

**Friends of Marsabit**  
**Annual Report of the Trustees and Statement of Financial Activities**  
**for the Year Ended 31 December 2022**

UK Patron: Rt Revd Stephen Cottrell, Bishop of Chelmsford

**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 2022 - 31 December 2022 are:**

Revd Lee Batson  
Mr Phil Gray *Treasurer*  
Rt Revd Rob Martin *Chair*  
Mrs Sue Martin  
Ven. Ruth Patten  
Mrs Elisabeth Wadland *Secretary*  
Ven. Alex Cendi (*Appointed January 2022*)

**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, 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 whenever possible

## **Review of the year**

2022 was the ninth full year for the Friends of Marsabit (hereafter the Friends), and the trustees met four times in the year, always on zoom, because of varying Covid threats. The Trustees had asked Ven Alex Cendi, an archdeacon who lives in Kenya and knows the Diocese of Marsabit well, to be a trustee and bring a special Kenyan perspective to our deliberations. He joined us from our first meeting in January 2022. Our Chair attended an online seminar on the latest changes to the Charities Act. 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 2022, overseas travel was possible once again, and two trustees visited Kenya and travelled around Marsabit. They were able to see various projects the Friends had supported, including possible sites for a new Girls' High School, for which a substantial grant to buy land had been sent, as well as the growing Boys High School. Regular contact was kept with Bishop Qampicha via FaceTime, and he joined us for one Trustee meeting online. The main challenges remain the ongoing severe drought and resultant insecurity.

Trustee funds raised in 2022 were used to fund several development projects designed to improve the livelihoods of the peoples of Marsabit, and enable the Diocese to become more self-sufficient. Trustees approved the transfer of funds mainly to support the general running of the Diocese. However, we made other development grants, including a further grant of £5000 towards the new Girls High School; funds towards the expanding Boys High School and to train clergy and young people; and funds towards famine relief. 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**

£52321 was received during 2022 (2021: £52980). We gave grants totalling £52750 (2021: £88699). The Trust entered 2023 with funds carried forward of £12,547.

## **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.

**Friends of Marsabit**

**End of Year Financial Statements**

**Year ending 31 December 2022**

## 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	£29,746	£22,007	—	£51,753	£74,615
Activities for generating funds	£568	—	—	£568	£587
Investment income	—	—	—	—	—
<b>Total income</b>	<b>£30,314</b>	<b>£22,007</b>	<b>—</b>	<b>£52,321</b>	<b>£75,202</b>
<b>Resources used</b>					
Cost of generating funds	—	—	—	—	£402
Cost of generating voluntary income	£230	—	—	£230	£230
Charitable activities	£35,388	£17,362	—	£52,750	£88,066
<b>Total expenditure</b>	<b>£35,618</b>	<b>£17,362</b>	<b>—</b>	<b>£52,980</b>	<b>£88,699</b>
Gains / losses on investment assets	—	—	—	—	—
<b>Net income / (expenditure) resources before transfer</b>	<b>(£5,304)</b>	<b>£4,645</b>	<b>—</b>	<b>(£659)</b>	<b>(£13,496)</b>
<b>Transfers</b>					
Gross transfers between funds - in	£8,315	£1,545	—	£9,860	£29,590
Gross transfers between funds - out	(£8,625)	(£1,235)	—	(£9,860)	(£29,590)
<b>Other recognised gains / losses</b>					
Gains on revaluation, fixed assets, charity's own use	—	—	—	—	—
<b>Net movement in funds</b>	<b>(£5,614)</b>	<b>£4,955</b>	<b>—</b>	<b>(£659)</b>	<b>(£13,496)</b>
<b>Total funds brought forward</b>	<b>£8,246</b>	<b>£4,960</b>	<b>—</b>	<b>£13,206</b>	<b>£26,703</b>
<b>Total funds carried forward</b>	<b>£2,632</b>	<b>£9,915</b>	<b>—</b>	<b>£12,547</b>	<b>£13,206</b>
<b>Represented by</b>					
<b>Unrestricted</b>					
General fund	£2,692	—	—	£2,692	£5,246
<b>Designated</b>					
Misc	—	—	—	—	£3,000
One Off Designated Gifts	(£60)	—	—	(£60)	—
<b>Restricted</b>					
Bishop's Cost	—	—	—	—	—
Boreham Fund	—	—	—	—	—
Chelmsford	—	—	—	—	—
Covid 19 Appeal	—	—	—	—	—
Development Projects	—	£62	—	£62	£262
Epping	—	£70	—	£70	£120
Evangelist	—	—	—	—	—
Girl's School	—	£1,587	—	£1,587	£337
Medical Costs	—	—	—	—	—
MotorBikes	—	—	—	—	—
New Churches	—	—	—	—	—
Relief and Humanitarian Provision	—	£4,537	—	£4,537	£0
Salaries Diocesan	—	£583	—	£583	£648
School Fees	—	£1,750	—	£1,750	£268
Training and Education	—	£1,325	—	£1,325	£3,325

