

KISUMU CHILDREN TRUST

**THE CHERRY BRIERLEY CHILDREN'S HOME,
KISUMU, KENYA**

Report and Accounts

for the year ending 31st December 2020

KISUMU CHILDREN TRUST***Reference and Administrative Information***

Address for Correspondence	Dr Peter Brierley, The Old Post Office, 1, Thorpe Avenue, Tonbridge, Kent TN10 4PW
Registered Charity Number	1091477
Governing Document	Trust Deed dated 25 th February 2002, as amended by resolution dated 12 th March 2011, and as amended by resolution dated 19 th May 2018
Trustees	Dr Peter Brierley (Co-Chair and Executive Officer UK Admin) Graham Collison (GDPR Trustee) Katherine Dare (Lead Education Committee) Michael Dare (Executive Officer Kisumu Liaison) Samara Earl (Leadership Team) Jim Holland (Vice-Chair) Angelique Patnett (Promotion Trustee, but resigned 25 th March 2021) Steve Roderick (Vice-Chair) Tim Simpson (Co-Chair and Executive Officer Community Liaison) Nick Smith (Promotion and Education Committees; appointed 2 nd December 2020)
Principal Banker	CAF Bank Ltd., 25, Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ
Patrons	Rt Rev Michael Hill, former Bishop of Bristol Rt Rev Michael Nazir-Ali, former Bishop of Rochester Ram Gidoomal, CBE, Entrepreneur and Businessman
Independent Examiner	Andrew Simmonds FCA
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KISUMU CHILDREN TRUST

Trustee Report for the Year ending 31st December 2020

The Trustees of the Kisumu Children Trust [KCT] are pleased to present their report with the financial statements for the year ending 31st December 2020.

Objects

The chief objects of the charity, as given in our Charity Commission authorisation of 28th March 2002, are “to help relieve and alleviate poverty by developing suitable facilities for children living in Kisumu, Kenya, to advance the Christian religion and to promote and advance education and training.” It has undertaken these primarily by providing through voluntary giving all the necessary costs for running a 72-bed orphanage in Tieng’re, Kenya (a small village some 7 miles west of Kisumu) and support of some of the impoverished children in the local Tieng’re Primary School.

Governance

The Board of Trustees had nine members at the start of 2020 and ten members at its end. They included two Co-Chairs, two Deputy Chairs, and six other Trustees, five with particular responsibilities, and one acting as without-portfolio. The following are each responsible for a particular area of work:

- Liaising with the Home in Kisumu, primarily through the Home’s Manager, Philemon Oguna (Michael Dare, Executive Officer [EO] Kisumu),
- Liaising with the local Tieng’re Community, including the Tieng’re Primary School [TiPS] (Tim Simpson, Executive Officer Community)
- Leading the work and impact of the Promotions Team (Angelique Patnett, the Team consisting of Suzanne Hodnett, Media Officer and Editor of *Kisumu News*, Mark Cook, Development Manager and Lynn Allen, Administrator)
- Leading the work on Education (Katherine Dare)
- Guiding the UK administration (Peter Brierley, EO Administration), primarily in the areas of Promotion (with Angelique Patnett), Finance (through our Bookkeeper, Lynn Allen) and our operational activities (including donation acknowledgement, data base operating, and *Newsletter* distribution through Lynn Allen). Peter Brierley was appointed Treasurer by the Trustees in 2017, and renewed in 2020.

The Board met seven times in 2020 (an increase from our usual frequency of five) in one face-to-face meeting, three by Skype and three by Zoom (co-ordinated by Tim Simpson) having decided we no longer wished to use Skype as being unsatisfactory for detailed discussions. The face-to-face meeting was held at Binfield Heath, near Reading, and then each electronically, being restricted from face-to-face meetings because of the Covid-19 regulations. Instead we met every six weeks for a shorter meeting instead of quarterly, and found this a better way of proceeding. Because of Covid-19 travel restrictions, no Trustee was able to visit Kisumu, Kenya, as had been the practice in previous years.

The Trustees were unable to attend exhibitions or events where the work of the Trust could be displayed (like the Christian Resources’ Exhibition, cancelled because of Covid-19), or take speaking engagements (though Michael and Katherine Dare were able to undertake one Primary School meeting in February 2020), or promote individual sponsorship in person for each of the children in its care, or undertake other fund-raising events as much as in previous years. The Annual Meeting which was due to take place in October, 2020, was cancelled and replaced by a special set of videos on our website.

