



KARUNA ACTION

Trustees Report and Financial Statements

1st January to 31st December 2021

Registered Charity: 1185570



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Registered charity: 1185570

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CHAIRMAN'S REPORT

2021 has been another year of change for Karuna as we completed the move and refit of new premises. The Coffee House refit was completed and opened its doors in early summer. It now has a thriving café which provides a unique location for people to gather, a pottery workshop, meeting rooms and a coffee roastery.

It has been another challenging year for all charities, particularly for those working in the area of poverty relief and for people and families experiencing disadvantage. 2021 saw a continuation of the pandemic and further lockdowns which put significant pressure on people and families that experience deprivation. Towards the end of 2021 the increases in inflation, food bills and spiralling home energy costs has further increased the number of people and families experiencing food and energy poverty. This reinforced the need for our involvement in local projects that meet the needs of people in poverty such as the GrubHub.

This developing journey in Karuna's local impact is one that has been part of the vision for some time. The local involvement in projects has provided a new insight into working with our international partners. In other parts of Karuna's work coffee sales have continued to increase, probably due to increased home working and people wanting that ethical quality brew as part of their working from home routine. It's been a year with very little travel but plenty of contact with partners. There have been no festivals and events which has given lots of time to work on the changes as well as development and support in the local community and getting established in the new building.

At the start of 2022 we have taken some time as Trustees and directors to reflect on all the change the previous year has brought. It has been good to pause and think about which of the many changes and differences we want to make permanent during the next 12 months as we continue to develop the links between our international partners, local projects, and our core purpose of being part of the solution of eradicating poverty.



Paul Walsh

TRUSTEES REPORT

The trustees present their report and the financial statements for the year from 1st January to 31st December 2021.

LEGAL DETAILS

Trustees

Anna Bland
Clare Brown
Paul Clements Joined November 2021
George Dowdell
Martin Hannington
Catherine Harris
Cathrin Raine
Paul Walsh (Chairman)

Director

Simon Hannington

Address

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GU11 1DX

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Cooperative Bank PLC
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OBJECTIVES AND ACTIVITIES

Our Objective is to be a voice of justice for the oppressed, ending poverty through compassion in sustainable communities and to bring the message of the gospel to a new generation. Our faith calls us to “remember the poor” (Galatians 2:10) and we aim to do this through the relief of poverty and suffering throughout the world. The main activities and aims for the public benefit are:

Activities

Aims

- | | | |
|---------------------|---|--|
| Education and Youth | • | To ensure that children are able to receive a good education to secondary level or higher education in some cases. |
| Income Generation | • | To give families the opportunity of setting up a small business to provide for or supplement family income. |
| Health Care | • | To provide healthcare for those without easy access or the financial ability. |
| Orphans/Widows | • | To care for children who do not have anyone else to care for them. |
| Emergency Relief | • | Relief for those affected by war, drought and natural disasters. |
| Community Action | • | To work with local communities in the Aldershot area and the United Kingdom generally. |
| | • | To set up and run a community coffee shop for the benefit of the local community and to generate funds to further the work of the charity. |
| Raising Awareness | • | To raise awareness to the public of the effects of poverty around the world and to encourage people to get involved. |

PUBLIC BENEFIT

In determining our programmes, we have to regard both the Charity Commission's general guidance on public benefit and prevention and relief of poverty for the public benefit. The trustees ensure that our programmes are in line with our charitable objects and aims.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The name of the charity is KARUNA ACTION. It was formerly known as KINGSCARE, the name being changed in February 2012. The charity was formerly governed by the Declaration of Trust dated 21st October 1998 and registered with the Charity Commission as charity number 1072613.

On the 30th of September 2019, the charity registered with The Charity Commission as a C.I.O. (Charitable Incorporated Organisation) number 1185570. The charity name and objects remain unchanged.

The accounting period is for 12 months from January to December 2021. Care must be taken in comparing figures with the last accounting period because the previous accounting period only covered income and expenditure for 10 months from March to December 2020.

New trustees are appointed by a resolution of the Trustees at a meeting of the Trustees at which there is a majority of the Trustees present. New Trustees meet with the chairman of the Trustees and the Director and are given copies of the accounts for the last 3 years, minutes of Trustee meetings, a copy of the governing trust deed and a copy of the relevant Charity Commission booklet.