## Balance sheet

Class and code	Description	This year	Last year
<b>Current assets</b>			
3001	Reliance Bank Current Account	£9,734	£11,361
Z05	Accounts Receivable	£2,812	£1,845
Z06	Stock of Beads	—	—
	<b>Total Current assets</b>	<b>£12,547</b>	<b>£13,206</b>
<b>Reserves</b>			
	Excess / (deficit) to date	(£659)	(£13,496)
	Starting balances	£13,206	£26,703
	<b>Total Reserves</b>	<b>£12,547</b>	<b>£13,206</b>
	<b>Represented by funds</b>		
	Unrestricted	£2,692	£5,246
	Designated	(£60)	£3,000
	Restricted	£9,915	£4,960
	Endowment	—	—
	<b>Total</b>	<b>£12,547</b>	<b>£13,206</b>

## Statement of assets and liabilities

	General	Designated	Restricted	Endowment	This year	Last year
<b>Current assets - Cash at bank and in hand</b>						
Reliance Bank Current Account -	£2,330	(£60)	£7,463	—	£9,734	£11,361
<b>Totals</b>	<b>£2,330</b>	<b>(£60)</b>	<b>£7,463</b>	<b>—</b>	<b>£9,734</b>	<b>£11,361</b>
<b>Current assets - Debtors</b>						
Accounts Receivable -	£361	—	£2,451	—	£2,812	£1,845
<b>Totals</b>	<b>£361</b>	<b>—</b>	<b>£2,451</b>	<b>—</b>	<b>£2,812</b>	<b>£1,845</b>
<b>Grand total</b>	<b>£2,692</b>	<b>(£60)</b>	<b>£9,915</b>	<b>—</b>	<b>£12,547</b>	<b>£13,206</b>

## Fund movement by type

	Opening	Incoming	Outgoing	Transfers	Gains/losses	Journals	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>—</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>—</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>—</b>
<b>Covid - Covid 19 Appeal</b>							
Restricted	—	—	—	—	—	—	—
<b>Sub-total for Covid</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>

