



**Trustees Annual Report &  
Financial Statements  
for 2021  
Registered Charity  
1170658**





## FREE 2 BE SPECIAL

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# Free 2 Be Special

The Trustees present their annual report and financial statements for the year ending 31st December 2021

## **The Board of Trustees**

David Landon  
Victoria Landon  
Julia Gorton  
Kate Jergas – Chair. Appointed 15<sup>th</sup> Feb 2021  
John Jergas – Treasurer. Appointed 15<sup>th</sup> Feb 2021

## **Charity Details.**

Charity Number **1170658**  
Governed by CIO Constitution  
Foundation Model  
from December 2016

## **Registered Office.**

9 Hampole Drive,  
Rotherham,  
South Yorkshire  
S63 0TZ  
Tel: 07798 794946  
kateandjohn2@hotmail.co.uk

## **Independent Examiner**

Mr Alan Fereday MAAT  
14 Rotary Drive  
Wath on Dearne  
Rotherham  
South Yorkshire  
S63 7FA

**Charity Information:** Free 2 Be Special is a charity registered as a Charitable Incorporated Organisation, incorporated in England and Wales, under the Charities Act of 2011.

**Bank:** Barclays, 22-26 St. Peter's Street, Derby DE1 1SH

## **Objectives of the Charity:**

The objectives of Free 2 Be Special, as set out in the governing document, are as follows:

1. For the public benefit to relieve the needs of adults with learning difficulties by providing financial support; providing financial support for respite care for adults with learning difficulties and or carers or adults with learning difficulties; enabling access to recreational, vocational and or therapeutic activities in the community in the UK; supporting the development of activities in the community for adults with learning difficulties in Shropshire.
2. To advance the education of disabled and disadvantaged orphans, children and adults in schools in rural Western Kenya.
3. To advance the Christian faith.
4. The relief of financial hardship.
5. The relief of unemployment for the public benefit in such ways as thought fit.
6. To relieve sickness and promote health for persons who are suffering from bereavement or loss and providing practical assistance, counselling and support for such persons.
7. To assist in the treatment and care of persons suffering from mental or physical/illness of any description or in need of rehabilitation as a result of such.

Nothing in the constitution shall authorise an application of the property of the CIO for purposes which are not charitable in accordance with Section 7 of the Charities and Trustee Investment (Scotland) Act 2005 and Section 2 of the Charities Act (Northern Ireland) 2008.

Our Income and Expenditure accounts and Independent Examiner's Report on the Accounts for the year 2021 follow this report.

## **Appointment of Trustees**

1. Trustees are appointed by resolution at a meeting of the Trustees.
2. All future new trustees will sign a new trustee declaration of interests' form.
3. It is policy for new trustees to receive a copy of the Constitution, TAR and accounts.
4. Charity Commission guidance on Public Benefit Requirement PB1, PB2 and PB3
5. CC3 The Essential Trustee - What You Need To Know
6. CC11 Trustee Expenses and Payments.
7. Training is on an ongoing basis as we grow as a charity.

## **Organisational Structure and Additional Governance**

1. The UK trustees have used online communications during 2021 to meet and make decisions.
2. The chairman, secretary and treasurer meet to liaise and co-ordinate with our Kenyan team and other trustees as necessary. They assess future projects to be carried out according to the highest number of beneficiaries.
3. All F2BS trustees are volunteers, no-one is paid or receives expenses. All donations are used to fulfil our objectives in Kenya.
4. We carry out our own research at home and abroad to identify potential risks, implementing safe and ethical working practices. We have a child and vulnerable beneficiaries protection policy in place, volunteers visiting our projects in Kenya are made aware of this and sign it.
5. All volunteers who visit the site must also sign our personal conduct agreement form.
6. We have a volunteer policy and agreement form.
7. We take a great deal of care to closely document all work during our projects being carried out in Kenya and take tremendous joy in personally presenting the photographic and video evidence of projects completed, to those who have supported and made them possible.

## **Governing Document**

The Charitable Incorporated Organization is controlled by its governing document dated 9<sup>th</sup> December 2016 and most recently amended on 21<sup>st</sup> June 2018.

## **Public Benefit**

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

## **Risk Management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees monitor risks to which the charity is exposed throughout the year and mitigate their potential impact.



