

Friends of Marsabit
Annual Report of the Trustees and Statement of Financial Activities
for the Year Ended 31 December 2023

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 2023 – 31 December 2023 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

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

2023 was the tenth full year for the Friends of Marsabit (hereafter the Friends), and the trustees met four times in the year, still on zoom, to enable our Kenyan trustee to attend. 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 2023, we invited the Bishop and his wife to visit Kenya for 3 weeks in June. They visited 7 supporting churches, met with the Bishop of Chelmsford and her team (Chelmsford is our main supporting Diocese) and visited other major meetings. They brought up to date news of the situation in N. Kenya, and of the various projects, with which we are involved. Following the end of the drought, food insecurity has been reduced, but general security remains a concern. Nevertheless, development has continued to flourish

Our Chair attended a major conference in East Africa, where he met the Bishop of Marsabit, and other Kenyan and international church leaders, and was able to discuss development possibilities.

Trustee funds raised in 2023 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 grants towards famine relief, the purchase of a motorcycle, the major repairs of the water bowser, the training of clergy and young people, and the support of the new secondary schools.

Our four newsletters have kept Friends informed of activities in Marsabit and aware of the challenges faced by the people in the area. We have also circulated the newsletters produced by the Diocese, the Voice of Hope, to our Friends

Financial review

£51640 was received during 2023 (2022: £52321). We gave grants totalling £54165 (2022: £52750). The Trust entered 2023 with funds carried forward of £7285 (2022 £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 December 2023

Statement of Financial Activities

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
Incoming resources					
Incoming resources from generated funds					
Voluntary income	30,142	21,498	—	51,640	51,753
Activities for generating funds	—	—	—	—	568
Total income	30,142	21,498	—	51,640	52,321
Resources used					
Cost of generating funds	2,205	—	—	2,205	—
Cost of generating voluntary income	530	—	—	530	230
Charitable activities	25,934	28,231	—	54,165	52,750
Total expenditure	28,670	28,231	—	56,902	52,980
Net income / (expenditure) resources before transfer	1,471	(6,733)	—	(5,261)	(659)
Transfers					
Gross transfers between funds - in	—	308	—	308	9,860
Gross transfers between funds - out	(238)	(70)	—	(308)	(9,860)
Other recognised gains / losses					
Net movement in funds	1,233	(6,495)	—	(5,261)	(659)
Total funds brought forward	2,632	9,915	—	12,547	13,206
Total funds carried forward	3,865	3,420	—	7,285	12,547
Represented by					
Unrestricted					
General fund	3,865	—	—	3,865	2,692
Designated					
One Off Designated Gifts	—	—	—	—	(60)
Restricted					
Development Projects	—	62	—	62	62
Epping	—	—	—	—	70
Girl's School	—	125	—	125	1,587
Medical Costs	—	50	—	50	—
Relief and Humanitarian Provision	—	532	—	532	4,537
Salaries Diocesan	—	0	—	0	583
School Fees	—	1,825	—	1,825	1,750
Training and Education	—	825	—	825	1,325

Balance sheet

	Total funds	Prior year funds
Current assets		
Debtors	1,943	2,812
Cash at bank and in hand	5,342	9,734
	7,285	12,547
Net current assets less current liabilities	7,285	12,547
Total assets less current liabilities	7,285	12,547
Total net assets less liabilities	7,285	12,547
Represented by		
Unrestricted		
General fund	3,865	2,692
Designated		
One Off Designated Gifts	—	(60)
Restricted		
Chelmsford	—	—
School Fees	1,825	1,750
Salaries Diocesan	0	583
Training and Education	825	1,325
Development Projects	62	62
Epping	—	70
Evangelist	—	—
Girl's School	125	1,587
Medical Costs	50	—
MotorBikes	—	—
New Churches	—	—
Relief and Humanitarian Provision	532	4,537
Funds of the church	7,285	12,547

Statement of assets and liabilities

	This year	Last year
Cash at bank and in hand		
Reliance Bank Current Account		
Development Projects (Restricted) -	62	62
Epping (Restricted) -	—	70
Girl's School (Restricted) -	—	1,587
Medical Costs (Restricted) -	50	(50)
One Off Designated Gifts (Designated) -	—	(60)
Relief and Humanitarian Provision (Restricted) -	532	4,004
Salaries Diocesan (Restricted) -	0	583
School Fees (Restricted) -	1,510	1,156
Training and Education (Restricted) -	(225)	50
General fund (Unrestricted) -	3,411	2,330
	5,342	9,734
Total for Cash at bank and in hand	5,342	9,734
Debtors		
Accounts Receivable		
Girl's School (Restricted) -	125	—
Medical Costs (Restricted) -	—	50
Relief and Humanitarian Provision (Restricted) -	—	532
School Fees (Restricted) -	315	594
Training and Education (Restricted) -	1,050	1,275
General fund (Unrestricted) -	453	361
Total for Debtors	1,943	2,812
Grand total	7,285	12,547