The Trustees meet formally once or twice a year, though these meetings can be supplemented by Focus Groups on particular aspects of the charity each consisting a few trustees. All trustees are entitled to attend these Focus Groups. In addition the director makes extensive use of email facilities to keep trustees up to date on projects and developments.

Trustees are responsible for strategic decisions taking into account the advice of the director and his team. The Trustees along with the director are responsible for making major decisions on donations to partners and overseeing the expenditure of the charity. Our Trustees are unpaid, and details of any Trustee expenses are disclosed in the notes to the accounts.

The Director and his team are responsible for day-to-day operations, making minor changes to grants, controlling expenditure and monitoring the effectiveness of projects. The Director meets regularly with the chairman of the Trustees and other Trustees as appropriate.

REVIEW OF THE PERIOD

Our income for the year January to December 2021 was around £426,000. Most of this income originates from individuals and churches in the United Kingdom. Total resources expended were approximately £455,000.

The main ministry of Karuna Action continues to be the relief of poverty throughout the world and the United Kingdom through the support of our partners who are Christian churches or organisations in Albania, Congo, India, Kenya, Mongolia, Russia, Sri Lanka, Uganda, Zambia and Zimbabwe.

Most fundraising activities have been through the distribution of leaflets and newsletters. A few supporters also initiated small fund-raising events on a voluntary basis and passed on the proceeds to Karuna Action.

We moved our office to a prime shopping location for the preparation of a community coffee shop which opened to the public in June 2021.

The Trustees consider Karuna Action as a going concern and are committed to the charity's growth and development.

ACHIEVEMENTS AND PERFORMANCE

Financial accounts do not directly measure the impact of the charity upon human lives. The main projects have a direct impact on the lives of thousands of children, adults and families. Praise God for the effect of the following projects on the lives of people:

Education and Youth:

- Helping around 600 children to get a good education in Albania, Sri Lanka, India, Congo, Uganda, Zimbabwe and Mongolia.
- Sponsorship of University and College students in Mongolia, Sri Lanka and Uganda.
- Further provision of costs for the building and equipping of a school in Kampala, Uganda.
- School support programme helping a school in Uganda and in the Congo.
- Street Kid's work in Delhi, India.

Health Care:

- Clinics in Sri Lanka, Uganda and Zambia.

Orphans/Widows:

- We are responsible for the majority of funding for a Children's Home in Albania.
- Supporting homes for children in India, Sri Lanka, and Uganda.
- Support towards the running costs of a centre for the homeless people from the Caucasus region.
- Support for outreach work in Canary Islands.

Emergency Relief and Miscellaneous:

- Covid-19 relief for communities suffering the effects of global pandemic restrictions.
- Flood relief for partners in DRC
- Set up and resourcing local food hub to distribute food supplies.

Community Action

- We are becoming involved with the local community in Aldershot and are currently actively supporting a food bank in Rushmoor.

Raising Awareness

- Due to the pandemic restrictions in the UK we have not been able to attend events to raise awareness of our charity, this has hugely impacted our ability to raise awareness to new people. However, we have continued to make the needs of our partners known to our existing supporters.

KARUNA COFFEE and Coffee Shop

The selling of Karuna Coffee has grown in this financial period. The main reasons for selling coffee are;

- To support independent growers in Brazil, Colombia, Guatemala, Honduras, India, Indonesia, Kenya, Mexico and Uganda.
- To raise awareness by discussion at events of poverty and injustice throughout the world.
- To support the local community through work experience and providing opportunities to young people and asylum seekers.
- As a means of income generation for the work of Karuna Action. In the year sales of coffee generated a profit of about £27,600. The coffee shop generated a gross profit of around £14,000.

VOLUNTEER SUPPORT

Karuna Action benefitted from the support of volunteers who undertook various tasks in the governance, administration, refurbishment of the new premises and the operation of the coffee shop. This was all in compliance with various social distancing guidelines at the time.