## Trustees' Report and financial statement for year ending 31<sup>st</sup> December 2021

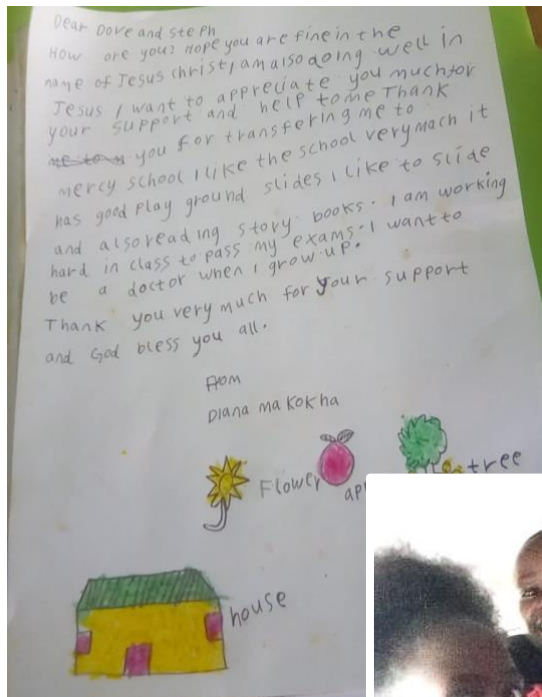
The trustees' have adopted the provisions of the charity SORP 2015 (FRS102)

### A summary of our main activities undertaken showing the achievements, to reach our objectives for the public benefit in 2 rural villages, Western Kenya.

1. Providing transport and education for over 23 of our orphans at Mercy Christian Academy
2. Providing primary & secondary education, uniforms, equipment & food to 10 orphans in Chemwa village.
3. Providing primary & secondary education, uniforms, equipment & food to 7 orphans in Khaoya village.
4. Providing vocational education at West Special School for one of our disabled orphans.
5. Delivering food parcels to widows in the 2 villages and shipping goods from the UK.
6. Facilitating the transport for John for his therapeutic heat treatment in Bungoma Hospital.
7. Fitting electricity into John's house.
8. Facilitated setting up a new locally registered Community Based Organisation with full & transparent accountability called Love in Action. This new local organization is run by Sammy and Brian with some help and support.

#### 1. Mercy Christian Academy

In January 2021 our orphans were not welcome at the amazing Free 2 Be Academy that we built from 2013-2018. Suddenly we had to find a school to educate them. Mercy Christian Academy a few miles away said they would educate the 20+ children. They have been a great blessing to us and to the children. We have been sending money to Mercy Ministries USA every month throughout 2021 to pay for the children's transport to school, to educate and feed them. They are thriving as they learn and having lots of fun too. Some of the children who needed extra medical care or who had exceptionally bad circumstances out of school have been allowed to live in Mercy Children's home.





## 2. Providing primary & secondary education, uniforms, equipment & food to 10 orphans in Chemwa village.

We have 10 children in Chemwa village who are sponsored, these children are orphaned or from severely disadvantaged families. We have discovered over many years that God's initial commission to "Go and give them an hand up and don't give them hand-outs" was and still does contain a wealth of wisdom. Education is the only way out of a poverty mindset and poverty itself. This is why we take education so seriously.

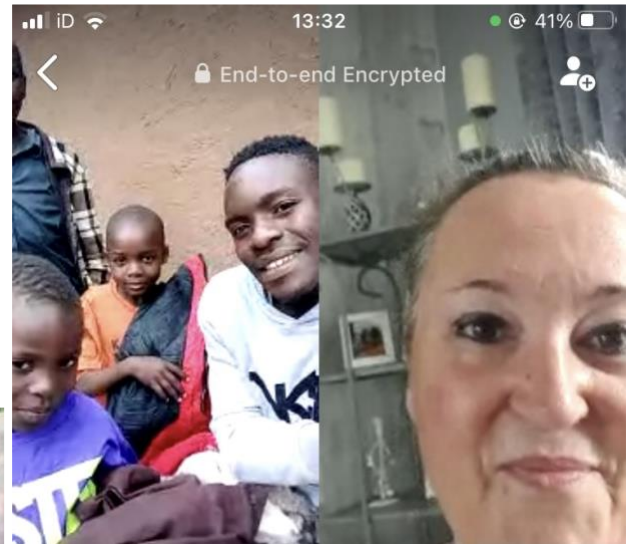


We actively involve the children in paying their school fees, so that they learn that education costs, this teaches them the value of money. They are so proud when they go to board in secondary school.





