



**Trustees Annual Report &  
Financial Statements  
for 2022  
Registered Charity  
1170658**



**Free 2 Be...  
all that God created you to be**

# FREE 2 BE SPECIAL

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Fundraising and Sponsorship in the UK is what allows us to change so many lives in Kenya.  
A BIG, BIG thank you to all who have supported our work during 2022.

# Free 2 Be Special

The Trustees present their annual report and financial statements for the year ending 31st December 2022

## The Board of Trustees

David Landon  
Julia Gorton - resigned 9<sup>th</sup> September 2022  
Victoria Landon – resigned 7<sup>th</sup> December 2022  
Kate Jergas – Chair  
John Jergas – Treasurer

## 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 2022 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 continued to use online communications during 2022 to meet and make decisions. Mainly due to the distance between our physical addresses. We held our AGM on 30<sup>th</sup> November 2022.
2. The chairman and treasurer meet to liaise and co-ordinate with our Kenyan team and other trustees as on a weekly basis. 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 solely 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 volunteer and 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, for 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.

### **The Following Policies are in Place.**

1. Complaints Policy
2. Risk Management
3. Safeguarding Child and Vulnerable Beneficiaries
4. Reserves
5. Volunteer
6. Financial
7. Conflict of Interest
8. Data Protection

## Trustees' Report and financial statement for year ending 31<sup>st</sup> December 2022

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 & education for 20 of our orphans at Mercy Christian Primary & Secondary Academy.
2. Providing primary & secondary education, uniforms, equipment & food to 9 orphans in Chemwa village.
3. Providing primary & secondary education, uniforms, equipment & food for 7 orphans in Khaoya village.
4. Providing vocational education at West Special School for 1 of our mentally disabled orphans.
5. Buying 2 secondhand motorbikes for the Kenyan charity to assist Sammy and Brian in their work.
6. Providing technical college education for 4 of our youth.
7. Delivering food, provisions & sanitary pads to widows & girls in the 2 villages.
8. Providing one of our orphans with spectacles, assessing Fidel's long term knee injury and providing care for several of our children when an unknown sickness resulted in them being hospitalized.
9. Building a house for a family whose home was collapsing, utilizing our brickmaker, providing new beds, mattresses, blankets and mosquito nets.
10. Renovating an elderly widow's house, which had a leaking roof, crumbling walls, buying them beds, mattresses and blankets because they were sleeping on the floor.
11. At the beginning of 2022 we brought electricity through the village to connect John's home to the mains. Also buying him the heat therapy mat that he can use in his home, which is improving the circulation to his paralyzed body.
12. You, the sponsors have worked wonders to provide for our families despite the rising food and fuel costs this year.
13. Sponsor connections have gone exceedingly abundantly beyond expectations!!

#### 1. Mercy Christian Academy

Mercy Christian Academy is 10 miles from our villages, they very kindly took our orphans in to their school when the pastor we had worked with for 10 years refused to have them back into Free 2 Be School. Mercy Academy have continued to educate our 20+ children from Khaoya village for 2 years now. They have been a great blessing to us and to the children. We send the sponsorship money and extra money that we raise through local fundraising to Mercy Ministries USA at the beginning of every month to pay for the children's transport to school, to educate, clothe and feed them. They are thriving as they learn and having lots of fun too. Some of the orphaned children who had exceptionally bad circumstances at home, or no home at all; have been allowed to live in Mercy Children's home on a permanent basis.



Our children who attend Mercy Christian Academy



Samuel: Above  
Ronnie: Top right  
Beatrice: Right, are all orphans without extended family to care for them, they live at Mercy Children's Home, permanently.



**2. Providing primary & secondary education, uniforms, equipment & food to 8 orphans in Chemwa village.**

We have 9 children in Chemwa village sponsored, these children are orphaned or from severely disadvantaged families. We take education seriously at Free 2 Be Special because it transforms life in rural villages. The children can break out of poverty if they are enabled to complete secondary education and have God inspired mentors to encourage and equip them to fulfil their hearts desires.



