

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.

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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

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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

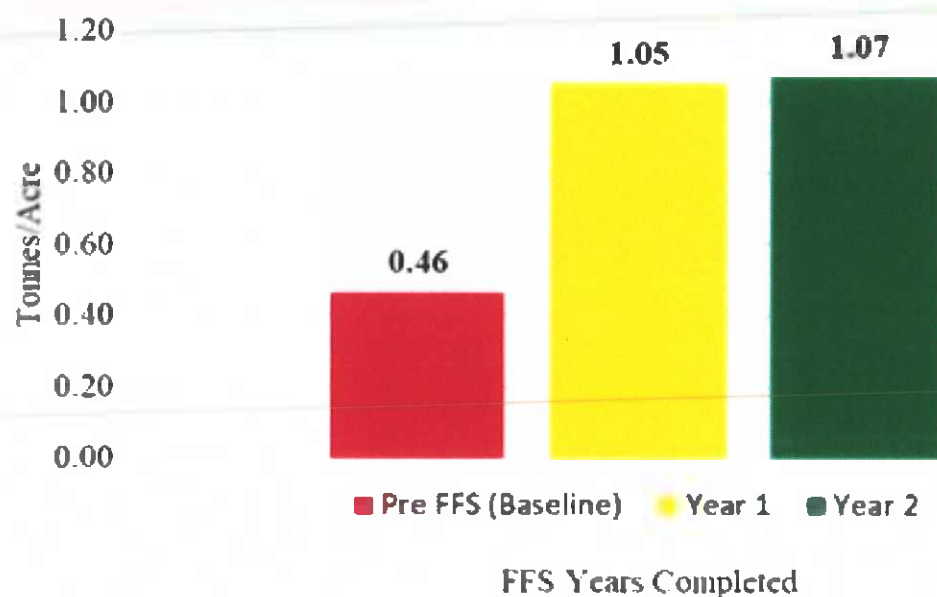


Figure 1b Total Maize Production (Tonnes) & Acres Used for All Farm Field Schools During 2023

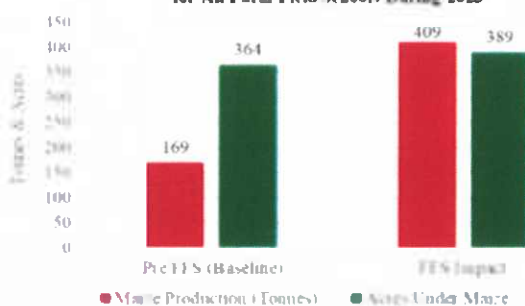
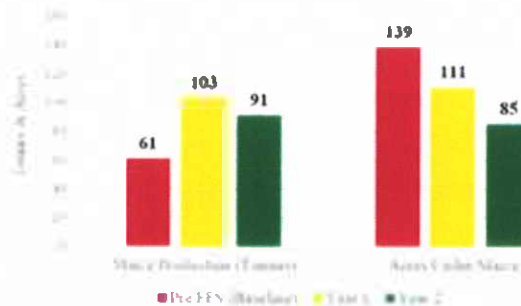


Figure 1c Total Maize Production Trend (Tonnes) & Acres Used for 1st & 2nd Year FFS



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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.

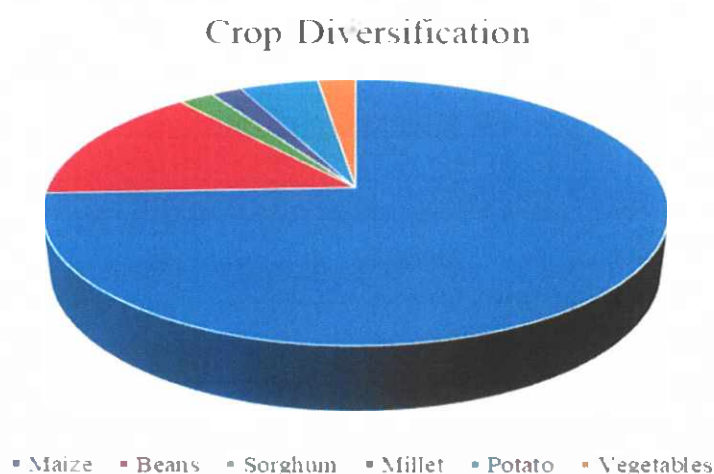


Figure 2: Income diversification by crop by FFS members

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

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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

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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:

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

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.

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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.

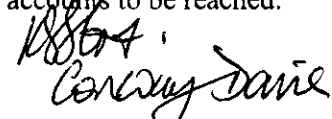
Independent examiner's statement

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>