

KISUMU CHILDREN TRUST

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

Report and Accounts

for the year ending 31st December 2021

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

Address for Correspondence	Tim Simpson, Temples Croft, Oxford Road, Upton, Aylesbury, Buckinghamshire HP17 8TZ
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; Deputy Chair after October 9 th ; Treasurer) 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 (Resigned 25 th March 2021) Steve Roderick (Vice-Chair) Tim Simpson (Co-Chair; Chair after October 9 th) Nick Smith (Promotion and Education Committees)
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 Mgr 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 2021

The Trustees of the Kisumu Children Trust [KCT] are pleased to present their report with the financial statements for the year ending 31st December 2021.

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 ten members at the start of 2021 and nine members at its end. They included two Co-Chairs, two Vice-Chairs, and five other Trustees, each with a particular responsibility. 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, initially Co-Chair, becoming Chair 9th October)
- Leading the work on Education (Katherine Dare)
- Guiding the UK administration (Peter Brierley, initially Co-Chair, becoming Deputy Chair 9th October), primarily helping in the areas of Promotion (with Media Officer Suzanne Hodnett, Editor of our *Kisumu News* newsletter), Finance (through our Bookkeeper, Lynn Allen, who was also responsible for our donation acknowledgement, data base operating, and *Newsletter* distribution). Peter Brierley was appointed Treasurer by the Trustees in 2017, and renewed in 2020.

The Board met six times in 2021, all by Zoom (co-ordinated by Tim Simpson), not being able to meet face-to-face because of the Covid-19 restrictions. These meetings followed the 2020 pattern and were more but shorter rather than the previous pattern of fewer, but whole-day, meetings face-to-face. We found this a better way of proceeding. Because of the Covid-19 travel restrictions, no Trustee was able to visit Kisumu, Kenya, as had been the practice in 2019 and 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, or promote individual sponsorships 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, 2021, was also cancelled for the same reason.

Local governance

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 be reviewed in 2021, 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. However, during the year Silas Koki and Bonface Nyanjon'g were made redundant, with compensation of payment of one month's salary at the time of leaving for every full year of service, which exceeds the 15 days per full year of service required by the Kenyan legal requirements.

CBCB 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 both in 2020 and in this year 2021. Philemon kept in touch with them by phone. Philemon also joined the UK Trustees in July 2021 when they all met by Zoom.

Covid Restrictions

2021 was another 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. In 2020, the Kenyan Government had brought forward its Alternative Family Care Programme and required all children in Homes in Kisumu County (chosen to pilot the programme) 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). This programme was continued throughout 2021, and the pandemic continued with successive outbreaks and associated lockdowns.

The Kenyan Government also altered the dates for their national exams, as well as changing the education programme from three terms a year to four terms a year in 2022 and 2023, by drastically shortening the holiday periods, to enable children to catch up on missed education time. The Kenyan Education Department issued a decree in 2019, amplified in 2020, that in 2023 all primary school pupils should move on to a secondary school. Little onward action on this has occurred so far in 2022.

In September 2020, 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. However, they were required to return to their relatives after taking their examinations in May 2021. 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 in September 2020, and we continued to do this every day in 2021, as we did in distributing monthly food parcels to local needy families. All the pupils had to be identified as "impoverished" by the Headteacher of the Tieng're Primary School, which they all attended.

The daily lunches and the monthly food parcels have also continued in 2022, although the numbers have dropped to 80 and 30 respectively in 2022. Providing this alternative care to a wider group of local children is financed by switching the money we would have spent on looking after a full Children's Home of 70 children. Of the 100 children, 38 were in fact children from CBCB who were living sufficiently locally to be able to walk to the Home to get lunch; the other 62 children were also local, but not previously resident in the Home.

2021 was another very different year!

