

KISUMU CHILDREN TRUST

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

REGISTERED CHARITY NUMBER 1091477

Report and Accounts

for the year ending 31st December 2023

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 (Acting Chair since April 22 nd 2023; Leadership Team and Treasurer) Graham Collison (Resigned 20 th June 2024) Katherine Dare (Resigned 14 th October 2023) Michael Dare (Leadership Team) Eric Deebe (from 5 th June 2023) Ivo de Freitas Kathryn de Freitas Samara Earl (Resigned 26 th February 2024) Alan Hewerdine (from 20 th May 2024) Jim Holland (Resigned 14 th October 2023) Steve Roderick (Vice-Chair) Tim Simpson (Vice-Chair since 14 th October 2023 and Leadership Team)
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 2023

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, now called the Tieng're Comprehensive School

UK Governance

The Board of Trustees had eleven members at the start of 2023 and nine members at its end (two having reached the limit of their tenure), a further Trustee leaving early in 2024. They included an Acting Chair, two Vice-Chairs, and six other Trustees. Together they were responsible for organisational maintenance, largely through three part-time self-employed Staff members. The following responsibilities are undertaken:

- Regular meetings of the Trustees in the UK, seven in 2023, six by Zoom.
- Recording of income and expenditure using the Donor Perfect programmes.
- Correspondence with supporters and sponsors either individually or collectively through our quarterly newsletter *Kisumu News*, through Lynn Allen, Bookkeeper and Administrator.
- Liaison with the work in Kisumu through the Home's Manager, Philemon Oguna, mostly through Trustee Michael Dare.
- Liaising with the local Tieng're Community, including the Tieng're School, mostly through reports from our CBCH Social Worker, Pamela Akoth, who started work on 1st January 2023 (her work is described later).
- Overseeing the co-ordination of all the schooling of sponsored and supported children, primarily undertaken by Kenyan Assistant Manager Manase Oukoh, and Trustee Katherine Dare.
- Co-ordinating the work of the UK Staff Team in bookkeeping, financial management and sponsorship support (Lynn Allen, as above), social media and newsletter editor (Aneta Dubek, Media Officer) and contacting Grant Making Trusts (GMTs) seeking financial support for projects (Alan Hewerdine, Support Officer).
- Peter Brierley was appointed Treasurer by the Trustees in 2017, and renewed in 2020.

The Trustees did not attend exhibitions or events where the work of the Trust could be displayed (like the Christian Resources' Exhibition) in 2023, but did take various speaking engagements, and promotion of individual sponsorships in person for the children in our care, and fund-raising, including through GMTs and social media. An Annual Meeting was held on 14th October 2023 in St Luke's Church, Watford.

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, now Operations Officer).
- 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 of reviewing them once the Covid restrictions had been lifted which occurred in Kenya early in 2023. Two staff, our Cleaner and one Guard were made redundant, and paid at just over the Kenyan rate for such (their monthly salary times the number of years worked). Those remaining in 2023 were: Doris Achieng Sewe (Cook), Domnick Ong'onga (newly appointed Assistant Cook), Calvin Otieno Osako (Woodcutter), George Ndon'ga (Guard) and Silas Ochieng Ago (Groundsman).

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 newly-appointed Chair in 2023, Jo-an Olachi (Children's Officer in Kisii, a neighbouring county), Simon Osege (the Chief of the Area), Alice Aoko Omollo (Headmistress of Tieng're Comprehensive School), Pauline Ochingo (wife of a local business man), and Rev Bethwell Rogo (local Anglican minister). They try and meet four times a 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 both these authorities plus the Headmistress (for the local Education Officer) agreed to the appointment of a CBCH Social Worker for the District for an initial five-year period. The salary and support expenses would be paid by KCT (who had a Restricted Fund specifically for such a purpose given to us by a Grant Making Trust). Pamela Akoth, previously Matron of CBCH, was appointed.

