structure, Governance and Management

Governing document

Just Earth Limited is a registered charity and company limited by guarantee, governed by its Memorandum and Articles of Association dated 16 February 2011.

Recruitment and appointment of Trustees

The governing body of Just Earth Ltd is the board of trustees who meet from time to time to discuss the affairs of the Charity. The day-to-day management operations are overseen by Peter Tyler (Director) and financial management is overseen by Gerwyn Miles (Director).

We remain hugely grateful to our Church and individual partners for their generous and very faithful support.

Induction and training of Trustees

The need for new Trustees is reviewed regularly, and when appropriate, names are presented at a trustees' meeting for consideration. The existing trustees make any new appointments. New trustees are given copies of the Memorandum and Articles of Association, copies of previous accounts and the opportunity to discuss questions with existing trustees. A third of all trustees are required to retire at each Annual General Meeting, although they are allowed to stand for re-election. Upon appointment trustees are informed of their obligations in law as a trustee of a charity, and are encouraged to acquaint themselves with the publications and guidance available from the Charity Commission.

JUST EARTH LIMITED

REPORT OF THE TRUSTEES (Continued) FOR THE YEAR ENDED 31ST DECEMBER 2022

Financial Review

Performance in the Year

Donations totalling £225,002 were received during the year from individuals, churches and by way of grant from charitable trusts. Other income totalled £8,606 resulting in total income of £233,608. Expenditure during the year totalled £203,556 and was focused on farm school activities in Kenya, and on project management and development from here in the UK. As activities expand, development of additional infrastructure and routes to market farmer's crops need to be established within Kenya. The continuing development of Just Earth in Kenya is extremely important to us, and we are grateful to our supporters for their generosity, which enables our future plans to be expanded.

The result for the year was a surplus of £27,858 (2021: £50,090). The pattern of donation income includes periodic substantial support from a few sources, and this can lead to significant variation in donation income between years. The directors are content with the position of the charity, and continue to widen the supporter base to ensure that activities are undertaken on a sustainable basis.

Reserves policy

It is the policy of the charity to try to hold unrestricted reserves, not designated for a specific use where possible, to enable a greater level of discretion for funding charitable activities. However, where donors give specific instructions for the use of their gift, the charity will hold these donations as restricted funds.

We also aim to maintain free reserves at a level sufficient to cover at least 6 months' operating costs, so that should funding cease, we can make a responsible and managed exit from our projects. With our free unrestricted reserves at £203,039 (December 2021: £248,716) this allows adequate resources to maintain the work of the charity.

The 2021 Trustees' Report stated that the Trustees had since the 2021 financial year-end approved the setting aside of a designated reserve of £42,500 to meet the cost of replacing the truck used by staff in Kenya, which was nearing the end of its economic life. The charity purchased a new truck during the financial year at a cost of £43,373 to replace the old truck, and no designated reserve is therefore now required for this purpose.

JUST EARTH LIMITED

REPORT OF THE TRUSTEES (Continued) FOR THE YEAR ENDED 31ST DECEMBER 2022

Future Plans

JE's focus going into 2023 is to double our commitment to work with Kenyan church partners who are playing their part and are prepared to commit the necessary resources to ensure JE processes are successful in their regions. This has meant that some regions have been halted for now, while we work with them to secure the resources needed to re-engage them ahead of the 2024 recruitment push. This has meant that the number of regions has reduced from 7 to 5 and the number of schools progressing into 2023, reduced from 11 to 6. There is one new region – Eldoret, which has demonstrated its desire to engage and has therefore been added to the programme, making a total of 5 regions for 2023. A further 10 new schools have also been added for 2023, making a total of 16, with 310 new farmers. This means there are a total of 501 farmers in 2023, compared to 374 in 2022, in regions we believe are very committed to making JE work in their regions, which is very exciting.

Of the 16 schools, 15 follow our normal FFS model and 1 school is specially designed to be run in a the Maasai Mara, an area that is very dry and which previously focused on livestock farming.

We are constantly looking to develop new and lasting relationships with national and regional church leaders, to see the benefits of the work spread further and we seek to collaborate wherever possible, with other like-minded organisations, who can help bring value add to the JE model. JE is looking to work with a specialist bank in Kenya, in an attempt to pilot a scheme to enable a commercial bank to manage the loan process, where they have the expertise. There is much however to consider here, both positive and negative, before making this a new part of the process, which is why the pilot is so important. JE is also working with a national body to tailor a mindset change programme to fit its needs, which we will hopefully start piloting during the second half of 2023. Both of these pilots are important to the development of JE's programme so that we can make best use of resources to best serve our stakeholders.

The intention is to continue to maintain our presence in country, by having the directors visit in person a couple of times each year.

JUST EARTH LIMITED

REPORT OF THE TRUSTEES (Continued) FOR THE YEAR ENDED 31ST DECEMBER 2022

Responsibilities of the Trustees

The trustees (who are also directors of Just Earth Limited for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law 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 charitable company and of its incoming resources and application of resources, including income and expenditure. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently,
- make judgements and estimates that are prudent and reasonable,
- state whether applicable accounting standards and Statements of Recommended Practice have been followed, subject to any material departures disclosed and explained in the financial statements,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board on 19th September 2023



Peter Tyler
Trustee

JUST EARTH LIMITED

**REPORT OF INDEPENDENT EXAMINER
FOR THE YEAR ENDED 31ST DECEMBER 2022**

Independent examiner's report to the trustees on the unaudited financial statements of Just Earth Limited.

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31st December 2022.

Respective responsibilities of trustees and independent examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to examine the accounts under section 145 of the 2011 Act; to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

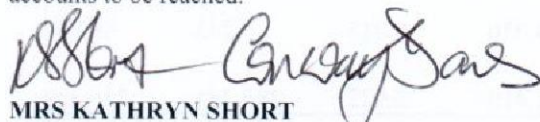
Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(i) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep proper accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

(ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


MRS KATHRYN SHORT
Conway Davis Limited
Chartered Certified Accountants

Dated: 19th September 2023

**4 Station Terrace
Caerphilly
CF83 1HD**

JUST EARTH LIMITED

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST DECEMBER 2022

		Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	Note	£	£	£	£
Incoming resources:					
Donations and legacies	3	209,872	15,130	225,002	241,718
Charitable activities:	4	-	-	-	11,012
Activities for raising funds					
Trading activities	5	7,874	-	7,874	10,593
Investments					
Bank interest received		732	-	732	18
Total Income		<u>218,478</u>	<u>15,130</u>	<u>233,608</u>	<u>263,341</u>
Expenditure on:					
Raising Funds					
Fundraising costs	6	60	-	60	35
Operating costs of trading activities	6	36,714	-	36,714	30,150
Charitable activities	7	155,478	8,917	164,395	182,359
Total Expenditure		<u>192,252</u>	<u>8,917</u>	<u>201,169</u>	<u>212,544</u>
Net income		26,226	6,213	32,439	50,797
Other recognised (losses) gains					
Foreign exchange (losses)/ gains	8	(2,196)	-	(2,196)	(1,795)
Net Movement in Funds before transfers		24,030	6,213	30,243	49,002
Transfers between funds		-	-	-	-
Net Movement in Funds after transfers		24,030	6,213	30,243	49,002
Total funds brought forward		<u>282,419</u>	<u>2,922</u>	<u>285,341</u>	<u>236,339</u>
Total funds carried forward		<u>306,449</u>	<u>9,135</u>	<u>315,584</u>	<u>285,341</u>

JUST EARTH LIMITED**BALANCE SHEET****AS AT 31ST DECEMBER 2022**

	Note	2022	2021
		£	£
Fixed Assets			
Tangible assets	10	103,410	33,703
Current Assets			
Stock		241	235
Debtors	11	32,762	10,826
Cash at bank and in hand		180,874	242,187
		<u>213,877</u>	<u>253,248</u>
Creditors			
Wages and salaries control		2	-
Accruals	12	<u>1,701</u>	<u>1,610</u>
		<u>1,703</u>	<u>1,610</u>
Net current assets		<u>212,174</u>	<u>251,638</u>
Total assets less current liabilities		315,584	285,341
Net assets		<u>315,584</u>	<u>285,341</u>
Represented by:			
Unrestricted funds	13	306,449	282,419
Restricted funds	14	9,135	2,922
		<u>315,584</u>	<u>285,341</u>

For the 12 months ended 31 December 2022, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved and authorised for issue by the trustees on 19th September 2023 and signed on their behalf by:


Peter Tyler
Director

Company number: 9092105

JUST EARTH LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2022

1. Company information

Just Earth Limited is a company limited by guarantee and registered in England and Wales, registration number 9092105, and a registered charity, number 1158050. The registered office is 15 Lime Trees, Avenue, Llangattock, Crickhowell, Powys. NP8 1LB.

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with 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 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

Just Earth Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless stated in the relevant accounting policy note.

These accounts include the activities of the Kenyan branch.

These accounts have been prepared on a Going Concern basis which the trustees continue to believe is appropriate.

The financial statements are prepared in sterling (£) and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.2 Income

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

Donations, legacies and similar incoming resources are reported gross and the related fundraising costs are reported in fundraising costs.

Grants are recognised as income when they are received provided conditions for receipt have been complied with, unless they relate to a specific future period in which case they are deferred.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity, this is normally upon notification of the interest paid or payable.

JUST EARTH LIMITED

NOTES TO THE ACCOUNTS (Continued) FOR THE YEAR ENDED 31ST DECEMBER 2022

1.3 Expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Raising Funds represents expenditure incurred in motivating the individual supporters, trusts and other organisations to contribute to the work of the charity.

Charitable activities represents 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 of an indirect nature necessary to support them.

Governance represents those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity.

All costs including support costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on the basis of an estimate of the proportion of time spent by staff on the activity.

Support costs are those costs which do not in themselves constitute an activity, instead they enable output creating activities to be undertaken. The cost category includes the central or regional office functions such as general management, human resources and payroll administration, budgeting and accounting, and information technology.

1.4 Fund accounting

The charity maintains various types of funds as follows:

General unrestricted funds represent income which can be used in accordance with the charitable objects at the discretion of the trustees.

Designated funds represent income set aside by the trustees out of general unrestricted funds for specific future purposes or projects.