For the Kisumu Children Trust (KCT) 2019 was an exceptional year because of two legacies we had unexpectedly received, as detailed in that year's Report. 2020 was an exceptional year because of the coronavirus pandemic, and the lockdowns it necessitated. The year 2021 has also proved exceptional because of the continuing Covid restrictions, the problems caused by the AFC programme, and our decision to support the building of new style toilets at Tieng're Primary School (TiPS).

We did not know, of course, that the year 2021 was going to be a second year of Covid restrictions, but, in the light of what had happened in 2020, the Leadership Team drew up a detailed paper of what might be undertaken (a) in the Children's Home, (b) for the children in the local community, and (c) what further support we could give to the CBCH children. This was a long, serious paper, which was broadly agreed by the Trustees at their January 2021 meeting, and has subsequently been worked out as indicated in the following paragraphs.

The renovation of 10 classrooms at TiPS had been completed for the start of the term on Monday 4th January 2021 at TiPS, but after a few weeks, Covid saw the school empty again. We were able to continue with our feeding programme, but how else could we help? A Trustee Weekend away proved impossible because of Covid, so we had a long Zoom meeting to think, pray and discuss this.

Toilets

We all agreed that TiPS urgently needed new toilets. The existing 4 girls and 4 boys long-drop toilets for a school of 900 pupils in what looked like tumble-down garden sheds were in a disgusting, unhealthy, and awful condition, and prevented some children getting back to their class in time because the toilet queue was so long. We had initially suggested building 20 replacement water toilets Asian style (the school's borehole became operational in 2020) at a quoted cost of £24,000. Asian toilets have no pan, but are flushable. The Headmistress knew the maintenance cost of such could be high and was concerned. A new type of flushable long-drop toilets had become available but were very expensive – 20 would cost over £90,000, money which KCT didn't have and which it doubted would come from Trusts. Kenyan law says there should be 1 toilet for every 40 pupils, so theoretically the school should have had 24 toilets, 12 each boys and girls.

The long Zoom call resolved the situation. We would try and do what the Headmistress requested (as we had already with new classrooms, and renovated classrooms) – build just 8 new flushable long-drop toilets, which would cost £45,000. The architect found he could include for the price 2 further children's toilets and staff toilets. The boys would also have a urinal and the girls a wash room. Building began in September 2021 and was finished six months later in February 2022. The new type of toilet attracted much local interest, the buildings for which were as high as the classrooms because the huge 5,000 litre water tank on top had to have sufficient pressure to flush the toilets out into a cess pit when necessary.

Sponsorships

Most of the children in CBCH are sponsored by someone (or a family) in the UK. We are also fortunate in having many who give regularly, usually every month, although not specifically sponsoring one of the children. These two sources of income provide roughly half our total support. We are therefore always keen to allow children to be sponsored, and at one stage received more requests than we have CBCH children. This led to sponsoring some of the poorest local community children. Sponsorship for such means meals in the Home, provision of their school uniform and spare clothes, paying their school levy, meeting any medical expenses and, if they pass the exam for secondary school, paying those fees also. Some 30 community children have thus been sponsored.

When we began the lunch-time feeding programme for 100 children, 38 of those who came had previously lived at CBCH, and our Assistant Manager Manase listed the names of 59 of the remaining 62 and ascertained in what education year they were in at TiPS and their year of birth. It was therefore possible to draw up a Table (on the next page) showing the ages of these young people

by their school year. The squares coloured grey indicate where a child should be. Kenyan Primary School is from ages 6 to 14. A 6-year old therefore starts in Class 1, and in the year when s/he becomes 7 moves into Class 2 and so on. Anyone to the *right* of the grey square would be a year ahead, so an 8-year old in Class 4 would be in a Class of 9- year olds.