Covid Restrictions

The population restrictions on meeting made across the country by the Kenyan Government because of the coronavirus pandemic eased in 2022, but the complete outworking of them did not begin till 2023. 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. This was not rescinded until the start of 2023 when a normal 3-term academic year returned.

The Kisumu West Children's Department gave permission to our Home to provide a free hot lunch six days week (allowing staff a day off on Sunday) for up to 100 impoverished local children in September 2020 at the height of the Covid restrictions as so many children were seriously affected by food shortages. All those receiving the lunch had to be initially identified as "impoverished" by the Headteacher of the Tieng're Primary School, which they attended. Other local children, not attending that school, quickly started coming as well! From a survey of the care-givers of those attending, we found that for four-fifths, 79%, this was their only meal of their day! The lunches continued to be

given throughout 2021 and 2022 and continued for the whole of 2023, by the end of which over 100,000 meals had been served! (The number of children fed has been increased to 150 a day from April 2024).

In addition to providing children's lunches we also gave monthly food parcels to families in exceptional need in 2021 and 2022, but these were phased out in April 2023 to save creating a family dependency on our support.

Kenyan Education System

The Kenyan education system started originally for children at age 6 who attended Primary School until 14 when they took the Kenya Certificate of Primary Education (KCPE) examination. This was marked out of 500, and those obtaining a mark of 260 or over were then allotted a Secondary School, most of them single-sex boarding schools. These were attended until they were 18, when they took their Kenyan Certificate of Secondary Education (KCSE) examination which was marked on a scale from A to E. Those getting B+ or an A were eligible for University with a government grant for their tuition (but not their accommodation).

The Kenyan Government in 2023 changed the middle years of this sequence from a 8 to 4 years system into a 6-3-3 system, making it similar to the system we have in England. From 1st January children aged 6 to 12 would go to Primary School, then from 13 to 15 to a Junior Secondary School and from 15 to 18 to a Senior Secondary School. The possibility of starting school before 6, Pre-School, and going to College or other tertiary education post-18, was unaltered.

The KCPE exam was cancelled, and last taken in November 2023. Primary School tuition is largely free in Kenya (pupils needing to pay a small school levy each year and have a school uniform) whereas Secondary Education, especially if boarding, has to be paid for, and is almost prohibitively expensive for poorer parents. Most Primary Schools (used to having children of 13 and 14) were now expected to cater for 13, 14 and 15 year olds (no extra funds being made available for having an extra classroom or two), and those in Junior Secondary School would be expected to pay for their tuition. Many existing Primary Schools became Comprehensive Schools overnight! Existing Secondary Schools, now with only three years of fees instead of four, would still be expected to function as before, though inevitably their fees would increase. The Government saved by not having to pay now for schooling for children aged 13 and 14.

This all took place in 2023 when children were recovering from the stresses of a 4-term year in 2021 and 2022. How did the change affect the 84 children CBCH now supported and sponsored? The 104 we had at the start of Covid had dwindled as some had left education to start looking for a job. (The KCT Trust has now agreed to add 10 more community children to increase this number). Children of 15 who in future would be at Junior Secondary School, stayed on at their Senior Secondary, which therefore had 4 years of children for one more year. All our KCM supported children remained supported. The relative costs of these types of school (as used in our budget process) is, per pupil per year, 15,000 KES for a Primary child (say £X), £4X for a Junior Secondary child, £8X for a Senior Secondary child (because boarding), then for a vocational student £4X, for a College pupil £9X, and for a university student £12X.

The final KCPE exams were held in November 2023, and of the 8 children we had entered, six obtained a score of over 300, and (in January 2024) have now settled in their new Senior Secondary Schools.

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; these children often had to return to an aged grandparent as their guardians, or find fresh living space with uncles, cousins, etc. who could not easily accommodate, feed and support 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 have continued in our care, especially with respect to education fees and associated expenses, and did so throughout 2023.

