

ROKO 20

England & Wales · Charity number 1161826

Details

Status Registered

Legal form CIO

Registered 2015-05-26

Register [View on the Charity Commission register](#)

Contact

Address 7 Isambard Gardens
Neyland
Milford Haven
Dyfed
sa73 1uj

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Email roko20academy@gmail.com

Website roko20academy.com

Activities

Objects: THE CIO'S OBJECTS ("OBJECTS") ARE SPECIFICALLY RESTRICTED TO THE FOLLOWING:1. TO DEVELOP THE CAPACITY AND SKILLS OF THE MEMBERS OF THE SOCIALLY AND ECONOMICALLY DISADVANTAGED, IN SUCH A WAY THAT THEY ARE BETTER ABLE TO IDENTIFY, AND HELP MEET, THEIR NEEDS AND TO PARTICIPATE MORE FULLY IN SOCIETY; AND2. TO ADVANCE THE EDUCATION OF THE PUBLIC, ESPECIALLY CHILDREN, IN SUCH WAYS AS THE CIO'S TRUSTEES THINK FIT,IN PARTICULAR BUT NOT EXCLUSIVELY, IN EACH CASE, THOSE LIVING IN THE COMMUNITY OF KAMBIRWA AND MURANG'A, KENYA OR SUCH OTHER REGIONS AS THE TRUSTEES SEE FIT.

Activities: Roko 20 Academy is a primary school offering a free education to orphans and children from disadvantaged backgrounds. Working also with guardians/parents and the elderly to assist them to generate an income with various projects. The school is situated near Murang'a in Kenya.

Classification

- **How:** Makes Grants To Organisations, Provides Human Resources
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- Kenya

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£40,991	£46,360	-	-
2023-12-31	£37,812	£35,364	-	-
2022-12-31	£39,020	£34,960	-	-
2021-12-31	£24,403	£33,837	-	-
2020-12-31	£35,087	£29,839	-	-

Trustees

Name	Role	Appointed
EDWARD VINCE NEALE		2015-04-27
THOMAS PATRICK HANOVER		2015-12-28
TRACEY NEALE-FERREIRA		2015-12-28

ROKO 20

England & Wales - Charity number 1161826

Accounts

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024
FOR
ROKO 20 ACADEMY KENYA**

A&M Accountants Ltd
8 Turners Field
High Wycombe
Buckinghamshire HP13 5YZ

**ROKO 20 ACADEMY KENYA
CONTENT OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

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**ROKO 20 ACADEMY KENYA
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024**

INTRODUCTION

ROKO 20 Academy Kenya is UK-based fund-raising body which achieved status as a Charitable Incorporated Organisation (CIO) on 26 May 2015.

During the past year there has been no change to our trustees.

OBJECTIVES

In line with the charity's objectives, we have raised funds to support the operational work of ROKO 20 Academy in Kenya, such as:

1. To develop the capacity and skills of socially and economically disadvantaged persons.
2. To advance the education of the public, particularly children living in the community of Kambirwa and Murang'a, Kenya or other regions as the Trustees see fit.

Its main activity is to Operate the "ROKO 20 Academy" — a primary school providing a free education to orphans and children from disadvantaged backgrounds, located near Murang'a (Kambirwa) in Kenya.

KEY HIGHLIGHTS

Activities in Kenya

Student Support: We are proud to support a total of 98 students at the Academy, with 40 more receiving scholarships.

Our **dormitory program** provides a safe home for 25 boarders—18 girls and 7 boys—offering them a secure and nurturing environment. Thanks to a volunteer named Lisa Sophie Sta who spearheaded a successful fundraiser (Kshs 7625 (GBP 45) we were able to make significant improvements to our dormitory. We constructed new bathrooms and washrooms to meet Ministry of Education standards and enhance student safety. Additionally, we installed an emergency door and built a room for our matron to provide even more effective supervision. These upgrades have created a more comfortable and secure environment for our students.

Staff and Volunteers: Our dedicated team of 17 employees is committed to the success of our students. We've also been blessed with the support of volunteers who've enriched our academic programs, creative arts, and new mentorship initiative.

Community Partnerships: We continue to strengthen ties with local primary schools, where headteachers provide vital academic and emotional support to our scholarship students.

New Sponsorships: We are thrilled to announce that 12 new students have received sponsorships this year, bringing us closer to our goal of ensuring every student waiting for sponsorship is supported.

Financial Management: Thanks to the efforts of one of our board members and the team, we've implemented a new accounting program that has significantly improved our financial reporting, ensuring transparency and effective management.

The new **Learning Support Programme** at Roko 20 has made a remarkable impact on pupils who have fallen behind or missed school, helping them rebuild their literacy skills through one-on-one, interactive teaching and the use of technology. This is a clear demonstration of how donor support is transforming lives and improving educational outcomes.

The **Farm to Table Food Programme** at Roko 20 has greatly improved both sustainability and education by enabling the school to grow most of its own vegetables on-site, reducing food costs and teaching pupils valuable agricultural skills. With our new 10,000 litre water tank donated by Narberth and Whitland Rotary club, crops such as kale, maize, beans, spinach, cabbage, coriander, pumpkins, onions, and cow peas are now cultivated by the students, providing nutritious meals while promoting self-sufficiency and hands-on learning. A clear example of donor support creating lasting, practical impact.

A former Roko 20 pupil, now in Grade 7, **achieved an outstanding milestone** by taking the top position in her class, breaking a long-standing record previously held by a male student. Her success reflects her dedication, curiosity, and commitment to learning, as she consistently prepares for lessons and seeks to fully understand new material. Her achievement is a source of great pride for Roko 20 and an inspiring example to other students that, with hard work and determination, they too can excel academically regardless of their background.

Our students are excelling outside the classroom, too! This season, Stephanie and Jennifer Nakuti **advanced to the county level in football**, showcasing their talent and determination. Great things are happening at Roko 20 Academy, thanks to our Head Teacher's leadership and our students' hard work.

**ROKO 20 ACADEMY KENYA
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024**

Activities in UK

On 7th June we took on the National 3 Peaks Challenge. Ben Nevis, Scafell Pike and Snowdon, three of the highest and most iconic mountains in the UK. The total walking distance was 23 miles (37km) and total ascent 3,064 metres (10,052ft). Driving distance between peaks was 462 miles. Many of us completed it within the challenge time of 24 hours. £5,340 was raised.

Neyland Ladies Choir performed a medley of songs at Neyland's Community Hub supported by Llangwm's Male Choir "Wrong Direction". Raised £725.

Another event held at Neyland Community Hub for Roko 20's Charity quiz. We raised an amazing £220.

An incredible £6,029 was raised through our project appeals on the GlobalGiving platform, thanks to the generosity of our wonderful supporters from around the world.

FINANCIAL REVIEW

For the year ended 31 December 2024, total receipts amounted to £40,991 (2023: £37,289) and total payments were £46,360 (2023: £34,842), resulting in a net reduction in cash funds of £5,369 over the year. The closing cash balance at year end was £262.

The charity's income continued to be derived primarily from donations and fundraising activities carried out in the UK and overseas supporters. Expenditure increased significantly during the year due to enhanced support for ROKO 20 Academy in Kenya, reflecting higher teacher salary contributions, an expanded feeding programme, and additional scholarship support for pupils from disadvantaged backgrounds.

The trustees acknowledge that the level of expenditure exceeded receipts during the year, largely as a result of planned programme expansion and timing differences between income generation and grant remittances. Although the charity maintained operations successfully throughout the year, the year-end cash balance of £262 highlights the need to strengthen the organisation's financial resilience.

Restricted funds were held for specific overseas projects, including (a) a grant from France to support a livelihood initiative for elderly women establishing small businesses, and (b) funding from supporters in the United States to provide educational scholarships. These restricted funds were applied in accordance with donor intentions.

The charity currently holds no free reserves, which the trustees recognise as a key financial priority for the forthcoming year. Plans are being developed to improve the reserves position through renewed fundraising activity, more regular donor contributions, and tighter cost control. The trustees are confident that with continued support from existing donors and partners, the charity will be able to sustain its core educational and welfare programmes in Kenya.

STRUCTURE, GOVERNANCE AND MANAGEMENT

ROKO 20 is a Charitable Incorporated Organisation (CIO), registered in England and Wales (Charity Number 1161826). The charity is governed by its Constitution, which serves as its governing document. The Constitution sets out the objects of the CIO, the powers of the trustees, and the procedures for governance and decision-making.

Under the terms of the Constitution, apart from the first charity trustees, every subsequent trustee must be appointed by a resolution passed either in writing or at a properly convened meeting of the charity trustees. In selecting individuals for appointment as charity trustees, the board must have regard to the skills, knowledge and experience needed for the effective administration and strategic oversight of the CIO.

The charity's trustee, Tracey Neale-Ferreira, has overall legal responsibility for the governance, strategic direction, and management of the charity, ensuring that its activities further its charitable purposes and that the requirements of public benefit are met.

Tracey is supported by a group of volunteer board members who bring a range of professional and practical experience. This advisory group meets on an ad hoc basis to provide guidance, advice, and strategic input to the trustee and to the School Manager, Job Macharia, in Kenya. These volunteers do not hold trustee status and therefore do not bear legal responsibility for the governance of the charity. Day-to-day financial administration and reporting are overseen by the Treasurer, under the supervision of the trustee and members of the board.

To achieve its charitable objectives, a wholly owned company in Kenya, which operates as a school providing education, meals and welfare support to disadvantaged children. One of the UK charity's trustees also serves as a Director of this Kenyan company to ensure that the objects of the UK charity are effectively implemented. In this capacity, the Director works closely with the School Manager, who oversees the Head Teacher and the wider school operations, ensuring that all activities are properly aligned with the charity's mission and ethical standards. The Kenyan company is an independent organisation and is not owned or controlled by ROKO 20; therefore, its financial statements are not consolidated within these accounts.

ROKO 20 also benefits from international support, particularly from a couple based in France, Benoit and Florence Dubois, who operate a sister organisation known as 'Roko20 France'. They actively fundraise on behalf of the UK charity, receiving donations from European supporters and transferring the proceeds directly to ROKO 20's UK bank account. This relationship significantly enhances the charity's fundraising capacity and the reach of its educational and welfare programmes in Kenya.