Morphine was achieving high grades in school but was sent home until he could pay his school fees, he prayed for a sponsor who then enabled him to go back to school.



**A letter from the Head Teacher at Chemwa Primary School.**

CHEMWA PRIMARY SCHOOL  
P.O. BOX  
BURUNDI  
BURUNDI

FREE 2 BE INTERNATIONAL,  
MINIBRT/  
LOVE IN ACTION ORGANIZATION KENYA.

Dear Sir/Madam,

REF: THANKS FOR THE SUPPORT.  
I really appreciate all your help in our schools. Evelyn, Esther, Leonard, Job and Sharon - you have been right there helping out whenever and wherever you could for this past year. I especially appreciate your support to our students. They are really motivating students the love them and believe in them so their academics.

They couldn't have done it without your support. You are very appreciative of your assistance and looking forward to continue to work together. If there is ever anything we can do to return the favour please let us know.

Yours,  
Head Teacher Chemwa.

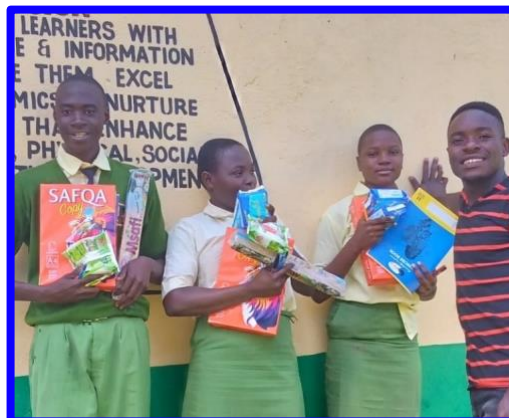


One transformed life after another, here is Samuel. Another very intelligent boy who is eager to learn. He has gone from strength to strength in 2022 with a committed sponsor.



Sponsors sometimes send special monetary gifts enabling us to buy extra clothes, shoes, sportswear, reading books, specific text books, mattresses, blankets, equipment needed for school or toys and treats for birthdays.