Restricted funds represent income to be used in accordance with specific restrictions imposed by donors or which has been raised by the charity for particular purposes.

JUST EARTH LIMITED

NOTES TO THE ACCOUNTS (Continued) FOR THE YEAR ENDED 31ST DECEMBER 2022

1.5 Fixed assets and depreciation

The threshold for capitalisation of assets is set at £100 per item. Depreciation is calculated using the straight line method so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Farm buildings	-	10%
Motor cycles and vehicles	-	20% - 25%
Fixtures, fittings and equipment	-	10% - 50%

1.6 Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the statement of financial

1.7 Stocks

Stocks are stated at the lower of cost and net realisable value.

1.8 Cash and cash equivalents

Cash and cash equivalents in the balance sheet comprise cash at bank and in hand.

1.9 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rate of exchange ruling at the balance sheet date.

Non-monetary assets purchased in foreign currencies are translated into sterling at the rate of exchange ruling on the date of acquiring the assets.

Transaction in foreign currencies are translated into sterling at the rate ruling on the date of the transaction. Exchange gains and losses are recognised in the Statement of Financial Activities.

2 Net movement in funds

	2022 £	2021 £
The net movement in funds for the year is stated after charging:		
Depreciation and other amounts written off tangible fixed assets:		
Owned assets	8,175	7,877
Profit/(Loss) on disposal of fixed assets	4,228	-
Independent examiners fee	850	1,020

JUST EARTH LIMITED

NOTES TO THE ACCOUNTS (Continued) **FOR THE YEAR ENDED 31ST DECEMBER 2022**

3. Donations and legacies

	Unrestricted funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Donations from organisations, churches and individuals	199,872	15,130	215,002	241,718
Other trusts	10,000	-	10,000	-
	<u>209,872</u>	<u>15,130</u>	<u>225,002</u>	<u>241,718</u>

4. Income from charitable activities

	Unrestricted funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Fertiliser and product sales	-	-	-	11,012

5. Income from activities for raising funds

	Unrestricted funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Produce sales	7,874	-	7,874	10,593

6. Cost of raising funds

	Unrestricted funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Other costs	60	-	60	35
	<u>60</u>	<u>-</u>	<u>60</u>	<u>35</u>
Fundraising costs of trading activities	24,942	-	24,942	27,198
Depreciation	7,544	-	7,544	2,952
(Loss) on disposal of fixed assets	4,228	-	4,228	-
	<u>36,714</u>	<u>-</u>	<u>36,714</u>	<u>30,150</u>
	<u>32,546</u>	<u>-</u>	<u>32,546</u>	<u>30,185</u>

JUST EARTH LIMITED

NOTES TO THE ACCOUNTS (Continued) FOR THE YEAR ENDED 31ST DECEMBER 2022

7. Charitable activities

	Unrestricted funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Farm School Activities in Kenya	42,540	-	42,540	27,004
Cost of Fertiliser and Product Sales	-	-	-	8,936
Employee costs	72,629	-	72,629	63,994
Meals and entertainment	-	-	-	607
Travel & Accommodation costs	25,989	-	25,989	-
Motor running expenses	-	-	-	4,722
Administration Costs	15,326	-	15,326	17,462
Depreciation - charitable activities	631	-	631	4,925
Purchase of Equipment	-	-	-	27,001
Donation to Kenyan church partner (ACK)	-	-	-	23,470
Exchange losses/(gains)	-	-	-	4,211
Currency translation movements	(1,636)	(750)	(2,386)	27
Houston Baptist Project	-	9,667	9,667	-
	<u>155,478</u>	<u>8,917</u>	<u>164,395</u>	<u>182,359</u>

Administration costs include the Governance costs of £850 (2021: £1,080) that relate to the Independent Examination of the accounts.

8. Other gains/(losses)

	Unrestricted funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Profit/(loss) on foreign exchange	(2,196)	-	(2,196)	(1,795)

The charity operates in two main locations, UK and Kenya. A significant proportion of transactions, assets and liabilities are denominated in the Kenyan Shilling, and this gives rise to exchange gains and losses during the financial year, and to translation gains and losses at the financial year ends.

JUST EARTH LIMITED

NOTES TO THE ACCOUNTS (Continued) FOR THE YEAR ENDED 31ST DECEMBER 2022

9. Staff numbers and cost

Employment costs:

	2022	2021
	£	£
Staff salaries	71,466	62,443
Employers pension contributions	4,127	3,687
Employers medical costs	4,123	3,691
Casual and volunteer staff	18,911	15,849
Other staff costs	8,059	662
	<u>106,686</u>	<u>86,332</u>

All staff are employed by the Kenyan branch.

Number of employees:

The average monthly number of employees during the year, calculated on the basis of average monthly head count, was as follows:

	2022	2021
Charitable activities	<u>6.0</u>	<u>6.0</u>

No staff member was paid more than £60,000 in the financial year. No trustee received any remuneration during the year (2021: £nil). Expenses reimbursed to the trustees amounted to £4,961 for travel and accounting system subscription costs (2021: £363 for accounting system subscription costs).

The trustees take an active role in the running of the charity and therefore the total employment benefits, including employer pension contributions, of the key management personnel of the charity

JUST EARTH LIMITED

NOTES TO THE ACCOUNTS (Continued) **FOR THE YEAR ENDED 31ST DECEMBER 2022**

10. Fixed Assets

	Farm buildings	Motor cycles & vehicles	Fixtures, fittings & equipment	Total Funds 2022
	£	£	£	£
Cost				
As at 1st Jan 2021	11,334	23,323	29,251	63,908
Additions	10,472	43,374	53,621	107,467
Disposal	(11,334)	-	(27,652)	(38,986)
As at 31st Dec 2022	10,472	66,697	55,220	132,389
Depreciation				
As at 1st Jan 2021	1,472	23,323	5,410	30,205
Charge in the year	881	-	7,294	8,175
Eliminated depreciation on disposals	(2,228)	-	(7,173)	(9,401)
As at 31st Dec 2022	125	23,323	5,531	28,979
Net Book Value				
As at 31st Dec 2022	10,347	43,374	49,689	103,410
As at 31st Dec 2021	9,862	-	23,841	33,703

11. Debtors

	2022	2021
	£	£
Farmers loans	-	1,095
Prepayments	5,177	5,444
Other debtors	15,627	4,287
Working capital loans	11,958	-
	<u>32,762</u>	<u>10,826</u>

12. Creditors: Amounts falling due within one year

	2022	2021
	£	£
Provisions	621	1,610
Accruals	1,080	-
	<u>1,701</u>	<u>1,610</u>

JUST EARTH LIMITED

NOTES TO THE ACCOUNTS (Continued) **FOR THE YEAR ENDED 31ST DECEMBER 2022**

13. Unrestricted Funds

	General Fund	Total
	£	£
Balance at 1 January 2022	282,419	282,419
Net income for the year	26,226	26,226
Foreign exchange losses	(2,196)	(2,196)
Transfers	-	-
Balance at 31 December 2022	<u>306,449</u>	<u>306,449</u>

14. Restricted Funds

	Houston Baptist Project	ACK Donation 2021	Total 2022
	£	£	£
Balance at 1 January 2022	2,144	778	2,922
Net income for the year	5,463	-	5,463
Translation movements	730	20	750
Balance at 31 December 2022	<u>8,337</u>	<u>798</u>	<u>9,135</u>

15. Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Tangible assets	103,410	-	103,410	33,703
Cash at bank and in hand	171,740	9,135	180,874	242,187
Other net assets/(liabilities)	31,299	-	31,299	9,451
	<u>306,449</u>	<u>9,135</u>	<u>315,583</u>	<u>285,341</u>

16. Taxation

As a charity, Just Earth Limited is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

JUST EARTH LIMITED

NOTES TO THE ACCOUNTS (Continued) FOR THE YEAR ENDED 31ST DECEMBER 2022

17. Related parties

The charity is related to the Maseno Trust in that Rev. Bruce Collins, Alex Lloyd Davies, David Cross and Gerwyn Miles are directors and trustees of both charities. Just Earth Limited is a corporate entity, formed to do the work of the Maseno Trust, which is now dormant. There were no related party transactions between the two charities during the year (2021: £nil).

The charity is also related to Just Earth USA, Inc., in that Rev. Bruce Collins, Peter Tyler and Gerwyn Miles are directors of both the charity and the corporation. Just Earth USA, Inc, is a not-for-profit corporation formed to assist with raising funding for the charity's activities, by providing a tax efficient means for US donors to support the work of the charity. The Charity received funding of £nil from Just Earth USA, Inc, during the year (2021: £21,637).

The total amount of donations received during the year from related parties was £16,187 (2021: £4,125).

18. Controlling parties

In the opinion of the trustees there is no single ultimate controlling party of the charity.

19. Company limited by guarantee

Just Earth Limited is a company limited by guarantee and accordingly does not have a share capital. Every member of the company undertakes to contribute such amount as may be required not exceeding £10 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

JUST EARTH LIMITED

**NOTES TO THE ACCOUNTS (Continued)
FOR THE YEAR ENDED 31ST DECEMBER 2022**

20. Statement of Financial Activities (including income and expenditure account) for the year ended 31 December 2021

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Income from:			
Donations and legacies	187,567	54,151	241,718
Charitable activities:	11,012	-	11,012
Activities for raising funds			
Trading activities	10,593	-	10,593
Investments			
Bank interest received	18	-	18
Total Income	<u>209,190</u>	<u>54,151</u>	<u>263,341</u>
Expenditure on:			
Raising Funds			
Operating costs of trading activities	30,150	-	30,150
Fundraising costs	35	-	35
Charitable activities	131,861	50,498	182,359
Total Expenditure	<u>162,046</u>	<u>50,498</u>	<u>212,544</u>
Net income	47,144	3,653	50,797
Other recognised (losses) gains			
Foreign exchange (losses)/ gains	<u>(1,064)</u>	<u>(731)</u>	<u>(1,795)</u>
Net Movement in Funds before transfers	46,080	2,922	49,002
Transfers between funds	<u>-</u>	<u>-</u>	<u>-</u>
Net Movement in Funds after transfers	46,080	2,922	49,002
Total funds brought forward	236,339	-	236,339
Total funds carried forward	<u>282,419</u>	<u>2,922</u>	<u>285,341</u>

JUST EARTH LIMITED

England & Wales - Charity number 1158050

Accounts

Just Earth Limited

Annual Report and Accounts

For the year to 31 December 2021

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Charity Information

Charity Name:	Just Earth Limited
Working Names:	Just Earth
Registered Numbers:	Company Number: 9092105 Charity Number: 1158050
Registered Office:	15 Lime Trees Avenue Llangattock Crickhowell Powys NP8 1LB
Website address:	www.justearth.org
Trustees:	Rev Bruce Collins Mr David Cross Mrs Alex Lloyd Davies Rev Evelyn Lee-Barber Mr Gerwyn Miles Mr Peter Tyler
Secretary:	Mr Gerwyn Miles
Independent Examiner:	Steve Ellum & Associates Ltd Chartered Accountants Adulam House Glan Yr Afon Llanelli SA15 3QB
Bankers:	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

Report of the Trustees (incorporating the directors' report) For the Year to 31 December 2021

The trustees present their report and the independently examined financial statements of the charity for the year ended 31 December 2021, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, 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

The Charity's objects are:

- (a) the relief and/or prevention of poverty in such ways as the Trustees may see fit;
- (b) to advance the Christian faith in such ways as the Trustees may see fit.