The trustees acknowledge with gratitude the ongoing commitment of overseas partners, donors and volunteers, without whom the charity's objectives could not be achieved.

**ROKO 20 ACADEMY KENYA
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Number: 1161826

Principal address

7 Isambard Gardens,
Neyland,
Milford Haven,
Dyfed, SA73 1UJ.

Trustees

Edward Vince Neale (appointed 27 April 2015)
Thomas Patrick Hanover (appointed 28 Dec 2015)
Tracey Neale-Ferreira (appointed 28 Dec 2015)

Bank

The Co-operative Bank
Floor 6, 1 Balloon Street,
Manchester,
M60 4EP
United Kingdom

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees of ROKO 20 (Charitable Incorporated Organisation, registered in England and Wales, Charity No. 1161826) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with the requirements of the Charities Act 2011, the Charitable Incorporated Organisations (General) Regulations 2012, and the Charities SORP (FRS 102) – 'Accounting and Reporting by Charities'. The financial statements are prepared in accordance with United Kingdom Accounting Standards and applicable law.

The Trustees are responsible for preparing financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources for that period. In preparing the financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charitable Incorporated Organisations Regulations. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Under the terms of ROKO 20's Constitution as a Charitable Incorporated Organisation (CIO), the Trustees are responsible for ensuring that the charity is operated in accordance with its charitable purposes, that funds are applied for public benefit, and that governance arrangements are in place to manage risks, conflicts of interest, and compliance with UK charity law. Trustees must act collectively and in the charity's best interests, observing the duties of care, loyalty, and prudence at all times.

The Trustees are responsible for the maintenance and integrity of the statutory and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approval

31-OCTOBER-2025

This report, including the statement of responsibilities, was approved by the Board of Trustees on and signed on their behalf by:

Trustee: 

Name: Tracey Neale-Ferreira

Date: 31-OCTOBER-2025

ROKO 20 ACADEMY KENYA
Independent Examiner's Report to the Trustees of ROKO 20
FOR THE YEAR ENDED 31 DECEMBER 2024

Charity Registration No: 1161826
Financial Year End: 31 December 2024
Basis of Accounting: Receipts and Payments

1. Report on the Accounts

I, Malcolm D'Souza, report on the accounts of ROKO 20 for the year ended 31 December 2024, which are set out on pages [7] to [8]

2. Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act 2011;
- Follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Act); a
- State whether particular matters have come to my attention.

3. Basis of Independent Examiner's Report

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 unusual items or disclosures in the accounts and the seeking of explanations from the trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

- i) That accounting records were not kept in accordance with section 63 of the Charities Act
- ii) That the accounts do not accord with those accounting records
- iii) That the accounts do not comply with the accounting requirements of the Charities Act
- iv) That there is further information needed for a proper understanding of the accounts to be reached.

4. Independent Examiner's Statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for England and Wales, I have found no matters that require drawing to your attention.

5. Approval and Signature



Signed: _____

Name: Malcolm D'Souza, ACCA
Firm: A&M Accountants Ltd
Address: 8 Turners Field, High Wycombe, HP13 5YZ

Date: 31-OCTOBER-2025

Basis of Preparation: Receipts and Payments accounts under the Charities Act 2011.
Charity Address: 7 Isambard Gardens, Neyland, Milford Haven, Dyfed, SA73 1UJ



Receipts and payments accounts

CC16a

For the period from	01-Jan-24	To	31-Dec-24
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Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Gift Aid	9,974	-	-	9,974	11,492
Non Gift Aid	6,347	-	-	6,347	6,907
Fundraising	6,338	-	-	6,338	3,433
Donations	18,332	-	-	18,332	15,457
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	40,991	-	-	40,991	37,289
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	40,991	-	-	40,991	37,289
A3 Payments					
Grant to ROKO 20 Academy , Kenya	43,740	-	-	43,740	34,015
Telephone and Internet Access	293	-	-	293	268
Computer Maintenance	243	-	-	243	166
Training	21	-	-	21	-
Travel	1,217	-	-	1,217	-
Other	846	-	-	846	393
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total	46,360	-	-	46,360	34,842
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	46,360	-	-	46,360	34,842
Net of receipts/(payments)	- 5,369	-	-	- 5,369	2,447
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	5,631	-	-	5,631	3,184
Cash funds this year end	262	-	-	262	5,631

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Cash at Bank	262	-	-
		-	-	-
		-	-	-
	Total cash funds	262	-	-
(agree balances with receipts and payments account(s))				

	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			-	-
			-	-
			-	-
			-	-
			-	-

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities			-	
			-	
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
<i>Tracey Neale-Ferreira</i>	Tracey Neale-Ferreira	31-OCTOBER-2025

ROKO 20 ACADEMY KENYA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

ACCOUNTING POLICIES

1. Basis of Accounting

These accounts have been prepared on the Receipts and Payments basis, in accordance with the Charities Act 2011, the Charitable Incorporated Organisations (General) Regulations 2012, and the Charity SORP (FRS 102) as applicable to smaller charities preparing receipts and payments accounts.

2. Nature and Objectives of the Charity

ROKO 20 is a Charitable Incorporated Organisation (CIO) registered in England and Wales (Charity No. 1161826). The charity's principal objective is the relief of poverty and the advancement of education for children and families in Kenya. Its main activities include providing teacher salaries, feeding programmes, and educational scholarships through a partner organisation, Neale and Macharia Ltd (ROKO 20 Kenya).

3. Summary of Receipts

Source of Income	2024 (£)	2023 (£)
Donations and Fundraising	40,991	37,289
Gift Aid and Other	included above	included above
Total Receipts	40,991	37,289

Main sources: General donations from supporters in the UK and Europe, including funds raised by Roko20 France (Benoit & Florence Dubois).

4. Summary of Payments

Category	2024 (£)	2023 (£)
Grant to ROKO 20 Academy , Kenya	43,740	34,015
Other	2,620	827
Total Payments	46,360	34,842

Main expenditure: Monthly grants to ROKO 20 Kenya covering staff salaries, food for pupils, and scholarships.

**ROKO 20 ACADEMY KENYA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

ACCOUNTING POLICIES (Cont'd)

5. Restricted Funds

Restricted funds when received in UK are specifically for activity in Kenya, and are transferred to Kenya immediately to manage commitments laid out by our Overseas donors. There are No restricted Funds held in the UK.

6. Trustees' Remuneration and Expenses

No trustee received any remuneration or reimbursement of expenses during the year (2023: £nil).

7. Related Parties

One trustee also serves as Director of ROKO 20 Kenya, the organisation responsible for implementing the charity's programmes on the ground. Grants are made to this entity solely to deliver charitable activities consistent with the UK charity's objectives.

8. Assets and Liabilities

The charity holds no fixed assets, investments, or outstanding liabilities at year end. All transactions were settled in cash.

9. Going Concern and Reserves

At 31 December 2024, the charity held cash of £262 and no designated or unrestricted reserves. Trustees recognise the need to build a reserve in the coming year to ensure financial sustainability.

10. Basis of Consolidation

The financial statements present the results of ROKO 20 only. The charity does not have any subsidiaries or entities under its control that require consolidation in accordance with the Charities SORP (FRS 102).

ROKO 20 works in partnership with a locally established company in Kenya which delivers educational and welfare projects funded by the charity. This Kenyan company is an independent entity and is not owned or controlled by ROKO 20; accordingly, its results and assets are not included within these accounts. Funds transferred to the Kenyan organisation are accounted for as charitable expenditure in the period in which they are remitted.

ROKO 20

England & Wales - Charity number 1161826

Accounts



Trustees' Annual Report for the period

From 1 January 2023 Period start date
To 31 December 2023 Period end date

Charity name: Roko 20

Charity registration number: 1161826

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To develop the capacity and skills of the members of the socially and economically disadvantaged, in such a way that they are better able to identify, and help meet, their needs and to participate more fully in society
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p>The charity funds and operates a primary school in a rural part of Kenya where the majority of the community are living in abject poverty. The charity employs local teachers and staff to provide a free education, healthcare and food to the community's most vulnerable children. It also provides the most vulnerable young girls with dormitory accommodation during the school term.</p> <p>In addition we help the guardians/parents of our sponsored children with small income generating projects such as the goat project and basket weaving project for the elderly grandmothers.</p>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The Trustees have read and have regard to the guidance issued by the Charity Commission on public benefit

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
	Para 1.38	

Policy on social investment including program related investment		
Contribution made by volunteers	Para 1.38	Volunteers from overseas assist the teachers according to their qualifications and experience. They also help with administration and marketing tasks.
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>Providing a free education to those who would otherwise not be in school by securing sponsorship for individual children in particular but not exclusively, those living in the community of Kambirwa and Murang'a, Kenya.</p> <p>Providing these children with the necessary uniforms, stationeries, books and resources to learn. For those children living a distance from the school we provide transport.</p> <p>Providing basic health care. Breakfast before school starts, mid morning snack and a balanced lunchtime meal.</p> <p>By enabling mothers and elderly grandmothers struggling to raise orphaned grandchildren to gain an income through two main income generating projects. One being the goat project where we donate a goat for the purpose of breeding and providing milk. The basket weaving project relates to purchasing the grandmothers' traditional handwoven kiondo baskets.</p> <p>Due to poor academic performance of girls suffering from neglect and abuse at home, we built a girls dormitory which accommodates 17 of the most vulnerable girls.</p>

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	We noted the following improvements in the girls staying at the dormitory:
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		increase in academic performance, more confidence and social interaction; improved hygiene; increased motivation.
Performance of fundraising activities against objectives set	Para 1.41	We met our financial targets set in the Budget. In one particular fundraising event income exceeded expectation.
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	3184 GBP
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	None
Amount of reserves held	Para 1.22	None
Reasons for holding zero reserves	Para 1.22	We do not hold reserves because both our expenses and our incomes are regular, and well planned in advance
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	No uncertainties

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Principal sources of funds from the UK and overseas by way of individual donations and sponsorships
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	

Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Charitable Incorporated Organisation
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<p>Apart from the first charity trustees, every trustee must be appointed by a resolution passed by existing charity trustees in writing or at a properly convened meeting of the charity trustees.</p> <p>In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.</p>

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	The charity is governed by a Board of Governors. One of the Trustees is also the Director of the Charity. The Director works closely with the Manager of the School. The Head Teacher works closely with the Manager.
Relationship with any related parties	Para 1.51	We receive support from a couple in France called Benoit and Florence Dubois who run a charity called 'Roko20 Frances'. They fundraise on our behalf and receive donations from European donors which they forward directly to our UK Charity Bank Account.
Other		

Reference and Administrative details

Charity name	Roko 20
Other name the charity uses	Roko 20 Academy
Registered charity number	1161826

Charity's principal address	3 Fleming Way, Neyland, Pembrokeshire SA73 1SD
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Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Tracey Neale-Ferreira			
2	Thomas Patrick Hanover			
3	Edward Vince Neale			
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		
Tracey Neale-Ferreira		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
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Name of chief executive or names of senior staff members (Optional information)

--

Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

Other optional information

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Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Tracey Neale-Ferreira	
Position (eg Secretary, Chair, etc)	Trustee and Director	
Date	31.10.24	



Receipts and payments accounts

CC16a

For the period from	01-Jan-23	To	Period end date
			31-Dec-23

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Sponsorship and donations	37,812	-	-	37,812	39,020
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	37,812	-	-	37,812	39,020
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	37,812	-	-	37,812	39,020
A3 Payments					
Employment cost	14,109			14,109	14,323
Feeding programme	3,518			3,518	3,122
Administrative costs	7,920			7,920	8,409
Motor vehicle	5,836			5,836	4,581
Operational costs	1,057			1,057	1,130
Special Projects	2,925			2,925	3,395
	-			-	-
	-			-	-
	-			-	-
Sub total	35,364	-	-	35,364	34,960
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	35,364	-	-	35,364	34,960
Net of receipts/(payments)	2,448	-	-	2,448	4,060
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	3,184	-	-	3,184	5,842
Cash funds this year end	5,631	-	-	5,631	9,902

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds			-	-
		-	-	-
		-	-	-
	Total cash funds <small>(agree balances with receipts and payments account(s))</small>	-	-	-
	Agreement Error	OK	OK	

	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			-	-
			-	-
			-	-
			-	-
			-	-

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

	Details	Fund to which	Amount due	When due
B5 Liabilities			-	
			-	
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval

Independent examiner's report to the charity trustees of Neale & Macharia Ltd

I report on the accounts of the Trust for the year ended 31 December 2023.

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (England and Wales) 2011.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act
- Follow the procedures laid down in the general Directions given by the Commission under section 145(95)(b) of the Charities Act
- State whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under section 145 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for England and Wales under section 145(5)(b) of the Charities Act.

My examination included a review of the accounting records provided by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for England and Wales, I have found no matters that require drawing to your attention.

Name: Krishna Moorthy
Chartered Civil Engineer
Address: 15 Denehurst Gardens
Woodford Green
Essex, UK

Date: 26th Oct 2024

ROKO 20

England & Wales - Charity number 1161826

Accounts



Receipts and payments accounts

CC16a

For the period from	1-Jan-22	To	Period end date 31-Dec-22
---------------------	----------	----	------------------------------

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Sponsorship and donations	39,020	-	-	39,020	24,403
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	39,020	-	-	39,020	24,403
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	39,020	-	-	39,020	24,403
A3 Payments					
Employment cost	14,323			14,323	15,494
Feeding programme	3,122			3,122	3,636
Administrative costs	8,409			8,409	6,924
Motor vehicle	4,581			4,581	5,418
Operational costs	1,130			1,130	1,687
Special Projects	3,395			3,395	678
	-			-	
	-			-	
	-			-	
Sub total	34,960	-	-	34,960	33,837
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	34,960	-	-	34,960	33,837
Net of receipts/(payments)	4,060	-	-	4,060	- 9,434
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	5,842	-	-	5,842	5,842
Cash funds this year end	9,902	-	-	9,902	- 3,592

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds			-	-
		-	-	-
		-	-	-
	Total cash funds	-	-	-
	(agree balances with receipts and payments account(s))	Agreement Error	OK	OK

	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			-	-
			-	-
			-	-
			-	-
			-	-

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

	Details	Fund to which	Amount due	When due
B5 Liabilities			-	
			-	
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval

NEALE & MACHARIA LIMITED
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

NEALE & MACHARIA LIMITED
ANNUAL REPORT AND FINANCIAL STATEMENTS

CORPORATE INFORMATION

DIRECTORS

REGISTERED OFFICE

BANKERS

AUDITORS

Job Macharia Thuo
Tracey Neale - Ferraira
Jeremiah N. Karanja-Secretary

Building Plot No.209/179
Rongai Road,
P.o.Box 29708 GPO, Nairobi

Family Bank Limited

Cheror Lagat & Associates
Certified Public Accountants
Njema Court, Rhapta Road, J4
P.O Box 20677 - 00100
Nairobi.

NEALE & MACHARIA LIMITED
ANNUAL REPORT AND FINANCIAL STATEMENTS

<u>CONTENTS</u>	<u>PAGE</u>
CORPORATE INFORMATION	1
REPORT OF THE DIRECTORS	2
STATEMENT OF DIRECTORS RESPONSIBILITIES	3
INDEPENDENT AUDITORS REPORT	4 - 5
 <u>FINANCIAL STATEMENTS</u>	
STATEMENT OF COMPREHENSIVE INCOME	6
STATEMENT OF FINANCIAL POSITION	7
STATEMENT OF CHANGES IN EQUITY	8
CASHFLOW STATEMENT	9
NOTES TO THE FINANCIAL STATEMENT	10 - 13
 <u>SUPPLEMENTARY INFORMATION</u>	
TAX COMPUTATION	Appendix 1

**NEALE & MACHARIA LIMITED
DIRECTORS REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022**

The Directors submit their report together with the audited accounts for the period ended 31st December 2022 and the state of affairs of the management company.

Principal Activities

The principal activity of the company is that of a Learning Institution.

Incorporation

The enterprise is incorporated in Kenya as a Limited liability company.

Results

The results for Period ended 31st December, 2022 are shown on Page 6.

Directors

The current Directors are shown on page 1.

Auditors

Cheror Lagat & Associates have expressed their willingness to continue in office in accordance with Section 207 of the Companies Act.

By order of the Board

.....

Directors

Dated: _____

for 2022 which disclose the

section 159(2) of the Kenyan

**NEALE & MACHARIA LIMITED
STATEMENT OF RESPONSIBILITY
FOR THE YEAR ENDED 31 DECEMBER 2022**

The Directors accept responsibility for the preparation and fair presentation of financial statements that are free from misstatements whether due to fraud or error. They also accept responsibility for:

- i) designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements.
- ii) selecting and applying appropriate accounting policies; and
- iii) making accounting estimates and judgements that are reasonable in the circumstances.

The Directors are of the opinion that the financial statements give a true and fair view of the state of the enterprise as at 31st December 2022 and of its financial performance and cashflows for the year then ended in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities.

Nothing has come to the attention of the directors owner to indicate that the enterprise will not remain a going concern for the next twelve months from the date of this statement.

Approved by the directors on 31 March 2023 and signed on its behalf by:

.....
Directors

.....
Directors

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going concern for at least

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NEALE & MACHARIA LIMITED
REPORT OF THE INDEPENDENT AUDITOR ON NEALE & MACHARIA LIMITED
FOR THE PERIOD ENDED 31 DECEMBER 2022

Report on the financial statements

We have audited the accompanying financial statements of Neale & Macharia Limited set out on page the balance sheet at at 31st December, 2022, the profit and loss account, statement of changes in equity and cashflows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Owners' responsibility for the financial statements

The owner is responsible for the preparation of financial statements that give a true and fair view in accordance with the International Financial Reporting Standard for Small and Medium sized Entities.

Auditors responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conduct our audit in accordance with International Standards on Auditing. Those standards require we comply with ethical requirements and to perform to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the estimates made by the directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Opinion

In our opinion the accompanying financial statements give a true and fair view of the state of affairs of Neale & Macharia Limited as at 31 December 2022 and of its financial performance and cashflows for the year then ended in accordance with the International Financial Reporting Standard for Small and Medium-Sized Entities.

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**NEALE & MACHARIA LIMITED
REPORT OF THE INDEPENDENT AUDITOR ON NEALE & MACHARIA LIMITED
FOR THE PERIOD ENDED 31 DECEMBER 2022**

Report on the Legal requirements

As required by the law we report to you, based on our audit, that:

- i) We have obtained all the information and explanations which to the best of our knowledge and belief n of our audit;
- ii) In our opinion proper books of account have been kept by the enterprise, so far as appears from our e and
- iii) The enterprise's balance sheet and profit and loss account are in agreement with the books of accou

The engagement partner responsible for the audit resulting in this independent auditor's report is CPA A

..... 2023

**Cheror Lagat & Associates
Certified Public Accountants (Kenya)
Njema Court, Rhapta Road, J4
P O Box 20677 - 00100
Nairobi**

ecessary for the purposes

xamination of those books;

nt.

lfred Lagat-P/1934

NEALE & MACHARIA LIMITED
ANNUAL REPORT AND FINANCIAL STATEMENTS
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2022

	<u>Notes</u>	2022 Kshs
REVENUE	2	5,723,402 -
DIRECT COSTS	3	(506,403) -
GROSS PROFIT		<hr/> 5,216,999
ADMINISTRATIVE COSTS	4	(4,233,545) -
OPERATING COSTS	5	(734,034) -
PROFIT (LOSS) BEFORE INTEREST , TAX AND DEPRECIATION		<hr/> 249,420
DEPRECIATION	6	(88,652) -
PROFIT (LOSS) BEFORE TAX		<hr/> 160,768
TAX PAYABLE	11	(56,269) -
PROFIT/ (LOSS) TRANSFERRED TO RETAINED EARNINGS		<hr/> <hr/> 104,499

2021
Kshs

5,839,933

(524,889)

5,315,044

(4,463,721)

(781,939)

69,385

(98,153)

(28,769)

-

(28,769)

NEALE & MACHARIA LIMITED
ANNUAL REPORT AND FINANCIAL STATEMENTS
STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2022

	<u>Notes</u>
<u>NON-CURRENT ASSETS</u>	
Property, Plant and Equipment	10
<u>CURRENT ASSETS</u>	
Bank	7
Trade receivables	8
Other receivables	8
TOTAL ASSETS	
<u>CURRENT LIABILITIES</u>	
Directors account	9
Payroll liabilities	9
Tax payable	
Other payables	9
<u>EQUITY AND CAPITAL</u>	
Share capital	(Page 8)
Retained earnings	(Page 8)
TOTAL EQUITY AND LIABILITIES	

The financial statements on pages 6 to 13 were approved by the board of directors on.....

and were signed on its behalf by:

.....
Directors

.....
Directors

2022 Kshs	2021 Kshs
6,197,725	6,029,008
6,197,725	6,029,008
23,761	91,182
229,177	174,027
15,479	21,238
268,417 -	286,447
6,466,142	6,315,454
6,289,061 -	6,289,061
1,855 -	1,855
46,189 -	-
34,800 -	34,800
6,371,905	6,325,716
10,000 -	10,000
84,237 -	(20,262)
94,237	(10,262)
6,466,142	6,315,454

..... 2022

..