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



**4. Providing vocational education at West Special School for Marto**

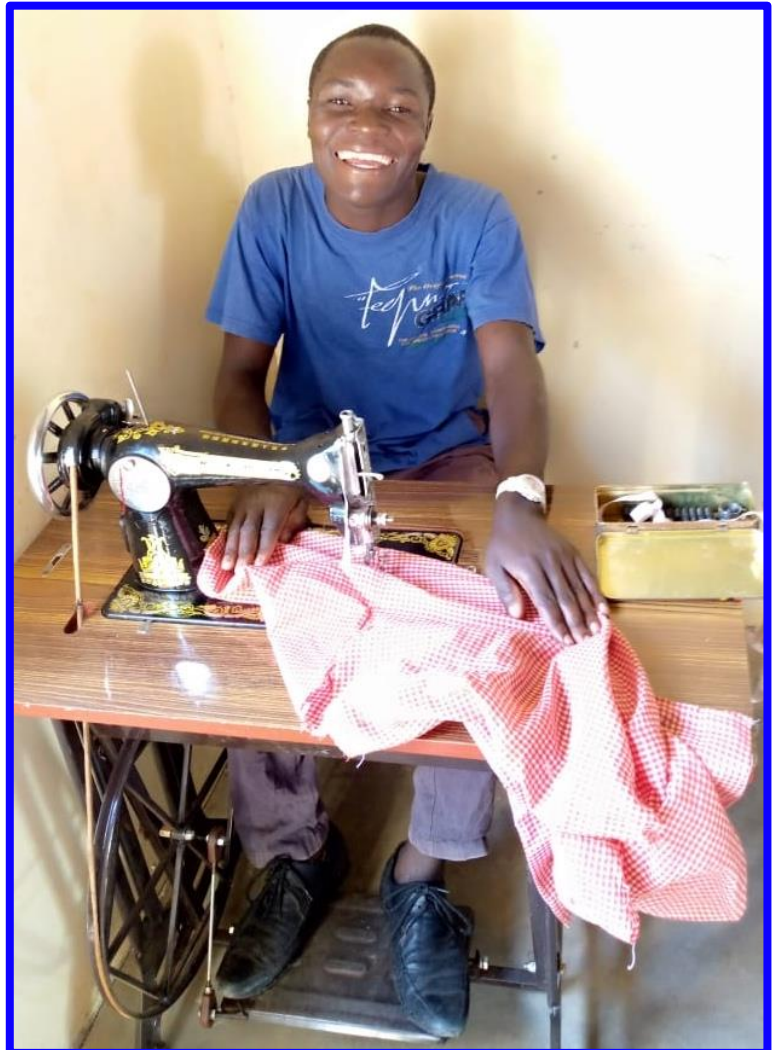


**5. Buying 2 secondhand motorbikes for the Kenyan charity to assist Sammy and Brian in their work.**



6. Providing technical college education for 4 of our youth.

Kelly and Levy, have been part of our ministry from when we first began in 2010. Raphael and Ayub had sponsors to enable them to complete secondary school. They are all thriving learning technical skills at college.



Ayub is enrolling on a plumbing course; he also helps run the charity in Kenya he oversees and is training others how to use 'Bricky' the brick-maker.



7. Delivering food, provisions & sanitary wear to widows & girls in the 2 villages

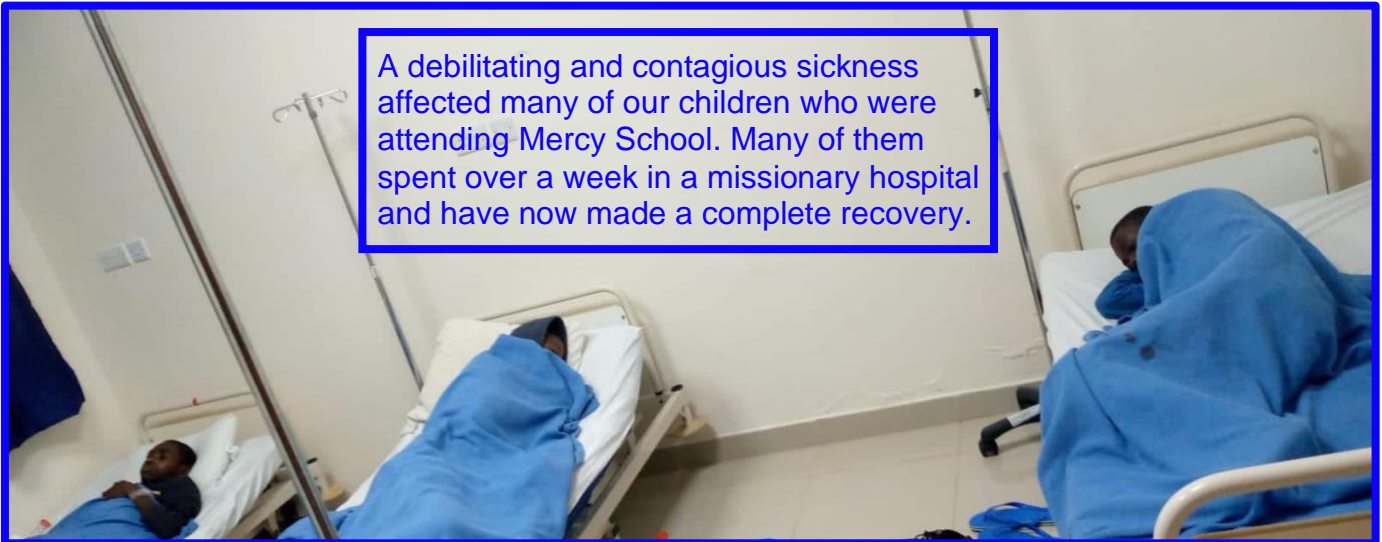


Sanitary towels are such a basic necessity here in the UK but in Kenya although they are relatively cheap; they are just not in the budget of the majority of girls and women in the villages. Girls regularly miss one week of school **EVERY** month because they don't have sanitary protection.