Year Age	Pre-School		Class at Tieng're Primary School								Total
	Mid- dle	Final	1	2	3	4	5	6	7	8	
6	2										2
7		2	1								3
8		1	4	3							8
9				3	1						4
10				4	3						7
11			1			3					4
12					5			3			8
13						4	3	4			11
14								8	2		10
15								1			1
17									1		1
Total	2	3	6	10	9	7	3	16	3	0	59

All of the children having a hot lunch, already deemed by the Headteacher to be impoverished, are on the *left* of the grey squares, that is, behind where they should be. The Table shows 4 children in Class 1 who were 8 years old. In fact only 8 of these 59 children were in their correct year. It is easy to identify the children who are most behind in their education.

The one in the square coloured brown is most behind – an 11-year old in a class full of 6-year olds! The 10 most behind from this list were then suggested for sponsorship, but their guardians needed to be asked if they agreed and the Headmistress needed to vet they were truly “impoverished”. As a consequence a slightly revised list of names was produced, agreed by those in Kisumu and the UK Trustees, and new sponsors-to-be are being invited to consider them.

Use of buildings in Kisumu

With the Children's Home looking after some children but not to a full capacity, was there any further alternative use that could be made of some of the buildings? A number of alternatives were considered, and discussed with the team at the Home:

- Using the Quiet Room with its computers to run computer classes for teenagers
- Purchasing of some equipment (such as sewing machines) to put in the dining room for teaching employment crafts (such as dressmaking)
- Using some of the small dormitories as a room for meetings, such as helping disabled children get necessary treatment
- Possibly helping Alice, the Headmistress of TiPS, to undertake evening classes at the school, but also teaching teenagers key topics such as how to start a business, family life, and other topics to help enter the adult world more competently. The CBCH dining room could easily be used for teaching purposes, as had been done on many occasions in years gone by.

It was agreed that these should be explored and followed through by the Trustees visiting the Home in April 2022. We also agreed:

- Not to attempt to use the buildings as a disabled centre as another organisation doing this was already in existence in Kisumu. We would support that rather than attempt to set up another centre with specialist staff and equipment. However, it was not certain that each of the 59 disabled children in the area were identified or able to get to Kisumu from rural areas with their families (often a single mother), and too poor to afford the necessary transport and treatment.
- We should not attempt to develop a small plot of land KCM owns about a mile from the Home for at least two years. It was neither a good time for its development nor for selling it.
- 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 done that.

Administration in the UK

A number of factors have affected our work in 2021:

- Our part-time Development Manager, Mark Cook, was offered a full-time job with another organisation and decided to take it. We tried to replace him by advertising for a Grants Officer, but this post is not yet filled.
- The Trustees formed a Staff Committee which met twice in 2021.
- The Promotion Committee met three times in 2021, but largely ceased to function after Mark Cook left.
- In order to facilitate some of the projects we were hoping to initiate in Kisumu, it was agreed we should advertise for an Development Officer who would serve 6-9 months in Kisumu (all expenses paid) and then come back and work with the KCT Trustees. We already have a Restricted Fund to provide financial support for this arrangement.
- It was agreed that Tim Simpson should take over as Chair from Peter Brierley, who would become Deputy Chair, as well as Treasurer, at the October Annual Meeting.
- Michael Dare also indicated he would like to stand down from the Leadership Team at a convenient time. As Covid problems resumed in 2021, he kindly agreed to stay on as a member of that Team until circumstances changed.
- The Leadership Team (Tim Simpson, Michael Dare, Samara Earl and Peter Brierley) meet regularly between full Trustee meetings. One member temporarily stood down in July (Samara Earl) owing to personal circumstances.

During 2021 the final payments were made for the renovation of 10 classrooms which had been begun the previous year. Substantial sums of money had been raised from supporters and Trusts for their improvement which cost in total £62,161. All but £1,256 of this was given to KCT. Likewise money had been raised for the new toilets which cost £45,144 and all but £6,586 was given by supporters or Trusts. The Trustees agreed that these two residual amounts of money should be taken from the General Fund so that the respective Restricted Funds could be closed.

