

KISUMU CHILDREN TRUST

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

REGISTERED CHARITY NUMBER 1091477

Report and Accounts

for the year ending 31st December 2022

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

Address for Correspondence	Dr Peter Brierley, 1b, 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 (Deputy Chair in 2022, Acting Chair since April 22 nd 2023; Leadership Team and Treasurer) Graham Collison Katherine Dare (Lead Education Committee) Michael Dare (Leadership Team) Eric Deeben (from 5 th June 2023) Ivo de Freitas (from 19 th June 2022) Kathryn de Freitas (from 19 th June 2022) Samara Earl (Leadership Team) Jim Holland (Vice-Chair) Steve Roderick (Vice-Chair) Tim Simpson (Chair during 2022, but temporarily stood down 21 st April 2023) Nick Smith (Resigned 2 nd October 2022)
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 2022

The Trustees of the Kisumu Children Trust [KCT] are pleased to present their report with the financial statements for the year ending 31st December 2022.

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 looking after 104 sponsored children formerly part of a residential orphanage in Tieng're, Kenya (a small village some 7 miles west of Kisumu), supporting local care-givers, and supporting some of the impoverished children in the local Tieng're Primary School.

UK Governance

The Board of Trustees had nine members at the start of 2022 and ten members at its end. They included a Chair, Deputy Chair, 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, Leadership Team),
- Liaising with the local Tieng're Community, including the Tieng're Primary School [TiPS] (Tim Simpson, Chair shared with Deputy Chair)
- Leading the work on Education (Katherine Dare)
- Guiding the UK administration (Peter Brierley, Deputy Chair), 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) and Fund-raising (through our Support Officer, Alan Hewerdine, appointed August 2022). Peter Brierley was appointed Treasurer by the Trustees in 2017, and renewed in 2020.

The Board met seven times in 2022, five by Zoom (co-ordinated by Tim Simpson), which started in 2021 as we were unable to meet face-to-face because of the Covid-19 restrictions, but also twice face-to-face in St Luke's Church, Watford. Two Trustees and the Media Officer were able to visit Kisumu in May 2022.

The Trustees did not attend exhibitions or events where the work of the Trust could be displayed (like the Christian Resources' Exhibition), 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, as supporters and the general public seemed to be recovering from the impact of the Covid years. The Annual Meeting was, however, held in October 2022.

Kenyan governance

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

- Manager, Rev Philemon Oguna, an Anglican minister, and his team, consisting of:
- Assistant Manager (Manase Ouma Oukoh, appointed in 2015),
- Matron (Winnie Olango, appointed as Assistant Matron in January 2018, and promoted to Matron in December 2022),
- Peter Nyidha (appointed in 2015 as Facilities' Co-ordinator, overseeing self-sufficiency developments such as the poly-tunnel and other vegetable growing, both for Home and local consumption).
- Social Worker Pamela Akoth (appointed as Matron to CBCH in January 2015, but appointed as Social Worker in December 2022, see below)

This partially resident management team of five people meet each week under Philemon's leadership.

We retained our full staff in Tieng're in anticipation that the restrictions might be reviewed in 2022, these being: Doris Achieng Sewe (Cook), David Ochieng Opudo (Assistant Cook), Silas Ochieng Ago (Groundsman), Calvin Otieno Osako (Woodcutter), Peninah Akinyi Roche (Cleaner) and our two Guards – George Ndon'ga and Lukas Una. However, at the end of the year Lukas and Peninah 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 laid down by the Kenyan legal requirements.

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 (children's worker), and three others. However, during the year, Joanne Olachi became Chair and Ben Odondi and Daniel Odeny resigned. They normally meet four times a year but Covid-19 restrictions continued into the early part of 2022 in Kenya, but they did meet in May 2022 and once more later in the year.

Kenyan governance is wider than the KCM Board. The West Kisumu Children's Department has responsibility for the care of children in its catchment area which includes the CBCH Home. Their Social Department exercises similar responsibility and the local Chief undertakes administrative authority including registrar, judge and other civic responsibilities. In December 2022 these various authorities agreed to the appointment of a District Social Worker whose salary would be paid by KCT (who had a Restricted Fund specifically for such a purpose given to us by a Grant Making Trust).

It was agreed by these authorities that the Matron of CBCH should be appointed to this role and the KCM Board promoted the Deputy Matron to become Matron in her place. While the outworking of these new duties will be seen in 2023, at the time of writing, they are working very well.