We are always guaranteed big smiles when we arrive in the villages with food and provisions.

We thank God for faithful donors who send blessings to them.

## 8. Medical Care



A debilitating and contagious sickness affected many of our children who were attending Mercy School. Many of them spent over a week in a missionary hospital and have now made a complete recovery.



Three brother's live with their elderly grandmother:

1. Mikey the youngest broke his forearm while playing at school.
2. Philip has had very poor vision for a while, we got him to an ophthalmologist who sorted him out with some glasses, all thanks to his sponsor.
3. Fidel is 14 years old and has a displaced kneecap and needs surgery at a cost of £1,500. We are hoping to get this done during 2023 when we have the funds.

**9. Building a house for a family whose home was collapsing, utilizing 'Bricky' the brickmaker.**



From a derelict house where the 4 Makokha boys lived.....  
To this!! Ayub has become an expert interlocking brick maker in the process! We plan to buy the boys beds, mattresses, blankets and mosquito nets soon.



**10. Renovating an elderly widow's house, which had a leaking roof, crumbling walls, buying them beds, mattresses and blankets because they were sleeping on the floor.**



The bed where Beatrice slept with her 2 grandchildren, Yvonne and Andrew. The tin roof was leaking too, we sealed the roof, plastered and painted the walls and floors and bought them beds, blankets mattresses, and mosquito nets. They are thanking God and you for the blessings.

It takes so little to transform the quality of a family's life, giving them comfort and showing God's love in action.

## 11. Completion of electricity into John's house and the heat therapy mat.



At the beginning of 2022 we brought electricity through the village to connect John's home to the mains. We painted the inside of his house including the floor and bought him the heat therapy mat that he can use in his home, which is improving the circulation to his paralyzed body. This was made possible by a generous donor, we, John, his family and all the neighbours are very grateful, it has helped everyone in the vicinity by giving them a source of electricity.



## 12. Rising costs along with food and fuel shortages have affected families negatively



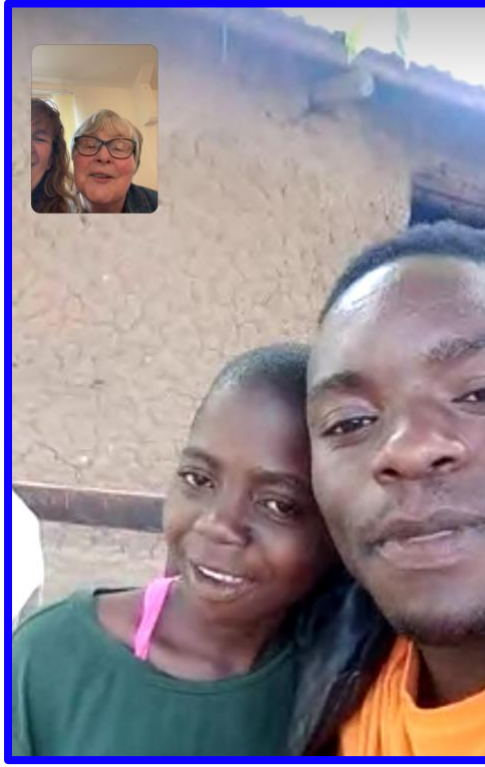
We held a Christmas party for the families we support, gave the children gifts of clothes and food to take home we celebrated Christmas with a meal for them thanking God for His blessings. Everyone went home with a goodie bag and a big smile.