Some of our supporters felt the authorities should be approached because of the hardship suffered by many of the children affected by AFC, and at one stage it was hoped that a protest might be made to the Kenyan Government, from within Kenya itself, but in 2023 we learned this would not happen, and a meeting of Kenya's senior church leaders in April 2024 supported "the phasing out of residential homes."¹ This means that it will be extremely unlikely that CBCH will be able to return to a fully residential home as it used to be, and new child-centred uses for the existing buildings are being considered.

Appointment of a Social Worker

Agreement was made to fund the salary and working expenses of a Social Worker at a KCT Trustees' meeting in November 2022 for a five year initial period, and Pamela Akoth, the existing Matron of the Cherry Brierley Children's Home, was appointed as from 1st January 2023, with the specific approval of the Kisumu West Educational, Children's and Civic authorities to whom she gives regular reports or meetings.

Her basic duties would be:

- 1) To facilitate the partnership between home, school, and the wider local community by support, liaison, activities and negotiation, and facilitating successful resolutions when differences arise.
- 2) To encourage the development of life skills across all areas of life with children and their relatives and families, and maintain records of visits made and actions taken.
- 3) To work with the children supported by KCM and those who attend the Tieng're Primary School and their associated families or in loco parentis at CBCH.

This development was approved and acclaimed by all participants. Pamela's first full year was for 2023 and she issued 4 quarterly reports. It should be noted that this is a KCM initiative, not driven by KCT although warmly supported. While she sends quarterly reports to the UK Trustees, who are welcome to make suggestions or ask questions about her work, her responsibility is to the local Kenyan authorities.

- Pamela is a trained counsellor, and has spent much of her time in 2023 giving counsel to individual and groups of children, individual and groups of parents and individual officials. Some of the children she converses with are abused, some have mental health problems, some are uncared for at home, some have difficulties with their siblings (average size of a family in Kenya is 5 children), some have lost both parents, many are desperately poor, and can easily feel unwanted and unloved.
- She reports to the Kisumu West Children's Officer, a lady called Bilha, every fortnight to discuss cases, as well as to Rev Philemon Oguna, CBCH Manager.
- She runs meetings for teenagers to discuss problems and concerns, and also a weekly "Family Relationships" group meeting at CBCH.

¹) *Church Times*, 3rd May 2024, Page 11. Bishop Johnes Ole Meliyio, Kenya Evangelical Lutheran Church said "that homes providing support should be debated further."

- She teaches RE on a Friday morning, following a prepared syllabus, at the Tieng're Comprehensive School.
- She provides limited emergency financial relief where such is essential for the maintenance of family life.
- She helps organise and participates in events being held at CBCH like the Bible Camp, or IT training, and helps to facilitate other meetings in and by the local community.
- She has a particular concern for disabled children, and supports, encourages, enables them as much as she can as opportunity allows.

This has been a major development in the new approaches CBCH has been able to make in the aftermath of Covid and the commencement of the AFC programme. While the staff miss very much working closely with 70 vulnerable residential children, they are now able to help a much wider needy group in the local community, feeding and counselling children, supporting and advising care-givers in a multitude of ways, and linking both child and care-giver readily with the local Kisumu West authority. Many testify to the value of the help they have received.

Sponsorships

At the end of 2023 KCT was responsible for financing and supporting 84 children living in or near Kisumu, Kenya. Many of these were sponsored by friends mostly in the UK but some overseas as well. The CBCH Home was looking after 70 children when Covid came and they had to return to live with their relatives, a move re-inforced when the Alternative Family Care was enforced. We have kept in touch with all of them, but some have now moved from education into employment or the search for it, and are now no longer under our care.

In 2019 and 2020 we added some 30 local community children to this number who had all the advantages of the 70 but were not living in the Home. What were the advantages for them? The main promise was financial – to promise to undertake paying for all their education as far as they were able to progress, including university tutorials and accommodation (and pocket money) if they reached that far. They were also given money for clothing and shoes, medical help if needed, opportunities for gathering together (for example, a Christmas Bible Camp also open to others and very popular), spiritual counsel, and advice and help in deciding upon a career with some assistance when searching for employment. Many of these children also come for a free nutritious lunch every day.