Covid Restrictions

Restrictions on meeting were made across the country by the Kenyan Government because of the corona virus pandemic caused by Covid-19 during 2020 and 2021 but were eased in the early months on 2022, becoming non-obligatory from April 2022 onwards. These restrictions applied nationally and during 2020 many children lost a considerable amount of their education. To make up for this the Kenyan Government made the calendar years 2021 and 2022 into 4-term academic years, allowing the children to catch up on the teaching they had missed in 2020.

Primary children take their Kenyan Certificate for Primary Education (KCPE) normally in October/November each year. However, no exams were held in 2020 because of the restrictions, some were held in mid-2021 and two sets of exams were held in 2022, in February and November.

In 2023 the system reverted back to the more normal 3-term year.

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. All the pupils had to be identified as "impoverished" by the Headteacher of the Tieng're Primary School, which they all attended.

We continued to do this every day in 2021 and 2022, as we did in distributing monthly food parcels to local needy families. The number of daily lunches provided remained between 80 and 100 and the number of food parcels was increased from 30 to 60 in the latter half of the year as families continued to struggle. However, the expensive food parcel programme was phased out during the first three months of 2023, so that we did not create a culture of dependency on the families receiving them. Providing this alternative care to a wider group of local children was financed by switching the money we would have spent on looking after a full Children's Home of 70 children. Of the 100 children being fed, 38 were in fact children from CBCH 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. A survey undertaken by two of the staff of those coming to the lunches showed that for four-fifths, 79%, this was their only meal of the day.

Alternative Family Care (AFC)

During 2021 and 2022 the Kenyan Government took on board the UN-inspired Alternative Family Care programme, which required all children to live in the homes of their parents, relatives or other care-givers. This required all children living in Children's Homes to be sent back to whatsoever kin they had. For orphans and single mothers this could cause very real hardship as these children often had to return to an aged grand-parent who were their guardians, or find fresh living space with uncles, cousins, etc. who could not easily accommodate them along with their own family.

It caused many problems for our children in the Cherry Brierley Children's Home which at the time had 55 primary-aged children all attending the local Tieng're Primary School. Their opportunity to develop socially and spiritually was thus severely impaired, as well as the quality of care such as food and facilities (including electric light at night to do homework). Additionally, for 17 their change of location required a change of school.

All those who were in CBCH are continuing in our care, especially with respect to education fees and associated expenses. The 38 living close enough to CBCH come for a free midday lunch. Some of those at Secondary School come back to CBCH for their holidays, and all school fees continue to be paid by Philemon. The 24 at Secondary School were already catered for by the boarding arrangements offered by their school.

Some of our supporters felt the authorities should be approached because of the hardship suffered by some of the children affected by AFC. In the UK we could approach the Kenyan Ambassador and we could write to the Kenyan MP in whose area of responsibility CBCH falls. Philemon asked us not to do that as it was possible that action would be taken within Kenya itself. CBCH is a member of the Association of Charitable Children's Institutions in Kenya (ACCIK) – and Philemon is the Secretary for the local branch in Kisumu. Several branches approached ACCIK to suggest a combined approach.

ACCIK have considered this, but have decided to take no action, and would support the full implementation of the AFC. That means that it will be extremely unlikely that CBCH will ever be able to return to a fully residential home.

Kenyan Education Authority

At the same time as the country was going through its Covid restrictions, the Department of Education made a substantial change to the school system. Hitherto children started at Primary School at 6 years of age and left at 14. Those who passed their KCPE exam were then allowed to go to a designated Secondary School, for four years, from 15 to 18, from whence they could go to College, take a Vocation

Certificate, or, for a few, go to University.

This was changed with the introduction of the Competency Based Curriculum in which children still started Primary School at 6 (the pre-school classes for those aged 4 to 6 not being altered) but now finished at 12. They then went to Junior Secondary School from 13 to 15, and to senior Secondary School from 16 to 18, and thence to any tertiary education. Furthermore whereas under the old system students could only go to Secondary School if they passed their KCPE exam (getting 260 or more out of the overall score of 500), now **all** children were expected to go to Secondary School, even if the Kenyan Authorities did not provide money for the extra classrooms needed to accommodate more secondary children.

