



MARAFIKI TRUST

Annual Report and Financial Statements for the year ended

31 December 2020

REGISTERED CHARITY NUMBER 1187949

MARAFIKI TRUST
Charity Information

Trustees	Nicola Guise Elizabeth (Liz) Turnbull
Registered charity number	1187949
Registered office	Inanda Church Street Wadenhoe PE8 5ST
Independent examiner	Judie Woods FCA DChA BFP 90 South Road Oundle Peterborough PE8 4BP ICAEW member
Bankers	Barclays Leicester LE87 2BB

MARAFIKI TRUST
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The Trustees present their report and the financial statements of the Marafiki Trust for the eleven months ended 31 December 2020. In preparing the annual report and financial statements, the trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and reporting by Charities" (FRS102).

Structure, governance and management

Structure

Marafiki Trust, also known as MT (the 'Charity') is registered with the Charity Commission with charity number 1187949. The Charity was originally formed in December 2019 and became a registered charity on 13 February 2020.

Governance and Management

The Trustees manage the affairs of the Charity. The trustees who held office during the year are listed on Page 2. The Charity's constitution requires a minimum of two trustees.

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'.

The Charity does not have employees. The Trustees carry out all day-to-day management of the Charity. During Covid-19 meetings have taken place both in person and remotely according to social distancing guidelines in place.

Objects

The object of the Charity is the prevention and relief of poverty in Kenya or the UK by providing grants, items and services to individuals in need and/or charities and other organisations working to prevent or relieve poverty and/or provide educational opportunities.

Our Vision

A world where all children have the opportunity to access a formal education no matter their age, sex, religion, background or ability.

Activities, achievements and performance

Marafiki Trust was born out of a desire on the part of its founding Trustees to support projects in Kenya to provide education and facilities for disadvantaged groups of children living in the slum areas of Nairobi. The Trustees had visited a number of International Needs Canada's ('INCA') projects whilst on a trip through Africa in 2016 with INCA's CEO, David Marshall. Subsequent visits to a project in Kawangware, Nairobi – the Real Hope Community Youth Organisation ('RHYCO') - cemented an alliance between the Trustees and the RHYCO team. In addition the Trustees desired to support a small project – Joyful Hearts Centre ('JHC') that was formally registered in Kenya in November 2019 to support a small group of boys with cerebral palsy. The JHC project was initially funded by Canadian donor, Claire Forster who has committed regular donations to the project since its opening. The initial focus for the Charity at JHC was to fund the services of a physiotherapist. During the pandemic, the Trustees agreed to assist Claire with funding the food parcel programme too.

The Trustees desired a more 'hands on' formal approach to their support and giving to RHYCO and JHC and wanted to ensure that their donations were maximized without overheads in the UK. A timely donation for RHYCO from The Forrester Trust in January ~~December~~ 2019 helped the Trustees in making the decision to formalise their structure and register as a charity. The Trustees ensure that all donations and grants are used for the charitable purposes. All administration expenses in the UK are covered by the Trustees e.g., the website hosting fee.

The Trustees visited both current projects in February 2020, just before the pandemic caused a worldwide lockdown. The Trustees covered all expenses relating to this trip personally. This visit cemented a deep understanding and trust between the Trustees and the two teams in Kenya and, despite the pandemic, the Charity has been able to support significant initiatives during its first year of operations.

In late March, following the closure of schools and centres in Kenya, the first food parcels were door-dropped to the 64 families (74 children) supported by the RHYCO team and 7 families supported by JHC. Working with INCA and aforementioned donor, Claire Forster ('our Partners'), the Charity funded food parcels each month from April through to November. In December, each family was given a food voucher for Christmas to spend in the local supermarket.

In addition, a fundraising initiative instigated by neighbours of the Trustees through their church enabled fresh clean water to be supplied by RHYCO and JHC to all of the beneficiary families for 4 months during the height of lockdown in Nairobi.

The Forrester Trust awarded the Charity a further grant in March 2020 to enable RHYCO to initiate a Parental Empowerment Programme, which to date has benefitted 42 families, enabling parents to start small sustainable businesses and train for skilled labour through this livelihood programme. In addition to providing necessary equipment and stock, the programme trains the beneficiaries in business management and finance.

Margaret Hunter, who previously visited Kenya in October 2018 with the Trustees, embarked on making face masks during the pandemic lockdown. All proceeds from the sale of these masks was shared between the Charity and Kivuli Trust (a charity supporting the provision of hostels for children with disabilities in Kenya). To date Margaret has donated over £3500 to the Charity, including funds for provision of sanitary towels at RHYCO to relieve period poverty. Jessica Tomey (a child sponsor) is making hair scrunchies with a donation to the Charity and to date has raised £150.

The Oundle Rotary Club kindly donated £650 in July 2020 to facilitate funding the provision of education boxes for all the RHYCO children. Online schooling has been impossible due to lack of resources and provision, but these regular supplies of materials have kept the children engaged with their studies.