We did not take on any further children in 2022 or 2023 because of the uncertainty of where Kenyan society was going post-Covid and post-AFC, but in our first Trustees' meeting in 2024 we have added a further 10 poverty-stricken children to our list. All are affirmed as being in extreme poverty by the relevant authorities. The care-givers for many of these are those attending Pamela's "Family Relationship" groups.

Use of the CBCH buildings in Kisumu

The Children's Home still looks after a few children full-time, who are recognised as requiring emergency accommodation by the Children's Department, who are deemed to be "lost" or perhaps are run-aways from nearby Uganda. As mentioned above, there are regular meetings like the Family Relationship and Teenager groups which use the CBCH meeting facilities. The large dining room, which can accommodate 80-100 people with ease, is also used by the community from time to time. It is intended to increase this activity to include more residential events, like having three such Bible Camps each year which enables some of our supported children living too far away for daily travel to come back for a week, other training events, and reunions. The long-term use of the Home is still under discussion.

DROCS Classrooms

In 2023 a special opportunity occurred which found fulfilment in May 2024. The Tieng're Primary School is about one mile south of CBCH. The Dr Robert Ouko Primary School (DROPS) is about one mile to the east of CBCH. Before the present buildings of CBCH were erected in 2007, CBCH was located in a condemned building at the bottom of a field in the Korando District of Kisumu. In the field adjacent to ours stood the DROPS school which all our primary aged children (then 6 to 14) attended. When we moved in 2007, most moved school as well. So we have a history of working with DROPS and knew the former local headmaster, Gregory Ogoni, very well.

Dr Robert Ouko was once the Foreign Minister of Kenya but was assassinated in February 1990. The original school was a line of classrooms with the headmaster's office at one end. In time further classrooms were added as pupil numbers increased, but no maintenance was undertaken of the original block. By 2022, it was in a very dangerous state, so that in April 2023 the local Kisumu Council officially demolished the classrooms, leaving just the Head's office at the end. Replacement classrooms were clearly needed; could CBCH help as they had when they built new classrooms for the Tieng're Primary School? The same architect, George Otiendo, who had built the Tieng're classrooms, was asked for costs for building something similar for DROPS and quoted £70,250 (May 2022).



In the UK, funding was sought by the KCT Support Officer, Alan Hewerdine, and the Lewin Trust promised to provide half the estimated cost, so long as KCT took legal responsibility for providing the remaining costs, even if they exceeded half the amount quoted. By November 2023 the costs had increased, by 15%, but at the same time the exchange rate had fallen, so that despite this increase the actual cost in sterling terms was 10% cheaper at £63,000!

At their meeting on 2nd December 2023, the KCT Trustees agreed to fund the building of the classrooms. Their General Fund was large enough to cover this expense but at the same time supporters and others were alerted to the need, and, in the overall total, some £15,770 was raised in donations specifically for the erection of these classrooms. The conclusion of the buildings was on 15th May 2024 when they were formally dedicated to the glory of God, and actual use began a short while later.

Disabled Children

On one of the Trustee visits in 2018, one of the CBCH boys, Samuel, asked one of the UK visitors if there was any way they could help his little brother, Boaz. Two of the visitors went with Philemon to Samuel's house at a convenient time to meet his mother who worked to try and support her family (husband had died). They found 5-year old Boaz as a very disabled lad in a cot where being unable to speak, and unable to walk or move because of the meningitis he had contracted when two years old, was entirely dependent on his family to feed, clothe and care for him.

He had to be left in his "cot" all day as his older siblings were at school and his mother at work. It was immediately obvious that the household was extremely poor, and had recently sold a gifted goat in order to pay for the entry of Samuel's older sister to a secondary school. The KCT visitors and Philemon promised to support this girl with funds for her secondary education and would pay for a proper "cot" for Boaz, as well as a wheel chair so that he could be pushed outside (the only other way for him to go out was to be carried).

