

# Just Earth Limited

## Annual Report and Accounts

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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:	<a href="http://www.justearth.org">www.justearth.org</a>
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)**

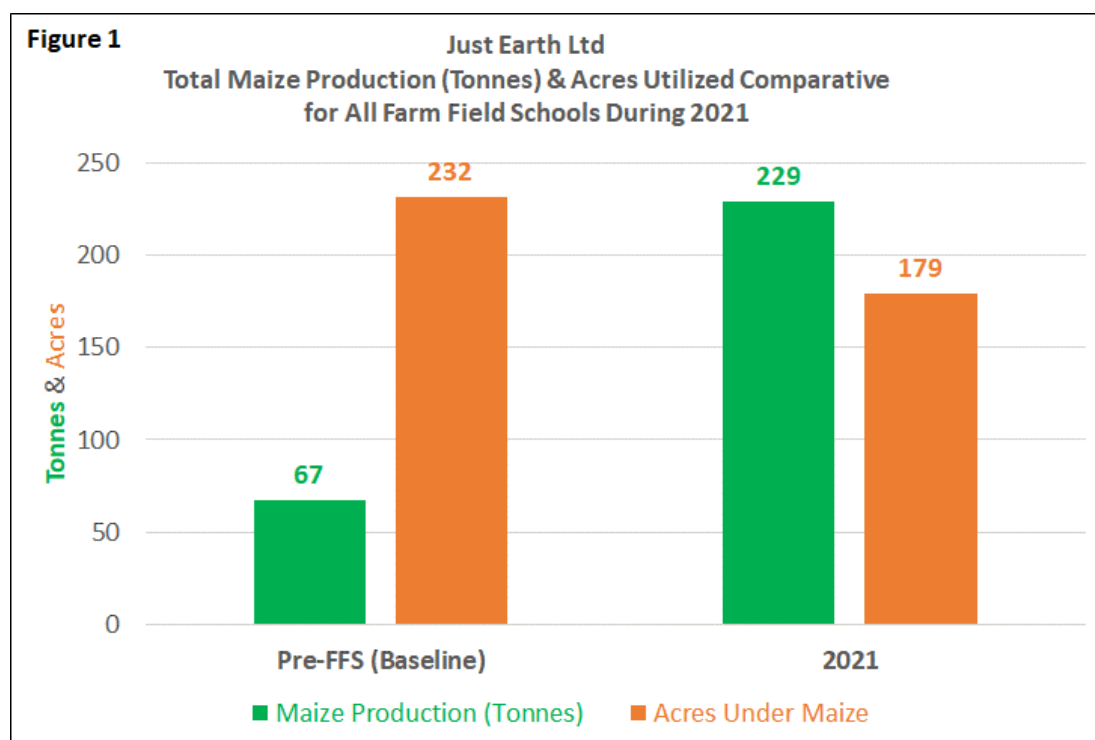
<b>Just Earth Ltd</b> <b>Data on Farm Field Schools (FFS's) Operated During 2021</b>				
<b>Region</b>	<b>Number of FFS's</b>	<b>Number of Members</b>	<b>Family Members Directly Impacted (*)</b>	<b>Neighbours Family Members Indirectly Impacted (**)</b>
Kapsabet	1	30	210	840
Kitale	3	96	672	2,688
Maseno North	2	31	217	868
Migori	1	20	140	560
Mummias	4	75	525	2,100
<b>Totals</b>	<b>11</b>	<b>252</b>	<b>1,764</b>	<b>7,056</b>
<b>Table 1</b> (*) - 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 £
<b>Income from:</b>					
<b>Donations and legacies</b>	<b>3</b>	187,567	54,151	241,718	159,840
<b>Charitable activities</b>	<b>4</b>	11,012	-	11,012	24,707
<b>Activities for raising funds</b>					
Trading activities	<b>5</b>	10,593	-	10,593	8,651
<b>Investments</b>					
Bank interest received		18	-	18	95
<b>Total Income</b>		<u>209,190</u>	<u>54,151</u>	<u>263,341</u>	<u>193,293</u>
<b>Expenditure on:</b>					
<b>Raising Funds</b>					
Operating costs of trading activities	<b>6</b>	30,150	-	30,150	30,166
Fundraising costs		35	-	35	580
<b>Charitable activities</b>	<b>7</b>	131,861	50,498	182,359	146,661
<b>Total Expenditure</b>		<u>162,046</u>	<u>50,498</u>	<u>212,544</u>	<u>177,407</u>
<b>Net income</b>		47,144	3,653	50,797	15,886
<b>Other recognised (losses)/gains</b>					
Foreign exchange (losses)/gains	<b>8</b>	(1,064)	(731)	(1,795)	(4,051)
<b>Net Movement in Funds before transfers</b>		<u>46,080</u>	<u>2,922</u>	<u>49,002</u>	<u>11,835</u>
Transfers between funds		-	-	-	-
<b>Net Movement in Funds after transfers</b>		<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
<b>Total funds carried forward</b>	<b>14</b>	<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
		£	£
<b>Fixed assets</b>			
Tangible assets	<b>10</b>	33,703	39,235
<b>Total fixed assets</b>		<u>33,703</u>	<u>39,235</u>
<b>Current assets</b>			
Stock		235	2,845
Debtors	<b>11</b>	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	<b>12</b>	(1,610)	(2,644)
<b>Net current assets</b>		<u>251,638</u>	<u>197,104</u>
<b>Total assets less current liabilities</b>		<u>285,341</u>	<u>236,339</u>
<b>Net assets</b>		<u><u>285,341</u></u>	<u><u>236,339</u></u>
<b>Represented by:</b>			
Unrestricted funds	<b>13</b>	282,419	236,339
Restricted funds	<b>14</b>	2,922	-
<b>Total Funds</b>		<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**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
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**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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**