In December 2020, the Sullivan family kindly committed to finance the provision of counselling services through the Charity for the RHYCO project for 2 years to commence in March 2021. A counselling room will be set up and the professional services of a trained

counsellor will be available 3 days per week. The Trustees are delighted to be able to support this important and essential service.

The Kings Head pub in Wadenhoe and its proprietor and child sponsor, Andrea Neal have supported the Charity through fundraising events including Quiz nights in November 2020. During the year the Charity has also held online events to raise funds including music from Jess Guise, 'Just Jake' Cunnington and comedy from Ems Wagstaffe.

The Trustees held a 'new to you' sale in Oundle as part of an Oundle Waste Less Declutter initiative and raised over £200.

Sponsorship

Of the 74 children currently in the RHYCO programme, 36 children have UK sponsors through the Charity. Of the remaining 38 children, 4 are sponsored through International Needs UK, 4 have sponsors through RHYCO direct and 30 are sponsored through INCA. Sponsorship in the UK is £20 per month. Of the 8 children registered at JHC, 1 child has a full £40 monthly sponsor and 2 children have part sponsors at £20 per month. The Trustees continue to seek sponsors for the JHC children and following the future expansion of RHYCO provision will look for more sponsors for new children joining the programme. The RHYCO children have written to their sponsors twice this year and sponsors are kept regularly up to date with photos of their sponsored children. The Trustees facilitate a letter exchange programme and when visiting is permitted again will be able to deliver gifts also.

BELLA CIAO (meaning 'beautiful welcome'):

In December 2020, the RHYCO team took up a 2-year tenancy of new premises ('Bella Ciao') in Kawangware. Moving from shared facilities occupying 3 small rooms at Kabiro Community Centre, the team are currently renovating and refurbishing spacious exclusive-use premises in a more desirable location which will enable provision for more children to access the year-long programme at the drop-in centre prior to formal education, as well as continuing with after-school provision and holiday provision for the existing 74 children who returned to school in January 2021 after almost 9 months without formal education. Bella Ciao will also offer respite residential care in the form of a safe house for those children for whom home life becomes too difficult. The safe house will be able to accommodate up to 20 children who will be cared for by a resident housemother and social worker. In addition to the safe house, the premises include accommodation for 2 resident staff, a dining/meeting hall, 2 classrooms, wash facilities and toilets, kitchen and laundry facilities and accommodation for volunteers, which it is hoped will generate income.

The Trustees will continue to work with INCA and Claire Forster who will be jointly supporting the work of RHYCO and JHC respectively.

Having operated out of separate premises, JHC relocated to Bella Ciao in February 2021, where they have their own rooms. JHC will continue to operate independently but it was felt that both groups will benefit hugely from the interaction between the children and economies of scale and staff overlap.

Since registering with HMRC for Gift Aid, the Trustees have set up a JustGiving campaign page which to date has raised over £3,500 for the Bella Ciao refurbishment programme. This was raised in part by a group of 3 girls from Kirkeby House, Oundle School who undertook a Lands End to John O'Groats virtual run/walk/ride through the Michaelmas Term in 2020 and raised over £800. Additional fundraisers through this platform and GoFundMe have raised further funds in excess of £3,000.

Financial review

The income generated and grants given prior to the registration of the charity have been included in the results for the 11 months having been transferred to the charity at registration.

Total income received during the period was £69,679. Total expenditure during the period was £40,887, including grants of £37,772 to RHYCO and £1,550 to JHC.

As a result, the Charity has generated a net surplus of £28,791.

As a registered charity the Marafiki Trust is exempt from corporation tax and income tax on its charitable activities.

Reserves policy

The Trustees' policy is to maintain a sufficient level of general reserves to enable the Charity to continue to support at least three months running costs of the projects in the general RHYCO JHC Fund. In addition, the Charity holds monies allocated for unrestricted Marafiki Trust use. The estimated free reserves required, on a prudent basis, is £3,000.

As at 31 December 2020, the Charity held £1,551 of unrestricted reserves and £11,294 in the RHYCO Fund. Although these reserves are higher than target, it is anticipated that the reserves will reduce to the policy level as further grants take place.

Risk assessment

The Trustees regularly monitor risks at each meeting. The primary risk for 2020/21 remains the impact of Covid 19 on the Charity's income.

Future plans

The hope for the future is to acquire funding to allow RHYCO to purchase the Bella Ciao premises. The RHYCO team negotiated an option to purchase whilst negotiating a fixed rent for 2 years. This would secure the future of both projects and enable them to benefit many more children in the years to come.

The Trustees will continue to seek regular donors and child sponsors, hold events and apply for grants in the coming year principally to support RHYCO and JHC. Other projects may come to our attention which we may consider supporting after careful consideration.

"To make a difference in someone's life, you don't have to be brilliant, rich, beautiful or perfect. You just have to care." MANDY HALE

Trustees' responsibilities in relation to financial statements

The law applicable to Charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments' and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed. The Trustees are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees on 28 February 2021 and signed on their behalf by



Nicola Guise
Trustee



Elizabeth Turnbull
Trustee

MARAFIKI TRUST
Independent Examiner's Report to the Trustees

I report to the trustees on my examination of the accounts of the Marafiki Trust (the "Charity") for the period ending 31 December 2020.