Altogether therefore 2020 was a year in which the coronavirus pandemic changed much of the public face of our work. The pandemic also affected Kenya, and our work in that country was likewise

affected. The Kenyan Government brought forward its Alternative Family Care Programme and required all children in Homes to return to live with their relatives or guardians (causing many problems for our children whose relatives were often struggling to provide them with food and appropriate care). It was initially hoped this would be just for a few months, but the pandemic continued with successive outbreaks and the lockdowns continued accordingly. The Kenyan Government also altered the dates for their national exams.

The local management of the Cherry Brierley Children's Home [CBCH] in Kisumu, Kenya is undertaken by:

- The Rev Philemon Oguna, an Anglican minister, and his team, consisting of:
- Assistant Manager (Manase Ouma Oukoh, appointed in 2015),
- Matron (Pamela Akoth, appointed in January 2015),
- Assistant Matron (Winnie Olango, appointed in January 2018),
- Peter Nyidha (appointed in 2015 as Facilities' Co-ordinator, overseeing self-sufficiency developments such as the poly-tunnel and other vegetable growing, and chicken rearing both for Home and local consumption). This partially resident management team of five people meet each week.

We retained our full staff in Tieng're in anticipation that the restrictions might only be temporary, these being: Doris Achieng Sewe (Cook), David Ochieng Opudo (Assistant Cook), Silas Ochieng Agoo (Groundsman), Calvin Otieno Osako (Woodcutter), Silas Koki (part-time Chaplain), Peninah Akinyi Roche (Cleaner) and our three Guards – George Ndon'ga, Benard Otieno and Bonface Nyanjon'g.

In September, the Kenyan Government amended its pandemic restrictions, and allowed a lifting of conditions to enable exam-year pupils to return to the Home, and we welcomed 12 children back into our Children's Home. At the same time the West Kisumu Children's Department gave permission to our Home to provide a free hot lunch every day for up to 100 impoverished local children, and monthly food parcels to local needy families. All the pupils had to be identified as "impoverished" by the Head teacher of the Tieng're Primary School, which they all attended.

We have continued providing both daily lunches and monthly food parcels regularly since 14th September, 2020, financing these by switching the money we would have spent on a full Children's Home to providing this alternative care to a wider group of local children. Of the 100 children, 37 were in fact children from CBCH who were living sufficiently locally to be able to walk to the Home to get lunch; the other 63 children were also local, but not previously resident in the Home.

CBCH has been the major component of Kisumu Children Ministries (KCM) which is a recognised non-profit organisation in Kenya (Registration Certificate Number 1340616) and has a Board of 8 Kenyan Trustees. These are the Chair, Ben Odondi (a former Deputy Mayor of Kisumu), Simon Osege (the Chief of the Area), Alice Aoko Omollo (Headmistress of Tieng're Primary School), Daniel Odeny (the previous Chair), Joanne Olachi (social worker), and three others. They normally meet four times a year but Covid-19 restrictions have prevented that this year, Philemon keeping in touch with them by phone.

2020 was an exceptional year!

2019 was an exceptional year for Kisumu Children Trust (KCT) because of the legacies we had unexpectedly received, as detailed in last year's Report. 2020 was also an exceptional year because of the coronavirus pandemic, and the lockdowns it necessitated. In 2019 the Trustees and Staff of KCT met for a Weekend Away to determine how best we should use the extra resources given to us that year and in 2020 we continued with the programme we initiated at that time.

This included the building of four new classrooms for Tieng're Primary School (TiPS). The School had a roll-call of 850 in 2019, which had increased to 907 by the spring of 2020, but only 10 classrooms, each originally built to accommodate just 50 pupils. It was obviously very overcrowded with pupils squashed into classrooms and sitting on the very pitted broken concrete floors. The TiPS

Board of Management (BoM) was delighted at the thought of having new classrooms built. Six contractors tendered for the job; two were short-listed, and the selected one (by the BoM) was appointed. The work was continued despite lockdown as construction companies were allowed to continue working in Kenya, as in the UK. New classroom furniture was also made for these classrooms, which were built to seat 60 pupils each. Total cost was just over £50,000, taken from the legacy money received.

