

# THE KIANH FOUNDATION

England & Wales · Charity number 1094902

## Details

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**Status** Registered

**Legal form** Other

**Registered** 2002-12-03

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 91 Alder Wood Avenue  
Speke  
Liverpool  
None  
L24 7RA

**Phone** 01512701186

**Email** [information@kianh.org.uk](mailto:information@kianh.org.uk)

**Website** [www.kianh.org.uk](http://www.kianh.org.uk)

## Activities

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**Objects:** THE TRUSTEES SHALL HOLD THE TRUST FUND AND ITS INCOME UPON TRUST TO APPLY THEM FOR THE FOLLOWING OBJECTS IN HOI AN, QUANG NAM PROVINCE, & OTHER AREAS OF VIETNAM. ("THE AREA OF BENEFIT") THE RELIEF OF POVERTY AND SICKNESS AND THE ADVANCEMENT OF EDUCATION AMONGST CHILDREN IN VIETNAM AND IN PARTICULAR THOSE LIVING IN HOI AN ORPHANAGE.

**Activities:** Our mission is to provide holistic and integrated multi-disciplinary services for disabled children, their families and the communities living in Dien Ban District, Central Vietnam. We employ 38 Vietnamese people and provide special education, physiotherapy, speech therapy and access to dental care. We are funded entirely by voluntary donations.

## Classification

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- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** Children/young People, People With Disabilities

## Geography

- **Area of benefit:** HOI AN, QUANG NAM PROVINCE, & OTHER AREAS OF VIETNAM
- Vietnam

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-01-06	£198,921	£193,447	-	-
2024-01-06	£169,703	£162,228	-	-
2023-01-06	£171,979	£168,128	-	-
2022-01-06	£191,263	£187,669	-	-
2021-01-06	£146,433	£187,244	-	-

## Trustees

Name	Role	Appointed
<b>Helen Wakefield</b>	Chair	2017-07-01
Dee Jethwa		2012-10-09
JACQUELINE YVONNE MARSH		2011-10-27
Laura Mitchell		2014-01-10
NANCY BAKER		2011-10-27
SUSAN MARIE BOYLE		

**THE KIANH FOUNDATION**

England & Wales - Charity number 1094902

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# Accounts

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	<b>Trustees' Annual Report for the period</b>							
	<b>From</b>	Period start date			<b>T O</b>	Period end date		
		Day <b>07</b>	Month <b>01</b>	Year <b>2024</b>		Day <b>06</b>	Month <b>01</b>	Year <b>2025</b>

## Section A Reference and administration details

<b>Charity name</b>	The Kianh Foundation		
<b>Other names charity is known by</b>			
<b>Registered charity number (if any)</b>	1094902		
<b>Charity's principal address</b>	91 Alder Wood Ave		
	Liverpool		
	<b>Postcode</b>	L24 7RA	

### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Helen Wakefield	Chair		
2	Nancy Baker	Treasurer		
3	Susan Marie Boyle (née Phillips)			
4	Jacqueline Yvonne Marsh			
5	Joanne Elizabeth Deveney			
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20				

### Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year


**Names and addresses of advisers (Optional information)**

**Type of adviser                      Name                                      Address**


**Name of chief executive or names of senior staff members (Optional information)**

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**Section B                      Structure, governance and management**

**Description of the charity's trusts**

Type of governing document  
(eg. trust deed, constitution)

TRUST DEED DATED 16 OCTOBER 2002

How the charity is constituted  
(eg. trust, association, company)

TRUST

Trustee selection methods  
(eg. appointed by, elected by)

APPOINTED BY THE EXISTING TRUSTEES

**Additional governance issues (Optional information)**

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

We have a charity-specific insurance policy that covers trustees and individual liability, employment practices liability, professional and legal liability.

Our Child Protection Policy is reviewed annually. All trustees, staff, volunteers and partners must sign up to, and abide by, our Code of Conduct.

**Section C                      Objectives and activities**

**Summary of the objects of the charity set out in its governing document**

The relief of poverty and sickness and the advancement of education amongst children in Viet Nam and in particular, those living in Hoi An Orphanage.

This was a steady and largely uneventful year, but after the drama of the last few years of the Pandemic, a quiet, steady year was more than welcome. Our finances began to improve a little and we were able to employ two of our graduates, and some of our long-term, overseas professional volunteers were able to return and provide professional development for our staff.

**Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)**

**Additional details of objectives and activities (Optional information)**

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

**Summary of the main achievements of the charity during the year**

This was a much smoother year of operations than those of recent times and the obvious effects of the Pandemic began to dissipate. Local financial support for our school began to return as businesses recovered and we received financial support from several hotels and resorts. The local golfing community held another very successful fundraiser for both us and another local NGO. We also received support from an international school from Hong Kong who were interested in their students seeing the working of our school. We did indeed have several visits from schools throughout the year, and although we do not encourage tourists visits as a whole, we do think it is important for young people (especially the young people of Vietnam) to have their eyes opened and to see just how functionally and 'normally' children with disabilities can live their lives with the right kind of support. It is a core part of our mission to increase awareness about and to dispel the prejudice still facing people with disability.

In March this year, we were visited by Mrs Penny Eggleton, a special education teacher from New Zealand who has worked with us before, to run a refresher course on SPECS (a picture exchange communication for children with limited communication ability) for our teaching staff. Following this, a workshop on the basics of fostering communication with their special child was held for the parents of our pupils. In other professional training, our long-term physio trainer, Kally Heinemann from Germany, spent a month with us to embark on the job of training our new physio, Mrs Nhung. Although there are many qualified physios in Vietnam, they are typically trained in rehab (largely due to the many motorbike accidents) and are not experienced in working with young children with disabilities. It takes a particular kind of temperament to be able to do this well and after a long search, we are very optimistic about the future abilities of Mrs Nhung. Mrs Nhung also has a young child with Cerebral Palsy who has never been able to find the right learning environment and we are very happy to have him attend our school.

We have approximately 200 young children on our waiting list. As more students begin to graduate from our school, we have the problem at the other end of what will happen to them when they leave school. Job opportunities are virtually non-existent. All of our graduates are much better equipped to be integral members of their families once they leave our school and are able to participate fully in family life. However, we have recently been trying to keep some of our very high functioning graduates at the school as volunteers as they are more than capable of working. Due to our financial situation, we are only able to give them pocket money but due to some upturn in finances this year, we were able to take 2 of these graduates on as full-time employees. Thi Hien, who has learning difficulties, was employed as a classroom aid and Phan Bao, who has Autism, became a classroom assistant. Bao was later heard to declare, "I'm not disabled anymore, I have a job!"

A fairly small but highly satisfying project that we were able to carry out was to fundraise to adapt a regular motorbike into a 3-wheeler, with various modifications that made it suitable for use for one of our former students. Danh has Cerebral Palsy and lives far away from our school but he considers it his second home. This new motorbike gives him independence and the ability to visit us at the school whenever he wants to, which is often! Danh describes having this bike as a dream come true.

This was a quiet but steady year at our school, with much progress in terms of development of the children and also the professional development of our staff.

This year we also celebrated the 12 year anniversary of the opening of our school. It has been a rocky ride but we are grateful to have withstood the storm and to still be here.

**Brief statement of the charity's policy on reserves**

We hold a total cash balance of £141,629 in our bank accounts at the end of the financial year.

As part of our policy of demonstrating good financial management practice, we aim to hold 9 to 12 months of operating funds in reserves at the end of each financial year. As we have increased staff salaries this year due to the increasing cost of living in Vietnam, the total cash balance of £141,629 represents approximately 10 months of expenditure at current monthly expenditure rates.

The coronavirus pandemic has had a significant impact on our finances but we are committed to ensuring that the organisation remains sustainable for the foreseeable future. The setting aside of these reserve funds is therefore intended to guard against possible future loss or reduction of income, and ensure continued delivery of services in Viet Nam.

**Details of any funds materially in deficit**

**Further financial review details (Optional information)**

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

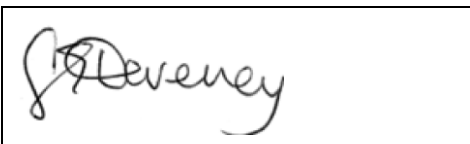
**Section F Other optional information**

[Empty box for optional information]

**Section G Declaration**

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s) 

**Full name(s)**

Joanne Elizabeth Deveney	
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**Position (eg Secretary, Chair, etc)**

Trustee	
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**Date**

3rd October 2025
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## Receipts and payments accounts

