

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.

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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.

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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:

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- 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)
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