We are aware that all our ministry must primarily (a) be with impoverished children and (b) Christian in design, and (c) ideally especially focussed on 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

We would like to look more widely than the 80 children we are currently helping. While initially we were limited to children attending TiPS (as stipulated by the local Chief) we are now free

to help any local children irrespective of the school they attend. We wish to focus on “impoverished” children where, in a discussion with the Board of Management of TiPS with two KCT Trustees in 2018, a “poor” boy or girl (of any age or tribe) would meet some or all of the following conditions:

- 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
- Whose relatives are willing for their photo to be taken in the hope of attracting a sponsor, and Manase to officially record their date of birth and other details.
- Who would be willing to write a Thank You letter occasionally to their sponsor.
- Whose guardians/relatives are unlikely to be able to support them fully for the four-year costs of secondary or vocational education.

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 (like a lady delivering 1000 cream teas to local families to raise funds for KCT). The Kisumu Children Trust publishes a quarterly newsletter, *Kisumu News*, edited by Suzanne Hodnett, and emails out monthly prayer news to those requesting such.

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 2021 we received grants from 10 Grant Making Trusts totalling £28,300 (in 2020 £42,450 from 9 Trusts). Half of this was especially given for our feeding programme in 2021, and the other half towards the cost of the new toilets for the School, and one donation towards new desks for the children in the renovated classrooms. We are enormously grateful to these Trusts for their active support.

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 are engaging and to further our commitment to continue our work with current CBCH children, wherever located, as well as extending that help to more impoverished children in the community. A key paper to this end was written in 2019, described in the 2020 Report, and it continued to be used in 2021 as a guide in our long-term finance, and will continue to be so used in 2022.

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 or a revision to them:

- 1) Complaints and Procedures (10/18) (to be updated in 2022);
- 2) Appointment of New Trustees (01/11, 10/18, 10/21);
- 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) (to be updated in 2022);
- 9) Photography (11/19);
- 10) IT and Data Rights KCT (02/20)
- 11) Safeguarding and Child Protection (03/21), 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.

The Trustees also agreed the terms of reference for our various Committees: Promotion, Sponsorship, Education (all 01/21) and Staff (03/21).

Financial Review

As indicated above, we were blessed in 2021 to receive £28,300 from 10 different Grant Making Trusts. We ended the year with a General Fund of £86,000 outside our Restricted and Designated funds and Emergency Reserve. Some of this could be spent on further projects in 2022. 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 2022 and beyond will naturally include the furthering of the relationship with Tieng're Primary School, and perhaps other local Schools, 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 until he reaches retirement age in 2028).

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 specifically to help, over time, at least 90 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 extreme emergency situations may necessitate spending more than suggested 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 2019, and the changing Christian situation in the UK. They consider that with regular Trustee meetings, Leadership Team meetings, and, when possible, a number of Trustee visits to the Home, 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 and its aftermath as restrictions are lifted in 2022. The impact of the war in Ukraine in 2022 remains to be seen.

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, by Zoom, on 23rd July 2022 and is signed on their behalf by:



Dr Peter Brierley, Deputy 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

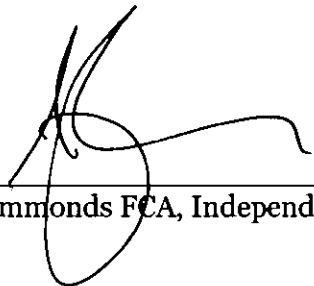
My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items 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

29/7/2022.