### 3. Providing primary & secondary education, uniforms, equipment & food to 7 orphans in Khaoya village.



Brian has done a great job this year of introducing the children to their sponsors on video calls sending photos of the children paying their school fees. When they have needs he loves taking them shopping for new shoes, uniforms and school equipment.



4. Providing vocational education and equipment  
at West Special School for Marto

5. Delivering food and provisions to widows and shipping goods from the UK

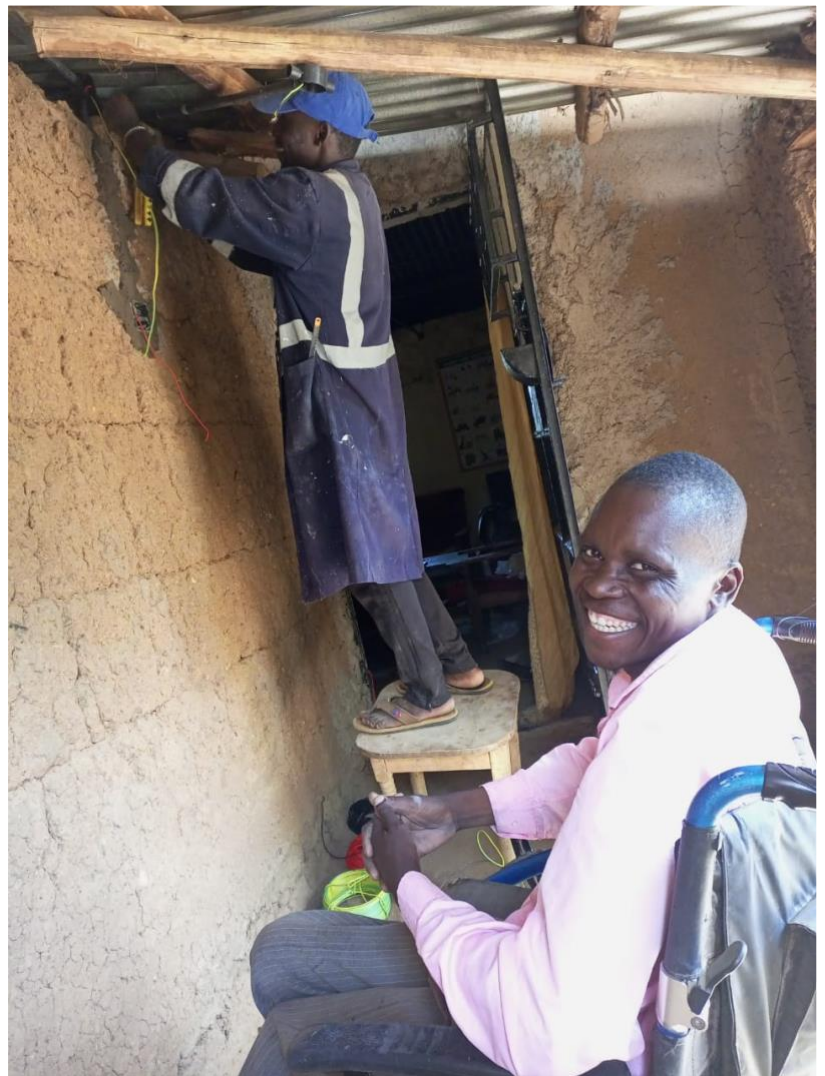
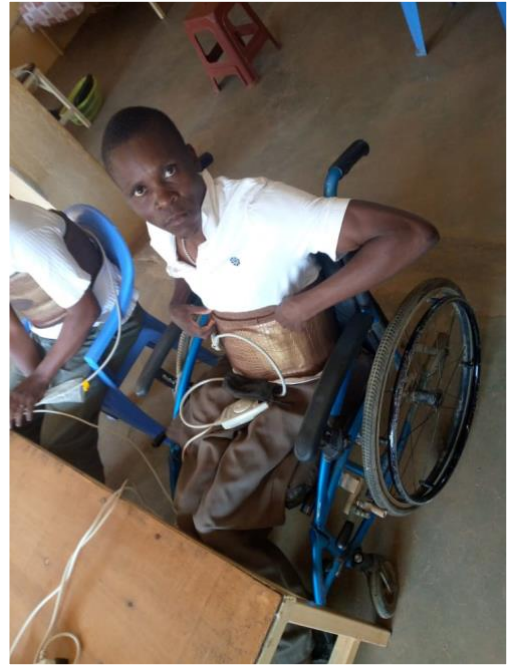