Fund movement by type

	Opening	Incoming	Outgoing	Transfers	Gains/losses	Journals	Closing
Chelmsford - Chelmsford							
Restricted	—	6,270	6,270	—	—	—	—
Sub-total for Chelmsford	—	6,270	6,270	—	—	—	—
Developmnt - Development Projects							
Restricted	62	—	—	—	—	—	62
Sub-total for Developmnt	62	—	—	—	—	—	62
Epping - Epping							
Restricted	70	—	—	(70)	—	—	—
Sub-total for Epping	70	—	—	(70)	—	—	—
Evangelist - Evangelist							
Restricted	—	—	—	—	—	—	—
Sub-total for Evangelist	—	—	—	—	—	—	—
Girls - Girl's School							
Restricted	1,587	627	2,090	—	—	—	125
Sub-total for Girls	1,587	627	2,090	—	—	—	125
Medical - Medical Costs							
Restricted	—	175	125	—	—	—	50
Sub-total for Medical	—	175	125	—	—	—	50
Misc - Misc							
Designated	—	—	—	—	—	—	—
Sub-total for Misc	—	—	—	—	—	—	—
Motorbikes - MotorBikes							
Restricted	—	3,000	3,000	—	—	—	—
Sub-total for Motorbikes	—	3,000	3,000	—	—	—	—
NewChurch - New Churches							
Restricted	—	—	—	—	—	—	—
Sub-total for NewChurch	—	—	—	—	—	—	—
OneOff - One Off Designated G							
Designated	(60)	3,498	3,438	—	—	—	—
Sub-total for OneOff	(60)	3,498	3,438	—	—	—	—
Relief - Relief and Humanitar							
Restricted	4,537	4,757	9,000	238	—	—	532
Sub-total for Relief	4,537	4,757	9,000	238	—	—	532
SCHFEES - School Fees							
Restricted	1,750	1,802	1,727	—	—	—	1,825
Sub-total for SCHFEES	1,750	1,802	1,727	—	—	—	1,825
Salaries - Salaries Diocesan							
Restricted	583	2,166	2,819	70	—	—	0
Sub-total for Salaries	583	2,166	2,819	70	—	—	0
Training - Training and Educati							
Restricted	1,325	2,700	3,200	—	—	—	825
Sub-total for Training	1,325	2,700	3,200	—	—	—	825
General - General fund							
Unrestricted	2,692	26,644	25,232	(238)	—	—	3,865
Sub-total for General	2,692	26,644	25,232	(238)	—	—	3,865
Grand total	12,547	51,640	56,902	—	—	—	7,285

Analysis of income and expenditure

		Unrestricted	Designated	Restricted	Endowment	Total This year	Last year
INCOME AND ENDOWMENTS							
Incoming resources from generated funds - Voluntary income							
Donations		22,210	3,498	20,505	—	46,213	43,651
Gift Aid		4,434	—	992	—	5,426	8,101
Total		26,644	3,498	21,498	—	51,640	51,753
Incoming resources from generated funds - Activities for generating funds							
Bead Sales		—	—	—	—	—	568
Total		—	—	—	—	—	568
INCOME TOTAL		26,644	3,498	21,498	—	51,640	52,321
EXPENDITURE							
Cost of generating funds							
Visits from Marsabit		2,205	—	—	—	2,205	—
Total		2,205	—	—	—	2,205	—
Cost of generating funds - Cost of generating voluntary income							
Administration Expenses		230	—	—	—	230	230
Trustee Expenses		300	—	—	—	300	—
Total		530	—	—	—	530	230
Charitable activities							
Contribution to Diocesan General Account		21,516	3,138	17,371	—	42,025	29,252
Contribution to Diocesan Development Acc		840	300	10,860	—	12,000	23,378
Bank Charges		140	—	—	—	140	120
Total		22,496	3,438	28,231	—	54,165	52,750
EXPENDITURE TOTAL		25,232	3,438	28,231	—	56,902	52,980
GRAND TOTAL		1,411	60	(6,733)	—	(5,261)	(659)

Independent examiners' report to the Trustees of Friends of Marsabit

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

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.



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17 May 2024