In November 2020, a brief reference to the need to renovate the existing 10 classrooms (without maintenance the previous 60 years!) brought an exceptionally generous response from one of our supporters in an offer to pay for such renovation. The Head teacher was thrilled at the possibility of the existing classrooms being renovated, but asked if they could be done before the children returned to school from lockdown on 4th January 2021. Could all the work be done in seven weeks? The answer proved to be YES, with hasty consultations, planning, and all the paperwork being completed very quickly.

Renovation in this context meant replacing the leaking roofs over each classroom, inserting ceilings so that the warm sun didn't overheat the classrooms (which meant adding an extra two layers of bricks to all the classroom walls to obtain the necessary legal height of classrooms), quality light fittings, new windows to replace the rusted broken ones, new doors, blackboards, decorating inside and out, and new furniture. The builders worked over the Christmas period (except Christmas Day itself) to complete the job, which was just finished on time. The total cost was just over £60,000, of which £25,000 was taken from the legacy money received in 2019.

2020 also saw the completion of another major project for the Primary School. We had been given a large donation several years before "in memory" of the donor's father who had died. The donor wished there to be "something substantial" built and after discussions with him and his wife, it was agreed a borehole should be drilled for the Primary School which had never had any on site water supply. This took much negotiation but it began in 2018, but had to contend with breakdown of machinery and other problems, and drilling only began in earnest in 2019, and was finally completed with water coming from the borehole in January 2020. Although the borehole is in use (the water supply being particularly appreciated during the pandemic), subsequent piping for use within the school has yet to be added, due to the pandemic, the building and renovation of the classrooms and the necessity for detailed siting discussions. Total cost without the extra piping, just under £20,000.

Other elements for consideration

Some of the results of our Weekend Away in 2019 were followed through as explained above. There were two other considerations which time prevented us following through in 2020:

- To consider funding the employment of a Social Worker, or to provide for a "Family Liaison Officer" which would be the UK-equivalent. Such a person could help with some of the poorest families, showing how to encourage their children, support and enable them better, and also identify such situations as malnutrition, any obvious medical condition needing treatment, disabilities (mental and physical), children with special needs, etc. "Such a person would be invaluable," said the Head Teacher. We would need to involve the local social services and the Chief, as some of this person's responsibilities might overlap with those already provided, available and accessible.
- To provide practical support for more community children who attended TiPS (a condition made by the local Chief). KCT would supply a new uniform annually, pay the annual school levy, cover medical costs, and especially pay for Secondary Education for those who passed their KCPE exam. We already help 20 such children, and the aim would be to extend that, over the next three years, to a further 50 children, seeking sponsors for each one. These would then be the "70 outside the Home" being helped.

However, the Kenyan Government decided to impose its Alternative Family Care programme (explained in detail in our 2019 Report) from September 2020, which meant that all children must

in future live with their relatives, parents, or guardians, and attend a Primary School (if under 15) near where they were now living. This meant that the children who had moved to their guardians' home in March 2020 under lockdown would now have to stay there permanently and start attending a Primary School near where they lived. What did this mean for the work of Kisumu Children and the Cherry Brierley Children's Home through which it looked after some 72 children?

A careful evaluation of which children were where yielded the following detail:

A. We are already committed to support 94 children until they complete their education (tertiary if necessary), which could be up to 10 years away. Of these, at the end of 2020:

- 38 are away at secondary or tertiary education, of which 28 are at Secondary School and 10 at Polytechnic, University or in transition.
- 19 of the 94 were at CBCH and TiPS but are now reintegrated with their guardians and in different primary schools.
- The remaining 37 children (27 community and 10 CBCH) live close enough to CBCH to attend TiPS and are included with lunch etc at the Home, but now living with relatives ("community" children are children who were supported by CBCH but not being housed over night).

B. We are currently feeding 63 other children every day from the local community, all attending TiPS, and all identified by Alice, TiPS Headmistress, as coming from very impoverished families. Our ministry to these children is (a) giving them a hot lunch every day and (b) enabling Pamela, Winnie and other staff to get to know them by name and provide care, counsel and help as appropriate.

C. There is a need for a longer-term strategy if we are to fulfil our charity remit after the 10 year period above is concluded. Discussions on this are still in progress in 2021, with the intention of having another Weekend Away to think and pray through the various opportunities, which include (a) using our premises for adult tuition, day/evening classes, and communal events (b) allowing the CBCH Library and IT Tuition to be made available to the wider community, and (c) expanding our community involvement to help more needy children in the local community in ways acceptable to the community. We have agreed, however, not to remodel CBCH as a Rescue and Reintegration centre for street children and other at-risk children, as two other "A" Class Homes in Kisumu have decided to go down this route.