NEALE & MACHARIA LIMITED
ANNUAL REPORT AND FINANCIAL STATEMENTS
STATEMENT OF CHANGES IN EQUITY AS AT 31 DECEMBER 2022

	SHARE CAPITAL		RETAINED EARNINGS
	Kshs		Kshs
As at 1 Jan 2022	10,000	-	(20,262)
Surplus/Deficit	-		104,499
As at 31 Dec 2022	<u>10,000</u>		<u>84,237</u>
	SHARE CAPITAL		RETAINED EARNINGS
	Kshs		Kshs
As at 01 Jan 2021	10,000		8,507
Surplus/Deficit	-		(28,769)
As at 31 Dec 2021	<u>10,000</u>		<u>(20,262)</u>

TOTAL

Kshs

- (10,262)

104,499

94,237

TOTAL

Kshs

18,507

(28,769)

(10,262)

NEALE & MACHARIA LIMITED
ANNUAL REPORT AND FINANCIAL STATEMENTS
STATEMENT OF CASHFLOWS FOR THE PERIOD ENDED 31 DECEMBER 2022

Profit /(Loss)before Tax

Adjustments for:

Depreciation

Tax Paid

Operating Profit (Loss) before working capital changes

(Increase) Decrease in Trade receivables

Increase (Decrease) in Trade and other payables

Cash generated from operations

Cash flow from Investing Activities

Purchase of Property,plant and Equipment

Net cash from/(used in) investing activities

Cashflows from Financing Activities

Directors Account Cash injection

Cash as at 1 Jan

Net Increase in cash and cash equivalents

Cash as at 31 Dec 2022

2022 Kshs	2021 Kshs
160,768 #	(28,769)
88,652 #	98,153
(10,080)	-
239,340 #	69,385
(49,391)	(138,207)
-	(34,658)
189,949 #	(103,481)
189,949 #	(103,481)
(257,369)	(618,649)
(257,369)#	(618,649)
-	761,061
- #	761,061
91,182 #	52,250
(67,420)#	38,932
23,761 #	91,182

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of preparation

The company prepares its financial statements under the historical cost convention. The principal accounting policies used in the preparation of these financial statements are set out below:

a. Revenue recognition

Revenue represents invoiced value of services rendered during the year.

b. Inventory

Inventories are stated at the lower of cost and net realizable value. Cost comprises expenditure incurred in the course of business, including direct material costs on a weighted average basis. Net realizable value is the price at which the inventory can be realized in the normal course of business after allowing for the costs of the realization and, where appropriate, for conversion from its existing state to a realizable condition. Provision is made for obsolete, slow moving and damaged inventories when determined.

c. Exchange rate differences

The accounting records are maintained in Kenyan shillings. Transactions in foreign currencies during the year are translated into US Dollars using the exchange rates prevailing at the dates of the transactions or valuation where there are significant foreign exchange gains and losses resulting from the settlement of such transactions and from the translation of monetary assets and liabilities denominated in foreign currencies are recognized in profit or loss.

d. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and bank and are not subject to any significant risk of loss.

e. Trade payables

Trade payables are stated at their nominal value.

f. Trade receivables

Trade receivables are recognised at the invoiced amounts, and are subsequently carried at amortised cost less impairment loss. Trade receivables not collectable are written off against the related provisions. Subsequently recovered receivables previously written off are credited to the profit and loss account in the year of recovery.

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in the normal course of
which the stock can be
riate, the cost of
nd defective stocks as and

year/period are translated
ms are re-measured. Any
ation at year-end exchange

of changes in value.

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ent recoveries of amounts

NEALE & MACHARIA LIMITED
ANNUAL REPORT AND FINANCIAL STATEMENTS
NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2022

1 CRITICAL JUDGMENTS AND ESTIMATES

In the process of applying the organization's accounting policies, the Directors have made estimates and the reported amounts of assets and liabilities within the next financial period. Estimates and judgments are continually evaluated and are based on historical experience and other factors of future events that are believed to be reasonable under the circumstances as disclosed below;

Property and Equipments

Critical estimates are made by the Directors in determining the useful lives and depreciation rates for the Equipments. It is stated at historical cost, less accumulated depreciation and any accumulated impairment

Fair Values

The Directors consider that there is no material difference between the fair value and carrying value of the assets and liabilities where fair value details have not been presented.

Property, plant and equipment

Property, plant and equipment are stated at cost less accumulated depreciation and any accumulated impairment. Depreciation is calculated on a straight-line basis at annual rates estimated to write off carrying values over expected useful lives. The annual depreciation rates used are:

Depreciation rates applicable

Motor Vehicle	25%
Furniture and fittings	10%
Computer Equipment	10%
Tank & Kitchen Equipment	10%
Motor Cycle	25%
Land & Building	0%

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NEALE & MACHARIA LIMITED
ANNUAL REPORT AND FINANCIAL STATEMENTS
NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2022

	2022 Kshs	2021 Kshs
2 Revenue		
Income	5,723,402	5,839,933
	5,723,402 ##	5,839,933
3 DIRECT COST		
Food Stuff & Related	506,403	524,889
	506,403 ##	524,889
TOTAL DIRECT COSTS	506,403 ##	524,889
4 Administrative Expenses		
Gross salary	1,965,167	2,159,032
Casual Wages	357,928	106,100
Staff Travel & Subsistence ,Entertainment	26,984	44,075
Staff Training	30,804	90,523
Volunteers' Expense	47,703	47,475
Cleaning Materials	36,255	27,005
Medical & Hygiene	6,695	19,040
Computer Repairs,maintenance & Accessories	29,055	94,491
Office Expense	21,785	147,715
Class Aid & materials,Exams & Award	75,990	127,361
Text books	109,410	171,941
Games & Sports	19,241	10,365
Pupil Transport	73,401	53,580
Uniforms	7,160	31,790
Motor vehicle,Cycle Running Expense	743,102	859,645
Insurance	25,703	42,537
Legal fees,Secretarial Duties & Consultancy	5,000	47,300
Audit Fee	34,800	34,800
Repairs and maintenance	404,435	117,507
Adverts & Marketing		10,200
Bad debt Written off	107,200	98,004
Bank charges	28,643	29,466
Internet,Postage and telephones costs	76,991	93,769
Penalties & Interests	93	-
	4,233,545 ##	4,463,721
5 Operating Expenses		
Fire wood & Gas	97,780	39,035
Special Project Cost	550,720	648,310
Water and electricity	77,534	83,564
Licenses and permits	8,000	11,030
	734,034	781,939
6 Depreciation		
Charge for the year	88,652	98,153
	88,652	98,153
7 Bank and Cash balance		
Cash at bank	13,396	33,200
Cash at hand	10,365	57,982
	23,761	91,182

NEALE & MACHARIA LIMITED
ANNUAL REPORT AND FINANCIAL STATEMENTS
NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2022

8 Trade and other receivables

School fees Arrears
Salary Advance
Other Receivables

9 Trade and other payables

Directors account
Payroll liabilities
Other payables

10 PROPERTY, PLANT AND EQUIPMENT

	Land & Buildings	FURNITURE AND FIXTURES
	Kshs	Kshs
	0%	10%
<u>COST</u>		
As at 1 Jan 2022	5,367,876	457,838
Additions	198,669	42,000
Disposal		
As at 31 Dec 2022	5,566,545	499,838
<u>DEPRECIATION</u>		
As at 1 Jan 2022	-	187,937 #
Charge	-	31,190 #
As at 31 Dec 2022	- #	219,127
Net Book Value as at 31 Dec 2022	5,566,545 #	280,711
Net Book Value as at 31 Dec 2021	5,367,876 #	269,901

2022	2021
Kshs	Kshs
229,177	174,027
6,000	8,800
9,479	12,438
245,257	195,265
6,281,161	6,289,061
1,855	1,855
34,800	34,800
6,325,664	6,325,716
COMPUTER EQUIPMENT	Tank & Kitchen Equipments
Kshs	Kshs
10%	10%
202,270	263,210
-	16,700
202,270	279,910
101,246 #	84,128
10,102 #	19,578
111,348	103,706
90,922	176,204
101,024	179,082

NEALE & MACHARIA LIMITED
 ANNUAL REPORT AND FINANCIAL STATEMENTS
 NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2022

11 TAX COMPUTATION

	2022 Kshs
Profit / (Loss) before Tax	# 160,768
Add : Depreciation	88,652
Penalties & Interest	93
Less : Wear and Tear allowance	(88,652)
Adjusted Profit (Loss) before Tax	160,768
Tax at 30 %	56,269
Less Advance Tax Paid	(10,080)
Tax Liability / (Asset)	46,189