Just Earth Limited's ('JE') main focus is to benefit those living and working in Kenya, such as farmers and individuals from rural villages, to improve their farming methods and help set up small businesses, thereby helping alleviate poverty in their communities and provide a sustainable income.

The charity does this, in the main by providing extensive regular training for poor rural farmers over a two-year period by trained agricultural facilitators, co-ordinated through our qualified Agronomist. This weekly training on demonstration plots covers well-established agricultural methods, nutrition, hygiene, finance management, and entrepreneurship, along with key biblical teaching on life principles central to the Kingdom of God. Another core part of the programme involves making loans to these farmers equivalent to the farming inputs required to farm up to one acre of land using the farming model developed by JE.

The charity makes this assistance available through bringing farmers together into groups, forming farmers' field schools (FFS), providing farmers with the knowledge, confidence, finance training and support needed to produce better crops and become stronger disciples of Jesus. This model is designed in a way that is easily transferable to other regions and nations where suitable partners are identified.

Achievements and Performance

The Covid -19 pandemic severely impacted our ability to gather and train our farmers each week on our demonstration plots during 2020 and prevented us recruiting any new farmers for 2021. Hence, a decision was made during 2020 to allow existing farmers to continue into 2021 at the previous year's levels, to ensure that they completed their training and would be able to graduate. The total number of Farm Field Schools operating in 2021 was therefore 11, representing 252 farmers who continued with the FFS programme, as detailed in table 1 below.

Typical family sizes are 7 which means that there were approximately 1,764 lives directly impacted by the work of JE during the year, in terms of increased food being produced, consumed and sold to increase disposable income. As part of the training programme, JE farmers are encouraged to share what they learn with their neighbours and it is estimated that on average each farmer helps 4 of their neighbours improve their farming practices, which if you assume that each farmer belongs to a family of 7 members, then an additional 7,000 people were indirectly impacted by the FFS programme during the year.

Achievements and Performance (continued)

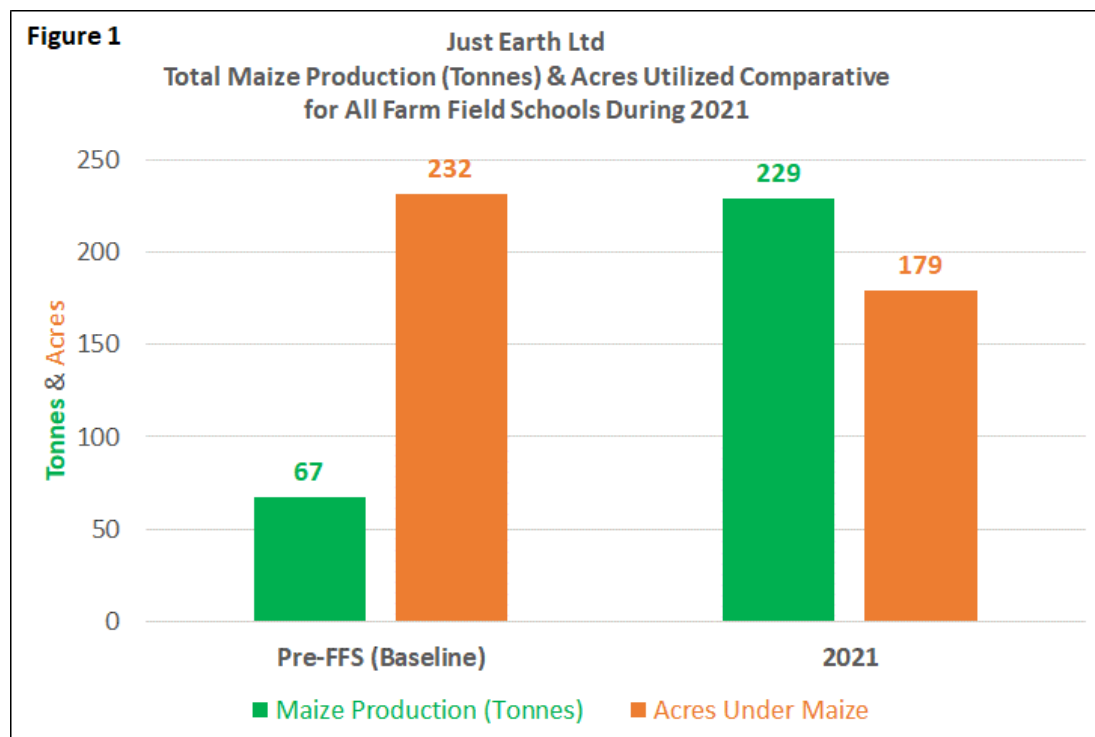
Just Earth Ltd Data on Farm Field Schools (FFS's) Operated During 2021				
Region	Number of FFS's	Number of Members	Family Members Directly Impacted (*)	Neighbours Family Members Indirectly Impacted (**)
Kapsabet	1	30	210	840
Kitale	3	96	672	2,688
Maseno North	2	31	217	868
Migori	1	20	140	560
Mummias	4	75	525	2,100
Totals	11	252	1,764	7,056
Table 1 (*) - Assumes average family size is 7 (**) - Assumes 4 neighbours learn from FFS members, with family size of 7				

2021 was another challenging year for many of our farmers, as many of the effects of the COVID19 pandemic continued to be felt. Adverse weather conditions are becoming the norm now in Kenya, as the effects of climate change continue to gain momentum and disrupt growing seasons, compounding the already significant challenges associated with poverty.

A detailed impact survey conducted by JE at the end of 2021 and summarised in Figure 1 below, indicates that despite these challenges, food production for farmers in the project was significantly increased above production levels prior to joining the FFS programme. This means that many farmers were able to produce enough food to meet their family's dietary requirements with surpluses being sold to help raise disposable income. Income from sale of produce across all FFS's totalled KES6.9 Million, which equates to around £46,500, or £185 per household. Out of this income, on average each JE farmer gave around £15 to the local church to help support the widows and orphans programmes – a very humbling statistic.

The study concluded that JE farmers were producing 4.4 times more maize per acre during their final year in a FFS than before joining JE, which translates into a little over 900Kg of maize on average per household during 2021, compared to just 279Kg pre-FFS. This means that farmers are now able to produce significantly more maize on less acreage, freeing up space on their farms to diversify their produce and improve their family's nutritional intake. Examples of some of the other produce grown in total across all FFS's during the year are: Beans – 6.1 tonnes, Sorghum – 1.2 tonnes, Millet – 1.0 Tonnes and Cassava – 1.3 tonnes.

Achievements and Performance (continued)



One of JE's core pillars is to help our farmers manage and mitigate the effects of climate change, which is becoming an ever-increasing problem in Kenya. Planting more trees is a proven way of achieving this, which has been one of JE's aims for many years. During 2021 JE helped and encouraged our farmers plant almost 20,000 trees, which is becoming the typical number of trees planted annually across our FFS's, including Fruit, indigenous, exotic and Agroforestry trees, which helps nutritionally, medicinally and from a soil erosion perspective.

Much has been learned during the year, particularly in terms of running training over video conference via Zoom. The previously developed Pastors Essentials programme has been implemented via zoom this year, across most regions, with a number of vicars and Bishops being involved. JE employed a new Pastors Essentials Co-ordinator and trainer – Laban Otiato, who is a vicar based in the Diocese of Maseno North, as he co-ordinates the Spiritual Pillar across all regions.

A central part of the programme is sourcing and supplying quality farm inputs, such as certified seed, fertilizer and farmyard manure, which is supplied to each farmer in the form of an interest free loan. The administration of these loans requires significant managerial resource and is more directly aligned with the spiritual leadership provided by the local churches. Hence, we have developed a process and plan in conjunction with regional church leaders, to transfer the responsibility for the management of these loans to the regional church leadership or SACCO's. Much progress was made during the year to ready ourselves for this transfer, which is scheduled to take place across all regions in early 2022, in time for the next round of FFS loans.

The commercial farm proved to be challenging again this year, being impacted by difficult and unusual weather conditions, which impacted production, compounded by poor market conditions. We investigated new strategies for turning the farm around and will be reviewing these in the short term to assess the viability of this farm moving forward. The model of developing regional hubs with a commercial centre is important to the push for creating self-sustaining regions, but is proving difficult to work out in practice.

We continue to see lives changed as farmers become more effective at growing their traditional crops, diversifying into new cash crops, and being discipled in the Christian faith.

Public Benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future projects. In particular, the trustees consider how planned projects will contribute to the aims and objectives they have set. The paragraphs above provide further information

Structure, Governance and Management

Governing document

Just Earth Limited is a registered charity and company limited by guarantee, governed by its Memorandum and Articles of Association dated 16 February 2011.

Recruitment and appointment of Trustees

The governing body of Just Earth Ltd is the board of trustees who meet from time to time to discuss the affairs of the Charity. The day to day management operations are overseen by Peter Tyler (Director) and financial management is overseen by Gerwyn Miles (Director).