KISUMU CHILDREN TRUST**Statement of Financial Activities
for the Year ending 31st December 2021**

	Note	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Income and Endowment	1				
<i>From Donations and Legacies</i>					
Gifts, donations and projects	2,3	87,458	35,981	123,439	172,145
Sponsored gifts		24,455	0	24,455	24,520
Legacies		10	0	10	1,973
Total		111,923	35,981	147,904	198,638
<i>From Trading</i>		808	0	808	912
<i>From Investments</i>	1	1,692	0	1,692	2,282
TOTAL INCOME AND ENDOWMENTS	A	114,423	35,981	150,404	201,832
Expended Resources	1				
<i>Support of projects in Kenya</i>	2, 3,12	96,232	63,991	160,223	168,514
<i>UK support costs</i>	4,6,9	13,658	0	13,658	11,559
Total		109,890	63,991	173,881	180,073
<i>Expenditure on generating Funds</i>	1,5	13,645	0	13,645	21,574
TOTAL RESOURCES EXPENDED	B	123,535	63,991	187,526	201,647
Net Incoming Resources	A-B	(9,112)	(28,010)	(37,122)	185
<i>Transfers between Funds</i>		(8,085)	8,085	0	0
NET MOVEMENT IN FUNDS	C	(17,197)	(19,925)	(37,122)	185
<i>Funds, 31st December 2020</i>	D	170,218	107,574	277,792	277,607
FUNDS, 31st DECEMBER 2021	C+D	153,021	87,649	240,670	277,792

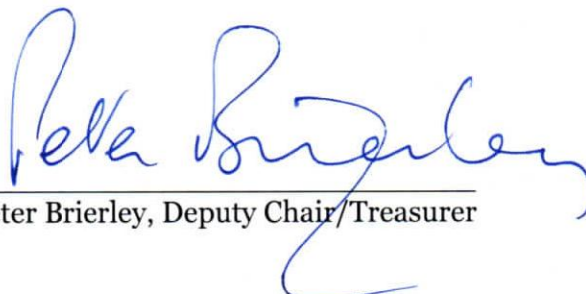
There have been no recognised gains or losses, other than the results of the financial year and all profits and losses have been accounted for on an historical cost basis.

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

KISUMU CHILDREN TRUST***Balance Sheet as at 31st December 2021***

	Note	2021 £	2020 £
<i>Fixed Assets</i>	1,7	0	0
<i>Current Assets</i>			
Gift Aid tax recoverable		4,347	4,716
Prepayments and accrued income	8	7,478	6,306
Cash at bank and on deposit		228,660	261,709
Total		240,485	272,731
<i>Creditors: Amounts falling due within one year</i>		0	0
<i>Accruals</i>		0	5,061
Net Current Assets		240,485	277,792
TOTAL ASSETS	10,11	240,485	277,792
<i>Unrestricted Funds</i>			
General Funds		78,021	74,371
Emergency Reserve		45,000	45,000
Designated Funds		30,000	50,847
Total		153,021	170,218
<i>Restricted Funds</i>		87,649	107,574
TOTAL FUNDS		240,670	277,792

Approved by the Trustees on 23rd July 2022 and signed on their behalf by:


 Dr Peter Brierley, Deputy Chair/Treasurer

KISUMU CHILDREN TRUST**Notes to the Accounts
for the year ended 31st December 2021****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>	Library books/laptops	Health	Children's Secondary Education	Nutanix Technology Fund	JOG, Loans and Gifts	Polytunnel improvements	Renovated Classrooms	School toilets	Total
At 31/12/2020	£2,713	(£5,763)	£82,978	£2,923	£6,992	(£102)	£0	£17,833	£107,574
Income	£0	£7,527	£5,853	£0	£518	£102	£1,256	£20,725	£35,981
Expenditure	£231	£875	£4,493	£0	£3,998	£0	£9,250	£37,059	£55,906
At 31/12/2021	£2,482	£889	£84,338	£2,923	£3,512	£0	(£7,994)	£1,499	£87,649

£800 which was mistakenly allocated initially to the JOG Fund has been transferred to the Health Fund, and in addition a large health expense for a very seriously ill wife of an ex-CBCH child, Boaz Omuga, of £7,204 was transferred from our General Fund to our Health Fund during 2021. Boaz aims to repay that after he qualifies as an actuary. £7,000 previously shown as a Designated Fund for "Additional Pipework" was transferred to the School Toilets Fund as this included the extra pipework.