We are aware that all our ministry must primarily (a) be with impoverished children and (b) Christian in design, and (c) ideally focussed on especially younger children (for a long-term impact). What does "support" mean in this context? We have yet to finally decide but we know it includes:

- All educational costs (through to completion of tertiary education according to ability)
- Medical care, including hospital operations if required (we have had two needing this)
- Social well-being, pastoral support, guidance re employment and so on
- Regular contact by face-to-face visits if allowed, by smart phone or other ways
- Food support to families
- Clothing and shoes, and like material needs
- Spiritual counsel, maybe through Bible Camps at the Home or Webinars

How these can or will be delivered is still open to discussion. There is no reason why all these children cannot be sponsored (many already are) since we are covering virtually total support even if not providing overnight accommodation. How communication between sponsor and child is maintained still to be discussed.

We aim to look more widely than the 100 children we are currently helping. We are bidden to only aid those currently attending TiPS, a condition stipulated by the local Chief because if we helped children from other nearby schools ill feeling might be created. They must also be deemed to be "impoverished" by the TiPS Head teacher (a requirement of the Children's Department). What does such poverty mean in this context? This question led to an interesting discussion with the Board of Management of TiPS when two KCT Trustees were present in 2018. The conclusion was that a

“poor” child would meet some or all of the following conditions, some of which are objective, but the decision-making process being left entirely in the hands of the Head and other teachers in the school:

- Are currently attending TiPS
- Rarely have new or clean clothes, or torn clothes repaired
- Often are barefoot or have only worn out shoes
- Rarely receive medical treatment
- Are identified by their teacher as being especially needy
- Boys or girls, of any age or tribe
- Whose relatives are willing for their photo to be taken with the hope of attracting a sponsor, and for Manase to officially record their date of birth and other details (by making a copy of the relevant certificate(s))
- Would be willing to write a Thank You letter occasionally to their sponsor (with help where needed)
- Have guardians/relatives probably unlikely to be able to support them fully for the ongoing four-year costs of secondary or vocational education should they achieve a sufficient standard in their KCPE examination.

Every Primary Pupil at Secondary School

The Kenyan Education Department issued a decree in 2019, amplified in 2020, that in 2023 all primary school pupils should move to a secondary school, without any limitation due to their result in the Kenyan Certificate of Primary Education [KCPE] examination. Not every Secondary School has room for additional pupils, either in terms of classrooms needed, or extra desks, or enough teachers. The Government is providing 20,000 Kenyan shillings (= about £150) to families for each pupil per annum, but while this amount will mostly cover the costs of uniform, and school levy, it will not cover the costs of tuition and accommodation if a child is allocated a boarding secondary school, which is how most secondary schools operate. What the impact of this policy will be for the work described above is not known as yet.

Children’s Education

All primary children for whom we are responsible participate in primary education (aimed at those aged 6 to 14 in Kenya), with necessary costs (such as uniform, books and stationery) provided by KCM with funds provided by KCT. They all take the Kenyan Certificate of Primary Education [KCPE] in their last year of school. The 2020 exams were postponed into 2021 because of the pandemic, but in 2021 13 children took the exam, 7 getting a score of 250 or above, and 2 above 300, one, a young community girl, getting the second highest score (378) any of “our” children have achieved. This will enable her to go to a better secondary school (County High School as it is called), which we will also fund.

All secondary children attend a boarding school for which full costs are provided and pocket money, hygiene costs, etc for the children themselves. Equipment, uniforms, travel expenses, required books, etc as may be needed are also covered. In their fourth year they take the Kenyan Certificate of Secondary Education [KCSE] which if they pass allows them to go to a Polytechnic, other vocational training, or (with a pass of B+ or above) to University. Again all the costs of such are provided. In 2021 we had 28 children at Secondary School, and 10 children in Tertiary education.

Progress in education is monitored by Manase, the CBCH Assistant Manager, and by the Education Committee in the UK, based on the records of every single child.

