

# **Friends of Marsabit**

## **End of Year Report and Financial Statements**

**Year ending 31<sup>st</sup> December 2021**

## **• Annual Report of the Trustees and Statement of Financial Activities for the Year Ended 31 December 2021**

UK Patron: Rt Revd Stephen Cottrell, Archbishop of York

### **Administrative Information**

Friends of Marsabit is a Charitable Trust, registered with the Charity Commission on 10th October 2016. The charity number is 1169552. It is also regarded as a charity by HMRC for gift aid purposes.

#### **The correspondence address is:**

55 Copthall Road East, Ickenham, UB10 8SE

#### **Trustees who have served between 1 January 2020 - 31 December 2020 are:**

Revd Lee Batson

Mr Phil Gray *Treasurer*

Rt Revd Rob Martin *Chair*

Mrs Sue Martin

Ven. Ruth Patten (*elected 2020*)

Mrs Elisabeth Wadland *Secretary*

### **Structure, governance and management**

Trustees are appointed according to the terms of the constitution. Trustees meet at least twice a year.

#### **Objectives and activities**

The objects of the charity ('the objects') are:

1. To advance the Christian religion in the Anglican Diocese of Marsabit in Kenya or such areas of Kenya that shall include the area now comprised in the said Diocese by such means as the Trustees may determine, in particular through the provision of grants or other assets.
2. To support local communities within the said Diocese or areas covered by the present Diocesan boundaries to facilitate their survival, education, health, social and spiritual welfare or economic wellbeing.
3. To promote a wider understanding of the problems facing the peoples of Northern Kenya in relation to environmental degradation, climate change, interethnic tensions, traditional practices etc.

The Friends of Marsabit seeks to meet these objects by encouraging individuals and organisations to make financial contributions for the general work of the Diocese of Marsabit, or to respond to individual appeals as they are made. We write regular newsletters to over 400 supporters, visit local UK churches, travel to Kenya and seek to bring someone from Kenya to UK each year

### **Review of the year**

2021 was the eighth full year for the Friends of Marsabit (hereafter the Friends), and the trustees met three times in the year, always on zoom, because of varying Covid threats. The database, enabling better communication with those who support the Trust's work, is deemed to be consistent with the requirements of Data Protection Regulations.

During 2021, overseas travel remained problematic, so no visits were made to Kenya by any trustee nor from Kenya by any Diocesan representative. The postponed visit by Marsabit supporters has now been cancelled, but will be reconsidered in the future.

Regular contact was however kept with Bishop Qampicha via FaceTime. Particular challenges remain a severe drought and insecurity.

Trustee funds raised in 2021 were used to fund several development projects designed to improve the livelihoods of the peoples of Marsabit, and also enable the Diocese to become more self-sufficient. Trustees approved the transfer of funds mainly to support the general running of the Diocese. However, 2021 was the 10<sup>th</sup> anniversary of the inauguration of the Diocese, so we made a special appeal, raising £21000 to help buy land to start a new Girls High School. We also provided support towards a school classroom, training of church workers, youth conferences and school fees. Our four newsletters have kept Friends informed of activities in Marsabit and aware of the challenges faced by the people in the area.

### **Financial review**

£75202 was received during 2021 (2020: £85560). We gave grants totalling £88699 (2020: £79630). The Trust entered 2022 with funds carried forward of £13,206.

### **Reserves policy**

There is no need for the Trustees to keep any money in reserve as there are no ongoing financial commitments for the charity.

### **Independent examiners' report to the Trustees of Friends of Marsabit**

I report on the accounts for the year ended 31 December 2021.

