

Charity Registered number
1121597

Harambee For Kenya
Annual Report and Accounts
Year Ended 31 January 2019

UK Chairman's Report

The last year has been very challenging and the next year looks to be the same. The Kenyan government alongside the NGO board are trying to implement many new rules and regulations which include;

a/ that children should not be in a children's home for more than 3 years. They believe the children should be back with parents, family members or people of their home community. In an ideal world this is not a problem, but they need to understand why the children, boys in particular, are on the streets in the first place. We try to do this and allow the boys to visit families, but most of them have suffered abuse and been hungry because there is little or no food in their home. So, the other question is where does this leave them with regards to their educating the boys? Unless the guardians are well known and are given money to help with their education or would they use it for other things. The authorities have not stepped forward to help before so why should they now especially when they expect us to help to care for those that are sent "home" AND to take in more boys off the street to rehabilitate them - double the costs we already have.

b/ that we should pay the Kenyan Directors for doing their voluntary role. They have muted this would be about £270 per month each (8 directors - you do the sums!!).

c/ Having a man at the house to sleep in just in case the boys need help We have a night guard already who is awake to be watchful, and he is! But they insist there should be another to sleep there. In fact with this they are going against their own constitution and Equality laws inferring that Lydia does not count for this role!

d/ We should have a full-time bookkeeper! Andrew is the treasurer and Tom does the accounts for Meru for him so what will the bookkeeper do?

e/ All foreign volunteers should pay £160 to pay for a visa to "volunteer" and this only lasts for a year! They also intimated that if we, Roger and I did not pay we may be arrested!

f/ the NGO board (or at least one of the people there) said that we are not a charity in Kenya so we have to pay tax on money that is in the bank account.

John the Kenyan Chairman has seen the NGO CEO as he was not at all happy about this and as we are registered as a Not For Profit Organisation and registered as such so we should be seen as a charity he wanted to challenge the implications. We had to consider whether de-registering as an NGO in order to be able to continue the work that is done or even go under another organisation that we trust to enable the work to continue. This would probably had been under Edward Buria's church as he is Johns brother and he has already said he is happy to set up a memorandum of understanding so if John or any of the others are not able to continue, then we have someone to help us sort things out.

John said that it was a very constructive meeting. The CEO assured him that nothing will be required of the changes that had been mentioned. He said that our file was one of the best and one of the best compliant charities they have; had everything in it that is required and we have kept them up to date with everything; we pay our dues on time every year; he was more than happy with our visits to the projects too. In fact, he has said he wants to visit Meru project to see what we do, which really encouraged John.

Apart from all this happening, we have taken serious consideration to the type of secondary education the boys need. It is becoming obvious that as the boys go through conventional secondary school once they reach the end of year 2 (equivalent to our year 10/11, their grades drop so in the last two years (equivalent to A level years) they are not able to cope as well. There could be many reasons for this, but it looks as though they just struggle with the level of the education. So we are now seriously steering to go to polytechnic instead of secondary so that they can learn a skill and come out with a certificate in a trade which will enable them to get a job. Because the boys are older in Kisii they are finding this difficult so coupled with the NGO Board, it was great to have some good news.

A local church, area youth group visited the house bringing gifts for the boys and spent some time with them playing games too. Also, the Governors wife (the 1st Lady) also visited the project a couple of times, taking food, mattresses and other goodies to help. Also, the Kisii project is part of a self-help group of charities, working with children who club together to help each other to buy much needed items needed. It is done on a round-robin and recently we were given a number of good quality mattresses and some flour. Andrew told us he visited one of the other homes and was brought to tears because they were sleeping on mattresses that were worse than the old ones we threw away on mud floors. We gave them some of our older mattresses after that. They seemed to be getting donations etc but there was no evidence of where the money was being used to make life better for the children. He said "our project is first class to theirs, I wish they had it more like ours"

While Kisii is between the rock and a hard place, Meru has been blessed with a lot of help from many people. One person donates bread every week; various people bring fruit for the boys; one person donated money for uniforms and a local college has helped Caleb, who has learning difficulties, attend to study the hospitality trade, which we will think he will really shine in this.