Plans were made for a visit by a physiotherapist to examine Boaz which took place in 2019 and confirmed his need of a special wheelchair as well as a more suitable bed with metal sides to prevent



him falling out of bed when asleep (as had recently happened resulting a painful undiagnosed and untreated fracture). The Covid-19 restrictions in 2020 and 2021 imposed by the Kenyan Government inhibited the quick provision of these items, but they were delivered early in 2022 just before a further visit from UK representatives of KCT. The joy of the lad in his new chair is obvious.

The report of their 2018 visit led to the UK Trustees realising that here might be a further key need into which they might be able to offer support. How many other disabled children were in Tieng're, hidden as it were from view (like Boaz), and, more seriously, from expert help and medical care? The Manager did not know, and he speedily found that others, like the local Chief, Government administrator for the district, did not know either. They knew of some in some families but could not put a comprehensive figure on

the number. Nor it transpired could the incomplete records kept in the city's official Kisumu West Children's Department.

The KCT Trustees asked if it might be possible to undertake a survey to ascertain the extent and depth of the problem, which they would fund. This was quickly agreed by the Kisumu Children's Department, Chief of Tieng're, and the Head of Tieng're Primary School who also became involved. The UK Trustees had undertaken a survey of all the Kisumu Children's Homes in 2015 with the help of Silas Maujih Owiti, one-time Assistant Manager of CBCH, and subsequently working in research in the United Nations, and he quickly agreed to help in this further study.

In February 2023 a detailed survey was undertaken. The form to be completed was agreed, the method of interviewing – in the disabled child's home with a mentor present for correctness – and the process began. They found 81 disabled children in the Korando B area of Tieng're, a much higher number than anybody knew. The interview sheets were posted to Peter Brierley in the UK, but, for some strange reason with the postal authorities, only 21 actually arrived. They also took 6 months to get to him (from South America!).

A 35 page report was eventually released on 20th February 2024, so the follow-up of the results will be given in next year's KCT's report. If, however, any reader would like a copy of the report, please just email peter@brierleyres.com. The report consists of three parts:

- (1) An analysis of the 21 disabled children whose interview sheets had reached the UK.
- (2) An analysis of the interviews undertaken of staff and pupils at a nearby School for the Visually Impaired.
- (3) A detailed analysis of the 15th Report on disabled people in Kenya produced by the Kenyan National Bureau of Statistics (KNBS) stemming from the Kenyan Population Census of 2019. This report was published on April 20th, 2022. It broke down the disabled into six categories – visual, mobility, hearing, cognitive, stay-safe and communication. Each of these was defined as No difficulty, Some difficulty, Much difficulty and Total difficulty. Looking at the estimated numbers for each of these for children living in Kisumu West became the base of subsequent discussion.

This discussion and its implications for the future work of KCT is ongoing in 2024.

Micro-Business start-ups

One important development which began in 2022 has overflowed into 2023 and 2024. During her visit to Kisumu in May 2022, Suzanne Hodnett, then KCT's Media Officer, had several conversations with Jo-an Olachi, the newly elected Chair of the Kisumu Children Ministries Board (see also Page 4), who agreed to lead a course over 5 weeks for those seriously interested in starting a small business. Suzanne provided some of the teaching material as she herself taught this in the UK.

Seventeen people (15 women and two men) attended the course at CBCH in January/February 2023; by its end, all had written a workable business plan with aims, objects, how the work 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 was 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.

The actual start took longer to begin than anticipated, partly because it took longer to find people willing to be mentors for these start-ups. Once they had started in September, however, it went fairly well. One lady wanting to sell maize, began to do so, and found that some customers also wanted green grams, beans and charcoal, so began procuring and selling these also. After 6 months she was thrilled at the way the business had developed, delighted to be earning some money which she said was used to buy food for the family and to do some maintenance work on her mud hut. Providing support for her children was the basis on which CBCH started this venture.



A second lady wanted to sell cooked fish going from door to door. This venture had not gone so well, but she had made a start. The third lady could not be traced.