3) Movement in Funds: Designated Reserves

<i>Designated Reserves</i>	Social Worker	Emergency Reserves	Total
As at 31/12/2020	£30,000	£45,000	£75,000
Income	£0	£0	£0
Expenditure	£0	£0	£0
As at 31/12/2021	£30,000	£45,000	£75,000

What was "Community Education" (or Community Children Secondary Education) has now been combined with Children's Secondary Education as all sponsored children are grouped together. New toilets for the Primary School were also taken out of Designated Reserves and put as Restricted Reserves since some money was specifically received for them. Trustees also agreed that the money for "Additional Pipework" should be put towards the new toilets. The "Renovated Classrooms" were also included in Restricted Reserves as some money was specifically received for these as well.

4) **UK Support Costs**

Item	2021 £	2020 £
Employment costs	10,920	8,603
UK governance and travel expenses	675	417
Child risk/safeguarding	166	154
Other costs and bank charges	1,897	2,385
Total	13,658	11,559

5) **Cost of Generating Funds**

Item	2021 £	2020 £
Employment costs	10,600	15,631
Promotion and publicity	3,045	5,943
Total	13,645	21,574

Employment costs are lower as in June 2021 our Development Manager resigned to go to a full-time job. Our promotion and publicity costs are lower as we saved money on postage, by not exhibiting at public exhibitions and by using less online advertising.

6) **Staff and Trustees**

The charity had no part-time employees in January 2021 (none in 2020). Salary costs in the year thus were zero (2020 zero). Contract staff in 2021, included the Administrator and Bookkeeper, Media Officer (both for 12 months) and the Development Manager (for 6 months) who collectively were paid £21,520 [£10,920 + £10,600] against £24,234 [£8,603 + £15,631] in 2020.

The Chair was re-imbursed £31 for travel in the UK in 2021 (£143 in 2020) and £363 for advanced flight tickets to Kisumu for 2022. No other travel expenses were paid to any of the Trustees in 2021 unlike previous years where Michael and Katherine Dare were re-imbursed £91 for travel in the UK in 2020, Samara Earl £80 in 2020, Angelique Patnett £76 in 2020 and Steve Roderick £27 in 2020. No Staff or Trustees visited Kisumu in 2021. £14 was paid to Volunteer Ashleigh Miles in 2021. Had not meetings been held by Zoom, travel costs in 2021 would have been higher than previously because Trustees are now more dispersed.

7) **Fixed Assets**

No tangible fixed assets were purchased in 2021, nor in the previous 3 years.

As at 31 st December	Cost/Brought forward	Depreciation during year	Net value end year
2020	£0	n/a	£0
2021	£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 2021 £	Total 2020 £
Fixed Assets	0	0	0	0
Cash at bank and on deposit	152,927	87,558	240,485	261,709
Other net current assets	?	0	?	16,083
Total	152,927	87,558	240,485	277,792

- 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 2021 £	Total 2020 £
School fees	33,581	4,493	38,074	25,061
Running costs of the Home	24,819	0	24,819	22,192
CBCH Salaries	21,051	0	21,051	20,108
Other direct costs	810	0	810	5,261
Monitoring visits	588	0	588	1,604
Property maintenance	1,104	0	1,104	6,285
Community Feeding Programme	18,772	0	18,772	11,074
Total	96,232	4,493	100,725	91,585

There were no major medical bills included with the running costs of the Home this year (as in 2020), 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. School fees were more this year because the Government imposed a 4-term year instead of 3-term in order to make up for lost teaching time due to Covid restrictions, and community initiatives continued with provision of a hot lunch every day for up to 100 local impoverished children (judged as such by the Primary School Headmistress). We also continued to provide monthly food parcels to a number of needy local families with CBCH children who had to return to living with their relatives or guardians. Unrestricted running costs include annual payments like insurance and audit fees.