I have tried to write this as short as possible, but please ask questions as we are open to discussion about any of what I have shared.

Our thanks this year, as always, goes to all who support us in whatever way they can and for the monies that have been donated or raised. A small group went out with Chris Dade in January and built therapeutic play areas for both houses. The boys absolutely love them. They also rebuilt a derelict house that three children we support were living in. The money for this was raised separately and was a terrific success, with their grandmother being so excited too at actually sleeping on a bed which she had not done before. We had three young Scout Leaders from Durham visit at Easter who also raised money which among other things, bought a bull cow to supply manure for the biogas to help save money for wood for a fire to cook on. They now use a gas cooker run on methane from the manure.

But I would like to say a very special "Thank You" to the Kenyan Directors who are on hand at all times, specifically Andrew, John, Tom, Jimmy and Kennedy. Bless you for your work because without you none of this would be possible.

Roger



Helen Barham ACA
Ash Tree Accounting Limited
1 Ash Tree Close, Heathfield, East Sussex. TN21 8BF
email: helen@ataccounting.co.uk

Independent Examiners Report on the Accounts

Report to the Trustees of Harambee For Kenya (Charity no. 1121597) On the accounts for the year ended 31 January 2019

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 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. 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 seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's 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 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities 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.

Signed: Helen Barham

Date: 26th November 2019

Name: Helen Barham ACA

Harambee For Kenya
Charity Number 1121597

Receipts and Payments Account for the Year Ended 31 January 2019

	2019			2018	
	Restricted Funds	Unrestricted Funds	Total Funds	Unrestricted Funds	
	£	£	£	2018	£
Receipts					
Donations	2,947	29,537	32,483	43,068	
Fundraising					
Fundraising Activities		-	-	3,404	
Goods for resale		8,835	8,835	7,803	
		8,835	8,835	11,207	
Charitable Activities		-	-	1,058	
Gift Aid Received		-	-	4,377	
Bank Interest		9	9	2	
	2,947	38,381	41,328		59,712
Payments					
Cost of Charitable Activities	2,623	40,108	42,731	38,190	
Fundraising			-		
Cost of Fundraising Activities		894	894	786	
Fundraising Stock		36	36	1,646	
	-	930	930	2,432	
Administration costs					
Printing and stationery		55	55	26	
Insurance		521	521	507	
Bank charges		466	466	450	
Professional fees		-	-	130	
General expenses		420	420	-	
	-	1,462	1,462	1,113	
	2,623	42,500	45,123		41,735
Net of (Payments) Receipts for the Year	324	- 4,119	- 3,795		17,977
Assets Brought Forward		33,565	33,565		15,589
Assets as at 31 January 2019 / 2018	324	29,446	29,770		33,565

Statement of Assets and Liabilities at 31 January 2019

	31 January 2019			31 January 2018
	Restricted Funds	Unrestricted Funds	Total Funds	Unrestricted Funds
	£	£	£	£
Monetary Assets				
Cash Funds				
Current accounts	324	14,503	14,827	12,130
Deposit Accounts		5,895	5,895	12,573
Cash		22	22	76
	324	20,421	20,745	24,779
Non-Monetary Assets				
Stock of goods for resale		9,026	9,026	8,786
Total Assets	324	29,446	29,770	33,565

Signed by:

R Dann

L Dann

On behalf of all the Trustees

Date:

26/11/19.