WEAR AND TEAR COMPUTATION

	<u>Land & Buildings</u>	<u>Furniture & Fixtures</u>	<u>Computer equipments</u>	<u>Tank & Kitchen Equipments</u>
	Kshs	Kshs	Kshs	Kshs
	0%	10%	10%	10%
W.D.V as at 01.01.2022	5,367,876 #	269,901 #	101,024 #	179,082
Additions	198,669	42,000		16,700
	5,566,545	311,901	101,024 #	195,782
Wear and tear	- #	31,190 #	10,102 #	19,578
W.D.V as at 31.12.2022	5,566,545 #	280,711 #	90,922 #	176,204

<u>Motor Cycle</u>	<u>Motor Vehicle</u>	Total
Kshs	Kshs	Kshs
25%	25%	
8,009	103,116	6,029,008
-	-	257,369
		-
<u>8,009</u>	<u>103,116</u>	<u>6,286,377</u>
		-
2,002	25,779	88,652
		-
<u>6,006</u>	<u>77,337</u>	<u>6,197,725</u>



TOTA

Trial Balance

As of 31 December 2022

CASH & CASH EQUIVALENTS

CASH & CASH EQUIVALENTS:PETTY CASH

CASH & CASH EQUIVALENTS:PETTY CASH:ANNIE - PETTY CASH

CASH & CASH EQUIVALENTS:PETTY CASH:HEADTEACHER OFFICE

CASH & CASH EQUIVALENTS:PETTY CASH:PETTY CASH - Small Box

CASH & CASH EQUIVALENTS:PETTY CASH:PETTY CASH - Big box

CASH & CASH EQUIVALENTS:FAMILY BANK

SCHOOL FEES IN ARREARS ALL

SCHOOL FEES IN ARREARS ALL:NON FEE PAYING

SCHOOL FEES IN ARREARS ALL:FEE PAYING PUPILS

CURRENT ASSETS

CURRENT ASSETS:WATER DEPOSIT

CURRENT ASSETS:RENT DEPOSIT

CURRENT ASSETS:INVENTORIES

NON-CURRENT ASSET

NON-CURRENT ASSET:MACHINE AND EQUIPMENTS

NON-CURRENT ASSET:MACHINE AND EQUIPMENTS:COST

NON-CURRENT ASSET:MACHINE AND EQUIPMENTS:ACC. DEP

NON-CURRENT ASSET:COMPUTER & ACCESSORIES

NON-CURRENT ASSET:COMPUTER & ACCESSORIES:COST

NON-CURRENT ASSET:COMPUTER & ACCESSORIES:ACC.DEP

NON-CURRENT ASSET:FURNITURES & FITTINGS

NON-CURRENT ASSET:FURNITURES & FITTINGS:COST

NON-CURRENT ASSET:FURNITURES & FITTINGS:COST:DORMITORY BEDS AND FURNITURES

NON-CURRENT ASSET:FURNITURES & FITTINGS:ACC.DEP

NON-CURRENT ASSET:LAND & BUILDING

NON-CURRENT ASSET:LAND & BUILDING:COST

NON-CURRENT ASSET:LAND & BUILDING:COST:GIRLS DORMITORY

NON-CURRENT ASSET:LAND & BUILDING:COST:GRADE FIVE COST

NON-CURRENT ASSET:MOTOR CYCLE

NON-CURRENT ASSET:MOTOR CYCLE:COST

NON-CURRENT ASSET:MOTOR CYCLE:ACC.DEP

NON-CURRENT ASSET:MOTOR VEHICLE

NON-CURRENT ASSET:MOTOR VEHICLE:COST

NON-CURRENT ASSET:MOTOR VEHICLE:ACC.DEP

NON-CURRENT ASSET:TANKS & KITCHEN EQUIPMENTS

NON-CURRENT ASSET:TANKS & KITCHEN EQUIPMENTS:COST

NON-CURRENT ASSET:TANKS & KITCHEN EQUIPMENTS:ACC.DEP

ACCOUNTS PAYABLE

CURRENT TAX LIABILITY

ACCRUALS & OTHER PAYABLES

ACCRUALS & OTHER PAYABLES:PROV.AUDIT FEES

ACCRUALS & OTHER PAYABLES:WELFARE (STAFF) DUES

DIRECTORS 'ACCOUNT

PAYROLL LIABILITIES

PAYROLL LIABILITIES:NET PAY
PAYROLL LIABILITIES:NHIF
PAYROLL LIABILITIES:NSSF
PAYROLL LIABILITIES:PAYE
PAYROLL LIABILITIES:SALARY ADVANCE
Tax Account (Sales Taxes)
TRADE & OTHER PAYABLES
OPENING BALANCE
RETAINED EARNINGS
SHARE CAPITAL
Feeding Programme support
Feeding Programme support:DECEMBER 2022 FUND
Feeding Programme support:BEN AND FLO SUPPORT
SCHOOL FEES TOTAL
SCHOOL FEES TOTAL:EDUCATIONAL TRIP
SCHOOL FEES TOTAL:SCOUT CLUB
SCHOOL FEES TOTAL:KCPE REGISTRATION
SCHOOL FEES TOTAL:UNIFORM
SCHOOL FEES TOTAL:TUITION FEE AND TRANSPORT
FARM PRODUCE
FARM PRODUCE:VEGETABLES AND FRUITS
FARM PRODUCE:NAPPIER GRASS
FARM PRODUCE:POULTRY
SPONSORSHIP
SPECIAL PROJECT
SPECIAL PROJECT:OTHER SCHOOLS FEES
SPECIAL PROJECT:ELDERLY
SPECIAL PROJECT:OTHER
OTHER INCOME
OTHER INCOME:VOLUNTEER DONATIONS
OTHER INCOME:WATER SALE
OTHER INCOME:ASSETS DISPOSAL
OTHER INCOME:VAN HIRE
OTHER INCOME:CONTRIBUTING PARENTS
GIFT IN KIND
DONATION
DONATION:RESTRICTED
DONATION:LOCAL DONATION
COSTS OF FEEDING PROGRAMME
DIRECT COST
DIRECT COST:FOOD & RELATATED
DIRECT COST:FOOD & RELATATED:PURCHASES
DIRECT COST:FOOD & RELATATED:PURCHASES:BREAKFAST
DIRECT COST:FOOD & RELATATED:PURCHASES:FRUITS AND VEGETABLE
DIRECT COST:FOOD & RELATATED:PURCHASES:FRUITS AND VEGETABLE:VEGETABLES
DIRECT COST:FOOD & RELATATED:PURCHASES:FRUITS AND VEGETABLE:FRUITS
DIRECT COST:FOOD & RELATATED:PURCHASES:CEREALS
DIRECT COST:FOOD & RELATATED:OPENING INVENTORIES

DIRECT COST:FOOD & RELATATED:CLOSING INVENTORIES
SOLAR LIGHTINGS
BEDDINGS
TAXATION
TAXATION:ADVANCE TAX
TAXATION:INCOME TAX
SCHOLARSHIP
SCHOLARSHIP:SECONDARY SCHOOL
SCHOLARSHIP:PRIMARY SCHOOLS
SECURITY
SECURITY:DOG AND CAT
Reconciliation Discrepancies
CLUBS
CLUBS:4K CLUB
CLUBS:MUSIC AND DRAMA
CLUBS:SCOUT MOVEMENT
CLUBS:KARATE CLUB
FARM EXPENSES
FARM EXPENSES:ANIMALS
FARM EXPENSES:FRUITS
FARM EXPENSES:CROPS
FARM EXPENSES:GOAT AND RABBITS
DONATIONS TO COMMUNITY
DONATIONS TO COMMUNITY:COMMUNITY SUPPORT
ADMINISTRATION EXPENSE
ADMINISTRATION EXPENSE:PENALTIES & INTEREST
ADMINISTRATION EXPENSE:CHRISTMAS
ADMINISTRATION EXPENSE:AUDIT AND ACCOUNT CONSULTANCY
ADMINISTRATION EXPENSE:AUDIT AND ACCOUNT CONSULTANCY:SECRETARY DUTIES
ADMINISTRATION EXPENSE:AUDIT AND ACCOUNT CONSULTANCY:ACCOUNT CONSULTANCY
ADMINISTRATION EXPENSE:AUDIT AND ACCOUNT CONSULTANCY:AUDIT FEE
ADMINISTRATION EXPENSE:UTENSILS& KITCHEN ITEMS
ADMINISTRATION EXPENSE:ADVERTS &MARKETING
ADMINISTRATION EXPENSE:BAD DEBTS W/OFF
ADMINISTRATION EXPENSE:BANK CHARGES
ADMINISTRATION EXPENSE:BOARD EXPENSES
ADMINISTRATION EXPENSE:CLASS MATERIALS & AIDS
ADMINISTRATION EXPENSE:CLASS MATERIALS & AIDS:EXAMS & AWARD
ADMINISTRATION EXPENSE:CLASS MATERIALS & AIDS:PUPILS SUPPORT MATERIALS
ADMINISTRATION EXPENSE:CLASS MATERIALS & AIDS:TEACHERS STATIONERIES
ADMINISTRATION EXPENSE:CLASS MATERIALS & AIDS:WRITING MATERIALS
ADMINISTRATION EXPENSE:COMMUNICATION,POSTAGE,INTERNET
ADMINISTRATION EXPENSE:COMPUTER REPAIRS & ACCESSORIES
ADMINISTRATION EXPENSE:DEPRECIATION EXPENSE
ADMINISTRATION EXPENSE:DEPRECIATION EXPENSE:MACHINE AND EQUIPMENTS
ADMINISTRATION EXPENSE:DEPRECIATION EXPENSE:COMPUTER & ACCESSORIES
ADMINISTRATION EXPENSE:DEPRECIATION EXPENSE:FURNITURE FITTINGS & EQUIPMENTS
ADMINISTRATION EXPENSE:DEPRECIATION EXPENSE:KITCHEN EQUIPMENT