As a result of this trial the UK Trustees felt it was worth continuing to support new start-ups of this kind. The actual cost of providing initial capital to purchase stock, building a stall from which to sell, paying the mentor for five visits for the first three start-ups had cost about £450, and the UK Trustees thought that encouraging start-ups in this way gave very good value for money. They agreed at their first meeting in 2024 to continue the experiment, agreeing with the request from Kenya that it should be for 5 people his time. (This has been undertaken in 2024 for 5 people, costing a total of £650).

Peter Nyidha is the Operations Manager at CBCH, and he was asked if he would be willing to manage the entire Micro-Business start-up project in future, choosing who should be given a chance, asking Jo-an to lead another course when relevant, supervising the construction of the stall, finding mentors, etc. He agreed to do so, and started in April 2024.

Administration in the UK

A number of factors have affected our work in 2023:

- Our long-term Media Officer Suzanne Hodnett was offered extra work in her existing job, so she accepted that and resigned from Kisumu Children. We have appointed another Media Officer, Aneta Dabek, who commenced work in 2024.
- Our Chairman Tim Simpson stood down at the end of 2022 due to ill health and the long-term illness (and ultimate death) of his mother. The previous Chair, Peter Brierley, was appointed Acting Chair in April 2023.
- Michael Dare, one of the Leadership Team, announced he would resign as a Trustee in October 2024, giving us effectively a year's notice.
- Katherine Dare, on the Education Committee, resigned at the Annual Meeting in October 2023, as did Jim Holland, Vice-Chair. Both had been Trustees for a long-time, and their expertise will be greatly missed.
- We published four issues of *Kisumu News* for our supporters, compiled and produced by our Media Officer, and the fourth issue in 2023 by our Administrator Lynn Allen.
- 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 and agreed at the Trustees' meeting in November.

Support for the Home

Four-fifths, 78%, of the money required to run the Home in 2023 was provided by UK supporters, the other 22% largely coming from Grant Making Trusts and legacies. Some of the money raised comes specifically for projects being undertaken. The Kisumu Children Trust publishes a quarterly newsletter, *Kisumu News*, three issues of which were compiled and produced by Suzanne Hodnett as mentioned above, and one on 2023 by Lynn Allen. KCT also emails a monthly *Prayer News* to those requesting such compiled by Cherry Brierley and Lynn Allen.

In 2023 we received grants from 2 Grant Making Trusts totalling £6,000 (in 2022 £10,000 from 2 Trusts), for both our general funds and also providing support for the DROCS classrooms. These excludes a promised £35,000 funding for new school classrooms which will be included in the 2024 report, as the money was received then. We are enormously grateful to these Trusts for their active support.

Policies

Our list of agreed and adopted policies is as follows, several being due for review in 2024:

- 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 2024);
- 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.

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 84 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 2023.

We ended the year with a General Fund of £71,000 (£55,000 in 2021) outside our Restricted and Designated funds and Emergency Reserve. Some of this is being spent on further projects in 2024. 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 2024 and beyond will naturally include continuing the relationship with Tieng're Comprehensive School and other local schools largely through the work of our CBCH Social Worker. Our expanding community involvement will continue in order to help children, physically, spiritually and educationally. Discussions on our CBCH Manager's future 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 share the responsibility of ongoing regular funding of the charity which remains one of our key priorities, but also we wish to consider what the future may hold in a post-restoration from the Covid arena and 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 meals to the community's children as required and as we are able. The active free lunch programme for the neediest children in our locality in Kisumu is welcomed by over 100 every day. 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 Comprehensive School near the CBCH Home, and now also the Dr Robert Ouko Comprehensive School aiming specifically to help, over time, several hundred of their 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 un-designated 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, 2022 and 2023 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 were also reduced in 2023 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.