We remain hugely grateful to our Church and individual partners for their generous and very faithful support.

Induction and training of Trustees

The need for new Trustees is reviewed regularly, and when appropriate, names are presented at a trustees' meeting for consideration. The existing trustees make any new appointments. New trustees are given copies of the Memorandum and Articles of Association, copies of previous accounts and the opportunity to discuss questions with existing trustees. A third of all trustees are required to retire at each Annual General Meeting, although they are allowed to stand for re-election. Upon appointment trustees are informed of their obligations in law as a trustee of a charity, and are encouraged to acquaint themselves with the publications and guidance available from the Charity Commission.

Financial Review

Performance in the Year

Donations totalling £241,718 were received during the year from individuals, churches and by way of grant from charitable trusts. Other income totalled £21,623 resulting in total income of £263,341. Expenditure during the year totalled £212,544 and was focused on farm school activities in Kenya, and on project management and development from here in the UK. As activities expand, development of additional infrastructure and routes to market farmer's crops need to be established within Kenya. The continuing development of Just Earth in Kenya is extremely important to us, and we are grateful to our supporters for their generosity, which enables our future plans to be expanded.

The result for the year was a surplus of £49,002 (2020: £11,835). The pattern of donation income includes periodic substantial support from a few sources, and this can lead to significant variation in donation income between years. The directors are content with the position of the charity, and continue to widen the supporter base to ensure that activities are undertaken on a sustainable basis.

Reserves policy

It is the policy of the charity to try to hold unrestricted reserves, not designated for a specific use where possible, to enable a greater level of discretion for funding charitable activities. However, where donors give specific instructions for the use of their gift, the charity will hold these donations as restricted funds. We also aim to have at least 6 months' operating costs in reserve, so that should funding cease, we can make a responsible and managed exit from our projects. With our General Fund at £285,341 (December 2020: £236,339) this allows adequate resources to maintain the work of the charity.

Reserves policy (continued)

Since the financial year end, the directors have approved the establishment of a designated reserve in the amount of £42,500. This is to set aside reserves to cover the cost of replacing the truck used by staff in Kenya, which is now nearing the end of its economic life.

Future Plans

As Covid restrictions were lifted in 2021, we were able to re-engage our FFS recruitment processes, which had not been possible during 2020. This process resulted in JE recruiting 11 new FFS's across 6 regions. The plan is to graduate all the remaining schools which operated during 2021 in early 2022, leaving only these 11 new schools running for the remainder of the year. Table 2 below provides an analysis of the numbers of people who will potentially be impacted by our FFS plans for 2022.

In these 11 schools, there will be almost 400 farmers, who will benefit from being trained, financially supported and personally discipled in the Christian faith. The benefits already highlighted from being a part of the JE programme, will potentially impact around 2,772 lives directly and a further 11,000 who benefit from learning from their neighbours, which is very exciting.

Of the 11 schools, 10 follow our normal FFS model, whilst 1 school is specially designed to be run in a new region, close to the Masai Mara, an area which previously focused on livestock farming. The new model is supported by a new partner based in the USA - 1st Baptist Church Houston, who approached us to help design an arable farming model which might work in this environment, bringing a community together around the local church to be technically trained and regularly discipled. We are excited about the prospect of extending JE's reach into this agriculturally difficult region of Kenya.

We are constantly looking to develop new and lasting relationships with national and regional church leaders, to see the benefits of the work spread further and other like-minded organisations, who through collaboration, can help bring value add to our model. We have been working with Tear Fund to develop a way of integrating their Church and Community Mobilisation Process (CCMP) as a possible pre-cursor to implementing new FFS's in new regions. This could help tackle the problem of dependency and the need for mindset change. We are also engaging with Compassion International to see how we might work together to develop a model around young adults who are graduating their programmes.

The commercial farm pilot which commenced in 2020 and rolled over into 2021, will be reviewed for its viability and the future of this project will be assessed, during the year, in the light of the difficulties encountered. A new commercial project has been approved for launch in 2022 based around the production of Avocados, in partnership with the Diocese of Kitale. They have provided us with 10 acres of land to plant Avocados, which has been project funded by a very generous donor from the UK. The aim of this project is to generate income when the plants mature, to fund future FFS's in the diocese of Kitale. Our prayers are that this project will move the FFS programme closer to becoming self-sustaining in this region and form the basis of a viable model which is transferable to other regions.

A core principle of Just Earth is working in partnership with local churches to help empower the poor through training and providing interest free loans to purchase quality farm inputs. As part of this partnership development, much work has taken place developing a means of transitioning the management of the loans from Just Earth to local Diocesan SACCO based or similar systems. Our plan is to implement this across all regions in early 2022, in the belief that this will increase the sense of ownership by the local church and also reduce the administrative burden on Just Earth.

As mentioned above, much work took place during 2021 implementing the recently developed Pastors Essentials course via weekly Zoom video conference meetings. The plan for 2022 is to broaden our reach by conducting an in-person training session in Kenya (COVID permitting) in the first half of the year, to be carried on by our in-country co-ordinator.

Responsibilities of the Trustees

The trustees (who are also directors of Just Earth Limited for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law 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 charitable company and of its incoming resources and application of resources, including income and expenditure. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently,
- make judgements and estimates that are prudent and reasonable,
- state whether applicable accounting standards and Statements of Recommended Practice have been followed, subject to any material departures disclosed and explained in the financial statements,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board on 14 September 2022.

Peter Tyler
Trustee

Independent Examiner's Report To the Members of Just Earth Limited For the Year to 31 December 2021

Independent examiner's report to the trustees on the unaudited financial statements of Just Earth Limited.

I report on the accounts of Just Earth Limited for the year ended 31 December 2021 set out on pages 3 to 21.

Respective responsibilities of trustees and independent examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to examine the accounts under section 145 of the 2011 Act; to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(i) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep proper accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

(ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
Steve Ellum
Steve Ellum & Associates Ltd
Chartered Accountants
Adulam House
Glan Yr Afon
Llanelli SA15 3QB

Date: 14 September 2022

Statement of Financial Activities (including income and expenditure account)
For the Year Ended 31 December 2021

	Notes	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Income from:					
Donations and legacies	3	187,567	54,151	241,718	159,840
Charitable activities	4	11,012	-	11,012	24,707
Activities for raising funds					
Trading activities	5	10,593	-	10,593	8,651
Investments					
Bank interest received		18	-	18	95
Total Income		<u>209,190</u>	<u>54,151</u>	<u>263,341</u>	<u>193,293</u>
Expenditure on:					
Raising Funds					
Operating costs of trading activities	6	30,150	-	30,150	30,166
Fundraising costs		35	-	35	580
Charitable activities	7	131,861	50,498	182,359	146,661
Total Expenditure		<u>162,046</u>	<u>50,498</u>	<u>212,544</u>	<u>177,407</u>
Net income		47,144	3,653	50,797	15,886
Other recognised (losses)/gains					
Foreign exchange (losses)/gains	8	(1,064)	(731)	(1,795)	(4,051)
Net Movement in Funds before transfers		<u>46,080</u>	<u>2,922</u>	<u>49,002</u>	<u>11,835</u>
Transfers between funds		-	-	-	-
Net Movement in Funds after transfers		<u>46,080</u>	<u>2,922</u>	<u>49,002</u>	<u>11,835</u>
Total funds brought forward		236,339	-	236,339	224,504
Total funds carried forward	14	<u><u>282,419</u></u>	<u><u>2,922</u></u>	<u><u>285,341</u></u>	<u><u>236,339</u></u>

The notes on pages 12 to 21 form part of these financial statements.

Balance Sheet at 31 December 2021

	Notes	2021	2020
		£	£
Fixed assets			
Tangible assets	10	33,703	39,235
Total fixed assets		<u>33,703</u>	<u>39,235</u>
Current assets			
Stock		235	2,845
Debtors	11	10,826	14,387
Cash at bank and in hand		242,187	182,516
		<u>253,248</u>	<u>199,748</u>
Creditors: Amounts falling due within one year	12	(1,610)	(2,644)
Net current assets		<u>251,638</u>	<u>197,104</u>
Total assets less current liabilities		<u>285,341</u>	<u>236,339</u>
Net assets		<u><u>285,341</u></u>	<u><u>236,339</u></u>
Represented by:			
Unrestricted funds	13	282,419	236,339
Restricted funds	14	2,922	-
Total Funds		<u><u>285,341</u></u>	<u><u>236,339</u></u>

For the 12 months ending 31 December 2021, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved and authorised for issue by the trustees on 14 September 2022 and signed on their behalf by:

Peter Tyler
Director

Company Number: 09092105

Notes to the Accounts for the year ended 31 December 2021

1. Company information

Just Earth Limited is a company limited by guarantee and registered in England and Wales, registration number 9092105, and a registered charity number 1158050. The registered office is 15 Lime Trees Avenue, Llangattock, Crickhowell, Powys NP8 1LB.

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with 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 (FRS102) (effective January 2019) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

Just Earth Limited meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

These accounts include the activities of the Kenyan branch.

These accounts have been prepared on a Going Concern basis which the trustees continue to believe is appropriate.

The financial statements are prepared in sterling (£) and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.2 Income

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

Donations, legacies and similar incoming resources are reported gross and the related fundraising costs are reported in fundraising costs.

Grants are recognised as income when they are received provided conditions for receipt have been complied with, unless they relate to a specified future period in which case they are deferred.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable.

Notes to the Accounts for the year ended 31 December 2021

1.3 Expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Raising Funds represents expenditure incurred in motivating the individual supporters, trusts and other organisations to contribute to the work of the charity; costs associated with the running of the charity shop and investment management costs.

Charitable activities represents 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 of an indirect nature necessary to support them.

Governance represents those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs including support costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on the basis of an estimate of the proportion of time spent by staff on the activity.

Support costs are those costs which do not in themselves constitute an activity; instead they enable output creating activities to be undertaken. This cost category includes the central or regional office functions such as general management, human resources and payroll administration, budgeting and accounting, and information technology.

1.4 Fund accounting

The charity maintains various types of funds as follows:

General unrestricted funds represent income which can be used in accordance with the charitable objects at the discretion of the trustees.