#### *Respective responsibilities of trustees and examiner*

The trustees, are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 145 of the 2011 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

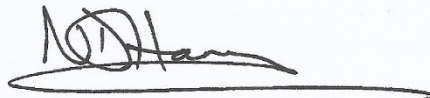
#### *Basis of independent examiners' report*

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

#### *Independent examiners' statement*

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with s130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**Nigel Harris BA (Hons) CTA ATT**  
Accountant & Chartered Tax Adviser  
Sweet

Burton

Cooper House  
Lower Charlton Estate  
Shepton Mallet  
Somerset BA4

13 May 2022

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## Statement of Financial Activities

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
<b>Incoming resources</b>					
Incoming resources from generated funds	—	—	—	—	—
Voluntary income	39,444	35,171	—	74,615	85,560
Activities for generating funds	587	—	—	587	—
Investment income	—	—	—	—	—
<b>Total income</b>	<b>40,031</b>	<b>35,171</b>	<b>—</b>	<b>75,202</b>	<b>85,560</b>
<b>Resources used</b>					
Cost of generating funds	402	—	—	402	—
Cost of generating voluntary income	230	—	—	230	—
Charitable activities	27,089	60,977	—	88,066	79,630
<b>Total expenditure</b>	<b>27,721</b>	<b>60,977</b>	<b>—</b>	<b>88,699</b>	<b>79,630</b>
<b>Net income / (expenditure) resources before transfer</b>	<b>12,309</b>	<b>(25,806)</b>	<b>—</b>	<b>(13,496)</b>	<b>5,930</b>
<b>Transfers</b>					
Gross transfers between funds - in	1,610	27,980	—	29,590	480
Gross transfers between funds - out	(27,000)	(2,590)	—	(29,590)	(480)
<b>Other recognised gains / losses</b>					
Gains / losses on investment assets	—	—	—	—	—
Gains on revaluation, fixed assets, charity's own use	—	—	—	—	—
<b>Net movement in funds</b>	<b>(13,080)</b>	<b>(416)</b>	<b>—</b>	<b>(13,496)</b>	<b>5,930</b>
<b>Total funds brought forward</b>	<b>21,327</b>	<b>5,376</b>	<b>—</b>	<b>26,703</b>	<b>20,773</b>
<b>Total funds carried forward</b>	<b>8,246</b>	<b>4,960</b>	<b>—</b>	<b>13,206</b>	<b>26,703</b>
<b>Represented by</b>					
<b>Unrestricted</b>					
General fund	5,246	—	—	5,246	18,327
<b>Designated</b>					
Misc	3,000	—	—	3,000	3,000
One Off Designated Gifts	—	—	—	—	—
<b>Restricted</b>					
Bishop's Cost	—	—	—	—	—
Boreham Fund	—	—	—	—	—
Chelmsford	—	—	—	—	—
Covid 19 Appeal	—	—	—	—	3,840
Development Projects	—	262	—	262	62
Epping	—	120	—	120	500
Evangelist	—	—	—	—	—
Girl's School	—	337	—	337	—
Medical Costs	—	—	—	—	—
MotorBikes	—	—	—	—	—
New Churches	—	—	—	—	—
Relief and Humanitarian Provision	—	0	—	0	0
Salaries Diocesan	—	648	—	648	311
School Fees	—	268	—	268	663
Training and Education	—	3,325	—	3,325	—

## Balance sheet

	Total funds	Prior year funds
<b>Current assets</b>		
Stocks and work in progress	—	402
Debtors	1,845	982
Cash at bank and in hand	11,361	25,319
	<b>13,206</b>	<b>26,703</b>
<b>Net current assets less current liabilities</b>	<b>13,206</b>	<b>26,703</b>
<b>Total assets less current liabilities</b>	<b>13,206</b>	<b>26,703</b>
<b>Total net assets less liabilities</b>	<b>13,206</b>	<b>26,703</b>
<b>Represented by</b>		
<b>Unrestricted</b>		
General fund	5,246	18,327
<b>Designated</b>		
Misc	3,000	3,000
One Off Designated Gifts	—	—
<b>Restricted</b>		
Bishop's Cost	—	—
MotorBikes	—	—
New Churches	—	—
Relief and Humanitarian Provision	0	0
School Fees	268	663
Salaries Diocesan	648	311
Training and Education	3,325	—
Boreham Fund	—	—
Chelmsford	—	—
Covid 19 Appeal	—	3,840
Development Projects	262	62
Epping	120	500
Evangelist	—	—
Girl's School	337	—
Medical Costs	—	—
<b>Funds of the church</b>	<b>13,206</b>	<b>26,703</b>