**6. Facilitating the transport for John having therapeutic heat treatment in Bungoma Hospital and**  
**7. installing electricity in his home.**



John was paralysed in 2013 when he was knocked from his bicycle taxi and left for dead. This year we discovered a heat therapy at the hospital. We have been transporting him daily to hospital in the local town. After 3 months John was able to stand with support, nothing short of a miracle. We brought this to the attention of our faithful sponsors and one came forward to put electricity in John's home. Early in 2022 the same sponsor will buy the heat therapy mat for John to use at home and another donor has committed to connect John's home to the mains power supply in the village. John, his wife and children are overjoyed.



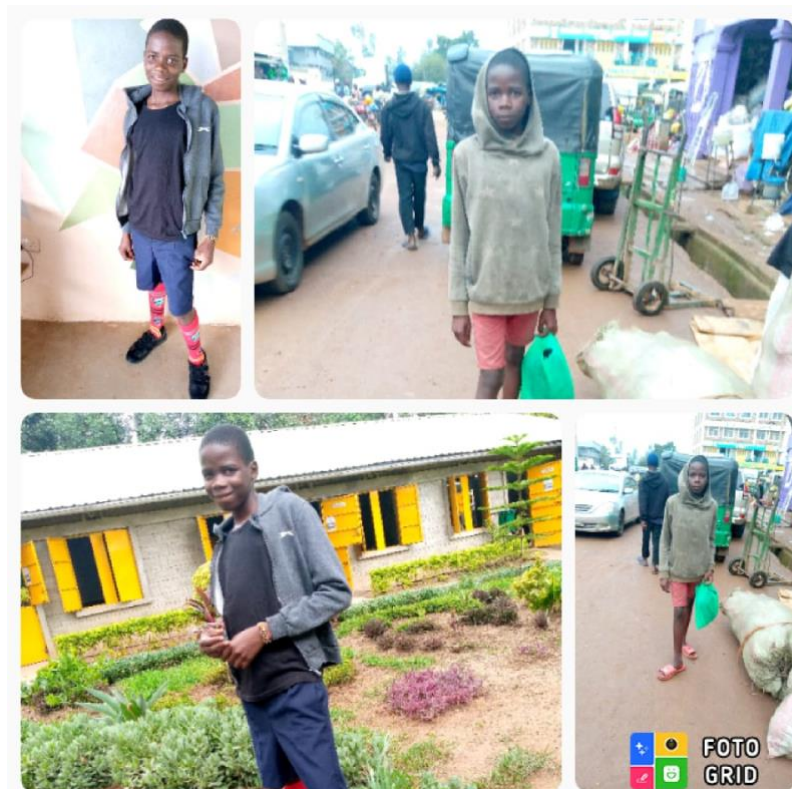


## One Transformed Life

Introducing Samuel, a total orphan living on the street since his grandma died last year. Brian found him in the local town and took him to Mercy school. We found him a sponsor, Mercy school accepted him into their children's home and his life is transformed. His future, his smile and hope have all been restored because of faithful sponsors who support Free 2 Be Special.

If you are one of our sponsors hopefully this report shows you that you are making a massive difference in the lives of these precious children and other vulnerable ones in the areas we work in Kenya.

Thank you so much.



### Financial Review

The charity is in a strong financial position to meet the objectives in the coming year. It is now gathering recognition and the number of sponsors is increasing accordingly. All funding is received in advance of the work it carries out. Since Covid has prevented our travel to the area during 2020 and 2021 the vast majority of our funds are transferred to the area regularly and administered by 2 trusted individuals locally to fulfil the objects of the charity. There are no funds materially in deficit.

### Reserves Policy

We hold a reserve fund of £5,000. These reserves are held in case of a sudden decline in income and ensure that commitments to providing services and contractual commitments can be made with some confidence.