Designated funds represent income set aside by the trustees out of general unrestricted funds for specific future purposes or projects.

Restricted funds represent income to be used in accordance with specific restrictions imposed by donors or which has been raised by the charity for particular purposes.

1.5 Fixed assets and depreciation

The threshold for capitalisation of assets is set at £100 per item. Depreciation is calculated using either the reducing balance or straight line methods so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Farm buildings	-	6.7% straight line
Motor cycles and vehicles	-	25.0% reducing balance
Fixtures fittings and equipment	-	6.7% to 50% straight line and reducing balance

1.6 Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the statement of financial activities.

Notes to the Accounts for the year ended 31 December 2021

1.7 Stocks

Stocks are stated at the lower of cost and net realisable value.

1.8 Cash and cash equivalents

Cash and cash equivalents in the balance sheet comprise cash at bank and in hand.

1.9 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the balance sheet date.

Non-monetary assets purchased in foreign currencies are translated into sterling at the rate of exchange ruling on the date of acquiring the assets.

Transaction in foreign currencies are translated into sterling at the rate ruling on the date of the transaction. Exchange gains and losses are recognised in the Statement of Financial Activities.

Notes to the Accounts for the year ended 31 December 2021

2 Net movement in funds

	2021 £	2020 £
The net movement in funds for the year is stated after charging:		
Depreciation and other amounts written off tangible fixed assets:		
Owned assets	7,877	4,428
Independent examiners fee	1,020	990

3 Donations and Legacies

	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £	Total 2020 £
Donations from organisations, churches and individuals	187,567	54,151	241,718	138,340
Other Trusts	-	-	-	21,500
	<u>187,567</u>	<u>54,151</u>	<u>241,718</u>	<u>159,840</u>

4 Income from charitable activities

	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £	Total 2020 £
Fertiliser and product sales	<u>11,012</u>	<u>-</u>	<u>11,012</u>	<u>24,707</u>

5 Income from activities for raising funds

	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £	Total 2020 £
Produce sales	<u>10,593</u>	<u>-</u>	<u>10,593</u>	<u>8,651</u>

Notes to the Accounts for the year ended 31 December 2021

6 Costs of raising funds

	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £	Total 2020 £
Other costs	35	-	35	580
Fundraising costs	35	-	35	580
Operating costs of trading activities	30,150	-	30,150	30,166
	<u>30,185</u>	<u>-</u>	<u>30,185</u>	<u>30,746</u>

7 Charitable activities

	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £	Total 2020 £
Farm school activities in Kenya	27,004	-	27,004	19,318
Cost of fertiliser and product sales	8,936	-	8,936	25,746
Project Management	-	-	-	7,085
Employee costs	63,994	-	63,994	68,714
Meals and entertainment	607	-	607	130
Travel costs	-	-	-	134
Motor vehicle costs	4,722	-	4,722	3,252
Administration costs	17,462	-	17,462	15,486
Depreciation	4,925	-	4,925	1,778
Purchase of Equipment	-	27,001	27,001	-
Donation to Kenyan church partner (ACK)	-	23,470	23,470	-
Exchange losses/(gains)	4,211	-	4,211	5,018
Currency Translation Movements	-	27	27	-
	<u>131,861</u>	<u>50,498</u>	<u>182,359</u>	<u>146,661</u>

Administration costs include the Governance costs of £990 (2020: £990) that relate to the Independent Examination of the accounts.

Notes to the Accounts for the year ended 31 December 2021

8 Other gains/(losses)

	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £	Total 2020 £
Foreign Exchange Translation Losses	1,064	731	1,795	4,051

The charity operates in two main locations, UK and Kenya. A significant proportion of transactions, assets and liabilities are denominated in the Kenyan Shilling, and this gives rise to exchange gains and losses during the financial year, and to translation gains and losses at the financial year ends.

9 Staff numbers and cost

Employment costs	2021 £	2020 £
Staff salaries	62,443	67,018
Employers pension contributions	3,687	4,039
Employers medical costs	3,691	4,345
Casual and volunteer staff	15,849	7,868
Other staff costs	662	151
	<u>86,332</u>	<u>83,421</u>

All staff are employed by the Kenyan branch.

Number of employees

The average monthly number of employees during the year, calculated on the basis of average monthly head count, was as follows:

	2021	2020
Charitable Activities	6.0	6.0

No staff member was paid more than £60,000 in the financial year. No trustee received any remuneration during the year (2020: £nil). Expenses reimbursed to the trustees amounted to £nil (2020: £134 for travel costs).

The trustees take an active role in the running of the charity and therefore the total employment benefits, including employer pension contributions, of the key management personnel of the charity were £nil (2020: £nil).

Notes to the Accounts for the year ended 31 December 2021

10 Fixed assets - Tangible

	Farm Buildings	Motor Cycles & Vehicles	Fixtures Fittings & Equipment	Total Assets
	£	£	£	£
Cost				
At 1 January 2021	11,334	23,323	26,906	61,563
Additions	-	-	2,345	2,345
Disposals	-	-	-	-
At 31 December 2021	<u>11,334</u>	<u>23,323</u>	<u>29,251</u>	<u>63,908</u>
Depreciation				
At 1 January 2021	717	19,172	2,439	22,328
Charge for the year	755	4,151	2,971	7,877
Disposals	-	-	-	-
At 31 December 2021	<u>1,472</u>	<u>23,323</u>	<u>5,410</u>	<u>30,205</u>
Net book values				
At 31 December 2021	<u>9,862</u>	<u>-</u>	<u>23,841</u>	<u>33,703</u>
At 31 December 2020	<u>10,617</u>	<u>4,151</u>	<u>24,467</u>	<u>39,235</u>

11 Debtors

	2021 £	2020 £
Farmers loans	1,095	3,736
Other loans	-	1,142
Prepayments	5,444	6,678
Other debtors	4,287	2,831
	<u>10,826</u>	<u>14,387</u>

Notes to the Accounts for the year ended 31 December 2021

12 Creditors: Amounts falling due within one year

	2021 £	2020 £
Trade creditors	-	134
Accruals	1,610	2,510
	<u>1,610</u>	<u>2,644</u>

13 Unrestricted Funds

	General Fund £	Total £
Balance at 1 January 2021	236,339	236,339
Net income for the year	47,144	47,144
Foreign exchange losses	(1,064)	(1,064)
Transfers	-	-
	<u>282,419</u>	<u>282,419</u>

14 Restricted Funds

	Houston Baptist Project 2021 £	ACK Donation 2021 £	Total 2020 £
Balance at 1 January 2021	-	-	-
Net income for the year	2,144	1,509	3,653
Foreign exchange losses	-	(731)	(731)
	<u>2,144</u>	<u>778</u>	<u>2,922</u>

During the year, 1st Baptist Church, Houston, USA, provided funding dedicated to establishing a FFS in the Masai Mara area of Kenya.

In addition, a UK donor provided funding to support the work of the leaders of the Anglican Church of Kenya.

Both of these amounts are recognised as restricted funding, and related expenditure is accounted for accordingly.

Notes to the Accounts for the year ended 31 December 2021

15 Analysis of net assets between funds

	Unrestricted Funds £	Restricted funds £	Total Funds 2021 £	Total Funds 2020 £
Tangible assets	33,703	-	33,703	39,235
Cash at bank and in hand	239,265	2,922	242,187	182,516
Other net assets/(liabilities)	9,451	-	9,451	14,588
	<u>282,419</u>	<u>2,922</u>	<u>285,341</u>	<u>236,339</u>

16 Taxation

As a charity, Just Earth Limited is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

17 Related parties

The charity is related to the Maseno Trust in that Rev Bruce Collins, Alex Lloyd Davies, David Cross and Gerwyn Miles are directors and trustees of both charities. Just Earth Ltd is a corporate entity, formed to do the work of the Maseno Trust, which is now dormant. There were no related party transactions between the two charities during the year (2020: £nil).

The charity is also related to Just Earth USA, Inc., in that Rev Bruce Collins, Peter Tyler and Gerwyn Miles are directors of both the charity and the corporation. Just Earth USA, Inc, is a not-for-profit corporation formed to assist with raising funding for the charity's activities, by providing a tax efficient means for US donors to support the work of the charity. The Charity received funding of £21,637 from Just Earth USA, Inc., during the year (2020: £nil).

The total amount of donations received during the year from related parties was £4,125 (2020: £12,857).

18 Controlling parties

In the opinion of the trustees there is no single ultimate controlling party of the charity.

19 Company limited by guarantee

Just Earth Limited is a company limited by guarantee and accordingly does not have a share capital. Every member of the company undertakes to contribute such amount as may be required not exceeding £10 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Notes to the Accounts for the year ended 31 December 2021

120 Statement of Financial Activities (including income and expenditure account) for the year ended 31 December 2020

	Unrestricted funds £	Restricted funds £	Total 2020 £
Income from:			
Donations and legacies	159,840	-	159,840
Charitable activities	24,707	-	24,707
Activities for raising funds			
Trading activities	8,651	-	8,651
Investments			
Bank interest received	95	-	95
Total Income	<u>193,293</u>	<u>-</u>	<u>193,293</u>
Expenditure on:			
Raising Funds			
Operating costs of trading activities	30,166	-	30,166
Fundraising costs	580	-	580
Charitable activities	146,661	-	146,661
Total Expenditure	<u>177,407</u>	<u>-</u>	<u>177,407</u>
Net income	15,886	-	15,886
Other recognised (losses)/gains			
Foreign exchange (losses)/gains	(4,051)	-	(4,051)
Net Movement in Funds before transfers	<u>11,835</u>	<u>-</u>	<u>11,835</u>
Transfers between funds	30,836	(30,836)	-
Net Movement in Funds after transfers	<u>42,671</u>	<u>(30,836)</u>	<u>11,835</u>
 Total funds brought forward	 <u>193,668</u>	 <u>30,836</u>	 <u>224,504</u>
Total funds carried forward	<u>236,339</u>	<u>-</u>	<u>236,339</u>

JUST EARTH LIMITED

England & Wales - Charity number 1158050

Accounts

Just Earth Limited

Annual Report and Accounts

For the year to 31 December 2020

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Charity Information

Charity Name:	Just Earth Limited
Working Names:	Just Earth
Registered Numbers:	Company Number: 9092105 Charity Number: 1158050
Registered Office:	15 Lime Trees Avenue Llangattock Crickhowell Powys NP8 1LB
Website address:	www.justearth.org
Trustees:	Rev Bruce Collins Mr David Cross Mrs Alex Lloyd Davies Rev Evelyn Lee-Barber Mr Gerwyn Miles Mr Peter Tyler
Secretary:	Mr Gerwyn Miles
Independent Examiner:	Steve Ellum & Associates Ltd Chartered Accountants Adulam House Glan Yr Afon Llanelli SA15 3QB
Bankers:	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

Report of the Trustees (incorporating the directors' report) For the Year to 31 December 2020

The trustees present their report and the independently examined financial statements of the charity for the year ended 31 December 2020, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, 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

The Charity's objects are:

- (a) the relief and/or prevention of poverty in such ways as the Trustees may see fit;
- (b) to advance the Christian faith in such ways as the Trustees may see fit.