Tieng're Primary School

This school is the closest Primary School to CBCH and all our primary-age children attended. Supporters and Trusts have been able to enhance the facilities of the School very greatly:

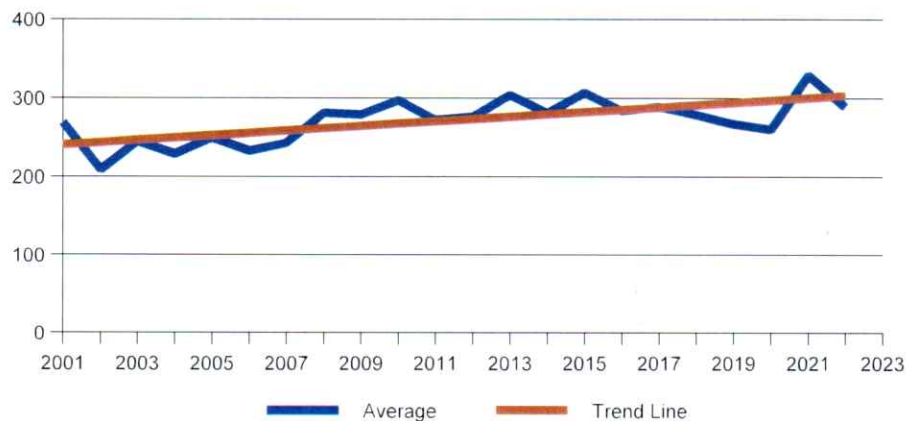
- The School lacked a fence around its 4¼ acre footprint. We have provided a good 6 foot high fence with solid posts every 9 feet, and an iron gateway (kept by a Masai warrior in search of a job!).
- The School had no natural water. A friend who made a donation in memory of his deceased father gave the money to drill a borehole to provide well water as a memorial to him.
- The School had over 800 children attending in 2018. It only had 10 50-seater classrooms, so the children were crowded in, with five sitting at a three-seat desk, and the rest sitting on a very uneven floor because of the broken concrete. We built four new 60-seater classrooms, with ceilings and good lighting, a proper desk for the teacher, and improved desks and seating..
- These extra classrooms had the additional benefit of the School being allowed increased teaching staff. Kenya allocates a trained teacher only where there is a classroom for him or her to teach in.
- The 10 existing classrooms were really unfit-for-purpose, so each was completely renovated with a new roof (the old iron ones had rusted and let the rain through), a ceiling to insulate from the excessive heat in the roof, good lighting, a proper blackboard, etc.
- The School had just 8 unhygienic long-drop toilets for its 800 pupils, and often the girls missed part of their next lesson as they queued to use them. A very generous supporter paid for new toilets to be constructed. We were asked to build flush-able long-drops which are easy to use, with water to wash hands, and a special corner for girls to wash. These were made of brick to house the enormous 50,000 litre water tank used for flushing into cess pits.

The total cost of all these improvements which started in 2018 and only concluded with the opening of the toilets in May 2022 was £198,000, all provided specifically by very generous supporters (one gave half this amount!) and Trusts giving money specifically for these particular items so that our unallocated donations could be used for other priorities. As a consequence, three things happened:

- The 4 pupils who took their KCPE exam exceptionally in January 2022, but who had been able to use the new classrooms, obtained the best marks we have ever had, attributed by the Headteacher both to the student's ability as well as to the wonderful learning ambience created by the new facilities. Alas, the 13 taking the exam in November 2022 did not do so well, perhaps pandemic affected, as the graph on the next page indicates.

(As there was no exam in 2020, the score in 2021 is used for 2020, and the results of the first set of exams in 2022 is used for 2021 and the second set of results in 2022 for 2022). It will be noticed that the average mark achieved increases since 2001 when the charity was formed. The average score has increased by 25% in 21 years, showing that one benefit of quality residential accommodation for orphaned children is a better educational outcome.

Average KCPE scores by the CBCH children, Kisumu, Kenya, 2001 to 2022



- The quality of the School improved so much that other local parents asked for their children to come to this School, there being no official school catchment areas. In December 2022 the School had over 1,000 children on its roll (and needed more classrooms!).
- The Kenyan Education Authority upgraded Tieng're Primary School into the Tieng're Primary and Junior Secondary School because of the quality of its facilities, so that it would now have an extra year of children (aged 15) to teach.