ADMINISTRATION EXPENSE:DEPRECIATION EXPENSE:MOTOR CYCLE
ADMINISTRATION EXPENSE:DEPRECIATION EXPENSE:MOTOR VEHICLE
ADMINISTRATION EXPENSE:DIRECTOR EXPENSE
ADMINISTRATION EXPENSE:DIRECTOR EXPENSE:TRACEY RENT
ADMINISTRATION EXPENSE:DIRECTOR EXPENSE:TRACEY WATER
ADMINISTRATION EXPENSE:DIRECTOR EXPENSE:TRACEY UPKEEP
ADMINISTRATION EXPENSE:DIRECTOR EXPENSE:TRACEY ELECTRICITY
ADMINISTRATION EXPENSE:ENTERTAINMENT & MOTIVATION
ADMINISTRATION EXPENSE:ENTERTAINMENT & MOTIVATION:BIRTHDAY
ADMINISTRATION EXPENSE:GAMES & SPORT
ADMINISTRATION EXPENSE:LEGAL EXPENSE
ADMINISTRATION EXPENSE:MEDICAL & HYGIENE EXPENSE
ADMINISTRATION EXPENSE:MEDICAL & HYGIENE EXPENSE:CLEANING EXPENSES
ADMINISTRATION EXPENSE:MEDICAL & HYGIENE EXPENSE:MEDICAL EXPENSES
ADMINISTRATION EXPENSE:MEDICAL & HYGIENE EXPENSE:DETERGENTS AND SOAP
ADMINISTRATION EXPENSE:MISCELLANEOUS
ADMINISTRATION EXPENSE:MOTOR VEHICLE/CYCLE RUNNING EXP
ADMINISTRATION EXPENSE:MOTOR VEHICLE/CYCLE RUNNING EXP:MOTOR CYCLE
ADMINISTRATION EXPENSE:MOTOR VEHICLE/CYCLE RUNNING EXP:MOTOR CYCLE:FUEL EXPENSE
ADMINISTRATION EXPENSE:MOTOR VEHICLE/CYCLE RUNNING EXP:MOTOR CYCLE:INSURANCE,LICENSE & PERMITS
ADMINISTRATION EXPENSE:MOTOR VEHICLE/CYCLE RUNNING EXP:MOTOR CYCLE:REPAIRS & MAINTENANCE
ADMINISTRATION EXPENSE:MOTOR VEHICLE/CYCLE RUNNING EXP:MOTOR VEHICLE-SCHOOL VAN
ADMINISTRATION EXPENSE:MOTOR VEHICLE/CYCLE RUNNING EXP:MOTOR VEHICLE-SCHOOL VAN:FUEL EXPENSE
ADMINISTRATION EXPENSE:MOTOR VEHICLE/CYCLE RUNNING EXP:MOTOR VEHICLE-SCHOOL VAN:INSURANCE,LICENSE & PERMIT
ADMINISTRATION EXPENSE:MOTOR VEHICLE/CYCLE RUNNING EXP:MOTOR VEHICLE-SCHOOL VAN:PARKING FEES
ADMINISTRATION EXPENSE:MOTOR VEHICLE/CYCLE RUNNING EXP:MOTOR VEHICLE-SCHOOL VAN:REPAIRS & MAINTENANCE
ADMINISTRATION EXPENSE:MOTOR VEHICLE/CYCLE RUNNING EXP:MOTOR VEHICLE-SCHOOL VAN:REPAIRS & MAINTENANCE:Service
ADMINISTRATION EXPENSE:MOTOR VEHICLE/CYCLE RUNNING EXP:MOTOR VEHICLE-SCHOOL VAN:REPAIRS & MAINTENANCE:OTHER
ADMINISTRATION EXPENSE:MOTOR VEHICLE/CYCLE RUNNING EXP:MOTOR VEHICLE-SCHOOL VAN:REPAIRS & MAINTENANCE:SPARE
ADMINISTRATION EXPENSE:MOTOR VEHICLE/CYCLE RUNNING EXP:MOTOR VEHICLE-SCHOOL VAN:REPAIRS & MAINTENANCE:COST
ADMINISTRATION EXPENSE:OFFICE EXPENSE
ADMINISTRATION EXPENSE:OFFICE EXPENSE:PRINTING AND PHOTOCOPY COST
ADMINISTRATION EXPENSE:PUPILS TRANSPORT COST
ADMINISTRATION EXPENSE:EDUCATION FIELD TRIPS
ADMINISTRATION EXPENSE:SPECIAL PROJECT EXPENSE
ADMINISTRATION EXPENSE:SPECIAL PROJECT EXPENSE:FOOD DISTRIBUTION
ADMINISTRATION EXPENSE:SPECIAL PROJECT EXPENSE:FOOD DISTRIBUTION:BEN AND FLO FUNDING
ADMINISTRATION EXPENSE:SPECIAL PROJECT EXPENSE:FOOD DISTRIBUTION:DECEMBER 2022
ADMINISTRATION EXPENSE:SPECIAL PROJECT EXPENSE:LOISE HOUSE
ADMINISTRATION EXPENSE:SPECIAL PROJECT EXPENSE:ELDERLY LADIES PROJECT
ADMINISTRATION EXPENSE:SPECIAL PROJECT EXPENSE:FAMILY FEEDING PROG
ADMINISTRATION EXPENSE:STAFF TRAVEL & SUBSISTENCE
ADMINISTRATION EXPENSE:TEXTBOOKS
ADMINISTRATION EXPENSE:UNIFORMS & SHOES
ADMINISTRATION EXPENSE:VOLUNTEERS' EXPENSE
EMPLOYEMENT EXPENSES
EMPLOYEMENT EXPENSES:GUIDANCE AND COUNSELLING
EMPLOYEMENT EXPENSES:STAFF UNIFORM AND RELATED EXPEN

EMPLOYEMENT EXPENSES:CASUAL LABOUR
EMPLOYEMENT EXPENSES:CASUAL LABOUR:SATURDAY REMEDIAL
EMPLOYEMENT EXPENSES:SALARIES & WAGES
EMPLOYEMENT EXPENSES:STAFF BONUS
EMPLOYEMENT EXPENSES:STAFF TRAINING/TEAM BUILDING EX
OPERATING EXPENSE
OPERATING EXPENSE:FIRE WOOD & GAS
OPERATING EXPENSE:INSURANCE
OPERATING EXPENSE:RATES
OPERATING EXPENSE:REGISTRATION,PERMITS & LICENSES
OPERATING EXPENSE:REPAIR & MAINTENANCE
OPERATING EXPENSE:REPAIR & MAINTENANCE:MODIFICATION OR IMPROVEMENT
OPERATING EXPENSE:REPAIR & MAINTENANCE:CASUAL WAGES
OPERATING EXPENSE:REPAIR & MAINTENANCE:TOOLS & MATERIALS
OPERATING EXPENSE:SCHOOL UTILITIES
OPERATING EXPENSE:SCHOOL UTILITIES:ELECTRICITY
OPERATING EXPENSE:SCHOOL UTILITIES:WATER