Just Earth Limited's ('JE') main focus is to benefit those living and working in Kenya, such as farmers and individuals from rural villages, to improve their farming methods and help set up small businesses, thereby helping alleviate poverty in their communities and provide a sustainable income.

The charity does this, in the main by providing extensive regular training for poor rural farmers over a two-year period by trained agricultural facilitators, co-ordinated through our qualified Agronomist. This weekly training on demonstration plots, covers well-established agricultural methods, nutrition, hygiene, finance management, and entrepreneurship, along with key biblical teaching on life principles central to the Kingdom of God. Another core part of the programme involves making loans to these farmers equivalent to the farming inputs required to farm up to one acre of land using the farming model developed by JE.

The charity makes this assistance available through bringing farmers together into groups, forming farmers' field schools (FFS), providing farmers with the knowledge, confidence, finance training and support they need to produce better crops and become stronger disciples of Jesus. This model is designed in a way that is easily transferable to other regions and nations where suitable partners are identified.

Achievements and Performance

JE started 8 new FFS's in 2020, which when added to the 9 schools started in the previous year, meant that a total of 17 schools were operated during the year (total of 11 schools in 2019), across 7 geographical regions. These 17 schools represented approximately 504 farmers taking part in FFS's operated solely by JE in Kenya during 2020. Typical family sizes are 7 which means that there were approximately 3,500 lives directly impacted by the project during the year, in terms of increased food being produced and consumed, as outlined in Table 1 below. JE farmers are encouraged to share what they learn with their neighbours and it is estimated that on average each farmer helps 4 of their neighbours improve their farming practices, which if you assume that each farmer belongs to a family of 7 members, then an additional 14,000 people were indirectly impacted by the FFS programme during the year.

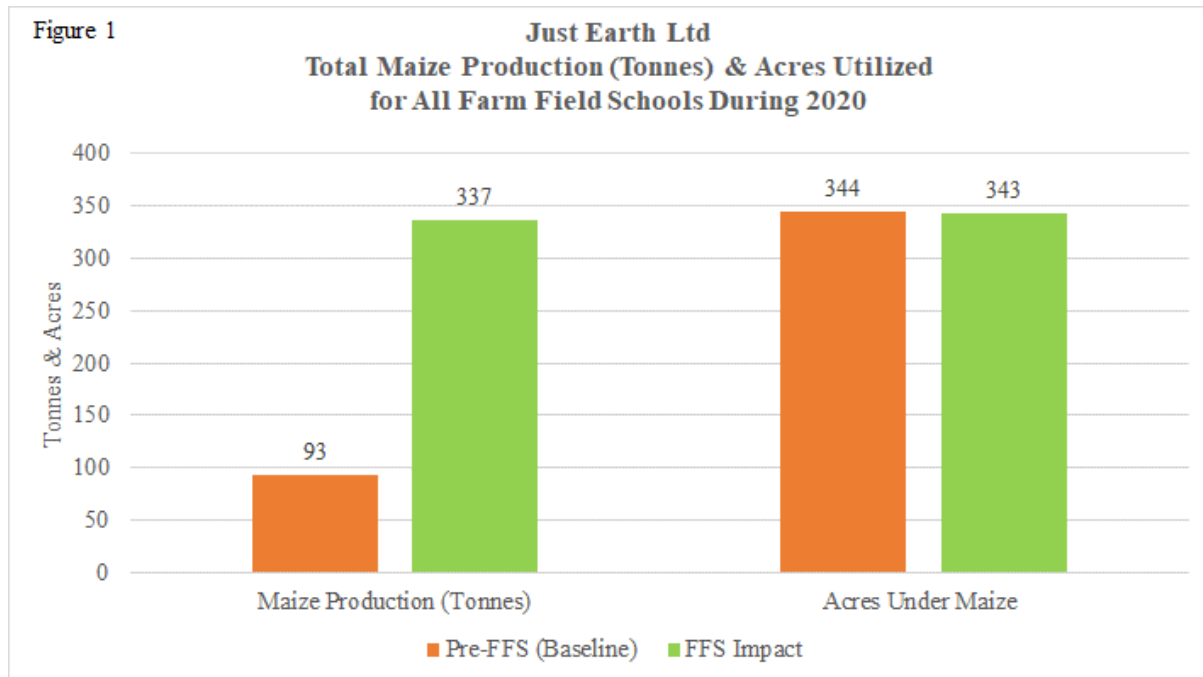
Achievements and Performance (continued)

Just Earth Ltd Data on Farm Field Schools (FFS's) Operated During 2020				
Region	Number of FFS's	Number of Members	Family Members Directly Impacted (*)	Neighbours Family Members Indirectly Impacted (**)
Homa Bay	1	27	189	756
Kapsabet	1	35	245	980
Kitale	4	127	889	3,556
Maseno North	3	84	588	2,352
Migori	2	58	406	1,624
Mummias	4	113	791	3,164
Nambale	2	60	420	1,680
Totals	17	504	3,528	14,112
Table 1 (*) - Assumes average family size is 7 (**) - Assumes 4 neighbours learn from FFS members, with family size of 7				

2020 was an extraordinarily challenging year for many, as the COVID19 pandemic unfolded, causing much suffering, as families lost loved ones and economic hardship followed government imposed societal restrictions, in order to slow down the spread of the virus. Our heartfelt sympathy goes to all who lost loved ones during this time. The JE FFS programme did not escape these challenges, as in late March, just after all our FFS's received their farm inputs for the long rains season, government restrictions came into force which prevented all FFS's from meeting on a weekly basis, to receive training and share fellowship. God was so faithful and our staff were amazing, acting very quickly to mitigate the potential threat of these restrictions on the FFS members, by creating a way for our facilitators to contact our farmers regularly by telephone. This regular contact enabled our facilitators to continue guiding our farmers on what to do next and help them with any difficulties they might encounter, demonstrated by the way they so quickly tackled the real threat of Army Worms in Magori, which emerged shortly after the restrictions took hold.

A detailed impact survey conducted by JE at the end of 2020 and summarised in Figure 1 below, indicates that food production for farmers in the project was significantly increased above production levels prior to joining the programme. This means that many farmers were able to produce enough food to meet their family's dietary requirements with surpluses being sold to help raise disposable income, even in such challenging circumstances. The study concluded that despite the adverse conditions caused by COVID-19, that the impact of the two and a half months of FFS training before the restrictions were imposed, the subsequent "Phone Farming" which took place on a farmer-by-farmer basis and the supply of high-quality farm inputs (just in time), helped to improve overall yields to 3.6 times the pre-FFS position. The study highlights that with roughly the same acres committed to maize production, that farmers in the programme in total, produced 337 tonnes of maize compared to only 93 tonnes before joining the project. This equates on average to around 668Kgs of maize produced by each farmer, to feed their family, compared to around 185Kgs prior to joining their FFS.

Achievements and Performance (continued)



A core principle of the FFS is improving members nutritional intake by introducing crop diversity. During the year our farmers produced many crops other than maize, like: Beans, Sorghum, Millet, Cassava, etc, which all adds to better nutritional intake, which in turn improves health and the ability of children to learn in school.

The improvement in yields experienced by our farmers not only helped to prevent hunger, but in many cases resulted in surplus produce being available to sell. During the year our farmers in total across all the schools sold crops and received income amounting to KAS7,967,482, which equates to an average of KAS16,668 (around £110) per farmer.

It is humbling to see the people we are helping being so willing to share from what little they have. In 2020 our farmers gave almost 10% (KES717,311 in total or approximately £10 per farmer on average) of the value of the total income they received from the sale of produce to the local churches to help fund their ‘widows and orphans’ programmes.

On the environmental side, JE farmers planted 29,553 trees on their farms during the year, helping to reduce their carbon footprint, prevent soil erosion and provide nutritional supplements to their families, in the form of fruits and herbal remedies.

Much has been learned during the year, particularly in terms of running training over video conference via Zoom. We initiated the previously developed Pastors Essentials programme, via Zoom, with a local vicar, as a pilot for a broader launch later across the other regions. This worked much better than we expected and paved the way for the organisation of the broader programme in 2021.

While the programme was still able to deliver significant improvement in yields compared to the pre-FFS position despite all of the restrictions, the restrictions did significantly affect our ability to deliver the training programme, as this is done via collective weekly gatherings on demonstration plots. The restrictions also impacted our ability to recruit new farmers to the FFS programme in 2021, as it prevented the normal field school open days, where prospective new farmers can see for themselves the demonstration plots in operation. As a consequence, it was decided to not recruit any additional schools for 2021 and to roll the existing schools over into the following years, so that the gaps in learning get plugged.

Achievements and Performance (continued)

The most severely impacted part of our programme was the commercial farm in Kitale. While most of the planned capital investment took place, COVID-19 severely impacted the local markets with prices falling significantly. Coupled with this, there was unprecedented flooding experienced in a number of regions across Kenya, Kitale being one such region. This caused some of our produce to be ruined, which added to the burden already caused by the pandemic. As such, the pilot we hoped to run during the year could not be classed a pilot and will run on into 2021.