The KCT Trustees believe in the importance of enhancing the learning experience of children if they can. Our previous Development Manager wrote to many Grant Making Trusts (GMTs) seeking funds, and after he moved on in June 2020, we advertised for a replacement but no suitable candidate was found. However, in August 2022, we were delighted to appoint Alan Hewerdine as our Support Officer, working half a day a week in his retirement (for which we are very grateful), and who has continued to approach GMTs on behalf of KCT seeking funds for children's support and advancing education, the latter including what can be done to improve the ambience of teaching and learning.

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 had CBCH children. This led to us sponsoring some of the poorest local community children. Sponsorship for such means lunch in the Home, provision of their school uniform and spare clothes, paying their school levy, meeting any medical expenses and, if they passed the exam for secondary school, paying those fees also. Some 30 community children have now been personally sponsored, all having been indicated as living in very stark poverty conditions by the Headmistress, Alice Aoko, of the Tieng're Primary School (TiPS), and very behind in education, as illustrated in the Annual report for 2021.

The children coming to lunch have come sufficiently frequently for them to become known by name to Winnie, the CBCH Matron, who goes and visits them in their families in their home, thus helping and encouraging the families on the one hand but also giving the CBCH staff a very real insight as to the actual living conditions of the children we care for. As a consequence of this a "Care-givers"

(the Kenyan word used for any kin such as parents, guardians, relatives etc who look after children) meeting was announced in October 2022 to which 39 family members came. Pamela gave a talk on parenting skills, and there were other opportunities for questions and answers and discussions. This was found to be so helpful that those coming now meet regularly at CBCH for fellowship and sharing, organised by one of the fathers who leads it.

We are aware that all our ministry must primarily (a) be with impoverished children and (b) Christian in implementation, and (c) ideally focussed on younger children (for a long-term impact). What does sponsorship “support” mean in this context? It includes:

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

We have temporarily stopped looking more widely than the 104 children we were helping in 2022 (up from 80 in 2021), because of funding uncertainty (see below under Administration). While initially we were limited to supporting children attending TiPS (as stipulated by the local Chief) we are now free to help any local child irrespective of the school he/she attends. When we continue to accept children for sponsorship they will be known to be “impoverished” as defined in our 2021 Annual Accounts.

Use of the CBCH buildings in Kisumu

The Children’s Home still looks after some children full-time, who are recognised as requiring emergency accommodation by the Children’s Department, who are deemed to be “lost” or perhaps are immigrants from nearby Uganda. But this is not full capacity, and in 2022 the Trustees encouraged the following continuing uses of CBCH, especially its large dining room which can easily be used for training courses:

- 1) As just mentioned, emergency full-time accommodation used by the Children’s Dept.
- 2) The “care-givers” meetings, also just mentioned.
- 3) Using the Quiet Room with its computers to run computer classes for teenagers. These classes are set to start in 2023, led by a teacher called Gabriel.
- 4) Holding special meetings for the care-givers of disabled children, and possibly for the disabled children themselves (see below).
- 5) The venue for further meetings of the Kisumu Children’s Leaders’ Fellowship, which are in effect lectures on a broad children topic, followed by lunch. These have been held many times prior to Covid at CBCH, but have yet to start again. Usually 60 to 80 leaders attend from local schools, other homes, civil servants, those responsible for specialist care, etc.
- 6) Micro-Business Training classes (see below also)
- 7) Weekly meetings for teenagers who come for discussion and fellowship, rather like a Teenagers Bible Group, as it is led by Pamela, and she brings in Biblical principles as part of the sharing together. (In time, this could develop further).
- 8) A Bible Camp was held the week before Christmas in December, 2022. It proved too expensive to make it residential, and in any case there would not be enough room for the 120+ who attended. It was very popular with requests for it to be held again in December 2023, and this is planned. There was a good response to the Biblical message given that week.

Through helping one particular very disabled boy called Boaz, the plight of disabled children in Tieng’re came powerfully to the attention of KCT Trustees. With assistance from Kenyan researchers, a survey of disabled children in and around Tieng’re was proposed, welcomed by the various Kisumu Authorities, authorised by them, agreed with the Chief and begun in 2022, but the

detailed work undertaken in 2023. The report of this project is awaited, although it is already known they have been able to list 81 disabled children in the neighbourhood.