## Statement of assets and liabilities

	This year	Last year
<b>Cash at bank and in hand</b>		
<b>Reliance Bank Current Account</b>		
Covid 19 Appeal (Restricted) -	—	3,840
Development Projects (Restricted) -	262	62
Epping (Restricted) -	120	500
Girl's School (Restricted) -	337	—
Misc (Designated) -	3,000	3,000
Relief and Humanitarian Provision (Restricted) -	0	0
Salaries Diocesan (Restricted) -	648	311
School Fees (Restricted) -	203	663
Training and Education (Restricted) -	2,575	—
General fund (Unrestricted) -	4,215	16,942
	<b>11,361</b>	<b>25,319</b>
<b>Total for Cash at bank and in hand</b>	<b>11,361</b>	<b>25,319</b>
<b>Debtors</b>		
<b>Accounts Receivable</b>		

School Fees (Restricted) -	65	—
Training and Education (Restricted) -	750	—
General fund (Unrestricted) -	1,030	982
	<b>1,845</b>	<b>982</b>
<b>Total for Debtors</b>	<b>1,845</b>	<b>982</b>
<b>Stocks and work in progress</b>		
<b>Stock of Beads</b>		
General fund (Unrestricted) -	—	402
<b>Total for Stocks and work in progress</b>	<b>—</b>	<b>402</b>
<b>Grand total</b>	<b>13,206</b>	<b>26,703</b>

## Fund movement by type

	Opening	Incoming	Outgoing	Transfers	Gains/losses	Closing
<b>BishopCost - Bishop's Cost</b>						
Restricted	—	—	—	—	—	—
<b>Sub-total for BishopCost</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Boreham - Boreham Fund</b>						
Restricted	—	—	—	—	—	—
<b>Sub-total for Boreham</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Chelmsford - Chelmsford</b>						
Restricted	—	—	—	—	—	—
<b>Sub-total for Chelmsford</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Covid - Covid 19 Appeal</b>						
Restricted	3,840	—	3,000	(840)	—	—
<b>Sub-total for Covid</b>	<b>3,840</b>	<b>—</b>	<b>3,000</b>	<b>(840)</b>	<b>—</b>	<b>—</b>
<b>Developmnt - Development Projects</b>						
Restricted	62	8,148	7,949	—	—	262
<b>Sub-total for Developmnt</b>	<b>62</b>	<b>8,148</b>	<b>7,949</b>	<b>—</b>	<b>—</b>	<b>262</b>
<b>Epping - Epping</b>						
Restricted	500	720	—	(1,100)	—	120
<b>Sub-total for Epping</b>	<b>500</b>	<b>720</b>	<b>—</b>	<b>(1,100)</b>	<b>—</b>	<b>120</b>
<b>Evangelist - Evangelist</b>						
Restricted	—	625	625	—	—	—
<b>Sub-total for Evangelist</b>	<b>—</b>	<b>625</b>	<b>625</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Girls - Girl's School</b>						
Restricted	—	14,337	21,000	7,000	—	337
<b>Sub-total for Girls</b>	<b>—</b>	<b>14,337</b>	<b>21,000</b>	<b>7,000</b>	<b>—</b>	<b>337</b>
<b>Medical - Medical Costs</b>						
Restricted	—	—	—	—	—	—
<b>Sub-total for Medical</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Misc - Misc</b>						
Designated	3,000	—	—	—	—	3,000
<b>Sub-total for Misc</b>	<b>3,000</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>3,000</b>
<b>Motorbikes - MotorBikes</b>						
Restricted	—	—	—	—	—	—
<b>Sub-total for Motorbikes</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>NewChurch - New Churches</b>						
Restricted	—	—	—	—	—	—
<b>Sub-total for NewChurch</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>OneOff - One Off Designated G</b>						