For the period from	Period start date 07-Jan-24	To	Period end date 06-Jan-25
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### Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
<b>A1 Receipts</b>					
DONATIONS	185,897	-	-	185,897	157,478
SALES	2,199	-	-	2,199	5,892
INTEREST	4,742	-	-	4,742	3,282
GIFT AID RECEIPTS	6,083	-	-	6,083	3,051
<b>Sub total (Gross income for</b>	<b>198,921</b>	<b>-</b>	<b>-</b>	<b>198,921</b>	<b>169,703</b>
<b>A2 Asset and investment sales, (see table).</b>					
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>198,921</b>	<b>-</b>	<b>-</b>	<b>198,921</b>	<b>169,703</b>
<b>A3 Payments</b>					
WAGES	148,474	-	-	148,474	127,429
TELEPHONE, INTERNET & POSTAGE	833	-	-	833	702
PRINTING & STATIONERY	2,018	-	-	2,018	499
COST OF FUNDRAISING EVENTS	168	-	-	168	948
EQUIPMENT	948	-	-	948	215
TRAVEL & TRANSPORT	614	-	-	614	387
ADMINISTRATION	1,956	-	-	1,956	640
ELECTRICITY	32	-	-	32	312
ACCOMMODATION (RENT)	-	-	-	-	-
INSURANCE	30,593	-	-	30,593	27,776
FOOD & CLOTHING	5,293	-	-	5,293	1,486
MEDICAL & PHARMACY	1	-	-	1	21
EDUCATION & TRAINING	502	-	-	502	858
REPAIRS & MAINTENANCE	1,790	-	-	1,790	722
BANK CHARGES	225	-	-	225	233
CONSTRUCTION	-	-	-	-	-
<b>Sub total</b>	<b>193,447</b>	<b>-</b>	<b>-</b>	<b>193,447</b>	<b>162,228</b>
<b>A4 Asset and investment purchases, (see table)</b>					
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>193,447</b>	<b>-</b>	<b>-</b>	<b>193,447</b>	<b>162,228</b>
<b>Net of receipts/(payments)</b>	<b>5,474</b>	<b>-</b>	<b>-</b>	<b>5,474</b>	<b>7,475</b>
<b>A5 Transfers between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>A6 Cash funds last year end</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>98,423</b>	<b>98,423</b>
<b>Cash funds this year end</b>	<b>5,474</b>	<b>-</b>	<b>-</b>	<b>7,475</b>	<b>7,475</b>

### Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B1 Cash funds</b>	CASH AT BANK	141,629	-	-

	-	-	-
	-	-	-
<b>Total cash funds</b>	<b>141,629</b>	<b>-</b>	<b>-</b>

(agree balances with receipts and payments account(s))

Agreement Error

OK

OK

**Unrestricted funds to nearest £**

**Restricted funds to nearest £**

**Endowment funds to nearest £**

**B2 Other monetary assets**

Details

	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-

**B3 Investment assets**

Details

Fund to which asset belongs

Cost (optional)

Current value (optional)

		-	-
		-	-
		-	-
		-	-
		-	-

**B4 Assets retained for the charity's own use**

Details

Fund to which asset belongs

Cost (optional)

Current value (optional)

		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-

**B5 Liabilities**

Details

Fund to which liability relates

Amount due (optional)

When due (optional)


		-	
		-	
		-	
		-	
		-	

Signed by one or two trustees on behalf of all the trustees

Signature

Print Name

Date of approval



Joanne Elizabeth Deveney

3rd October 2025



**Report to the trustees/  
members of** THE KIANH FOUNDATION

**On accounts for the year  
ended** 06 January 2024

**Charity no  
(if any)** 1094902

**Set out on pages**

*(remember to include the page numbers of additional sheets)*

**Respective  
responsibilities of  
trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

The charity's trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the applicable Directions given by the Charity Commission (under section 145(5)(b) of the Act, and
- to state whether particular matters have come to my attention

**Basis of independent  
examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. 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 seeking explanations from the 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 those matters set out in the statement below.

**Independent examiner's  
statement**

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Signed:** Juliette Chatterton

**Date:** 09/10/2025

**Name:** Juliette Chatterton

	<b>Relevant professional qualification(s) or body (if any):</b>	
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	<b>Address:</b>	38 Plimsoll Road
		London
		N4 2EL

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

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**Give here brief details of any items that the examiner wishes to disclose.**

n/a


**THE KIANH FOUNDATION**

England & Wales - Charity number 1094902

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# Accounts

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		<b>Trustees' Annual Report for the period</b>						
<b>From</b>	Period start date			<b>T O</b>	Period end date			
	Day 07	Month 01	Year 2023		Day 06	Month 01	Year 2024	
<b>Charity name</b>		The Kianh Foundation						
<b>Other names charity is known by</b>								
<b>Registered charity number (if any)</b>		1094902						
<b>Charity's principal address</b>		79 Forfar Road						
		Liverpool						
		<b>Postcode</b>			L13 8DX			

#### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Helen Wakefield	Chair		
2	Nancy Baker	Treasurer		
3	Susan Marie Boyle (née Phillips)			
4	Laura Mitchell		07.01.23 - 02.05.23	
5	Jacqueline Yvonne Marsh			
6	Joanne Elizabeth Deveney			
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#### Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year


**Names and addresses of advisers (Optional information)**

Type of adviser	Name	Address

**Name of chief executive or names of senior staff members (Optional information)**

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**Description of the charity's trusts**

Type of governing document  
(eg. trust deed, constitution)

TRUST DEED DATED 16 OCTOBER 2002

How the charity is constituted  
(eg. trust, association, company)

TRUST

Trustee selection methods  
(eg. appointed by, elected by)

APPOINTED BY THE EXISTING TRUSTEES

**Additional governance issues (Optional information)**

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

We have a charity-specific insurance policy that covers trustees and individual liability, employment practices liability, professional and legal liability.

Our Child Protection Policy is reviewed annually. All trustees, staff, volunteers and partners must sign up to, and abide by, our Code of Conduct.



**Summary of the objects of the charity set out in its governing document**

The relief of poverty and sickness and the advancement of education amongst children in Viet Nam and in particular, those living in Hoi An Orphanage.

This was our first full-year of smooth, full-time operations at the school since the Pandemic. The resurgence of tourism and commerce within Vietnam began to drive much needed in-country donations back into our school and we were able to staunch the drain on our funds and finish the year with averagely the same amount of funds as we had this time last year (although at that point, our monies held were decreasing monthly, with little funding coming in). Although not in as secure a position as we have previously been in, and hope to be in again, we are grateful to have made it through the Pandemic with our project fully intact.

**Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)**

**Additional details of objectives and activities (Optional information)**

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

## Summary of the main achievements of the charity during the year

This year was mainly focused on regaining stability after the disruption of the global Pandemic, both in terms of the programme, but more urgently, financially. Regular donations had decreased significantly during this time and as we had worked hard to maintain the programme at its usual working size (ie. without reducing numbers in staff or pupils), we now found our monthly outgoings (which, as a human resource project, largely cover staff salaries) to significantly exceed our monthly financial intake. Fortunately, some movement began to happen again in Vietnam, and with the uptake in tourism, we began to receive regular donations again from the Minor Hotel Group of resorts. The local golfing community within Vietnam, who had just started to support us pre-Pandemic, also held a series of charitable golfing tournaments, of which we were one of the recipients. And we were also able to secure a significant grant to cover key staff salaries from the Nadia & Alf Taylor Foundation in Australia. This was a key event, as it has become particularly difficult to secure grants for Vietnam since it became an officially middle-income country (although it dwindles right at the bottom of that World Bank category). Also, as most charitable organisations will be painfully aware, most donors are focused on donating to expand the programme or to create something new, without seeing the need or the urgency to maintain the core existing programme.

This was the first full year since the Pandemic when the school was able to operate normally and without any closures. This was a great relief to all of us, but particularly to the families of our pupils, who were in great need of some respite. Key events this year were that our Director, Jackie Wrafter, who had to return to the UK to take care of her elderly parents, was able to visit in January and was delighted to see the school running like clockwork and with the same sense of joy that it had before the Pandemic. Jackie has been trying to do fundraising in the UK, and has given assemblies at several schools in Liverpool this year to educate people about KF and how the problems caused by Agent Orange in the American Vietnam War still are prevalent today. In March, following the Vietnamese New Year holiday (Tet), we began a sewing vocational class for the older children at our school, where several of them began to learn how to use sewing machines and to make handicrafts out of recycled fabrics to sell. They set up a little shop and were able to run a little business for themselves. In April, we were very sad to lose our long-term physio, Mrs Hong, who has been with us since the very beginning of the project. Unfortunately, since the Pandemic and her husband and other family members losing their jobs, Hong has become the sole breadwinner in her family, so she needed a higher salary than we were able to provide. And due to the years of training and experience she has had with The Kianh Foundation, she was able to find one with a bigger organisation. But it was a very sad moment for all of us, including Mrs Hong.

In June, a large resort in the province, Tui Blue, visited our school for the first time and expressed their desire to support us. As commerce opened up again in Vietnam, we were also visited by Siemens from Germany, who gave us a significant donation. In September, we signed contracts with the Anantara and Avani Resorts in Quy Nhon, who are part of the Minor Hotel Group. They have now become part of the Dollars for Deeds Programme started by the Anantara Resort in Hoi An, which sees the resorts match monthly donations made to us by their guests. Also in September, Puma Pro golf company arranged a large charitable tournament in Central Vietnam, which saw us as one of 2 charitable recipients and raised much needed funds for our school. In November,

we received further funding as one of the recipients of the Australian Chamber of Commerce annual ball held in Ho Chi Minh City.

