

**Trustees Annual Report &
Financial Statements
for 2023
Registered Charity
1170658**



Free 2 Be...

all that God created you to be

FREE 2 BE SPECIAL

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Meet the team behind the scenes that make our mission happen...



Alan - UK



Anita - UK



Sammy & Ayub



Kate & John - UK

Free 2 Be Special

The Trustees present their annual report and financial statements for the year ending 31st December 2023

The Board of Trustees

David Landon
Anita Ball - Appointed 29/11/23
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 DE11

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 2023 to meet and make decisions. Mainly due to the distance between our physical addresses. We held our AGM on 26th November 2023.
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 9th December 2016 and most recently amended on 21st 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 | 5. Volunteer |
| 2. Risk Management | 6. Financial |
| 3. Safeguarding Child and Vulnerable Beneficiaries | 7. Conflict of Interest |
| 4. Reserves | 8. Data Protection |

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 2023 our funds have been transferred to the area regularly and administered by 2 trusted individuals locally to fulfil the objects of the charity. All expenditure in 2023 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.

Putting the “FUN” back into Fundraising



Faithful fundraisers have excelled themselves this year on behalf of our cause. Making crafts and holding gift stalls, out on the streets spreading the “Good News” whilst collecting. Selling “pennies for £1,” hairdressing and even doing a ‘sponsored sleep-out!’ to bring the appalling plight of our orphans’ lack of bedding into the light. Our committed supporters and sponsors here in the UK, Europe and New Zealand are who give us the ability to change so many lives in Kenya. How can we ever say a big enough thank you to all of you who have supported our work throughout 2023 by fundraising?



How many on a motor bike!!!

Trustees' Report and financial statement for year ending 31st December 2023

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 primary & secondary education, uniforms, shoes, stationary, equipment, school lunches to 48 disadvantaged children and youth in several schools in the Bungoma district
2. Providing technical college/teacher training education for 2 youth.
3. Delivering food, basic provisions & sanitary pads to widows & girls in the 2 villages.
4. Providing surgical operations, hospital treatment and medication.
5. Providing treatment for one child in hospital and regrettably also her funeral.
6. Providing equipment and relief to several vulnerable adults in the area with severe disabilities.
7. We completed the 'boy's house' to a high standard, installing electricity, painting it and buying furniture.
8. Renovating several widows' houses, which had leaking roofs, crumbling walls, buying them beds, mattresses and blankets because they were sleeping on the floor.
9. We built a house for our faithful caretaker and his family.
10. Provided mattresses, beds, blankets, mosquito nets.
11. Provided solar lamps
12. Worked closely with other organisations to deliver a tremendous amount of clothing, books, toys, equipment and football kit to our 2 villages. Sponsors took delight in taking the opportunity to send personal gifts to their children, which will arrive in 2024.
13. Providing musical instruments and giving encouragement to those wanting to grow in their faith and be creative with music, dance and song during school holidays.
14. Sponsor/child relationships have blossomed with sponsors encouraging their children via, letter, video messages and video calls overseen by the Kenyan team. This has increased the children's confidence to speak English and learn to communicate effectively.

1. Providing primary & secondary education, uniforms, shoes, stationary, equipment, school lunches to 48 disadvantaged children and youth in several schools in the Bungoma district

January 2023 and a new school year in Bungoma, Kenya. Our children had been educated by Mercy School for 2 years, it was now time to find local schools for them so they would spend less time travelling. Our children are growing fast and have moved on to new local schools. It's an expensive time of year, with new school uniforms, books, stationary and all the necessary equipment needed for new classes.



2. Providing technical college/teacher training education for 2 youth.

Ayub continued with his plumbing course at college, attending a placement at the waterwork plant in the next district, as well as working closely with Sammy to accomplish all that has been done through the charity in Kenya. Kevin, the son of one of our widows and older brother to Yvonne and Casper, started teacher training college in September. We helped him with the entry fees from our emergency fund and are actively seeking a sponsor for him to complete his course.



Ayub



Kevin



3. Delivering food, basic provisions & sanitary pads to widows & girls in the 2 villages.

We regularly deliver food parcels to the widows that are struggling to provide food for the children in their care, many of these widows are elderly and have survived horrendous situations in their lives. Most of them are severely malnourished and underweight. This is a part of our ministry that often goes unrecorded but has a massive impact on the families we deliver too. The delight on the widows faces says it all. We also have events through the year when our boxes are delivered from the UK, the widows receive food at these events along with clothes that have been sent for them. All the ladies and girls that need sanitary wear are provided for too.