HARAMBEE FOR KENYA
STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER 2018

	NOTES	2018 KSHS	2017 KSHS
DONORS FUND			
Accumulated fund	5	12,651,921	12,351,805
		<u>12,651,921</u>	<u>12,351,805</u>
 REPRESENTED BY			
Fixed Assets	1	11,785,851	11,867,352
Current Assets			
Cash and Cash equivalents	2	850,070	468,453
Sundry Debtors	4	46,000	46,000
		<u>896,070</u>	<u>514,453</u>
Current Liabilities			
Sundry Creditors	3	30,000	30,000
		<u>30,000</u>	<u>30,000</u>
 Net Current Assets		866,070	484,453
 Total Assets		<u>12,651,921</u>	<u>12,351,805</u>

HARAMBEE FOR KENYA
STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER 2018

	NOTES	2018	2017
INCOME			
Grants and Donations	6	5,420,446	5,609,013
EXPENDITURE	7	5,120,330	5,045,929
NET SURLPUS/(DEFICIT)		<u>300,116</u>	<u>563,084</u>

HARAMBEE FOR KENYA
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2018

	2018	2017
	kshs	kshs
6 INCOME		
Grants and Donations	5,420,446	5,609,013
	<u>5,420,446</u>	<u>5,609,013</u>
 7 EXPENDITURE		
Food	1,282,986	1,542,154
Travel & Accommodation	163,305	57,505
Foster Care	74,400	70,580
Security Expenses	-	10,500
Printing & Stationery	15,230	86,790
Cleaning	9,985	58,750
Agricultural Projects	27,535	3,145
Firewood	193,780	145,480
Telephone & Postage	102,885	86,710
Welfare	115,320	248,027
Electricity	117,730	95,593
Repairs & Maintenance	405,002	614,787
Health Care	107,399	65,122
School Fees	1,209,973	693,153
Travel & Subsistence-Tour	-	137,450
Miscellaneous Expenses	176,890	10,013
Professional Fees	15,000	-
Bank Charges	880	3,300
Accountancy Fees	30,000	30,000
Volunteers & Helpers	716,300	684,685
Depreciation	81,500	108,725
Trustee Expenses	272,230	251,460
Rent	-	42,000
Subscriptions	2,000	-
 TOTAL EXPENSES	<u>5,120,330</u>	<u>5,045,929</u>
 SURPLUS	<u>300,116</u>	<u>563,084</u>

HARAMBEE FOR KENYA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 ST DECEMBER 2018

1 ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the trading account are set out below:

a) Basis of preparation

The income and expenditure account is prepared under the historical cost convention.

b) Fixed Assets

Fixed assets are measured at cost less accumulated depreciation. Depreciation is calculated on a reducing balance basis at annual rates estimated to write off carrying amounts of respective assets over their expected useful lives.

	Land & Buildings	Fixtures & Furnishings	Beddings & Linens	Total
Cost				
As at 01.01.2018	11,433,348	679,080	326,000	12,438,428
Additions	-	-	-	-
Balance as at 31.12.2018	11,433,348	679,080	326,000	12,438,428
Depreciation				
As at 01.12.2018	-	375,769	195,308	571,077
Charge for the period	-	37,914	43,586	81,500
Balance as at 31.12.2018	-	413,683	238,894	652,577
Balance as at 31.12.2018	11,433,348	265,397	87,106	11,785,851
Balance as at 31.12.2017	11,433,348	319,133	69,149	11,821,629
	2018	2017		
	KSHS	KSHS		
2 Cash & Cash equivalent				
Cash in hand	274,333	218,123		
Bank-Instant Access Coop. Bank	6,559	6,559		
Standard Chartered Bank-5472202	633	633		
Bank-Goodwill Partnership Coop. Bank	39	39		
Standard Chartered Bank-5472201	568,506	243,100		
	850,070	468,453		
3 Sundry creditors				
Accruals: Audit fees	30,000	30,000		
	30,000	30,000		
4 Sundry Debtors				
Loan to Old Boys	46,000	46,000		
	46,000	46,000		
5 Donor's Fund				
Balance b/f	12,351,805	11,788,721		
Surplus/(Deficit) for period	300,116	563,084		
Balance c/f	12,651,921	12,351,805		