Support for the Home

The very large majority of the money required to run the Home, 98%, is provided by UK supporters. That money comes from those sponsoring a child or otherwise giving regularly, plus other supporters giving occasional gifts. Some of the money raised comes specifically from fund-raising events. The Kisumu Children Trust publishes a quarterly newsletter, *Kisumu News*, and emails out monthly prayer news to those requesting such.

Promotion Team

The Promotion Team consists of three self-employed part-timers: (1) Suzanne Hodnett, Media Officer, and editor of *Kisumu News*, who works one day a week, (2) Mark Cook, Development Manager, who works 1½ days a week (who resigned in June 2021), and (3) Lynn Allen, who supports both in sponsorship, finance and other administration, acting also as Bookkeeper, working 2 days a week. The Promotion Team met with Peter Brierley by Skype in September 2020 to arrange the promotion aspects of the budget for 2021.

A summary of our income and expenditure is made every month and distributed to all Trustees and Staff. A three-year budget is constructed each year, and a current financial assessment is given to all Trustees prior to each meeting where it is on each agenda.

In 2020 we received grants from 9 Grant Making Trusts totalling £42,450. These were given for costs such as our ongoing support of students through their education (total of £10,900 from 2 Trusts); the proposed toilet block at TiPS (total of £12,000 from 3 Trusts); one grant of £22,000 spread across different projects but including £10,000 for a Development Worker in Kisumu, and 3 smaller grants totalling £9,950 helping towards the costs of renovating classrooms, and general expenditure, including our Emergency Food Packs distributed because of the Covid pandemic, and feeding 100 local hungry children with a hot lunch every day by permission of the Children's Department.

KCT Viability

Our discussions on KCT viability means much greater attention has to be given to our financial liabilities, given the programme of community support in which we hope to engage, our commitment to continue our work with current CBCH children, as well as extending that help to more impoverished children attending TiPS. A key paper to this end was written in 2019, described in last year's Report, and continued to be used in 2020 as a guide in our long-term finance, and will continue to be so used in 2021.

Policies

The following is a complete list of Policies thus far agreed and adopted, with the month and year of the Trustees' meeting at which they were agreed:

- 1) Complaints and Procedures (10/18);
- 2) Appointment of New Trustees (10/18);
- 3) Employment policy (10/18);
- 4) Data Breach (11/18);
- 5) Purpose, Mission and Values (11/18);
- 6) Emergency Reserves (11/18);
- 7) Privacy (1/19);
- 8) Grievance (7/19);
- 9) Photography (11/19);
- 10) IT and Data Rights KCT (2/20)
- 11) Safeguarding and Child Protection (3/21), which includes a Visitor's Policy.

We have sent our sister charity in Kenya, Kisumu Children Ministries, drafts of (10) and (11) written for their circumstances with the intention they will discuss these, amend as necessary, and adopt. Our work on Policies, apart from updating and reviewing, is now deemed complete.

Financial Review

In 2020 we were blessed to receive substantial restricted funds for one special project we were undertaking – renovating 10 unfit-for-purpose classrooms in the nearby Primary School which all our primary children attended. This involved re-roofing, extending the walls to allow for ceilings, re-flooring and re-decorating each classroom. We continued to receive grants for the school toilets as well as for secondary education. We ended the year with a General Fund of £74,000 outside our Restricted and Designated funds. Some of this will be spent on further projects in 2021. The Trustees do not believe there should be any current uncertainty over the charity as a viable concern in God's hands.

Future prospects for 2021 and beyond will naturally include the furthering of the relationship with Tieng're Primary School, as well as further technological utilisation and developments. Discussions on our CBCH Manager's leadership and continued involvement with CBCH have already been undertaken (he is willing to continue serving as Manager for at least a further 5 years).

Each KCT Trustee is expected to have their own responsibilities. Ongoing regular funding of the charity remains one of our priorities, but also we wish to consider what the future may hold and how we may increase our ability to help yet more extremely poor and hungry children in Kisumu. We praise God for all that is past and trust Him for all that's to come.

Public Benefit

The review of activities above details the work of KCT in Kenya. In addition, assistance is given to the poorest families, and we provide water, vegetables, eggs and food parcels to the community as required and as we are able. The Trustees consider that they have complied with their public benefit requirements under the Charities Act of 2011. As described above we are very active in our support of the large Tieng're Primary School near the CBCH Home, and aim to specifically help, over time, at least 70 of its poorest pupils, alleviating their poverty and advancing their education.