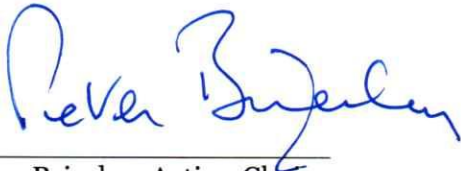
The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to ensure that such accounts and records comply with applicable Accounting Standards, the Statements of Recommended Practice,

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 22nd June 2024 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 2023 which are set out on Pages 15 to 19.

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

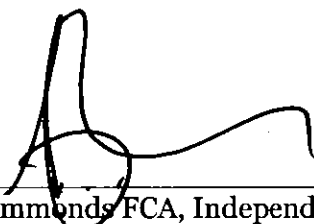
My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items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

21st June 2024

KISUMU CHILDREN TRUST**Statement of Financial Activities
for the Year ending 31st December 2023**

	Note	Unrestricted Funds £	Restricted Funds £	Total 2023£	Total 2022 £
Income and Endowment	1				
<i>From Donations and Legacies</i>					
Gifts, donations and projects	2,3	68,045	25,550	93,595	95,154
Sponsored gifts		23,745	0	23,745	23,025
Legacies		5,000	0	5,000	3,545
Total		96,790	25,550	122,340	121,724
<i>From Trading</i>		1,175	0	1,175	531
<i>From Investments</i>	1	5,718	0	5,718	1,549
TOTAL INCOME AND ENDOWMENTS	A	103,683	25,550	129,233	123,804
Expended Resources	1				
<i>Support of projects in Kenya</i>	2, 3,12	64,212	54,032	118,244	127,814
<i>UK support costs</i>	4,6,9	14,507	0	14,507	14,303
Total		78,719	54,032	132,751	142,117
<i>Expenditure on generating Funds</i>	1,5	10,424	0	10,424	9,746
TOTAL RESOURCES EXPENDED	B	89,143	54,032	143,175	151,863
Net Incoming Resources	A-B	14,540	(28,482)	(13,942)	(28,059)
<i>Transfers between Funds</i>		0	0	0	0
NET MOVEMENT IN FUNDS	C	14,540	(28,482)	(13,942)	(28,059)
<i>Funds, 31st December 2022</i>	D	130,067	82,544	212,611	240,670
FUNDS, 31st DECEMBER 2023	C+D	144,607	54,062	198,669	212,611

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 17 to 19 form part of these accounts.

KISUMU CHILDREN TRUST***Balance Sheet as at 31st December 2023***

	Note	2023 £	2022 £
<i>Fixed Assets</i>	1,7	0	0
<i>Current Assets</i>			
Gift Aid tax recoverable		4,623	5,230
Prepayments and accrued income	8	0	2,098
Cash at bank and on deposit		198,669	206,174
Total		203,292	213,502
<i>Creditors: Amounts falling due within one year</i>		0	0
<i>Accruals</i>		0	0
Net Current Assets		203,292	213,052
TOTAL ASSETS	10,11	203,292	213,052
<i>Unrestricted Funds</i>			
General Funds		71,454	55,174
Emergency Reserve		45,000	45,000
Designated Funds		28,153	29,893
Total		144,607	130,067
<i>Restricted Funds</i>		54,062	82,544
TOTAL FUNDS		198,669	212,611

Approved by the Trustees on 22nd June 2024 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 2023****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	DROPS Classrooms	Emergency Food	Total
At 31/12/2022	£2,461	£1,129	£69,864	£2,923	£4,829	£1,338	£0	£0	£82,544
Income	£0	£470	£0	£0	£2,790	£2,160	£15,130	£5,000	£25,550
Expenditure	£0	£672	£19,030	£0	£3,904	£769	£29,400	£257	£54,032
At 31/12/2023	£2,461	£927	£50,834	£2,923	£3,715	£2,729	(£14,270)	£4,743	£54,062

Two Restricted Funds shown in 2022 Accounts have been closed as they reached £0 in each – for Renovated Classrooms and School Toilets. They were replaced by two other Restricted Funds – one for building classrooms for the Dr Robert Ouko Primary School (DROPS) and one for the Emergency Food programme we initiated. Funds into and out of these funds are as shown.