FUTURE PLANS

Most of our expenditure overseas is committed to existing projects and the plan for 2021 was to maintain those projects. In 2022 we plan to expand the work and scope of Karuna Action by looking for further opportunities and fundraising to meet the expanding needs of our partners and their initiatives.

We plan to expand our support base by the following methods:

- Through natural growth as people hear about Karuna Action as we are involved in the community and as we host events.
- By actively advancing funding through visits to churches and other groups.
- Making people aware of the needs caused by poverty through campaigning and advocacy.

FUNDS IN DEFICIT

There were no funds with deficits at the end of the financial year.

RELATED CHARITIES

None.

GOVERNMENT GRANTS

There were no government grants in this financial year.

DONATION POLICIES

Donations are made to churches, organisations and individuals where we have a relationship based on trust and mutual respect. Most donations are made as a part of a regular commitment, but they are dependent on donations received into the appropriate restricted fund.

INVESTMENT POWERS

The Declaration of Trust authorises the trustees to make and hold investments using the general funds of the charity, but no such investments are presently held.

REVIEW AND MANAGEMENT OF RISKS

The Trustees review the major risks to which the charity is exposed. A risk register has been established and is updated periodically. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces.

RESERVES

We have non-binding commitments to many of our operational projects, largely matched by regular commitments from donors, limiting the requirement to keep reserves. Usable reserves (general fund balance, less fixed assets and the stock of goods for resale) at the 31st December are around £3800. This is less than what the trustees would have liked, but it is due to exceptional circumstances:

- The Covid situation.
- Needing to write off against the general fund £7,800 from a restricted fund (Coffee shop) for one-off expenditure in supplying equipment and structural alterations to the coffee shop.
- Needing to write off against the general fund £3,200 from a restricted fund (Sach 100) supplying medical equipment to a clinic in Zambia because income was less than expected.

RESPONSIBILITY OF THE TRUSTEES

The trustees are responsible for preparing the trustees report and the financial statements in accordance with applicable law and United Kingdom accounting standards.

Charity law requires the trustees to prepare financial statements for each financial period that give a true and fair view of the state of affairs of the trust and of the surplus or deficit of the trust for that period. In preparing those financial statements the trustees are required to:

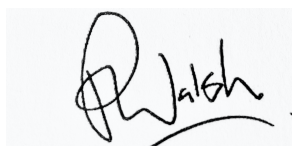
- Select suitable accounting policies and apply them consistently;
- Make reasonable and prudent judgements and estimates;
- Prepare the financial statement on a going concern basis unless it is inappropriate to presume that the trust will continue to operate.

The trustees are also responsible for:

- Keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the trust and to ensure that the financial statements comply with applicable law and regulations;
- Safeguarding the trust's assets;
- Taking reasonable steps for the prevention and detection of fraud;
- Taking all the steps that they ought to have taken in order to make themselves aware of any relevant examination information and to establish that the charity's examiners are aware of that information.

This report was approved by the Trustees and signed on their behalf

Signature:



Date 31st March 2022

Name: P Walsh, Chairman and Trustee

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

I report to the trustees on my examination of the accounts of Karuna Action for the period January 2021 to December 2021.

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

Responsibilities and basis of report

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified Fellow member of the Association of Charity Independent Examiners.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



J Irvine-Smith FCIE

Independent
Examiners Ltd

Unit 2 The
Broadbridge Centre

Bosham

West Sussex

PO18 8NF

Date:

31st March 2022

STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Unrestricted Funds £	Restricted Funds £	January 2021 to December 2021 £	October 2019 to December 2020 £
Income from:					
Donations and legacies	3	44,064	288,362	332,426	328,716
Fundraising Activities	3	12	-	12	3,515
Charitable Activities	3	92,915	550	93,465	44,973
Investments	3	-	-	-	7
Other	3/6	-	-	-	5,746
Total		136,991	288,912	425,903	382,957
Expenditure on:					
Fundraising Expenditure	2	223	364	587	854
Charitable Activities	2	115,443	338,856	454,299	321,459
Total		115,666	339,220	454,886	322,313
Net Income/(Expenditure)		21,325	(50,308)	(28,983)	60,644
Total funds brought forward		31,402	74,689	106,091	-
Transfers between funds	12	(13,376)	13,376	-	-
Transfer from unincorporated charity 1072613		-	-	-	45,447
Total funds carried forward		39,351	37,757	77,108	106,091

There were no recognised gains or losses for the accounting period other than those included in the Statement of Financial Activities.