TOTAL

Trial Balance

As of 31 December 2022

CASH & CASH EQUIVALENTS

CASH & CASH EQUIVALENTS:PETTY CASH

CASH & CASH EQUIVALENTS:PETTY CASH:ANNIE - PETTY CASH

CASH & CASH EQUIVALENTS:PETTY CASH:HEADTEACHER OFFICE

CASH & CASH EQUIVALENTS:PETTY CASH:PETTY CASH - Small Box

CASH & CASH EQUIVALENTS:PETTY CASH:PETTY CASH - Big box

CASH & CASH EQUIVALENTS:FAMILY BANK

SCHOOL FEES IN ARREARS ALL

SCHOOL FEES IN ARREARS ALL:NON FEE PAYING

SCHOOL FEES IN ARREARS ALL:FEE PAYING PUPILS

CURRENT ASSETS

CURRENT ASSETS:WATER DEPOSIT

CURRENT ASSETS:RENT DEPOSIT

CURRENT ASSETS:INVENTORIES

NON-CURRENT ASSET

NON-CURRENT ASSET:MACHINE AND EQUIPMENTS

NON-CURRENT ASSET:MACHINE AND EQUIPMENTS:COST

NON-CURRENT ASSET:MACHINE AND EQUIPMENTS:ACC. DEP

NON-CURRENT ASSET:COMPUTER & ACCESSORIES

NON-CURRENT ASSET:COMPUTER & ACCESSORIES:COST

NON-CURRENT ASSET:COMPUTER & ACCESSORIES:ACC.DEP

NON-CURRENT ASSET:FURNITURES & FITTINGS

NON-CURRENT ASSET:FURNITURES & FITTINGS:COST

NON-CURRENT ASSET:FURNITURES & FITTINGS:COST:DORMITORY BEDS AND FURNITURES

NON-CURRENT ASSET:FURNITURES & FITTINGS:ACC.DEP

NON-CURRENT ASSET:LAND & BUILDING

NON-CURRENT ASSET:LAND & BUILDING:COST

NON-CURRENT ASSET:LAND & BUILDING:COST:GIRLS DORMITORY

NON-CURRENT ASSET:LAND & BUILDING:COST:GRADE FIVE COST

NON-CURRENT ASSET:MOTOR CYCLE

NON-CURRENT ASSET:MOTOR CYCLE:COST

NON-CURRENT ASSET:MOTOR CYCLE:ACC.DEP

NON-CURRENT ASSET:MOTOR VEHICLE

NON-CURRENT ASSET:MOTOR VEHICLE:COST

NON-CURRENT ASSET:MOTOR VEHICLE:ACC.DEP

NON-CURRENT ASSET:TANKS & KITCHEN EQUIPMENTS

NON-CURRENT ASSET:TANKS & KITCHEN EQUIPMENTS:COST

NON-CURRENT ASSET:TANKS & KITCHEN EQUIPMENTS:ACC.DEP

ACCOUNTS PAYABLE

CURRENT TAX LIABILITY

ACCRUALS & OTHER PAYABLES

ACCRUALS & OTHER PAYABLES:PROV.AUDIT FEES

ACCRUALS & OTHER PAYABLES:WELFARE (STAFF) DUES

DIRECTORS 'ACCOUNT

PAYROLL LIABILITIES

Trial Balance

As of 31 December 2022

CASH & CASH EQUIVALENTS

CASH & CASH EQUIVALENTS:PETTY CASH

CASH & CASH EQUIVALENTS:PETTY CASH:ANNIE - PETTY CASH

CASH & CASH EQUIVALENTS:PETTY CASH:HEADTEACHER OFFICE

CASH & CASH EQUIVALENTS:PETTY CASH:PETTY CASH - Small Box

CASH & CASH EQUIVALENTS:PETTY CASH:PETTY CASH - Big box

CASH & CASH EQUIVALENTS:FAMILY BANK

SCHOOL FEES IN ARREARS ALL

SCHOOL FEES IN ARREARS ALL:NON FEE PAYING

SCHOOL FEES IN ARREARS ALL:FEE PAYING PUPILS

CURRENT ASSETS

CURRENT ASSETS:WATER DEPOSIT

CURRENT ASSETS:RENT DEPOSIT

CURRENT ASSETS:INVENTORIES

NON-CURRENT ASSET

NON-CURRENT ASSET:MACHINE AND EQUIPMENTS

NON-CURRENT ASSET:MACHINE AND EQUIPMENTS:COST

NON-CURRENT ASSET:MACHINE AND EQUIPMENTS:ACC. DEP

NON-CURRENT ASSET:COMPUTER & ACCESSORIES

NON-CURRENT ASSET:COMPUTER & ACCESSORIES:COST

NON-CURRENT ASSET:COMPUTER & ACCESSORIES:ACC.DEP

NON-CURRENT ASSET:FURNITURES & FITTINGS

NON-CURRENT ASSET:FURNITURES & FITTINGS:COST

NON-CURRENT ASSET:FURNITURES & FITTINGS:COST:DORMITORY BEDS AND FURNITURES

NON-CURRENT ASSET:FURNITURES & FITTINGS:ACC.DEP

NON-CURRENT ASSET:LAND & BUILDING

NON-CURRENT ASSET:LAND & BUILDING:COST

NON-CURRENT ASSET:LAND & BUILDING:COST:GIRLS DORMITORY

NON-CURRENT ASSET:LAND & BUILDING:COST:GRADE FIVE COST

NON-CURRENT ASSET:MOTOR CYCLE

NON-CURRENT ASSET:MOTOR CYCLE:COST

NON-CURRENT ASSET:MOTOR CYCLE:ACC.DEP

NON-CURRENT ASSET:MOTOR VEHICLE

NON-CURRENT ASSET:MOTOR VEHICLE:COST

NON-CURRENT ASSET:MOTOR VEHICLE:ACC.DEP

NON-CURRENT ASSET:TANKS & KITCHEN EQUIPMENTS

NON-CURRENT ASSET:TANKS & KITCHEN EQUIPMENTS:COST

NON-CURRENT ASSET:TANKS & KITCHEN EQUIPMENTS:ACC.DEP

ACCOUNTS PAYABLE

CURRENT TAX LIABILITY

ACCRUALS & OTHER PAYABLES

ACCRUALS & OTHER PAYABLES:PROV.AUDIT FEES

ACCRUALS & OTHER PAYABLES:WELFARE (STAFF) DUES

DIRECTORS 'ACCOUNT

PAYROLL LIABILITIES

PAYROLL LIABILITIES:NET PAY
PAYROLL LIABILITIES:NHIF
PAYROLL LIABILITIES:NSSF
PAYROLL LIABILITIES:PAYE
PAYROLL LIABILITIES:SALARY ADVANCE
Tax Account (Sales Taxes)
TRADE & OTHER PAYABLES
OPENING BALANCE
RETAINED EARNINGS
SHARE CAPITAL
Feeding Programme support
Feeding Programme support:DECEMBER 2022 FUND
Feeding Programme support:BEN AND FLO SUPPORT
SCHOOL FEES TOTAL
SCHOOL FEES TOTAL:EDUCATIONAL TRIP
SCHOOL FEES TOTAL:SCOUT CLUB
SCHOOL FEES TOTAL:KCPE REGISTRATION
SCHOOL FEES TOTAL:UNIFORM
SCHOOL FEES TOTAL:TUITION FEE AND TRANSPORT
FARM PRODUCE
FARM PRODUCE:VEGETABLES AND FRUITS
FARM PRODUCE:NAPPIER GRASS
FARM PRODUCE:POULTRY
SPONSORSHIP
SPECIAL PROJECT
SPECIAL PROJECT:OTHER SCHOOLS FEES
SPECIAL PROJECT:ELDERLY
SPECIAL PROJECT:OTHER
OTHER INCOME
OTHER INCOME:VOLUNTEER DONATIONS
OTHER INCOME:WATER SALE
OTHER INCOME:ASSETS DISPOSAL
OTHER INCOME:VAN HIRE
OTHER INCOME:CONTRIBUTING PARENTS
GIFT IN KIND
DONATION
DONATION:RESTRICTED
DONATION:LOCAL DONATION
COSTS OF FEEDING PROGRAMME
DIRECT COST
DIRECT COST:FOOD & RELATATED
DIRECT COST:FOOD & RELATATED:PURCHASES
DIRECT COST:FOOD & RELATATED:PURCHASES:BREAKFAST
DIRECT COST:FOOD & RELATATED:PURCHASES:FRUITS AND VEGETABLE
DIRECT COST:FOOD & RELATATED:PURCHASES:FRUITS AND VEGETABLE:VEGETABLES
DIRECT COST:FOOD & RELATATED:PURCHASES:FRUITS AND VEGETABLE:FRUITS
DIRECT COST:FOOD & RELATATED:PURCHASES:CEREALS
DIRECT COST:FOOD & RELATATED:OPENING INVENTORIES

EMPLOYEMENT EXPENSES:CASUAL LABOUR
EMPLOYEMENT EXPENSES:CASUAL LABOUR:SATURDAY REMEDIAL
EMPLOYEMENT EXPENSES:SALARIES & WAGES
EMPLOYEMENT EXPENSES:STAFF BONUS
EMPLOYEMENT EXPENSES:STAFF TRAINING/TEAM BUILDING EX
OPERATING EXPENSE
OPERATING EXPENSE:FIRE WOOD & GAS
OPERATING EXPENSE:INSURANCE
OPERATING EXPENSE:RATES
OPERATING EXPENSE:REGISTRATION,PERMITS & LICENSES
OPERATING EXPENSE:REPAIR & MAINTENANCE
OPERATING EXPENSE:REPAIR & MAINTENANCE:MODIFICATION OR IMPROVEMENT
OPERATING EXPENSE:REPAIR & MAINTENANCE:CASUAL WAGES
OPERATING EXPENSE:REPAIR & MAINTENANCE:TOOLS & MATERIALS
OPERATING EXPENSE:SCHOOL UTILITIES
OPERATING EXPENSE:SCHOOL UTILITIES:ELECTRICITY
OPERATING EXPENSE:SCHOOL UTILITIES:WATER

TOTAL

Independent examiner's report to the charity trustees of 'ROKO 20'

I report on the accounts of the Trust for the year ended 31 December 2022.

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (England and Wales) 2011.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act
- Follow the procedures laid down in the general Directions given by the Commission under section 145(95(b) of the Charities Act
- State whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under section 145 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for England and Wales under section 145(5)(b) of the Charities Act.

My examination included a review of the accounting records provided by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for England and Wales, I have found no matters that require drawing to your attention.

Name: Krishna Moorthy
Chartered Civil Engineer
Address: 15 Denehurst Gardens
Woodford Green
Essex, UK

Date: 26th Oct 2023

ROKO 20

England & Wales - Charity number 1161826

Accounts



Receipts and payments accounts

For the period from	1-Jan-21	To	Period end date 31-Dec-21
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Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £
A1 Receipts				
Sponsorship and donations	24,403	-	-	24,403
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Sub total (Gross income for AR)	24,403	-	-	24,403
A2 Asset and investment sales, (see table).				
	-	-	-	-
	-	-	-	-
Sub total	-	-	-	-
Total receipts	24,403	-	-	24,403
A3 Payments				
Employment cost	15,494			15,494
Feeding programme	3,636			3,636
Administrative costs	6,924			6,924
Motor vehicle	5,418			5,418
Operational costs	1,687			1,687
Special Projects	678			678
	-			-
	-			-
	-			-
	-			-
Sub total	33,837	-	-	33,837
A4 Asset and investment purchases, (see table)				
	-	-	-	-
	-	-	-	-
Sub total	-	-	-	-
Total payments	33,837	-	-	33,837
Net of receipts/(payments)	- 9,434	-	-	- 9,434
A5 Transfers between funds	-	-	-	-
A6 Cash funds last year end	5,842	-	-	5,842
Cash funds this year end	- 3,592	-	-	- 3,592

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £
B1 Cash funds		334	-
		-	-
		-	-
	Total cash funds <small>(agree balances with receipts and payments account(s))</small>	334	-
	Agreement Error	OK	

	Details	Unrestricted funds to nearest £	Restricted funds to nearest £
B2 Other monetary assets		-	-
		-	-
		-	-
		-	-
		-	-
		-	-

	Details	Fund to which asset belongs	Cost (optional)
B3 Investment assets			-
			-
			-
			-
			-

	Details	Fund to which asset belongs	Cost (optional)
B4 Assets retained for the charity's own use			-
			-
			-
			-
			-
			-
			-
			-
			-

	Details	Fund to which	Amount due
B5 Liabilities			-
			-
			-
			-
			-

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name

CC16a



Last year
to the nearest £

35,087
-
-
-
-
-
-
-
35,087

-
-

35,087

14,090
3,306
5,367
4,926
1,534
616
-
29,839

-

29,839

5,248
-
-
5,248



**Endowment funds
to nearest £**

-
-
-
-

OK

**Endowment funds
to nearest £**

-
-
-
-
-
-

**Current value
(optional)**

-
-
-
-
-

**Current value
(optional)**

-
-
-
-
-
-
-
-
-

When due

Date of approval

Income

Vote Head	Jan	Feb	Mar
<i>GlobalGiving</i>	2,332.13	-	1,148.02
	-	-	-
<i>Monthly sponsorship</i>	1,219.23	919.68	1,160.00
	-	-	-
<i>Yearly sponsorship</i>	-	-	-
	-	-	-
<i>Elderly support</i>	600.00	-	-
	-	-	-
<i>French Charity</i>	-	-	-
	-	-	-
<i>Christmas</i>	-	-	-
	-	-	-
<i>Jonny Sutton Fundraiser</i>	-	-	-
	-	-	-
<i>Income recovered from Bulgarly loss</i>	-	-	-
	-	-	-
<u>Totals</u>	<u>4,151.36</u>	<u>919.68</u>	<u>2,308.02</u>