Micro-Business start-ups

One important development which began in 2022 has overflowed into 2023. During her visit to Kisumu in May 2022, Suzanne Hodnett, our Media Officer, had several conversations with Joanne Olachi, the new Chair of the Kisumu Children Ministries Board, who agreed to lead a course over 5 weeks for those seriously interested in started a small business. Suzanne provided some of the teaching material as she herself teaches this in the UK.

17 attended the course at CBCH in January/February 2023; by its end, all had written a workable business plan with aims, objects, how it would be organised, where located, cost of starting, finance needed, potential profits, etc. Three of these were chosen and implementation of their schemes began in 2023. While any such successful businesses provide employment, the aim is to encourage those now gaining an income from these micro-businesses to provide more adequate meals for their children and practical encouragement for them at school, so that they benefit both physically and educationally. We pray for God's blessing on this development.

Administration in the UK

A number of factors have affected our work in 2022:

- After our Support Officer was appointed, the Promotion Committee was re-convened and met once in the autumn of 2022, and will continue to meet in 2023.
- Although Tim Simpson was appointed Chair in October 2021, his first year in office was compounded by poor health (through Long Covid), increasing responsibilities at his work place and the severe illness of his mother. As a consequence of this pressure he temporarily stood down in December 2022, and Peter Brierley was appointed Acting Chair at the Trustees' meeting in April 2023.
- Developing effective succession planning, especially for Michael Dare and Peter Brierley, continues to be a concern.
- The Leadership Team (Tim Simpson, Michael Dare, Samara Earl and Peter Brierley) met only a few times in 2022 owing to Tim's lack of availability.
- We published four issues of *Kisumu News* for our supporters, compiled and produced by our Media Officer.
- A summary of our income and expenditure was made every month and distributed to all Trustees and Staff with commentary as needed by the Treasurer.
- A three-year budget was constructed, and discussed at the Trustees' meeting in November, where it was agreed to curtail some of the annual expenses because of the lack of funding at that time which we felt might continue: we agreed not to meet the travel expenses of those Trustees visiting Kisumu on behalf of KCT in 2023, ceasing the provision of food parcels, making two CBCH staff redundant, and temporarily curtailing accepting more children for sponsorship.

Support for the Home

The large majority of the money required to run the Home, 88%, in 2022 was provided by UK supporters, the other 12% largely coming from Grant Making Trusts and legacies. Some of the money raised comes specifically from fund-raising events. The Kisumu Children Trust publishes a quarterly newsletter, *Kisumu News*, compiled and produced by Suzanne Hodnett as mentioned above. KCT also emails monthly *Prayer News* to those requesting such.

In 2022 we received grants from two Grant Making Trusts totalling £10,000 (in 2021 £28,300 from 10 Trusts), being much less than the previous year because there was an absence of appointment of the relevant staff. These both were for general use for children's welfare. We are enormously grateful to these Trusts for their active support.

Policies

Our list of agreed and adopted policies is as follows:

- 1) Complaints and Procedures (10/18);
- 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, copies of policies (10) and (11) written for their circumstances which they have adopted. This was relevant in May 2022 when a Ugandan boy staying as an emergency in the Home spoke to one of the visiting Trustees indicating he had been beaten by one of the staff. The member of the Staff was temporarily suspended, the Kenyan police were called who took the matter to the Kisumu Children's Department who are responsible for such safeguarding matters. During their subsequent investigation the boy confessed to lying, and it was noticed that the supposed mark on his side which he said had come from the beating was in fact an old scar from a previous injury. The matter was written up and signed by the Manager and Children's Officer with a copy of these forms deposited with KCM and the Children's Department. The suspended officer in CBCH was re-instated.

KCT Viability

Our discussions on KCT viability have meant greater attention given to our financial liabilities in the light of the programme of community support in which we are engaging, as well as continuing our support work with the 104 sponsored children, and in addition to extending help to more impoverished children in the community through our daily lunch programme. A key paper on long-term finance to this end was described in the 2020 Annual Report, and which continued to be used in 2022.

We ended the year with a General Fund of £55,000 (£78,000 in 2021) outside our Restricted and Designated funds and Emergency Reserve. Some of this could be spent on further projects in 2023. 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 2023 and beyond will naturally include continuing the relationship with Tieng're Primary School and other local schools as appropriate. Our expanding community involvement will continue in order to help children, physically, spiritually and educationally. 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 in a post-Covid arena and after the implementation of the Alternative Family Care programme. Our desire to help extremely poor, hungry and needy children in Kisumu has not lessened, and we trust God to lead us into increasingly effective paths of service to deprived poverty-stricken children in the Kisumu area.