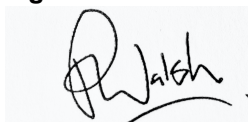
The notes on pages 10 to 14 form part of these financial statements.

BALANCE SHEET As at 31st December 2021

		Unrestricted funds	Restricted funds	As at 31st December 2021	As at 31st December 2020
	Notes	£	£	£	£
Tangible Fixed Assets	8	31,560	-	31,560	23,517
Current Assets:					
Debtors owing within one year	9	3,575	10,158	13,733	11,572
Cash at Bank and In Hand	10	8,879	27,600	36,479	73,453
Stock in hand	10A	3,959	-	3,959	3,426
Total Current Assets		16,413	37,758	54,171	88,451
Current Liabilities					
Creditors due within one year	11	8,623	-	8,623	5,877
Total Current Liabilities		8,623	-	8,623	5,877
Net Current Assets		7,790	37,758	45,548	82,574
Total Assets less Current Liabilities		39,350	37,758	77,108	106,091
The funds of the charity					
Unrestricted Funds	12	39,350	-	39,350	31,402
Restricted Funds	12	-	37,758	37,758	74,689
Total charity funds		39,350	37,758	77,108	106,091

Approved by the Trustees and signed on their behalf

Signature:



Date: 31st March 2022

Name: P Walsh Chairman and Trustee

The notes on pages 10 to 14 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

Note 1 ACCOUNTING POLICIES

a) Accounting Convention

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice, "Accounting and reporting for Charities" (SORP2015). The accounts have been prepared on an ongoing concern basis. The charity meets the definition of a public benefit entity under FRS102.

b) Fund Accounting

The balances in the Unrestricted Funds (the General Fund, known as "Where needed most" Fund) are available for use at the discretion of the Trustees in the furtherance of the charitable objectives and represent the usable reserves of the charity

Restricted funds are subject to specific conditions imposed by the donors. At the period end, any fund deficits are eliminated by a transfer from unrestricted funds unless the Trustees are of the opinion that such deficits will be eliminated by future committed giving.

Expenditure within restricted funds includes direct project development and core costs associated with project development and support allocated according to income received.

Expendable Endowment Funds are those funds which are given to generate income for specific purposes but if the income is insufficient the income from the expendable fund can be used.

c) Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources and
- the trustees are virtually certain they will receive the resources and
- the monetary value can be measured with sufficient reliability.

Incoming Resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA during the same period as the gift to which they relate

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report

Investment Income

This is included in the accounts when receivable.

Investment gains and losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the period.

d) Resources Expended

All expenditure is accounted for on an accruals basis unless indicated otherwise and includes VAT where relevant.

- "Fundraising expenditure" consists of expenditure incurred in motivating supporters to give to the ministry of Karuna Action
- "Directly attributed Costs" consist of expenditure where the charitable activity is directly incurred by Karuna Action.
- "Reallocation of core costs" consist of shared costs which contribute directly to more than one fund or charitable activity are apportioned on a basis consistent with the use of resources as follows:
 - For Community Action and Raising Awareness funds by an estimate of time spent on these activities.
 - For all other funds core costs are apportioned in relation to the income received by these funds.

e) Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation of tangible fixed assets is calculated to write off the cost over their estimated useful lives as follows:

- Electronic equipment (mostly computers) – 33⅓% per year, straight line.
- Other equipment – 25% per year, straight line.
- Second-hand equipment may be depreciated fully in the year in which they are received.
- Vehicles are depreciated over a period decided by trustees (presently 15% reducing balance).

- Improvements to property are depreciated over the remaining period of the lease.

f) Transfers between funds

Where restricted funds have a deficit at the end of the accounting period, transfers are made from unrestricted funds to make good such deficits with the approval of the trustees.

g) Foreign Currencies

Transactions in foreign currencies are translated at rates prevailing at the date of the transaction. Balance sheet items denominated in foreign currencies are translated at the rate of exchange prevailing at the period end.

h) Pension Contributions

The trust participates in a defined contribution pension scheme and the pension charge represents the amount payable by the trust to the fund in respect of the period.

i) Operating Leases

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the Statement of Financial Activities as incurred.