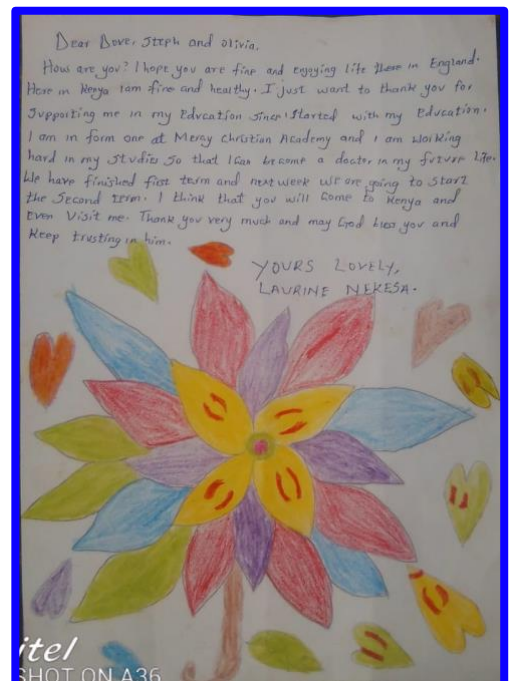
Fuel scarcity in bungoma



### 13. Connecting sponsors to their children



The team in Kenya have excelled themselves connecting children with their sponsors, so they can get to know each other and understand each other's lives. The children and sponsors have grown in confidence sending video messages regularly throughout the year.



**Financial Review**

The charity is in a good financial position to meet the regular 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. During 2022 our funds have been transferred to the area regularly and administered by 4 trusted individuals locally to fulfil the objects of the charity. All expenditure in 2022 has been used to further the objects of the charity in Kenya. Receipts for all expenditure in Kenya are kept locally for auditing purposes, and held on file in the UK electronically as proof of expenditure of the finance that has been sent to the Kenyan charity account. There are no funds materially in deficit.

**Reserves Policy**

We hold a reserve fund of £2,500. These reserves are held in case of a sudden decline in income and ensure that commitments to providing education and support in Kenya can be made with some confidence.

**Fundraising at Free 2 Be Special**

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

**We dedicate the 2022 Free 2 Be Special Trustee’s Report to Tony. He tragically died suddenly in February 2022. He had visited Kenya on many occasions and loved to preach the “Good News” in the villages and teach skills to the locals, he would buy and deliver food and mattresses for widows and teach the children songs about how much Jesus loves them. He would share stories of his journeys, tirelessly raising funds.**



**Thank you to all of you who gave to transform lives in 2022.**

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 vulnerable adults in the remote villages of Bungoma, Kenya.

Thank you so much and God bless you abundantly.



Name ....Kate Jergas, Chairman.

Signature.....*Kate Jergas*

Date.....8th March 2022



## Progress and Our Aims for 2023?

1. Sammy & Brian have set up the new Kenyan charity called Love in Action. They have had an excellent teacher locally in Donald, who has experience of running two more charities for the vulnerable. Ayub has recently joined the team. We have continued to support LEAF CBO and a new charity called Crystal Hope. Projects are gaining further momentum in 2023.....



2. Our faithful caretaker, Francis has lived on our college land for the last two years alone. His family fear the reprisals of the pastors so have been living two hours' drive away with family. Francis's sons have bought him some land nearby, so we have begun building him a house. Requests for donations in December brought in just under £1,000 so we have already made good progress. We hope to have it completed in 2023 depending on how quickly the finance is provided for this need.



3. The sleeping conditions of most if not all our children are beyond belief. This year we intend to improve this by buying mattresses and blankets for them so they can get a good night's sleep.

4. We intend to do a special fundraiser to build a house for the Mama and girls of the Makokha family. Their current house is in a terrible state of repair with a leaking roof and 1 wall is vulnerable to collapsing in the rainy season.



5. We have several children waiting for a sponsor, we hope to match them up with someone who will take delight in providing their school fees, uniform and educational needs including school lunch (only £20 a month) to see a life totally transformed.