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 have provided water, vegetables and food parcels to the community as required and as we are able. We run an active free lunch programme for the neediest children in our locality in Kisumu. The Trustees consider that they have complied with their public benefit requirements under the Charities Act of 2011. As described above we have continued our support of the large Tieng're Primary and Junior Secondary School near the CBCH Home, and aim specifically to help, over time, at least 100 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 is 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 outworked in 2021 and 2022 in particular, as well as the changing, decreasing, Christian situation in the UK. They consider that with regular Trustee meetings, Leadership Team meetings, and, when possible, essential 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. The impact of the war in Ukraine in 2022 has seen a general rise in food prices in Kenya and the general cost of living; this has not affected KCT greatly as we are no longer funding a fully residential home with its associated costs. Some of the costs to KCT are also reduced by an increasing rate of exchange between the Kenyan shilling and the UK pound.

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 8th July 2023 and is signed on their behalf by:



Dr Peter Brierley, Acting 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 2022 which are set out on Pages 14 to 18.

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

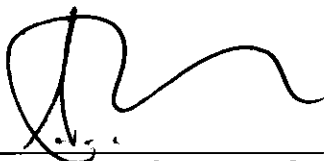
My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items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

15th August
July 2023

KISUMU CHILDREN TRUST***Statement of Financial Activities
for the Year ending 31st December 2022***

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Income and Endowment	1				
<i>From Donations and Legacies</i>					
Gifts, donations and projects	2,3	80,694	14,460	95,154	123,439
Sponsored gifts		23,025	0	23,025	24,455
Legacies		3,545	0	3,545	10
Total		107,264	14,460	121,724	147,904
<i>From Trading</i>		531	0	531	808
<i>From Investments</i>	1	1,549	0	1,549	1,692
TOTAL INCOME AND ENDOWMENTS	A	109,344	14,460	123,804	150,404
Expended Resources	1				
<i>Support of projects in Kenya</i>	2, 3,12	114,102	13,712	127,814	160,223
<i>UK support costs</i>	4,6,9	14,303	0	14,303	13,658
Total		128,405	13,712	142,117	173,881
<i>Expenditure on generating Funds</i>	1,5	9,746	0	9,746	13,645
TOTAL RESOURCES EXPENDED	B	138,151	13,712	151,863	187,526
Net Incoming Resources	A-B	(28,807)	748	(28,059)	(37,122)
<i>Transfers between Funds</i>		5,953	(5,953)	0	0
NET MOVEMENT IN FUNDS	C	(22,954)	(5,105)	(28,059)	(37,122)
<i>Funds, 31st December 2021</i>	D	153,021	87,649	240,670	240,670
FUNDS, 31st DECEMBER 2022	C+D	130,067	82,544	212,611	240,670

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 16 to 18 form part of these accounts.

KISUMU CHILDREN TRUST**Balance Sheet as at 31st December 2022**

	Note	2022 £	2021 £
<i>Fixed Assets</i>	1,7	0	0
<i>Current Assets</i>			
Gift Aid tax recoverable		5,230	4,347
Prepayments and accrued income	8	2,098	7,478
Cash at bank and on deposit		206,174	228,660
Total		213,502	240,485
<i>Creditors: Amounts falling due within one year</i>		0	0
<i>Accruals</i>		0	0
Net Current Assets		213,052	240,485
TOTAL ASSETS	10,11	213,052	240,485
<i>Unrestricted Funds</i>			
General Funds		55,174	78,021
Emergency Reserve		45,000	45,000
Designated Funds		29,893	30,000
Total		130,067	153,021
<i>Restricted Funds</i>		82,544	87,649
TOTAL FUNDS		212,611	240,670

Approved by the Trustees on 8th July 2023 and signed on their behalf by:

Dr Peter Brierley, Acting Chair/Treasurer

KISUMU CHILDREN TRUST***Notes to the Accounts for the year ended 31st December 2022*****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 for the Accounting Year.
- 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	Boaz/ Disabled children	Renovated Classrooms	School toilets	Total
At 31/12/2021	£2,482	£889	£78,485	£2,923	£3,512	£0	(£7,994)	£1,499	£81,796
Income	£0	£240	£0	£0	£3,103	£3,123	£7,994	£0	£14,460
Expenditure	£21	£0	£8,621	£0	£1,786	£1,785	£0	£1,499	£13,712
At 31/12/2022	£2,461	£1,129	£69,864	£2,923	£4,829	£1,338	£0	£0	£82,544

There is one Restricted Fund from 2021 omitted from this Table. Our Polytunnel project fund was closed as the polytunnel was completed. The renovated classrooms and school toilet projects were completed in 2022 with their remaining funds transferred to the general fund with the approval of the Trustees. A new Restricted fund labelled "Boaz/Disabled" was set up initially called "Boaz" after a very severely crippled young lad of this name was given funds for his specialist wheelchair, but which subsequently continued to receive money for other disabled children.