Respective responsibilities of trustees and examiner

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').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 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

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

1. accounting records are not kept in respect of the Charity as required by section 130 of the Act, or
2. the accounts do not accord with those records

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.



Judie Woods FCA DChA BFP
1 March 2021

MARAFIKI TRUST
Statement of Financial Activity
for the year ending 31 December 2020

	Note	11 months ended 31 December 2020		
		Unrestricted £	Restricted £	Total Funds £
Income from:				
Donations	3	2,077	27,561	29,638
Fundraising	4	-	40,041	40,041
Total income		2,077	67,602	69,679
Expenditure on:				
Raising funds		-	770	770
Charitable activities		526	39,592	40,118
Total expenditure	5	526	40,362	40,888
Net income/(expenditure)		1,551	27,240	28,791
Balance brought forward	9	-	-	-
Balance carried forward		1,551	27,240	28,791

The notes on pages 12 to 15 form part of these financial statements

MARAFIKI TRUST
Balance Sheet at 31 December 2020
Charity Number 1187949

	Note	31 December 2020 £
Current assets		
Cash at bank and in hand		28,791
Net current assets		<u>28,791</u>
Total assets		<u><u>28,791</u></u>
Funds		
Unrestricted income fund	7	1,551
Restricted income funds	8	27,240
Total Funds	9	<u><u>28,791</u></u>

All assets and liabilities included within the balance sheet related to unrestricted funds.

These financial statements have been prepared in accordance with provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial reporting Standards applicable in the UK and republic of Ireland'.

These financial statements were approved by the board on 28 Feb 2021

Nicola Guise

Nicola Guise
Trustee

The notes on pages 12 to 15 form part of these financial statements

1. Accounting policies

The significant accounting policies applied in the preparation of these financial statements are set out below.

Charity Information

The Charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the Charity.

Funds

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 the specific restrictions imposed by donors 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.

Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the Charity receives the cash or monies directly into its account.

Donated professional services are recognised in income at their fair value i.e. the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

Expenditure recognition

All expenditure is accounted for on a cash basis and has been classified under headings that aggregate all costs related to the category. It is categorised under the following headings:

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Support costs

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include administrative costs. They are incurred directly in support of expenditure on the objects of the Charity.

Tax

The Charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2. Control

The Charity decisions are made by the trustees as a body which is detailed on page 2 of this report. No one trustee or group of trustees has dominant control.

3. Income from donations

Donations	11 months ended 31 December 2020
	£
Donations	29,288
Donated services	350
	<hr/>
	29,638

4. Fundraising income

Fundraising income	11 months ended 31 December 2020
	£
Grants	23,110
Raffles	7,156
Sponsorship	7,240
Events	2,535
	<u>40,041</u>

5. Analysis of total expenditure

Analysis of total expenditure	11 months ended 31 December 2020			
	Direct	Support	Governance	Total
	£	£	£	£
Expenditure on raising funds				
Fundraising costs	<u>770</u>	-	-	<u>770</u>
Expenditure on charitable activities				
Grants made	39,322	-	-	39,322
General expenditure	-	446	-	446
Independent Examination fee	-	-	350	350
	<u>39,322</u>	<u>446</u>	<u>350</u>	<u>40,118</u>
Total	<u>40,092</u>	<u>446</u>	<u>350</u>	<u>40,888</u>

6. Payments to Trustees

The Trustees visited the projects in February 2020 to ensure that the money was being spent according to the charitable purposes. The Trustees covered the trip costs themselves.

7. Unrestricted income funds

	Balance 1 February 2020 £	Surplus in year £	Designated in year £	Balance 31 December 2020 £
Free reserves	-	1,551	-	1,551
	-	1,551	-	1,551

8. Restricted income funds

	Balance 1 February 2020 £	Income £	Grants £	General £	Balance 31 December 2020 £
RHYCO & JHC general fund	-	13,253	(1,474)	(485)	11,294
RHYCO Child sponsorship	-	7,320	(7,270)	-	50
RHYCO general	-	9,522	(7,690)	(787)	1,045
RHYCO Food parcels	-	5,383	(5,383)	-	-
RHYCO Covid water project	-	1,110	(1,110)	-	-
RHYCO Emergency rent fund	-	240	(240)	-	-
RHYCO Bella Ciao & Safe House	-	10,676	(7,068)	-	3,608
JHC general	-	164	(164)	-	-
JHC Child sponsorship	-	380	(380)	-	-
Education boxes	-	610	(610)	-	-
Parental Empowerment Project	-	17,000	(7,152)	-	9,848
Christmas Party	-	440	(440)	-	-
Counselling	-	1,200	(110)	-	1,090
Period Poverty	-	60	-	-	60
Bella Ciao Décor	-	245	-	-	245
	-	67,602	(39,090)	(1,272)	27,240

9. Analysis of total funds

	Unrestricted Fund £	Restricted Fund £	Balance 31 December 2020 £
Current assets	1,551	27,240	28,791
Current liabilities	-	-	-
	1,551	27,240	28,791