Investment and Reserves Policy

The Trustees have considered the most appropriate policy for investing funds and surplus funds when available are invested on the best terms at the appropriate time.

It is the policy of the Trust to maximise fully the use of unrestricted and undesignated funds to help as many children as possible. Sufficient funds are held in the UK (£45,000) as our emergency reserves in case of major shortfall in income, unexpected death or incapacity of major personnel in the UK or Kenya, or other untoward circumstance; the Emergency Reserves Policy was re-written and updated in 2018 and will be reviewed regularly. However, it is recognised that emergency situations may necessitate a breach in this policy.

Risk Management

The Trustees acknowledge the major risks which the charity faces, in particular the adverse economic and uncertain political factors within Kenya, the changing Kenyan Government concerns about children and their living conditions and future education as expressed in 2020, and the changing Christian situation in the UK. They consider that with Executive Officers, regular Trustee meetings, a number of Trustee visits to the Home when possible, regular communications and reports received from Kenya, Trustees are well positioned to take the best possible steps both to mitigate against risk and respond to unforeseen matters that may arise, including the coronavirus pandemic which had spread to Kenya in 2020, and continues in 2021.

Trustee Responsibilities

Charity law requires the Trustees to prepare accounts of financial activities in the period and in preparing these accounts they are required to:

- Select accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether the policies adopted are in accordance with the appropriate Statement of Recommended Practice (SORP) on Accounting by Charities and with applicable Accounting Standards, subject to any material disclosures indicated and explained in the accounts, and
- Prepare the accounts as a going-concern unless it is inappropriate to assume that the charity will continue.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to ensure that such accounts and records comply with applicable Accounting Standards, the Statements of Recommended Practice, the Regulations made under § 145 (5) (b) of the Charities Act 2011 and the provisions of the Trust Deed.

They 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.

Approval

This Report was approved by the Trustees at their meeting, necessarily by Zoom because of the coronavirus lockdown, on 24th July 2021 and is signed on their behalf by:



Dr Peter Brierley, Chair

KISUMU CHILDREN TRUST***Independent Examiner's Report***

To the Trustees of the Kisumu Children Trust,

I report on the accounts of the Trust for the year ended 31st December 2020 which are set out on Pages 13 to 17.

Respective responsibilities for the Trustees and Examiner

The Charity's Trustees are responsible for the preparation of the accounts. They consider that an audit is not required for this year (under § 144 (2) of the Charities Act 2011) (the 2011 Act) and that an independent examination is needed. It is my responsibility to:

- Examine the accounts (under § 145 of the 2011 Act);
- Follow the procedures laid down in the General Directions given by the Charity Commissioners (under § 145 (5) (b) of the 2011 Act; and
- State whether particular matters have come to my attention.

Basis of Independent Examiner's Report

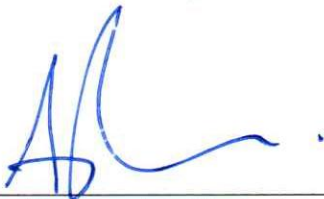
My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of 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, no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to the 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
 - a. To keep accounting records in accordance with § 130 of the 2011 Act; and
 - b. To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have 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



Andrew Simmonds FCA, Independent Examiner

Date

12th July
th June 2021

KISUMU CHILDREN TRUST***Statement of Financial Activities
for the Year ending 31st December 2020***

	Note	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Income and Endowment	1				
<i>From Donations and Legacies</i>					
Gifts, donations and projects	2,3	85,257	86,888	172,145	97,534
Sponsored gifts		24,520	0	24,520	23,308
Legacies		1,973	0	1,973	135,365
Total		111,750	86,888	198,638	256,207
<i>From Trading</i>		912	0	912	1,800
<i>From Investments</i>	1	2,282	0	2,282	400
TOTAL INCOME AND ENDOWMENTS	A	114,944	86,888	201,832	258,407
Expended Resources	1				
<i>Support of projects in Kenya</i>	2, 3,12	87,229	81,285	168,514	127,833
<i>UK support costs</i>	4,6,9	11,559	0	11,559	15,618
Total		98,788	81,285	180,073	143,451
<i>Expenditure on generating Funds</i>	1,5	21,574	0	21,574	23,589
TOTAL RESOURCES EXPENDED	B	120,362	81,285	201,647	167,040
Net Incoming Resources	A-B	(5,418)	5,603	185	91,367
<i>Transfers between Funds</i>		(2,482)	2,482	0	0
NET MOVEMENT IN FUNDS	C	(7,900)	8,085	185	91,367
<i>Funds, 31st December 2019</i>	D	178,118	99,489	277,607	186,240
FUNDS, 31st DECEMBER 2020	C+D	170,218	107,574	277,792	277,607


There have been no recognised gains or losses, other than the results of the financial year and all profits and losses have been accounted for on an historical cost basis.