### Fundraising at Free 2 Be Special

The main proportion of our funds come from sponsorship of children, youth, families. More funds are raised by locally held fundraisers and speaking engagements. Applications for sponsorship of individuals needs also bring in funds, volunteers who are inspired to help are encouraged to use their gifts and talents to enable Free 2 Be Special to carry out our charitable purposes.



**Fundraising** is always great fun with Maureen our main volunteer fundraiser; she enjoys telling everyone about the children she sponsors and all about her trips to Kenya when we have special fundraising days.

Name ..... Kate Jergas

Signature..... 

Date..... 10<sup>th</sup> Feb 2022



## What's in Store for 2022?

1. In 2022 we are looking forward to bringing electricity through the village to connect John to the mains. Also buying him the heat therapy mat that he can use in his home. We will be smartening the inside of his home after the electricity is fitted too.
2. We will continue to support the 40+ vulnerable and disadvantaged children through their education.



3. The Makokha family is in danger of their mud home collapsing, 4 of our children live in this house with their mama. We are looking for sponsors who may find it in their hearts to help us build them a new house with an indoor shower and toilet.



4. Our brickmaker "Bricky" needs to earn it's keep we will be asking sponsors to fund making interlocking bricks that we can (a) Sell enabling self sustainability (b) use to build homes for the vulnerable. Locals are skeptical of the new bricks so a willingness to be open to new ideas is needed as

we educate them.

5. From January 2022 we are also supporting LEAF CBO another community organisation assisting the vulnerable.
6. We have several children who have been waiting for a sponsor for a long time we hope to match them up with someone who will take delight in providing their school fees, uniform and educational needs (only £20 a month) to see a life totally transformed.



7. A new Free 2 Be School has sprung up 2 hours north of Bungoma, we are following their progress and commitment closely to see if this is something we may be able to support in the future.

8. During December 2021 Sammy and Brian have been setting up a new CBO called Love in Action. Free 2 Be Special is now working through this ministry in Kenya with Sammy and Brian in charge. They have struggled with transport moving around from village to village, paying school

fees and visiting the orphans and widows, we hope to be able to buy them both a second hand motorbike early in the New Year, this will make their jobs much easier and less time consuming. Brian was sponsored through his secondary education by Free 2 Be from 2015, followed by driving lessons and a project management course. Sammy was trained in solar, electrics, painting and guiding and counselling. It is a blessing to see them ministering to those who are following behind them. They are eager to go into schools to inspire the children to keep themselves pure and to live for God. We hope to be able to improve the living conditions for Brian, Sammy and his family too.





FREE 2 BE SPECIAL

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
FREE 2 BE SPECIAL

This Report is based on the accounts of the charity is for the year ended 31st December 2021.

Respective responsibilities of trustees and examiner:

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 43(2) of the charities Act 1993 (the 1993 Act) and that an independent examination is needed.

It is my responsibility to:

Examine the accounts (under section 43 (3)(a) of the 1993 Act)

To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43 (7)(b) of the 1993 Act); and

To State whether particular matters have come to my attention.

Basis of the 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 these records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking 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 section 41 of the 1993 Act; and  
  
To prepare accounts which accord with accounting records and comply with the accounting requirements of the 1993 Act.  
  
Have 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.

Name: ALAN FEEHAN

Signature: G. Weday

Date: 5-2-2022



## FREE 2 BE SPECIAL

### STATEMENT OF FINANCIAL ACTIVITIES (SOFA)

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	2021	2020
<b><u>Income:</u></b>		£	£
Donations & Sponsorship	2	17392.06	9520.01
Other income		2750.00	0.00
<b>Total incoming resources</b>		20142.06	9520.01
<b><u>Expenditure:</u></b>			
Charitable activities	3	15233.27	3837.50
Other expenditure		0	0.00
<b>Total resources expended</b>		15233.27	3837.50
<b>Net income/expenditure and net</b>		4908.79	5682.51
<b><u>Reconciliation of funds:</u></b>			
<b>Total funds brought forward</b>		21297.25	15614.74
<b>Total funds carried forward</b>	4	26206.04	21297.25

The Statement of Financial Activities (SOFA) details all gains and losses recognised in the year.

All income and expenditure derived from continuing activities.