3) Movement in Funds: Designated Reserves

<i>Designated Reserves</i>	Social Worker	Emergency Reserves	Total
As at 31/12/2021	£30,000	£45,000	£75,000
Income	£0	£0	£0
Expenditure	£107	£0	£107
As at 31/12/2022	£29,893	£45,000	£74,893

4) **UK Support Costs**

Item	2022 £	2021 £
Employment costs	11,310	10,920
UK governance and travel expenses	482	675
Child risk/safeguarding	181	166
Other costs and bank charges	2,330	1,897
Total	14,303	13,658

5) **Cost of Generating Funds**

Item	2022 £	2021 £
Employment costs	6,241	10,600
Promotion and publicity	3,505	3,045
Total	9,746	13,645

Employment costs are lower as 2021 costs included our Development Manager who resigned in June 2021. His replacement (renamed Support Officer) was not appointed until August 2022, and works for only 4 hours a week instead of 12 hours. Our promotion and publicity costs are higher as we now pay for the photos taken by a part-time photographer working for us in Kisumu.

6) **Staff and Trustees**

The charity had no part-time employees in January 2022 (none in 2021). Salary costs in the year thus were zero (2020 zero). Contract staff in 2022, included the Administrator and Bookkeeper, Media Officer (both for 12 months) and the Support Officer (for 5 months) who collectively were paid £17,551 [£11,310 + £6,241] against £21,756 [£11,077 + £10,679] including Development Manager in 2021.

The Chair was re-imbursed £63 for travel in the UK in 2022 (£35 in 2021). Trustee Michael Dare was paid £261 for travel in 2022 and £58 for other expenses (£0 in 2021). No other travel expenses were paid to any of the Trustees in 2022 unlike previous years for others. £67 was paid to staff Lynn Allen and £32 to Suzanne Hodnett for travel expenses in 2022 (both £0 in 2021; £14 was paid to Volunteer Ashleigh Miles in 2021). Had not meetings been held by Zoom, travel costs in 2022 would have been higher. Two Trustees (Co-Chair and Nick Smith) went with Suzanne Hodnett to Kisumu in April/May 2022, with full or part costs covered. By contract, Suzanne is entitled to visit Kisumu every two years.

7) **Fixed Assets**

No tangible fixed assets were purchased in 2022, nor in the previous 4 years.

As at 31 st December	Cost/Brought forward	Depreciation during year	Net value end year
2021	£0	n/a	£0
2022	£0	n/a	£0

8) **Debtors and Prepayments**

Prepaid expenditure includes school fees for 2023.

9) **Governance costs**

The Independent Examiner is a volunteer.

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

Item	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Fixed Assets	0	0	0	0
Cash at bank and on deposit	130,958	82,544	213,502	240,485
Other net current assets	0	0	0	0
Total	130,958	82,544	213,502	240,485

- 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 2022 £	Total 2021 £
School fees	43,045	8,621	51,666	38,074
Running costs of the Home	14,194	3,592	17,786	24,819
CBCCH Salaries	18,929	0	18,929	21,051
Other direct costs	1,669	1,499	3,168	810
Monitoring visits	2,650	0	2,650	588
Property maintenance	4,768	0	4,768	1,104
Community Feeding Programme	27,935	0	27,935	18,772
Total	113,190	13,712	126,902	100,725

School fees were more this year because the Government imposed a 4-term year instead of 3-term in 2022 in order to make up for lost teaching time due to Covid restrictions, with a consequential additional costs for boarding school fees (compulsory for our secondary school pupils). 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 CBCCH children who had to return to living with their relatives or guardians (phased out in 2023). Unrestricted running costs include annual payments like insurance and audit fees. Other direct costs are the redundancy cost of a guard in 2022.