The Notes on Pages 14 to 16 form part of these accounts.

KISUMU CHILDREN TRUST***Balance Sheet as at 31st December 2020***

	Note	2020 £	2019 £
<i>Fixed Assets</i>	1,7	0	0
<i>Current Assets</i>			
Gift Aid tax recoverable		4,716	4,274
Prepayments and accrued income	8	6,306	14,412
Cash at bank and on deposit		261,709	258,921
Total		272,731	277,607
<i>Creditors: Amounts falling due within one year</i>		0	0
<i>Accruals</i>		5,061	0
Net Current Assets		277,792	277,607
TOTAL ASSETS	10,11	277,792	277,607
<i>Unrestricted Funds</i>			
General Funds		74,371	79,789
Emergency Reserve		45,000	45,000
Designated Funds		50,847	53,329
Total		170,218	178,118
<i>Restricted Funds</i>		107,574	99,489
TOTAL FUNDS		277,792	277,607

Approved by the Trustees on 24th July 2021 and signed on their behalf by:



Dr Peter Brierley, Chair

KISUMU CHILDREN TRUST**Notes to the Accounts
for the year ended 31st December 2020****1) Accounting Policies**

- a) The accounts have been prepared in sterling under the historical convention and in accordance with applicable Accounting Standards, the Charities Act 2011, and the Statement of Recommended Practice "Accounting and Reporting by Charities." The Trustees have considered the charity's day to day cash flow requirements and have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the annual report and financial statements.
- b) Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when received. Donations arising under Gift Aid together with the tax recoverable thereon are accounted for when received and provision made for tax unclaimed at the year end.
- c) Expenditure is taken into account when incurred, regardless of when payment is made.
- d) Tangible fixed assets in Kisumu are registered in the name of the Kenyan charity. Fixed assets in the UK are depreciated over 3 years. Balances held in Kenya at the year end are not included in these accounts.
- e) Restricted funds are to be used for specified purposes as laid down by the donor. Expenditure which meets certain criteria is identified to the relevant fund. Designated funds are unrestricted funds allocated for specific purposes by the Trustees. Unrestricted funds are donations and all other income received or generated for the objects of the charity without further specified purpose and are available as general funds. The Restricted and Designated funds are as follows:

2) Movement in Funds: Restricted Reserves

<i>Restricted Reserves</i>	Bell Memorial Fund	Library books/ laptops	Health	Children's Secondary Education	Nutanix Technology Fund	Tommy Hollis Education	JOG	Polytunnel improvements	School toilets	Total
At 31/12/2019	£1,233	£2,923	£2,425	£76,334	£2,923	£695	£6,149	£607	£6,200	£99,489
Income	£0	£0	£625	£11,000	£0	£0	£3,328	£0	£13,000	£35,248
Expenditure	£1,233	£210	£9,613	£4,356	£0	£695	£1,685	£709	£1,367	£27,163
At 31/12/2020	£0	£2,713	(£6,563)	£82,978	£2,923	£0	£7,792	(£102)	£17,833	£107,574

The "Bell Memorial Fund" excess funds were transferred to General Funds as the memorial had been completed. A large health expense for a very seriously ill wife of an ex-CBCH child, Boaz Omuga, of £7,204 was designated a Health expenditure owing to it being the hospital bill for a four-month stay with intricate surgery. Boaz aims to repay that after he qualifies as an actuary.

3) Movement in Funds: Designated Reserves

<i>Designated Reserves</i>	Community Education	New Classrooms	Renovated Classrooms	Social Worker	Additional pipework	St Philip's Church	Total	Emergency Reserves
As at 31/12/2019	£5,853	£276	£20,000	£20,000	£7,000	£200	£53,360	£45,000
Income	£0	£2,640	£39,000	£10,000	£0	£0	£51,640	£0
Expenditure	£0	£2,916	£51,006	£0	£0	£200	£54,122	£0
As at 31/12/2020	£5,853	£0	£7,994	£30,000	£7,000	£0	£50,847	£45,000

“Community Education” = Community Children Secondary Education. When the New Classrooms were completed, an additional amount of £2,640 was taken from general funds (to pay for their new furniture) to bring that designated fund to closure. New toilets for the Primary school were taken out of Designated Funds and put as restricted Funds since some money was specifically received for them.