	<b>Unrestricted 2021 £</b>	<b>Restricted 2021 £</b>	<b>Total 2021 £</b>	<b>Total 2020 £</b>
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**

	<b>Unrestricted 2021 £</b>	<b>Restricted 2021 £</b>	<b>Total 2021 £</b>	<b>Total 2020 £</b>
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)**

	<b>Unrestricted 2021 £</b>	<b>Restricted 2021 £</b>	<b>Total 2021 £</b>	<b>Total 2020 £</b>
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	<b>2021 £</b>	<b>2020 £</b>
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:

	<b>2021</b>	<b>2020</b>
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**

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

**11 Debtors**

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

**Notes to the Accounts for the year ended 31 December 2021**

**12 Creditors: Amounts falling due within one year**

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

**13 Unrestricted Funds**

	<b>General Fund</b> £	<b>Total</b> £
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**

	<b>Houston Baptist Project 2021</b> £	<b>ACK Donation 2021</b> £	<b>Total 2020</b> £
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, 1<sup>st</sup> 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 £
<b>Income from:</b>			
<b>Donations and legacies</b>	159,840	-	159,840
<b>Charitable activities</b>	24,707	-	24,707
<b>Activities for raising funds</b>			
Trading activities	8,651	-	8,651
<b>Investments</b>			
Bank interest received	95	-	95
<b>Total Income</b>	<u>193,293</u>	<u>-</u>	<u>193,293</u>
<b>Expenditure on:</b>			
<b>Raising Funds</b>			
Operating costs of trading activities	30,166	-	30,166
Fundraising costs	580	-	580
<b>Charitable activities</b>	146,661	-	146,661
<b>Total Expenditure</b>	<u>177,407</u>	<u>-</u>	<u>177,407</u>
<b>Net income</b>	15,886	-	15,886
<b>Other recognised (losses)/gains</b>			
Foreign exchange (losses)/gains	(4,051)	-	(4,051)
<b>Net Movement in Funds before transfers</b>	<u>11,835</u>	<u>-</u>	<u>11,835</u>
Transfers between funds	30,836	(30,836)	-
<b>Net Movement in Funds after transfers</b>	<u>42,671</u>	<u>(30,836)</u>	<u>11,835</u>
<b>Total funds brought forward</b>	<u>193,668</u>	<u>30,836</u>	<u>224,504</u>
<b>Total funds carried forward</b>	<u>236,339</u>	<u>-</u>	<u>236,339</u>