6. 14-year-old Fidel's knee operation is another top priority on our agenda for 2023. He longs to be able to play football with his brothers and friends. Cost is approx. £1,500



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 2022.

**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:

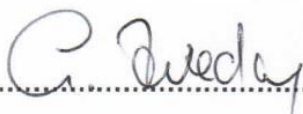
- 1) Which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 41 of the 1993 Act; and

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 FEREDAY MAAT

Signature: 

Date: 5-3-2023



## FREE 2 BE SPECIAL

### STATEMENT OF FINANCIAL ACTIVITIES (SOFA)

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	2022	2021
<b><u>Income:</u></b>		£	£
Donations & Sponsorship	2	15993.50	17392.10
Other income		10741.37	2750.00
<b>Total incoming resources</b>		<b>26734.87</b>	<b>20142.06</b>
<b><u>Expenditure:</u></b>			
Charitable activities	3	33504.91	15233.27
Other expenditure		0.00	0.00
<b>Total resources expended</b>		<b>33504.91</b>	<b>15233.27</b>
<b>Net income/expenditure and net</b>		<b>-6770.03</b>	<b>4908.79</b>
<b><u>Reconciliation of funds:</u></b>			
<b>Total funds brought forward</b>		<b>26206.04</b>	<b>21297.25</b>
<b>Total funds carried forward</b>	4	<b>19436.01</b>	<b>26206.04</b>

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 2022**

<b><u>Current Assets</u></b>	2022	2021
	£	£
UK Cash at bank	17736	25909
Kenya Cash at bank	1700	297
	19436	26206
Creditors: amounts falling due within one year	0.00	0.00
<b>Net Assets</b>	19436	26206
<b><u>Charity funds:</u></b>		
Restricted funds	19436	16297
Unrestricted funds	0.00	9909
	<hr/>	<hr/>
	19436	26206
	<hr/>	<hr/>

## 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.

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>2</b>		
<b><u>Income from Donations &amp; Sponsorship</u></b>		
Regular & one-off sponsorship	15993.51	17392.06
Fundraising/ collections	1533.83	2750.00
HMRC Gift Aid	<u>9207.54</u>	<u>0.00</u>
	<b>26734.88</b>	<b>20142.06</b>
<b>3</b>		
<b><u>Charitable activities - Expenditure</u></b>		
Kenya – Finance sent to achieve projects	19597.00	5237.79
Mercy Ministries AFM Africa	13220.41	8516.28
Refund Ruckley minibus	687.50	0.00
UK Administration costs	<u>0.00</u>	<u>1479.20</u>
<b>Total</b>	<b>33504.91</b>	<b>15233.27</b>

	2022	2021
	£	£
<b>4 Total funds carried forward</b>	<b>19436.01</b>	<b>26206.04</b>
<b><u>Restricted funds:</u></b>		
i) Kenyan General Reserve in UK and Kenya.	6500.12	14887.85
ii) Kenyan Travel Reserve	2664.89	2664.89
iii) Ruckley Minibus fund donation returned	0.00	687.50
iv) West Special School Support	2771.00	2966.00
v) UK Special Needs	5000.00	5000.00
vi) UK Reserve	<u>2500.00</u>	<u>0.00</u>
<b>Total funds</b>	<b>19436.01</b>	<b>26206.24</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 funds were returned to the donor at their request, GA claimed - returned to HMRC

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

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

v) **UK Special Needs**

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.

vi) **UK Reserve**

This is the amount held to cover emergencies in Kenya.

**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.

The trustees are thankful that they are able to meet the running costs of the charity and that no expenses whatsoever are taken from the donations you make. We make special mention of Alan for completing our yearly accounts for us free of charge and in plenty of time. We are so blessed to have such a generous, compassionate and gifted team.

*Thank you to everyone for your practical, financial and prayer support.  
Together we are changing and transforming lives for the better.*

*Kate, Chair*