4. Providing surgical operations, hospital treatment and medication.

Our sponsors pulled out all the stops for two urgent surgeries for two of our orphans Fidel – correcting his long term knee injury, and Bravin who needed a urgent hernia operation. Ayub required dental surgery and several of our orphans and widows have contracted malaria and had gastric problems.



5. Providing treatment for one child in hospital and regrettably also her funeral.

Supporting and providing treatment and care for Cynthia in hospital and paying for her funeral.



We have happy memories of the joy Cynthia brought

6. Ministering to the needs of and providing equipment and relief to several vulnerable adults in the area with severe disabilities.

- Here are a few of our very special people.



Rosemary



George



John

7. We completed the 'boys house' to a high standard, installing electricity, painting it and buying furniture.



This is the old house where the boys were living prior to the new house build shown above.

The roof leaked, the walls were crumbling, the door didn't fit and there was never any thought of electricity, a window, bed or a mattress.

8. Renovating several widows' houses, which had leaking roofs, crumbling mud walls, buying them beds, mattresses and blankets because they were sleeping on the floor.



Electina and her grandchildren with their new beds and mattresses



Electina's dilapidated mud house renovated with glass fitted to the windows, roof repaired, walls plastered, concrete floor laid and painted throughout.



Emily's new house:

We raised awareness of Emily's leaking roof, our sponsors generously responded and fund raising efforts allowed us to build a new house for her and the girls. Emily has her own challenges with autism also having a severely autistic son and four other children. However, she is a delight to assist and is so appreciative as you can see from her smiles below. We fitted a metal outer door for security as she lives in a remote area and is vulnerable; the house is plastered and painted too.



Emily's smiles say it all along with her happy dance. Her house will be completed in 2024



Yusta's grandmother Helen also had a very leaky roof



A complete new roof was fitted



Gladys is the mother of Yvonne, Kevin and Casper

They had started to build a new house as the existing house was in danger of collapsing, but had reached a point where they could go no further so we helped make the new house habitable by plastering inside, rendering outside, fitting electricity, interior and exterior doors and windows.

This project will continue next year as funds become available.



The refurb team

So many of our children's rooms were in need of renovation. It would have been crazy to supply new mattresses before plastering and painting their rooms. However we had a great refurb team of our older primary and secondary school students who plastered the internal walls with mud and painted the rooms before mattresses were delivered.



9. We built a house for our faithful caretaker Francis and his wife.

We began Francis House at the beginning of the year, managing to get as far as plastering inside, we fitted quality windows, glass and painted them, secure doors were installed and a water tank is in place. Francis has moved in, we will continue to do more as funds become available.



10. We provided mattresses, beds, blankets, mosquito nets.

When we showed our sponsors the conditions our children were sleeping in, most sponsors bought their sponsored children a mattress, other people gave so generously after a big fundraising effort in the summer. This project is ongoing.





11. We provided solar lamps.

It was brought to our attention that so many of our children were studying at night using a kerosene lamp; these are obviously harmful due to the naked flame and the carcinogenic fumes they omit. We made our sponsors aware of this and they dug deep once again providing solar lamps for many of our children. This project is ongoing.



**The Light Shines in
the Darkness**

12. We worked closely with other organisations to deliver a tremendous amount of clothing, books, toys, equipment and football kit to our 2 villages. Sponsors took delight in taking the opportunity to send personal gifts to their children, which will arrive in 2024.

Back in the early days of Free 2 Be Special we teamed up with a group in Shrewsbury. They have been amazing; they allow us to send out donated clothing, books, toys and educational equipment for our children. Even better is that they include in our parcels, football kits for our children and youth. This is why you see so many of our children in a football shirt when they are not in uniform. This year 2 such deliveries arrived in the villages, much to the delight of all our family in the villages.



13. Providing musical instruments and giving encouragement to those wanting to grow in their faith and be creative with music, dance and song during school holidays.

One of our sponsors enjoys playing the Ukulele and wanted to give our children the opportunity to learn to play musical instruments. She very generously sent us enough money to buy a keyboard, guitar and harmonica....



14. Sponsor/child relationships have blossomed with sponsors encouraging their children via, letter, video messages and video calls overseen by the Kenyan team and Kate in the UK. This has increased the children's confidence to speak English and learn to communicate effectively.