<b>Developmnt - Development Projects</b>							
Restricted	£262	—	£200	—	—	—	£62
<b>Sub-total for Developmnt</b>	<b>£262</b>	<b>—</b>	<b>£200</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>£62</b>
<b>Epping - Epping</b>							
Restricted	£120	£370	—	(£420)	—	—	£70
<b>Sub-total for Epping</b>	<b>£120</b>	<b>£370</b>	<b>—</b>	<b>(£420)</b>	<b>—</b>	<b>—</b>	<b>£70</b>
<b>Evangelist - Evangelist</b>							
Restricted	—	—	—	—	—	—	—
<b>Sub-total for Evangelist</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Girls - Girl's School</b>							
Restricted	£337	£6,250	£5,000	—	—	—	£1,587
<b>Sub-total for Girls</b>	<b>£337</b>	<b>£6,250</b>	<b>£5,000</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>£1,587</b>
<b>Medical - Medical Costs</b>							
Restricted	—	£400	£400	—	—	—	—
<b>Sub-total for Medical</b>	<b>—</b>	<b>£400</b>	<b>£400</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>(£3,000)</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Motorbikes - MotorBikes</b>							
Restricted	—	£1,042	£1,042	—	—	—	—
<b>Sub-total for Motorbikes</b>	<b>—</b>	<b>£1,042</b>	<b>£1,042</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>—</b>
<b>OneOff - One Off Designated G</b>							
Designated	—	£4,115	£8,675	£4,500	—	—	(£60)
<b>Sub-total for OneOff</b>	<b>—</b>	<b>£4,115</b>	<b>£8,675</b>	<b>£4,500</b>	<b>—</b>	<b>—</b>	<b>(£60)</b>
<b>Relief - Relief and Humanitar</b>							
Restricted	£0	£6,037	£1,500	—	—	—	£4,537
<b>Sub-total for Relief</b>	<b>£0</b>	<b>£6,037</b>	<b>£1,500</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>£4,537</b>
<b>SCHFEES - School Fees</b>							
Restricted	£268	£3,533	£1,986	(£65)	—	—	£1,750
<b>Sub-total for SCHFEES</b>	<b>£268</b>	<b>£3,533</b>	<b>£1,986</b>	<b>(£65)</b>	<b>—</b>	<b>—</b>	<b>£1,750</b>
<b>Salaries - Salaries Diocesan</b>							
Restricted	£648	£1,749	£2,234	£420	—	—	£583
<b>Sub-total for Salaries</b>	<b>£648</b>	<b>£1,749</b>	<b>£2,234</b>	<b>£420</b>	<b>—</b>	<b>—</b>	<b>£583</b>
<b>Training - Training and Educati</b>							
Restricted	£3,325	£2,625	£5,000	£375	—	—	£1,325
<b>Sub-total for Training</b>	<b>£3,325</b>	<b>£2,625</b>	<b>£5,000</b>	<b>£375</b>	<b>—</b>	<b>—</b>	<b>£1,325</b>
<b>General - General fund</b>							
Unrestricted	£5,246	£26,199	£26,943	(£1,810)	—	—	£2,692
<b>Sub-total for General</b>	<b>£5,246</b>	<b>£26,199</b>	<b>£26,943</b>	<b>(£1,810)</b>	<b>—</b>	<b>—</b>	<b>£2,692</b>
<b>Grand total</b>	<b>£13,206</b>	<b>£52,321</b>	<b>£52,980</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>£12,547</b>

## Analysis of income and expenditure

**Total**

## INCOME AND ENDOWMENTS

### Incoming resources from generated funds

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

### Incoming resources from generated funds - Voluntary income

1001 - Donations	£21,313	£3,340	£18,998	—	£43,651	£64,552
1002 - Grants	—	—	—	—	—	—
1003 - Legacies	—	—	—	—	—	—
1005 - Gift Aid	£4,317	£775	£3,009	—	£8,101	£10,063
Total	£25,631	£4,115	£22,007	—	£51,753	£74,615

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

1006 - Bead Sales	£568	—	—	—	£568	£587
Total	£568	—	—	—	£568	£587

### Incoming resources from generated funds - Investment income

1004 - Interest Received	—	—	—	—	—	—
Total	—	—	—	—	—	—

<b>INCOME TOTAL</b>	<b>£26,199</b>	<b>£4,115</b>	<b>£22,007</b>	<b>—</b>	<b>£52,321</b>	<b>£75,202</b>
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## EXPENDITURE

### Cost of generating funds

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

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

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

### Charitable activities

2001 - Contribution to Diocesan General Account	£26,593	£300	£2,359	—	£29,252	£37,402
2002 - Contribution to Diocesan Development Acc	—	£8,375	£15,003	—	£23,378	£50,536
2005 - Bank Charges	£120	—	—	—	£120	£128
2006 - Contribution to Bishop Rob for School Fe	—	—	—	—	—	—
Total	£26,713	£8,675	£17,362	—	£52,750	£88,066

<b>EXPENDITURE TOTAL</b>	<b>£26,943</b>	<b>£8,675</b>	<b>£17,362</b>	<b>—</b>	<b>£52,980</b>	<b>£88,699</b>
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<b>GRAND TOTAL</b>	<b>(£744)</b>	<b>(£4,560)</b>	<b>£4,645</b>	<b>—</b>	<b>(£659)</b>	<b>(£13,496)</b>
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## **Independent examiners' report to the Trustees of Friends of Marsabit**

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

### *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 Acthave 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

Burton Sweet  
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Somerset BA4 5QE

26 April 2023