Spending

Vote Head	Jan	Feb	Mar
<i>Transfer</i>	5,215.00	1,522.00	3,500.00
<i>Internet</i>	29.00	29.00	29.00
<i>Office Expenses</i>	25.83	3.99	-
<i>Website maintence</i>	-	100.10	-
<i>Onedrive renewal fee</i>	-	-	-
<i>Loss of fund through Bulgarly</i>	-	-	-
	-	-	-
	<u>5,269.83</u>	<u>1,655.09</u>	<u>3,529.00</u>

Roko 20 Charity UK
Income and expenditure monthly analysis
For period ended 31 December 2021

Apr	May	Jun	Jul	Aug	Sep
1,018.31	-	668.46	1,010.86	278.79	-
-	-	-	-	-	-
1,671.57	1,021.96	1,041.19	967.00	976.70	982.00
-	-	-	-	-	-
-	132.00	-	-	-	-
-	-	-	-	-	-
-	150.00	-	-	-	150.00
-	-	-	-	-	-
-	-	-	535.87	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>2,689.88</u>	<u>1,303.96</u>	<u>1,709.65</u>	<u>2,513.73</u>	<u>1,255.49</u>	<u>1,132.00</u>

Apr	May	Jun	Jul	Aug	Sep
6,300.00	-	2,500.00	3,000.00	4,000.00	-
62.53	31.75	31.40	38.05	31.40	31.40
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	116.26	71.89	71.89	71.89
-	-	-	-	-	-
<u>6,362.53</u>	<u>31.75</u>	<u>2,647.66</u>	<u>3,109.94</u>	<u>4,103.29</u>	<u>103.29</u>

Oct	Nov	Dec	Total
572.65	317.34	305.84	7,652.40
-	-	-	-
1,049.00	982.00	1,438.81	13,429.14
-	-	-	-
-	-	-	132.00
-	-	-	-
-	-	-	900.00
-	-	-	-
-	-	-	535.87
	500.00	300.00	800.00
-	-	-	-
550.00	-	-	550.00
-	-	-	-
403.82	-	-	403.82
-	-	-	-
<u>2,575.47</u>	<u>1,799.34</u>	<u>2,044.65</u>	<u>24,403.23</u>

Oct	Nov	Dec	Total
3,100.00	2,200.00	2,500.00	33,837.00
31.40	31.40	31.75	408.08
-	-	-	29.82
-	-	-	100.10
79.99	-	-	79.99
71.89	-	-	403.82
-	-	-	-
<u>3,283.28</u>	<u>2,231.40</u>	<u>2,531.75</u>	<u>34,858.81</u>

ROKO 20

England & Wales - Charity number 1161826

Accounts



Trustees' Annual Report for the period

From 1 January 2020 Period start date
To 31 December 2020 Period end date

Charity name: Roko 20

Charity registration number: 1161826

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To develop the capacity and skills of the members of the socially and economically disadvantaged, in such a way that they are better able to identify, and help meet, their needs and to participate more fully in society
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p>The charity funds and operates a primary school in a rural part of Kenya where the majority of the community are living in abject poverty. The charity employs local teachers and staff to provide a free education, healthcare and food to the community's most vulnerable children.</p> <p>In addition we help the guardians/parents of our sponsored children with small income generating projects such as the goat project and basket weaving project for the elderly grandmothers.</p>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The Trustees have read and have regard to the guidance issued by the Charity Commission on public benefit

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	

Contribution made by volunteers	Para 1.38	Volunteers from overseas assist the teachers in class according to their qualifications and experience. Help with administration and marketing is also provided.
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>Providing a free education to those who would otherwise not be in school by securing sponsorship for individual children in particular but not exclusively, those living in the community of Kambirwa and Murang'a, Kenya.</p> <p>By enabling mothers and elderly grandmothers struggling to raise orphaned grandchildren to gain an income through two main income generating projects. One being the goat project where we donate a goat for the purpose of breeding and providing milk. The basket weaving project relates to purchasing the grandmothers' traditional handwoven kiondo baskets.</p> <p>In 2020, during the pandemic, a specific effort was made to ensure the pupils and their immediate families, and ladies of the elderly group had access to sanitation, masks and food.</p> <p>The school was closed due to the pandemic for the majority of the year and before reopening had to follow many Government guidelines on making the school safe.</p>

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	<p>Due to the pandemic, the size of classrooms had to be increased resulting in significant costs in reconstruction.</p> <p>A new class was built to accommodate the increase in classroom requirements.</p>
Performance of fundraising activities against objectives set	Para 1.41	Unable to carry out the many fundraising activities planned due to the restrictions of the pandemic.

Investment performance against objectives	Para 1.41	Despite the restrictions of the pandemic we were able to partially reopen the school with our Grade 4 as per the Government of Kenya's recommendations.
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	11,090 GBP
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	None
Amount of reserves held	Para 1.22	None
Reasons for holding zero reserves	Para 1.22	We do not hold reserves because both our expenses and our incomes are regular, and well planned in advance
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	No uncertainties

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Principal sources of funds from overseas individual donations and sponsorships
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Charitable Incorporated Organisation
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<p>Apart from the first charity trustees, every trustee must be appointed by a resolution passed by existing charity trustees in writing or at a properly convened meeting of the charity trustees.</p> <p>In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.</p>

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	The charity is governed by a Board of Governors. One of the Trustees is also the Director of the Charity who resided in Kenya for 9 months of the year. The Director works closely with the Manager of the School. The Head Teacher works closely with the Manger.
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Roko 20
Other name the charity uses	Roko 20 Academy
Registered charity number	1161826
Charity's principal address	3 Fleming Way, Neyland, Pembrokeshire SA73 1SD

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Tracey Neale-Ferreira			
2	Thomas Patrick Hanover			
3	Edward Vince Neale			
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
-----------------	------	---------

Name of chief executive or names of senior staff members (Optional information)

--

Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

Other optional information

--

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Tracey Neale-Ferreira	
Position (eg Secretary, Chair, etc)	Director	
Date	16 January 2020	

Section A Receipts and payments

A1 Receipts

Sponsorship and donations

Sub total(Gross income for AR)

A2 Asset and investment sales, (see table).

Sub total

Total receipts

A3 Payments

Employment cost

Feeding programme

Administrative costs

Motor vehicle

Operational costs

Repairs and maintenance (of the school)

Vehicle and insurance costs

Special Projects

Accounting legal and dev expenses

Sub total

A4 Asset and investment purchases, (see table)

Sub total

Total payments

Net of receipts/(payments)

A5 Transfers between funds

A6 Cash funds last year end

Cash funds this year end

Section B Statement of assets and liabilities at the end of the period
Categories

B1 Cash funds

B2 Other monetary assets

B3 Investment assets

B4 Assets retained for the charity's own use

B5 Liabilities

Signed by one or two trustees on behalf of all the trustees

Roko 20

Receipts and payments accounts
For the period from

01/01/20

Unrestricted funds to the nearest £		Restricted funds to the nearest £
	35087	-
-		-
-		-
-		-
-		-
-		-
	35087	-
-		-
-		-
	35087	-
	13286	
	1454	
	11262	
	2883	
	954	
-		
-		
-		
	29839	-
-		-
-		-
	29839	-
	5248	-
-		-
	5842	-
	11090	-

Details

Total cash funds
(agree balances with receipts and payments account(s))

Details

Details

Details

Details

Signature

To	Period end date 12/31/20	
Endowment funds to the nearest £	Total funds to the nearest £	
-	-	35087
-	-	
-	-	
-	-	
-	-	
-	-	
-	-	35087
-	-	
-	-	
-	-	35087
		13286
		1454
		11262
		2883
		954
	-	
	-	
	-	
	-	
-	-	29839
-	-	
-	-	
-	-	
-	-	29839
-	-	5248
-	-	
-	-	5842
-	-	11090

Unrestricted funds to nearest £		Restricted funds to nearest £
-	11090	-
-		-
-		-
	11090	-
OK		OK
Unrestricted funds to nearest £		Restricted funds to nearest £
-		-
-		-
-		-
-		-
-		-
-		-
Fund to which asset belongs		Cost (optional)
		-
		-
		-
		-
		-
Fund to which asset belongs		Cost (optional)
		-
		-
		-
		-
		-
		-
Fund to which liability relates		Amount due (optional)
		-
		-
		-
		-
		-
Print Name		

CC16a

Last year
to the nearest £

	37540
-	
-	
-	
-	
-	
-	
	37540
-	
-	
	37540
	13832
	2717
	2368
	3704
	906
	875
	4447
	3386
	1223
-	
	33458
-	
	33458
	4082
-	
-	
	4082

Endowment funds
to nearest £

-
-
-
-

OK
Endowment funds
to nearest £

-
-
-
-
-

Current value (optional)

-
-
-
-
-

Current value (optional)

-
-
-
-
-
-
-
-

When due (optional)

Date of approval

NOTE

Data extracted from quickbooks from Income and expenses account.

Base budget follow-up dec 2019

1846261.87
187988
1564917.66
305559
97205

4001931.53

Total expenses	UK expenses	Transfer to Kenya
		13286
	101	1353
		11262
	683.98	2199
	253.99	700
	-	
	-	
	-	
	-	
29838.97	1038.97	28800
		0

Independent examiner's report to the charity trustees of 'ROKO 20'

I report on the accounts of the Trust for the year ended 31 December 2020.

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (England and Wales) 2011.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act
- Follow the procedures laid down in the general Directions given by the Commission under section 145(95(b) of the Charities Act
- State whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under section 145 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for England and Wales under section 145(5)(b) of the Charities Act.

My examination included a review of the accounting records provided by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for England and Wales, I have found no matters that require drawing to your attention.

Name: Krishna Moorthy
Chartered Civil Engineer
Address: 15 Denehurst Gardens
Woodford Green
Essex, UK

Date: 26th Oct 2021