Here are a couple of photos of our sponsors sending video messages to their children.



Transformed Lives

YOU! Our phenomenal sponsors have really taken some of the most desperate children from begging on the streets into a full-time education this year. Here are just a few of the transformations that have left us speechless. See for yourselves....



Sylvenus



Hillary



Eugene

Thank You

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 2023

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 ALBERT FREDRY MAAT

Signature: 

Date: 15-5-2024

FREE 2 BE SPECIAL
STATEMENT OF FINANCIAL ACTIVITIES (SOFA)
FOR THE YEAR ENDED 31 DECEMBER 2023

| <u>Income:</u> | Notes | <u>2023</u> £ | <u>2022</u> £ |
|---|--------------|-------------------------|-------------------------|
| Donations & Sponsorship | 2 | 28051.43 | 15993.5 |
| Other income | | 1651.74 | 10741.37 |
| Total incoming resources | | <u>29703.17</u> | <u>26734.88</u> |
| <u>Expenditure:</u> | | | |
| Charitable activities | 3 | 22245.00 | 33367.4 |
| Other expenditure | | 0.00 | 0.00 |
| Total resources expended | | <u>22245.00</u> | <u>33367.41</u> |
| Net income/expenditure and net movement in funds | | 7458.17 | -6632.53 |
| <u>Reconciliation of funds:</u> | | | |
| Total funds brought forward | | 19436 | 26206 |
| Total funds carried forward | 4 | 26894.18 | 19436.01 |

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

All income and expenditure derives from continuing activities.

FREE 2 BE SPECIAL

BALANCE SHEET

AS AT 31 DECEMBER 2023

| <u>Current Assets</u> | <u>2023</u> | <u>2022</u> |
|---|--------------------|--------------------|
| Cash at bank and in hand | 26894 | 19436 |
| | <hr/> | <hr/> |
| | 26894 | 19436 |
| Creditors: amounts falling due within one year | 0 | 0 |
| | <hr/> | <hr/> |
| Net Assets | 26894 | 19436 |
| <u>Charity funds:</u> | | |
| Restricted funds | 21894 | 16936 |
| Unrestricted funds | 5000 | 2500 |
| | <hr/> | <hr/> |
| | 26894 | 19436 |

FREE 2 BE SPECIAL

NOTES TO THE FINANCIAL STATEMENTS

AS AT 31 DECEMBER 2023

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 recover.

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.

| | <u>2023</u> £ | <u>2022</u> £ |
|--|------------------------|------------------------|
| 2 Donations & Sponsorship: | | |
| Regular & one-off sponsorship | 25892.43 | 15993.51 |
| Fundraising/market events | 2159.00 | 1533.83 |
| HMRC Gift Aid | 1651.74 | 9207.54 |
| | <u><u>29703.17</u></u> | <u><u>26734.88</u></u> |
| 3 Charitable activities: | | |
| Kenya - finance sent to achieve projects | 16754.00 | 19597.00 |
| Education costs | 5476.00 | 13220.41 |
| UK Administration costs | 15.00 | 687.50 |
| | <u><u>22245.00</u></u> | <u><u>33504.91</u></u> |

FREE 2 BE SPECIAL

NOTES TO THE FINANCIAL STATEMENTS

AS AT 31 DECEMBER 2023

| | <u>2023</u> £ | <u>2022</u> £ |
|--------------------------------------|------------------------|------------------------|
| 4 Total funds carried forward | 26894.18 | 19436.01 |
| <u>Restricted funds:</u> | | |
| i) Kenyan General Reserve | 11958.69 | 6500.12 |
| ii) Kenyan Travel Reserve | 2664.49 | 2664.89 |
| (iii) Kenyan Special Needs | 2271.00 | 2771.00 |
| (iv) UK Special Needs | 5000.00 | 5000.00 |
| Total Funds | <u>21894.18</u> | <u>16936.01</u> |
| UK Unrestricted Reserve | 5000.00 | 5000.00 |

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 members of the Free 2 Be Special Charity when visiting Kenya to assess the use of donations or contributions to the activities of Love in Action CBO.

(iii) **Kenyan Special Needs:**

These funds are held for supporting activities and assisting in the community for those with special needs and learning difficulties.

(iv) **UK Special Needs:**

These UK funds are to sponsor special needs children / adults to various activities.

5 Trustees' and key management personnel remuneration and expenses:

No remuneration or expenses were paid to trustees during the year.

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