Note 2 - Expenditure by type of fund

	Unrestricted funds	Restricted Funds	January 2021 to December 2021	October 2019 to December 2020
	£	£	£	£
Fundraising Expenditure	223	364	587	854
Charitable Activities:				
Directly attributable Costs				
Project Expenditure	861	236,780	237,641	167,405
Coffee cost of Sales	50,074	2,055	52,129	21,221
Community Action	(4,012)	4,841	829	-
Subtotal	46,923	243,676	290,599	188,626
Core costs				
Personnel expenditure	113,499	1,685	115,184	86,926
Premises expenditure	7,338	10,239	17,577	16,631
Office expenditure	15,053	876	15,929	15,716
Governance	2,439	1,470	3,909	2,641
Reallocation of Core costs	(80,910)	80,910	-	-
Subtotal	57,419	95,180	152,599	121,914
Other costs				
Raising Awareness	-	-	-	1,719
Depreciation	11,101	-	11,101	9,200
TOTAL EXPENDITURE	115,666	339,220	454,886	322,313

Note 2A - Analysis of Expenditure by Activity

	Support for Overseas Partner Projects	Community Action in U.K.	Raising Awareness of Poverty	January 2021 to December 2021	October 2019 to December 2020
	£	£	£	£	£
Fundraising Expenditure	587	-	-	587	854
Project Expenditure	237,641	829	-	238,470	167,405
Coffee cost of Sales	-	26,065	26,064	52,129	21,221
Core costs	72,485	49,595	30,519	152,599	121,914
Other Costs	5,273	3,608	2,220	11,101	10,919
TOTAL EXPENDITURE	315,986	80,097	58,803	454,886	322,313

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Note	Unrestricted funds	Restricted funds	January 2021 to December 2021	October 2019 to December 2020
	£	£	£	£
3 Income				
Donations and legacies				
Donations Received	25,064	254,175	279,239	281,171
Donations from Charites	-	18,164	18,164	9,083
Legacies	19,000	16,023	35,023	38,462
Subtotal	44,064	288,362	332,426	328,716
Charitable Activities				
Sale of coffee beans and associated products	92,915	550	93,465	43,703
Grant	-	-	-	1,270
Subtotal	92,915	550	93,465	44,973
Fundraising Activities	12	-	12	3,515
Investments (interest of Bank Account)	-	-	-	7
Other (Gain on disposal of fixed assets)	-	-	-	5,746
TOTAL INCOME	136,991	288,912	425,903	382,957
4 Staff Costs and Trustees Remuneration				
Gross Salaries			105,473	82,131
Employers National Insurance			5,548	2,685
Employees life insurance			46	279
Employers Pension Contributions (see note 5)			443	-
			111,510	85,095
The average number of employees during the accounting period was:			4.0	4.0
No employee received remuneration of more than £60,000 per annum				
Trustees Remuneration			Nil	Nil
Trustees re-imbursement of expenses			Nil	Nil
Related Parties				
Two related parties to Trustee M Hannington:				
1 Son - Gross remuneration for role of CEO Director			32,820	26,680
2 Daughter in law - Gross remuneration for role of Projects/Partnership Co-ordinator			30,288	24,620
- Employer pension contributions paid on her behalf			361	-
Outstanding balances at reporting date			Nil	Nil
Key Management Personell				
The key management personnel comprise the Trustees, the Director and the Projects and Partnerships Co-Ordinator. The Trustees are not remunerated. The total employee benefits (including employer national insurance and employer pension contributions) of the key management personnel of the CIO were:			69,744	57,389
5 Pension contributions				
The trust operates a defined contribution pension scheme, with SMART PENSIONS, available for all employees. The assets of the fund are held separately from those of the trust in an independently administered fund. There were no unpaid contributions at the balance sheet date. (Currently 2 employees are in the scheme).			443	Nil
6 Movement in total funds for the year				
This is stated after charging:				
Gain on disposal of fixed assets			-	5,746
Loss on disposal of fixed assets			-	-
Depreciation of fixed assets			11,101	9,200
Estimated Independent Examination fee (accrual)			1,500	1,500
7 Leases				
As at 31 December 2021 the charity had annual commitments under non-cancellable operating leases between one and five years as follows:				
Samsung printer, now at an end			nil	1,416
Coffee machine, new lease			5,087	2,292