Designated		—	17,300	17,300	—	—	—
<b>Sub-total for OneOff</b>		<b>—</b>	<b>17,300</b>	<b>17,300</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Relief - Relief and Humanitar</b>							
Restricted		0	—	5,000	5,000	—	0
<b>Sub-total for Relief</b>		<b>0</b>	<b>—</b>	<b>5,000</b>	<b>5,000</b>	<b>—</b>	<b>0</b>
<b>SCHFEES - School Fees</b>							
Restricted		663	1,071	1,466	—	—	268
<b>Sub-total for SCHFEES</b>		<b>663</b>	<b>1,071</b>	<b>1,466</b>	<b>—</b>	<b>—</b>	<b>268</b>
<b>Salaries - Salaries Diocesan</b>							
Restricted		311	1,944	15,937	14,330	—	648
<b>Sub-total for Salaries</b>		<b>311</b>	<b>1,944</b>	<b>15,937</b>	<b>14,330</b>	<b>—</b>	<b>648</b>
<b>Training - Training and Educati</b>							
Restricted		—	8,325	6,000	1,000	—	3,325
<b>Sub-total for Training</b>		<b>—</b>	<b>8,325</b>	<b>6,000</b>	<b>1,000</b>	<b>—</b>	<b>3,325</b>
<b>General - General fund</b>							
Unrestricted		18,327	22,731	10,421	(25,389)	—	5,246
<b>Sub-total for General</b>		<b>18,327</b>	<b>22,731</b>	<b>10,421</b>	<b>(25,389)</b>	<b>—</b>	<b>5,246</b>
<b>Grand total</b>		<b>26,703</b>	<b>75,202</b>	<b>88,699</b>	<b>—</b>	<b>—</b>	<b>13,206</b>

## Analysis of income and expenditure

	<b>Unrestricted</b>	<b>Designated</b>	<b>Total</b>
	<b>Endowment</b>	<b>This year</b>	<b>Restricted</b>
		<b>Last year</b>	

## INCOME AND ENDOWMENTS

### Incoming resources from generated funds

1007 - Cards Sales	—	—	—	—	—	—
Total	—	—	—	—	—	—

### Incoming resources from generated funds - Voluntary income

1001 - Donations	18,468	17,000	29,083	—	64,552	74,441
1002 - Grants	—	—	—	—	—	—
1003 - Legacies	—	—	—	—	—	—
1005 - Gift Aid	3,675	300	6,087	—	10,063	11,119
Total	22,144	17,300	35,171	—	74,615	85,560

### Incoming resources from generated funds - Activities for generating funds

1006 - Bead Sales	587	—	—	—	587	—
Total	587	—	—	—	587	—

### Incoming resources from generated funds - Investment income

1004 - Interest Received	—	—	—	—	—	—
Total	—	—	—	—	—	—
<b>INCOME TOTAL</b>	<b>22,731</b>	<b>17,300</b>	<b>35,171</b>	<b>—</b>	<b>75,202</b>	<b>85,560</b>

## EXPENDITURE

### Cost of generating funds

2007 - Beads Sales	402	—	—	—	402	—
Total	402	—	—	—	402	—

### Cost of generating funds - Cost of generating voluntary income

2003 - Administration Expenses	230	—	—	—	230	—
2004 - Trustee Expenses	—	—	—	—	—	—
Total	230	—	—	—	230	—

### Charitable activities

2001 - Contribution to Diocesan General Account	7,610	550	29,242	—	37,402	63,680
2002 - Contribution to Diocesan Development Acc	2,050	16,750	31,735	—	50,536	15,766
2005 - Bank Charges	128	—	—	—	128	184
2006 - Contribution to Bishop Rob for School Fe	—	—	—	—	—	—
Total	9,789	17,300	60,977	—	88,066	79,630
<b>EXPENDITURE TOTAL</b>	<b>10,421</b>	<b>17,300</b>	<b>60,977</b>	<b>—</b>	<b>88,699</b>	<b>79,630</b>
<b>GRAND TOTAL</b>	<b>12,309</b>	<b>—</b>	<b>(25,806)</b>	<b>—</b>	<b>(13,496)</b>	<b>5,930</b>