3) Movement in Funds: Designated Reserves

<i>Designated Reserves</i>	Social Worker	Emergency Reserves	Total
As at 31/12/2021	£29,893	£45,000	£74,893
Income	£0	£0	£0
Expenditure	£1,740	£0	£1,740
As at 31/12/2022	£28,153	£45,000	£73,153

4) **UK Support Costs**

Item	2023 £	2022 £
Employment costs	11,648	11,310
UK governance and travel expenses	996	482
Child risk/safeguarding	145	181
Other costs and bank charges	1,718	2,330
Total	14,507	14,303

5) **Cost of Generating Funds**

Item	2023 £	2022 £
Employment costs	5,287	6,241
Promotion and publicity	5,137	3,505
Total	10,424	9,746

Employment costs are less in 2023 than in 2022 because our Media Officer resigned in August 2023 and her replacement was only appointed in mid-November. Our Support Officer, appointed August 2022, had a full year of writing to Grant Making Trusts in 2023, working for 4 hours a week. He wrote to 20 Trusts seeking money for our projects in 2023, which together yielded a total of £26,135 being given to us by them. Our promotion and publicity costs of generating funds are higher as we now also 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 2023 (none in 2022). Salary costs in the year thus were zero (2022 zero). Contract staff in 2023, included the Administrator and Bookkeeper, Support Officer (both for 12 months) and the Media Officers (for 9½ months between them) who collectively were paid £16,935 [against £17,551 (£11,310 + £6,241) in 2022].

The Chair was re-imbursed £152 for travel in the UK in 2023 (£63 in 2022). Trustee Michael Dare was paid £117 for travel in 2023 (£319 in 2022). No other travel expenses were paid to any of the Trustees in 2023. £67 was paid to staff Lynn Allen and £36 to Suzanne Hodnett for travel expenses in 2023 (a total of £99 in 2022). Volunteers were paid £80 helping in administration. Had not meetings been held by Zoom, travel costs in 2023 would have been higher.

7) **Fixed Assets**

No tangible fixed assets were purchased in 2023, nor in the previous 4 years.

As at 31 st December	Cost/Brought forward	Depreciation during year	Net value end year
2022	£0	n/a	£0
2023	£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 2023 £	Total 2022 £
Fixed Assets	0	0	0	0
Cash at bank and on deposit	144,607	54,062	198,669	213,502
Other net current assets	0	0	0	0
Total	144,607	54,062	198,669	2022 £

- 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 2023 £	Total 2022 £
School fees	42,327	19,030	61,357	51,666
Running costs of the Home	10,038	0	10,038	17,786
CBCH Salaries	12,458	0	12,458	18,929
Other direct costs	4,136	0	4,136	3,168
Monitoring visits	0	0	0	2,650
Property maintenance	927	0	927	4,768
Community Feeding Programme	13,356	0	13,356	27,935
Total	83,242	19,030	102,272	126,902

School fees were more this year because we had more children in Secondary School as the Kenyan Government instituted its education reform of making Primary education finish at 12 and Junior Secondary for those children aged 12 to 15 and Senior Secondary for those aged 16 to 18. It automatically meant those who would have been 13 or 14 in 2023 were now at Junior Secondary instead of Primary, and whereas Primary Education was free Secondary education incurred fees.

The running costs of the Home are less than last year as, due to Kenyan Government UN based regulations, we are no longer a full-time residential institution. Salaries are less than last year as we had redundancies and because our Matron became the new Social Worker whose salary came from a restricted Fund. There were no monitoring visits in 2023, but these have re-commenced in 2024. In 2022 there were several larger maintenance repairs, but that meant there were fewer in 2023.

The Community Feeding Programme was lower in 2023 as in 2022 in addition to feeding 100 children with a lunch every day we were also supporting about 50 families with a substantial food package which had started because of poverty-exacerbated Covid restrictions. These were phased out in 2023.