4) **UK Support Costs**

Item	2020 £	2019 £
Employment costs	8,603	8,580
UK governance and travel expenses	417	5,174
Child risk/safeguarding	154	132
Other costs and bank charges	2,385	1,732
Total	11,559	15,618

The UK governance and travel expenses were much lower in 2020 because all the Trustee meetings except one were held by Skype or Zoom calls.

5) **Cost of Generating Funds**

Item	2020 £	2019 £
Employment costs	15,631	16,288
Promotion and publicity	5,943	7,301
Total	21,574	23,589

6) **Staff and Trustees**

The charity had no part-time employees in January 2020 (none in 2019). Salary costs in the year thus were zero (2019 zero). Contract staff in 2019, all for 12 months, included the Administrator and Bookkeeper, Media Officer and Development Manager who collectively were paid £24,234 [£8,603 +£15,631] (2019 £24,868).

The Chair was re-imbursed £143 for travel in the UK in 2020 (2019 £1,978) much less than the previous year because no visits to Kenya occurred during the year due to Covid restrictions. Two Trustees (Michael and Katherine Dare) were re-imbursed £91 for travel in the UK in 2020 (2019 £160) much less than in 2019 again because their visit to Kisumu had to be cancelled (£3,679 in 2019). No staff visited Kisumu in 2020. Staff and Trustee UK travel costs in 2020 are shown as per Note 4. Other Trustees were paid travel costs of £80 to Samara Earl (£0 in 2019), £76 to Angelique Patnett (£0 in 2019) and £27 to Steve Roderick (£0 in 2019), but no amounts were paid or are payable to any other Trustee or staff member. Travel costs in 2020 would have been higher than in 2019 because Trustees are now more dispersed had not meetings been held mostly by Zoom.

7) **Fixed Assets**

No tangible fixed assets were purchased in 2020, nor in the previous 3 years.

As at 31 st December	Cost/Brought forward	Depreciation during year	Net value end year
2019	£0	n/a	£0
2020	£0	n/a	£0

8) **Debtors and Prepayments**

Prepaid expenditure includes school fees for 2021.

9) **Governance costs**

The Independent Examiner is a volunteer.

10) **Analysis of Net Assets between Funds**

Item	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Fixed Assets	0	0	0	0
Cash at bank and on deposit	154,135	107,574	261,709	258,921
Other net current assets	16,083	0	16,083	18,686
Total	170,218	107,574	277,792	277,607

- 11) At the balance sheet date, the Charity had no commitments under operating leases or any other contractual (other than employment) or constructive obligations.

12) **Charitable Activities**

Item	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
School fees	20,705	4,356	25,061	33,990
Running costs of the Home	22,192	0	22,192	38,425
CBCCH Salaries	20,108	0	20,108	24,701
Other direct costs	5,261	0	5,261	5,611
Monitoring visits	1,604	0	1,604	6,427
Property maintenance	6,285	0	6,285	3,521
Community Feeding Programme	11,074	0	11,074	15,158
Total	87,229	4,356	91,585	127,833

There were no major medical bills included with the running costs of the Home this year (as in 2019), and while there were no visits to the Home, some costs were incurred by the forward purchase of tickets when offered at a cheap rate (refunded by a personal donation when travel was not permitted). School fees (and other costs) were less this year because of Covid restrictions, but community initiatives included permission to provide hot lunches every day from mid-September onwards for 100 local impoverished children (judged as such by the Primary School Headmistress). We also provided monthly food parcels to a number of needy local families with CBCCH children who had to return to living with their relatives or guardians.

Unrestricted direct costs include annual payments like insurance and audit fees. We also put £20,000 of our designated reserves towards the renovation of 10 classrooms for the local Tieng're Primary School (see Note 3), and completed the payment for furniture for the new classrooms built in 2019. Salaries are back to roughly the 2018 level (£19,000) as we had no staff retirements in 2020 (unlike in 2019).