A central part of the programme is sourcing and supplying quality farm inputs, such as certified seed, fertilizer and farmyard manure, which is supplied to each farmer in the form of an interest free loan. The administration of these loans requires significant managerial resource and is more directly aligned with the spiritual leadership provided by the local churches. Hence, we have developed a process and plan in conjunction with region church leaders, to transfer the responsibility for the management of these loans to the regional church leadership or SACCO's. The plan is to use 2021 to fine tune the process and iron out the agreements in readiness to implement in 2022.

We continue to see lives changed as farmers become more effective at growing their traditional crops, diversifying into new cash crops, and being disciplined in the Christian faith.

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future projects. In particular, the trustees consider how planned projects will contribute to the aims and objectives they have set. The paragraphs above provide further information.

Structure, Governance and Management

Governing document

Just Earth Limited is a registered charity and company limited by guarantee, governed by its Memorandum and Articles of Association dated 11 June 2014.

Recruitment and appointment of Trustees

The governing body of Just Earth Ltd is the board of trustees who meet from time to time to discuss the affairs of the Charity. The day to day management operations are overseen by Peter Tyler (Director) and David Cross (Director), and financial management is overseen by Gerwyn Miles (Director).

We remain hugely grateful to our Church and individual partners for their generous and very faithful support.

Induction and training of Trustees

The need for new Trustees is reviewed regularly, and when appropriate, names are presented at a trustees' meeting for consideration. The existing trustees make any new appointments. New trustees are given copies of the Memorandum and Articles of Association, copies of previous accounts and the opportunity to discuss questions with existing trustees. A third of all trustees are required to retire at each Annual General Meeting, although they are allowed to stand for re-election. Upon appointment trustees are informed of their obligations in law as a trustee of a charity, and are encouraged to acquaint themselves with the publications and guidance available from the Charity Commission.

Financial Review

Performance in the Year

Donations totalling £159,840 were received during the year from individuals, churches and by way of grant from charitable trusts. Other income totalled £33,453 resulting in total income of £193,293. Expenditure during the year totalled £177,407 and was focused on farm school activities in Kenya, and on project management and development from here in the UK. As activities expand, development of additional infrastructure and routes to market farmer's crops need to be established within Kenya. The continuing development of Just Earth in Kenya is extremely important to us, and we are grateful to our supporters for their generosity, which enables our future plans to be expanded.

The result for the year was a surplus of £11,835 (2019: £49,823). The pattern of donation income includes periodic substantial support from a few sources, and this can lead to significant variation in donation income between years. The directors are content with the position of the charity, and continue to widen the supporter base to ensure that activities are undertaken on a sustainable basis.

Reserves policy

It is the policy of the charity to try to hold unrestricted reserves, not designated for a specific use where possible, to enable a greater level of discretion for funding charitable activities. However, where donors give specific instructions for the use of their gift, the charity will hold these donations as restricted funds. We also aim to have at least 6 months' operating costs in reserve, so that should funding cease, we can make a responsible and managed exit from our projects. With our General Fund at £236,339 (December 2019: £224,504) this allows adequate resources to maintain the work of the charity.

Future Plans

Over the next year, JE will continue to run Farmers' Field Schools (FFS) in existing regions of Kenya and has decided not to recruit any new schools in 2021. The government restrictions caused by the pandemic severely hampered the recruitment process, which is centred around demonstration plot field days, which couldn't take place. Because the restriction prevented our schools meeting for large durations throughout 2020, there were significant gaps in the training modules, which we felt could only be overcome by rolling the existing FFS's on into 2021, without advancing. We will continue the training programme in 2021 with second year schools graduating at the end of 2021/early 2022.

There are 6 first year and 5 second year FFS's planned to operate in 2021 across 5 regions, representing a total of 249 farmers across 49 churches. Some of the schools which operated in 2020 did not progress into 2021.

We are constantly looking to develop new and lasting relationships with national and regional church leaders to see the benefits of the work spread further, and also with other like-minded organisations, who through collaboration, can help bring value add to our model. We have been working with Tear Fund to develop a way of integrating their Church and Community Mobilisation Process (CCMP) as a possible pre-cursor to implementing new FFS's in new regions. This could help tackle the problem of dependency and the need for mindset change.

The commercial farm pilot which commenced in 2020 has rolled over into 2021, because of the severe impact COVID-19 had on local markets, coupled with 1 in 10-year flooding, which damaged much produce and rendered the pilot ineffective. We plan to fine tune production, better secure our water supply (for the dry season) and look at more specialised greenhouse-based crops to prove the concept. It is still hoped that this will help us move closer to becoming more self-sustainable in the future and form the basis of a new FFS model, which may involve having a commercial farming project powering each regional hub. We see great opportunity for this project to also employ and train orphans, bringing hope to those in most need.

Future Plans (continued)

A core principle of Just Earth is working in partnership with local churches to help empower the poor through training and providing interest free loans to purchase quality farm inputs. As part of this partnership development, much work has taken place developing a means of transitioning the management of the loans from Just Earth to local Diocesan SACCO based systems. We will be fine tuning the process in 2021, in readiness for implementation in 2022, in the belief that this will increase the sense of ownership by the local church and also reduce the administrative burden on Just Earth.

As mentioned above, much work took place during 2020 piloting the recently developed Pastors Essentials course via a weekly Zoom video conference meeting. The plan for 2021 is to broaden our reach by including more of the regional Bishops and vicars in this weekly Zoom meeting and utilise the previously trained local team to practically aid the process.

Responsibilities of the Trustees

The trustees (who are also directors of Just Earth Limited for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law 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 charitable company and of its incoming resources and application of resources, including income and expenditure. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently,
- make judgements and estimates that are prudent and reasonable,
- state whether applicable accounting standards and Statements of Recommended Practice have been followed, subject to any material departures disclosed and explained in the financial statements,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board on 16 September 2021.

Peter Tyler
Trustee

Independent Examiner's Report To the Members of Just Earth Limited For the Year to 31 December 2020

Independent examiner's report to the trustees on the unaudited financial statements of Just Earth Limited.

I report on the accounts of Just Earth Limited for the year ended 31 December 2020 set out on pages 3 to 21.

Respective responsibilities of trustees and independent examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to examine the accounts under section 145 of the 2011 Act; to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(i) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep proper accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

(ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
Steve Ellum
Steve Ellum & Associates Ltd
Chartered Accountants
Adulam House
Glan Yr Afon
Llanelli SA15 3QB

Date: 16 September 2021

Statement of Financial Activities (including income and expenditure account)
For the Year Ended 31 December 2020

	Notes	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
Income from:					
Donations and legacies	3	159,840	-	159,840	274,289
Charitable activities	4	24,707	-	24,707	21,374
Activities for raising funds					
Trading activities	5	8,651	-	8,651	-
Investments					
Bank interest received		95	-	95	312
Total Income		<u>193,293</u>	<u>-</u>	<u>193,293</u>	<u>295,975</u>
Expenditure on:					
Raising Funds					
Operating costs of trading activities	6	30,166	-	30,166	9,164
Fundraising costs		580	-	580	5,070
Charitable activities	7	146,661	-	146,661	230,707
Total Expenditure		<u>177,407</u>	<u>-</u>	<u>177,407</u>	<u>244,941</u>
Net income		15,886	-	15,886	51,034
Other recognised (losses)/gains					
Foreign exchange (losses)/gains	8	(4,051)	-	(4,051)	(1,211)
Net Movement in Funds before transfers		<u>11,835</u>	<u>-</u>	<u>11,835</u>	<u>49,823</u>
Transfers between funds		30,836	(30,836)	-	-
Net Movement in Funds after transfers		<u>42,671</u>	<u>(30,836)</u>	<u>11,835</u>	<u>49,823</u>
Total funds brought forward		193,668	30,836	224,504	174,681
Total funds carried forward	14	<u><u>236,339</u></u>	<u><u>-</u></u>	<u><u>236,339</u></u>	<u><u>224,504</u></u>

The notes on pages 12 to 21 form part of these financial statements.

Balance Sheet at 31 December 2020

	Notes	2020	2019
		£	£
Fixed assets			
Tangible assets	10	39,235	28,404
Total fixed assets		39,235	28,404
Current assets			
Stock		2,845	2,249
Debtors	11	14,387	22,590
Cash at bank and in hand		182,516	179,531
		199,748	204,370
Creditors: Amounts falling due within one year	12	(2,644)	(8,270)
Net current assets		197,104	196,100
Total assets less current liabilities		236,339	224,504
Net assets		236,339	224,504
Represented by:			
Unrestricted funds	13	236,339	193,668
Restricted funds	14	-	30,836
Total Funds		236,339	224,504

For the 12 months ending 31 December 2020, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved and authorised for issue by the trustees on 16 September 2021 and signed on their behalf by:

Peter Tyler
Director

Company Number: 09092105

Notes to the Accounts for the year ended 31 December 2020

1. Company information

Just Earth Limited is a company limited by guarantee and registered in England and Wales, registration number 9092105, and a registered charity number 1158050. The registered office is 15 Lime Trees Avenue, Llangattock, Crickhowell, Powys NP8 1LB.

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with 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 (FRS102) (effective January 2019) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

Just Earth Limited meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

These accounts include the activities of the Kenyan branch.

These accounts have been prepared on a Going Concern basis which the trustees continue to believe is appropriate.

The financial statements are prepared in sterling (£) and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.2 Income

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

Donations, legacies and similar incoming resources are reported gross and the related fundraising costs are reported in fundraising costs.

Grants are recognised as income when they are received provided conditions for receipt have been complied with, unless they relate to a specified future period in which case they are deferred.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable.

Notes to the Accounts for the year ended 31 December 2020

1.3 Expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Raising Funds represents expenditure incurred in motivating the individual supporters, trusts and other organisations to contribute to the work of the charity; costs associated with the running of the charity shop and investment management costs.

Charitable activities represents 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 of an indirect nature necessary to support them.

Governance represents those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs including support costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on the basis of an estimate of the proportion of time spent by staff on the activity.

Support costs are those costs which do not in themselves constitute an activity; instead they enable output creating activities to be undertaken. This cost category includes the central or regional office functions such as general management, human resources and payroll administration, budgeting and accounting, and information technology.

1.4 Fund accounting

The charity maintains various types of funds as follows:

General unrestricted funds represent income which can be used in accordance with the charitable objects at the discretion of the trustees.