NOTES TO THE FINANCIAL STATEMENTS (Continued)

	Note	Unrestricted funds £	Restricted funds £	Total Funds £
8 Tangible Fixed Assets				
Equipment Cost				
Balances brought forward at 1st January 2021		43,069	-	43,069
Additions		19,144	-	19,144
Disposals		(1,845)	-	(1,845)
Balances carried forward at 31st December 2021		60,368	-	60,368
Accumulated Depreciation				
Balances brought forward at 1st January 2021		(19,552)	-	(19,552)
Disposals		1,845	-	1,845
Charge for year	6	(11,101)	-	(11,101)
Balances carried forward at 31st December 2021		(28,808)	-	(28,808)
Net Book Value				
Balances carried forward at 31st December 2021		31,560	-	31,560

All fixed assets are used for raising funds and charitable activities

	Unrestricted funds £	Restricted funds £	As at 31st December 2021 £	As at 31st December 2020 £
9 Debtors owing within one year				
Income Tax Recoverable	160	10,158	10,318	8,141
Sundry Debtors owing	301	-	301	732
Landlords rent deposit	-	-	-	2,000
Pre-payments	3,114	-	3,114	699
Total	3,575	10,158	13,733	11,572
10 Cash at Bank and In Hand				
Current Account	8,879	27,600	36,479	73,453
Cash	-	-	-	-
Total	8,879	27,600	36,479	73,453
10A Stock in hand				
Stock of Coffee etc for sale	3,959	-	3,959	3,426
Total	3,959	-	3,959	3,426
11 Creditors due within one year				
Sundry Creditors	-	-	-	-
Credit cards o/s	3,086	-	3,086	3,767
Accruals	5,537	-	5,537	2,110
Total	8,623	-	8,623	5,877

NOTES TO THE FINANCIAL STATEMENTS (Continued)

12 Movement of Unrestricted and Restricted funds	Balances brought forward at 1st January 2021	Total Incoming Resources	Total Resources Expended	Transfers between Funds	As at 31st December 2021
	£	£	£	£	£
General fund	31,401	136,991	(115,666)	(13,376)	39,350
Total Unrestricted Funds	31,401	136,991	(115,666)	(13,376)	39,350
Bethshalom	-	1,502	(1,451)	0	51
Calvary Grace Care	-	450	(427)	0	23
Child Promotion School	8,360	48,748	(56,230)	0	878
Childrens home General	-	3,183	(3,465)	282	-
Christmas Fund	1,260	10,636	(10,714)	0	1,182
Clinic General	1,324	1,570	(2,647)	0	247
Clinic Zambia	-	13,951	(13,352)	0	599
Coffee Shop	155	15,500	(23,449)	7,794	-
Community Action	-	2,875	(1,368)	0	1,507
Education General	-	9,780	(10,502)	722	-
Education Jinja	370	8,534	(9,471)	567	-
Education Sponsorship	-	37,111	(36,863)	0	248
Emergency Relief	1,021	2,275	(3,313)	17	-
Income Generation	709	1,749	(2,332)	0	126
Jubilee Society Mongolia	29,980	23	(10)	0	29,993
Kilabula Primary School	-	4,249	(4,543)	294	-
Living Waters Russia	223	3,792	(3,902)	0	113
New Beginnings Children's home	5,826	81,006	(84,295)	0	2,537
New Generation Delhi	510	16,146	(17,170)	514	-
Paula support	-	8,972	(8,938)	0	34
Raising Awareness	-	300	(80)	0	220
Sach 100	24,952	16,560	(44,698)	3,186	-
Total Restricted Funds	74,690	288,912	(339,220)	13,376	37,758
Total Funds	106,091	425,903	(454,886)	-	77,108