# FREE 2 BE SPECIAL

## BALANCE SHEET

AS AT 31 DECEMBER 2021

<u>Current Assets</u>	2021 £	2020 £
Cash at bank and in hand	<u>26206</u> 26206	<u>21297</u> 21297
Creditors: amounts falling due within one year	0	0
Net Assets	<u>26206</u>	<u>21297</u>
<u>Charity funds:</u>		
Restricted funds	21206	16297
Unrestricted funds	5000	5000
	<hr/> <u>26206</u> <hr/>	<hr/> <u>21297</u> <hr/>



**FREE 2 BE SPECIAL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AS AT 31 DECEMBER 2021**

**1 Accounting Policies**

**a) Basis of accounting**

The Accounts have been prepared under the historical cost convention as modified by the revaluation of investment assets and tangible fixed assets and are in accordance with the Financial Reporting Standard for smaller entities (effective June 2002). In preparing the financial statements the charity follows best practice as laid down in the statement of recommended practice "Accounting and Reporting by Charities" (SORP 2005)

**b) Incoming Resources**

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Income from tax claims are included on the SOFA at the same time as the gift to which they relate.

**c) Investment Income**

Investment Income is included in the accounts when receivable.

**d) Resources expended**

Resources expended are included in the SOFA on a payments basis, inclusive of any VAT which cannot be recovered.

**e) Tangible fixed assets and depreciation**

There is currently no tangible Fixed Assets within the charity, but for any such assets which are purchased, depreciation will be applied on a fixed line basis.

**f) Funds accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors/sponsors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.



	2021	2020
	£	£
<b>2 Donations &amp; Sponsorship</b>		
Regular sponsorship	11406.00	9520.01
Additional/one-off sponsorship	5986.06	
Fundraising/market events	<u>2750.00</u>	
	<b>20142.06</b>	<b>9520.01</b>
<b>3 <u>Charitable activities:</u></b>		
Teachers' wages	0.00	691.56
Insurance	0.00	55.40
Food /supplies/housing repairs	532.00	2292.73
Wages and gifts to individuals	963.00	797.81
Mercy Ministries -AFM Africa school provision	8516.28	0.00
Student school fees	806.00	0.00
West Special School	834.00	0.00
Leaf CBO services	514.00	0.00
Professional fees - lawyer, auditor and solicitor	1097.79	0.00
Administration costs - computer, phone & stationery	1479.20	0.00
Transport costs - repairs & fuel	274.00	0.00
Bank/exchange rate costs	101.00	0.00
Sundries/miscellaneous expenditure	<u>116.00</u>	<u>0.00</u>
	<b>15233.27</b>	<b>3837.50</b>

**FREE 2 BE SPECIAL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AS AT 31 DECEMBER 2021**

	2021	2020
	£	£
<b>4 Total funds carried forward</b>	<b>26206.04</b>	<b>21297.25</b>
<b><u>Restricted funds:</u></b>		
i) <b>Kenyan General Reserve</b>	14887.85	9145.06
ii) <b>Kenyan Travel Reserve</b>	2664.89	2664.69
iii) <b>Ruckley Minibus fund</b>	687.50	687.50
iv) <b>West Special School Support</b>	2966.00	3800.00
	<b>21206.24</b>	<b>16297.25</b>
<b><u>Unrestricted funds:</u></b>		
UK Reserve	<b>5000.00</b>	<b>5000.00</b>
Total funds	<b>26206.24</b>	<b>21297.25</b>

i) **Kenyan General Reserve:**

Kenya general funds are held specifically to support the charitable objectives in Kenya.

ii) **Kenyan Travel Reserve:**

These funds are held to support the air fares of the founding member of F2B CBO and the Trustees of the Free 2 Be Special charity, when visiting Kenya to assess the use of donations or contributions to the activities of F2B CBO.

iii) **Ruckley Minibus fund:**

These are the funds held to support the purchase of a minibus for use at the Ruckley Home farm project.

iv) **West Special School Support, Kenya:**

These funds are held for supporting those with learning difficulties in Kenya.

**Unrestricted funds**

These UK funds have not been utilised due to Covid. As restrictions are lifted this year we will be able to sponsor children to the Arthog outdoor adventure site.

**5 Trustees' and key management personnel remuneration and expenses:**

No remuneration was paid to trustees during the year.

No remuneration was paid to key management personnel during the year as key management functions are undertaken by the trustees.





**Love in Action**  
Spreading God's Love

The logo and chairman of our New  
Community Based  
Organisation in Kenya.

