



CHARITY COMMISSION  
FOR ENGLAND AND WALES

Roko 20

1161826

## 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	Restricted funds	Endowment funds	Total funds	Last year
	to the nearest £	to the nearest £	to the nearest £	to the nearest £	to the nearest £
<b>A1 Receipts</b>					
Sponsorship and donations	39,020	-	-	39,020	24,403
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total (Gross income for AR)</b>	39,020	-	-	39,020	24,403
<b>A2 Asset and investment sales, (see table).</b>					
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	-	-	-	-	-
<b>Total receipts</b>	39,020	-	-	39,020	24,403
<b>A3 Payments</b>					
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
	-			-	
	-			-	
	-			-	
<b>Sub total</b>	34,960	-	-	34,960	33,837
<b>A4 Asset and investment purchases, (see table)</b>					
	-	-	-	-	
	-	-	-	-	
<b>Sub total</b>	-	-	-	-	-
<b>Total payments</b>	34,960	-	-	34,960	33,837
<b>Net of receipts/(payments)</b>	4,060	-	-	4,060	- 9,434
<b>A5 Transfers between funds</b>	-	-	-	-	-
<b>A6 Cash funds last year end</b>	5,842	-	-	5,842	5,842
<b>Cash funds this year end</b>	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			-	-
		-	-	-
		-	-	-
	<b>Total cash funds</b>	-	-	-
	(agree balances with receipts and payments account(s))	Agreement Error	OK	OK
		Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
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	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**

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**CORPORATE INFORMATION**

DIRECTORS

REGISTERED OFFICE

BANKERS

AUDITORS

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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**

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

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The Directors submit their report together with the audited accounts for the period ended 31st December 2022, showing 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 206 of the Companies Act.

By order of the Board

.....

**Directors**

**Dated:** \_\_\_\_\_

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

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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:

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**Directors**

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**Directors**

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

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**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 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**

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**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**

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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) -
<b>GROSS PROFIT</b>		<b>5,216,999</b>
ADMINISTRATIVE COSTS	4	(4,233,545) -
OPERATING COSTS	5	(734,034) -
<b>PROFIT (LOSS) BEFORE INTEREST , TAX AND DEPRECIATION</b>		<b>249,420</b>
DEPRECIATION	6	(88,652) -
<b>PROFIT (LOSS) BEFORE TAX</b>		<b>160,768</b>
TAX PAYABLE	11	(56,269) -
<b>PROFIT/ (LOSS) TRANSFERRED TO RETAINED EARNINGS</b>		<b>104,499</b>

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**2021**  
**Kshs**

5,839,933

(524,889)

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**5,315,044**

(4,463,721)

(781,939)

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**69,385**

(98,153)

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**(28,769)**

-

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**(28,769)**

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

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

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

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..... 2022

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

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

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**TOTAL**

**Kshs**

- (10,262)

104,499

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**94,237**

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**TOTAL**

**Kshs**

18,507

(28,769)

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**(10,262)**

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

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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**

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



## **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

### **Basis of preparation**

The company prepares its financial statements under the historical cost convention. The principal accounting policies for 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 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 inventory 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 is a significant change in foreign exchange rates. 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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which the stock can be  
riate, the cost of  
nd defective stocks as and

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

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st less provision for  
ent recoveries of amounts

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

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**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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ctors including expectations

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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
<b>2 Revenue</b>		
Income	5,723,402	5,839,933
	<b>5,723,402 ##</b>	<b>5,839,933</b>
<b>3 DIRECT COST</b>		
Food Stuff & Related	506,403	524,889
	<b>506,403 ##</b>	<b>524,889</b>
<b>TOTAL DIRECT COSTS</b>	<b>506,403 ##</b>	<b>524,889</b>
<b>4 Administrative Expenses</b>		
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	-
	<b>4,233,545 ##</b>	<b>4,463,721</b>
<b>5 Operating Expenses</b>		
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
	<b>734,034</b>	<b>781,939</b>
<b>6 Depreciation</b>		
Charge for the year	88,652	98,153
	<b>88,652</b>	<b>98,153</b>
<b>7 Bank and Cash balance</b>		
Cash at bank	13,396	33,200
Cash at hand	10,365	57,982
	<b>23,761</b>	<b>91,182</b>

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

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

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

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

**WEAR AND TEAR COMPUTATION**

	Land & Buildings Kshs	Furniture & Fixtures Kshs	Computer equipments Kshs	Tank & Kitchen Equipments 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
	<b>5,566,545</b>	<b>311,901</b>	<b>101,024 #</b>	<b>195,782</b>
Wear and tear	- #	31,190 #	10,102 #	19,578
<b>W.D.V as at 31.12.2022</b>	<b>5,566,545 #</b>	<b>280,711 #</b>	<b>90,922 #</b>	<b>176,204</b>



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



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**NAELE & MACHARIA ACADEMY (ROKO 20 AC**  
**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



**NAELE & MACHARIA ACADEMY (ROKO 20 AC**  
**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

**NAELE & MACHARIA ACADEMY (ROKO 20 AC**  
**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: 26<sup>th</sup> Oct 2023