Designated funds represent income set aside by the trustees out of general unrestricted funds for specific future purposes or projects.

Restricted funds represent income to be used in accordance with specific restrictions imposed by donors or which has been raised by the charity for particular purposes.

1.5 Fixed assets and depreciation

The threshold for capitalisation of assets is set at £100 per item. Depreciation is calculated using either the reducing balance or straight line methods so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Farm buildings	-	6.7% straight line
Motor cycles and vehicles	-	25.0% reducing balance
Fixtures fittings and equipment	-	6.7% to 50% straight line and reducing balance

1.6 Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the statement of financial activities.

Notes to the Accounts for the year ended 31 December 2020

1.7 Stocks

Stocks are stated at the lower of cost and net realisable value.

1.8 Cash and cash equivalents

Cash and cash equivalents in the balance sheet comprise cash at bank and in hand.

1.9 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the balance sheet date.

Non-monetary assets purchased in foreign currencies are translated into sterling at the rate of exchange ruling on the date of acquiring the assets.

Transaction in foreign currencies are translated into sterling at the rate ruling on the date of the transaction. Exchange gains and losses are recognised in the Statement of Financial Activities.

Notes to the Accounts for the year ended 31 December 2020

2 Net movement in funds

	2020	2019
	£	£
The net movement in funds for the year is stated after charging:		
Depreciation and other amounts written off tangible fixed assets:		
Owned assets	4,428	1,917
Independent examiners fee	990	990

3 Donations and Legacies

	Unrestricted	Restricted	Total	Total
	2020	2020	2020	2019
	£	£	£	£
Donations from organisations, churches and individuals	138,340	-	138,340	207,840
Other Trusts	21,500	-	21,500	66,449
	<u>159,840</u>	<u>-</u>	<u>159,840</u>	<u>274,289</u>

4 Income from charitable activities

	Unrestricted	Restricted	Total	Total
	2020	2020	2020	2019
	£	£	£	£
Fertiliser and product sales	<u>24,707</u>	<u>-</u>	<u>24,707</u>	<u>21,374</u>

5 Income from activities for raising funds

	Unrestricted	Restricted	Total	Total
	2020	2020	2020	2019
	£	£	£	£
Produce sales	<u>8,651</u>	<u>-</u>	<u>8,651</u>	<u>-</u>

Notes to the Accounts for the year ended 31 December 2020

6 Costs of raising funds

	Unrestricted 2020 £	Restricted 2020 £	Total 2020 £	Total 2019 £
Professional costs	-	-	-	3,870
Other costs	580	-	580	1,200
Fundraising costs	580	-	580	5,070
Operating costs of trading activities	30,166	-	30,166	-
	30,746	-	30,746	5,070

7 Charitable activities

	Unrestricted 2020 £	Restricted 2020 £	Total 2020 £	Total 2019 £
Farm school activities in Kenya	19,318	-	19,318	55,293
Cost of fertiliser and product sales	25,746	-	25,746	16,438
Project Management	7,085	-	7,085	13,972
Employee costs	68,714	-	68,714	70,985
Meals and entertainment	130	-	130	741
Travel costs	134	-	134	5,829
Motor vehicle costs	3,252	-	3,252	9,046
Administration costs	15,486	-	15,486	38,453
Depreciation	1,778	-	1,778	1,916
Donation to Kenyan church partner	-	-	-	9,782
Exchange losses/(gains)	5,018	-	5,018	8,252
	146,661	-	146,661	230,707

Administration costs include the Governance costs of £990 (2019: £990) that relate to the Independent Examination of the accounts.

Notes to the Accounts for the year ended 31 December 2020

8 Other gains/(losses)

	Unrestricted 2020 £	Unrestricted 2019 £
Foreign exchange translation losses	4,051	1,211

The charity operates in two main locations, UK and Kenya. A significant proportion of transactions, assets and liabilities are denominated in the Kenyan Shilling, and this gives rise to exchange gains and losses during the financial year, and to translation gains and losses at the financial year ends.

9 Staff numbers and cost

Employment costs

	2020 £	2019 £
Staff salaries	67,018	67,381
Employers pension contributions	4,039	4,042
Employers medical costs	4,345	2,000
Casual and volunteer staff	7,868	1,046
Other staff costs	151	6,744
	<u>83,421</u>	<u>81,213</u>

All staff are employed by the Kenyan branch.

Number of employees

The average monthly number of employees during the year, calculated on the basis of average monthly head count, was as follows:

	2020	2019
Charitable Activities	<u>6.0</u>	<u>6.0</u>

No staff member was paid more than £60,000 in the financial year. No trustee received any remuneration during the year (2019: £nil). Expenses reimbursed to the trustees amounted to £134 (2019: £3,938) for travel costs.

The trustees take an active role in the running of the charity and therefore the total employment benefits, including employer pension contributions, of the key management personnel of the charity were £nil (2019: £nil).

Notes to the Accounts for the year ended 31 December 2020

10 Fixed assets - Tangible

	Farm Buildings	Motor Cycles & Vehicles	Fixtures Fittings & Equipment	Total Assets
	£	£	£	£
Cost				
At 1 January 2020	7,317	23,323	15,737	46,377
Additions	4,017	-	11,242	15,259
Disposals	-	-	-	-
At 31 December 2020	<u>11,334</u>	<u>23,323</u>	<u>26,979</u>	<u>61,636</u>
Depreciation				
At 1 January 2020	-	17,861	112	17,973
Charge for the year	717	1,311	2,400	4,428
Disposals	-	-	-	-
At 31 December 2020	<u>717</u>	<u>19,172</u>	<u>2,512</u>	<u>22,401</u>
Net book values				
At 31 December 2020	<u>10,617</u>	<u>4,151</u>	<u>24,467</u>	<u>39,235</u>
At 31 December 2019	<u>7,317</u>	<u>5,462</u>	<u>15,625</u>	<u>28,404</u>

The purchase of farm buildings and equipment took place in Kenya at the year end using the restricted gifts (see note 13). No depreciation was charged as the transactions took place shortly before the year-end.

11 Debtors

	2020 £	2019 £
Farmers loans	3,736	918
Other loans	1,142	1,264
Prepayments	6,678	12,425
Other debtors	2,831	7,983
	<u>14,387</u>	<u>22,590</u>

Notes to the Accounts for the year ended 31 December 2020

12 Creditors: Amounts falling due within one year

	2020 £	2019 £
Trade creditors	134	336
Accruals	2,510	7,934
	<u>2,644</u>	<u>8,270</u>

13 Unrestricted Funds

	General Fund £	Total £
Balance at 1 January 2020	193,668	193,668
Net income for the year	15,886	15,886
Foreign exchange losses	(4,051)	(4,051)
Transfers	30,836	30,836
	<u>236,339</u>	<u>236,339</u>

14 Restricted Funds

	Commercial Farm Fund £	Total £
Balance at 1 January 2020	30,836	30,836
Net income for the year	-	-
Foreign exchange losses	-	-
Transfers	(30,836)	(30,836)
	<u>-</u>	<u>-</u>
Balance at 31 December 2020	-	-

The Commercial Farm Fund is to enable the charity to launch a commercial farm activity in Kenya and was funded by a donation of £40,000 received in 2019. The aim was to establish a source of income in Kenya that would contribute towards the cost of providing the charitable Farm Field Schools. In the past two years this money has been spent on the purchase of fixed assets and other start-up costs. The full amount of the restricted funding has therefore been applied in accordance with the donor's stipulations and so with the restrictions on this fund being met, the balance was transferred to the General Fund.

Notes to the Accounts for the year ended 31 December 2020

15 Analysis of net assets between funds

	Unrestricted Funds £	Restricted funds £	Total Funds 2020 £	Total Funds 2019 £
Tangible assets	39,235	-	39,235	28,404
Cash at bank and in hand	182,516	-	182,516	179,531
Other net assets/(liabilities)	14,588	-	14,588	16,569
	<u>236,339</u>	<u>-</u>	<u>236,339</u>	<u>224,504</u>

16 Taxation

As a charity, Just Earth Limited is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

17 Related parties

The charity is related to the Maseno Trust in that Rev Bruce Collins, Alex Lloyd Davies, David Cross and Gerwyn Miles are directors and trustees of both charities. Just Earth Ltd is a corporate entity, formed to do the work of the Maseno Trust, which is now dormant. There were no related party transactions between the two charities during the year (2019: £nil).

The charity is also related to Just earth USA, Inc., in that Rev Bruce Collins, Peter Tyler and Gerwyn Miles are directors of both the charity and the corporation. The charity funded legal and professional costs totalling £3,870 to establish the corporation (a not-for-profit incorporated on 9 August 2019), whose purpose is to assist with raising funding for the charity's activities, by providing a tax efficient means for US donors to support the work of the charity.

The total amount of donations received during the year from related parties was £12,857 (2019: £18,501).

18 Controlling parties

In the opinion of the trustees there is no single ultimate controlling party of the charity.

19 Company limited by guarantee

Just Earth Limited is a company limited by guarantee and accordingly does not have a share capital. Every member of the company undertakes to contribute such amount as may be required not exceeding £10 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Notes to the Accounts for the year ended 31 December 2020

120 Statement of Financial Activities (including income and expenditure account) for the year ended 31 December 2019

	Unrestricted funds £	Restricted funds £	Total 2019 £
Income from:			
Donations and legacies	234,289	40,000	274,289
Charitable activities	21,374	-	21,374
Investments			
Bank interest received	312	-	312
Total Income	<u>255,975</u>	<u>40,000</u>	<u>295,975</u>
Expenditure on:			
Raising Funds	5,070	-	5,070
Charitable activities	230,707	9,164	239,871
Total Expenditure	<u>235,777</u>	<u>9,164</u>	<u>244,941</u>
Net income	20,198	30,836	51,034
Other recognised (losses)/gains			
Foreign exchange (losses)/gains	(1,211)	-	(1,211)
Net Movement in Funds	<u>18,987</u>	<u>30,836</u>	<u>49,823</u>
Total funds brought forward	<u>174,681</u>	<u>-</u>	<u>174,681</u>
Total funds carried forward	<u><u>193,668</u></u>	<u><u>30,836</u></u>	<u><u>224,504</u></u>