We ended this year with 95 students in our programme. Unfortunately, also with 200 children on our waiting list. We would love to be able to expand our reach but we cannot do that until we have reached good financial stability once again.

**Brief statement of the charity's policy on reserves**

We hold a total cash balance of £122,569 in our bank accounts at the end of the financial year.

As part of our policy of demonstrating good financial management practice, we aim to hold 9 to 12 months of operating funds in reserves at the end of each financial year. The total cash balance of £122,569 represents approximately 9 months of expenditure at current monthly expenditure rates.

The coronavirus pandemic has had a significant impact on our finances but we are committed to ensuring that the organisation remains sustainable for the foreseeable future. The setting aside of these reserve funds is therefore intended to guard against possible future loss or reduction of income, and ensure continued delivery of services in Viet Nam.

**Details of any funds materially in deficit**

**Further financial review details (Optional information)**

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

**Section F**

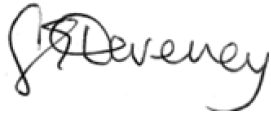
**Other optional information**

[Empty box for optional information]

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)



Full name(s)

Joanne Elizabeth Deveney

Position (eg Secretary, Chair, etc)

Trustee

Date

11.10.24



## Receipts and payments accounts

For the period from	Period start date 7-Jan-23	To	Period end date 6-Jan-24
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### Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
<b>A1 Receipts</b>					
DONATIONS	157,478	-	-	157,478	119,916
SALES	5,892	-	-	5,892	46,950
INTEREST	3,282	-	-	3,282	3,573
GIFT AID RECEIPTS	3,051	-	-	3,051	1,540
		-	-	-	-
<b>Sub total (Gross income for AR)</b>	<b>169,703</b>	<b>-</b>	<b>-</b>	<b>169,703</b>	<b>171,979</b>
<b>A2 Asset and investment sales, (see table).</b>					
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>169,703</b>	<b>-</b>	<b>-</b>	<b>169,703</b>	<b>171,979</b>
<b>A3 Payments</b>					
WAGES	127,429	-	-	127,429	128,896
TELEPHONE, INTERNET & POSTAGE	702	-	-	702	501
PRINTING & STATIONERY	499	-	-	499	28
COST OF FUNDRAISING EVENTS	948	-	-	948	233
EQUIPMENT	215	-	-	215	931
TRAVEL & TRANSPORT	387	-	-	387	1,057
ADMINISTRATION	640	-	-	640	2,053
ELECTRICITY	312	-	-	312	447
ACCOMMODATION (RENT)	-	-	-	-	-
INSURANCE	27,776	-	-	27,776	29,666
FOOD & CLOTHING	1,486	-	-	1,486	931
MEDICAL & PHARMACY	21	-	-	21	14
EDUCATION & TRAINING	858	-	-	858	1,124
REPAIRS & MAINTENANCE	722	-	-	722	1,572
BANK CHARGES	233	-	-	233	225
CONSTRUCTION	-	-	-	-	-
<b>Sub total</b>	<b>162,228</b>	<b>-</b>	<b>-</b>	<b>162,228</b>	<b>168,128</b>
<b>A4 Asset and investment purchases, (see table)</b>					
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>162,228</b>	<b>-</b>	<b>-</b>	<b>162,228</b>	<b>168,128</b>
<b>Net of receipts/(payments)</b>	<b>7,475</b>	<b>-</b>	<b>-</b>	<b>7,475</b>	<b>3,594</b>
<b>A5 Transfers between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>A6 Cash funds last year end</b>	<b>98,423</b>	<b>-</b>	<b>-</b>	<b>98,423</b>	<b>153,645</b>
<b>Cash funds this year end</b>	<b>7,475</b>	<b>-</b>	<b>-</b>	<b>7,475</b>	<b>98,423</b>

### Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B1 Cash funds</b>	CASH AT BANK	122,569	-	-

	-	-	-
	-	-	-
<b>Total cash funds</b>	<b>122,569</b>	<b>-</b>	<b>-</b>

(agree balances with receipts and payments account (s))

Agreement Error	OK	OK
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<b>Unrestricted funds</b> to nearest £	<b>Restricted funds</b> to nearest £	<b>Endowment funds</b> to nearest £
---	---	--

**B2 Other monetary assets**

Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-

**B3 Investment assets**

Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
		-	-
		-	-
		-	-
		-	-
		-	-

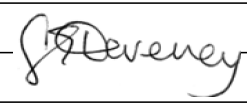
**B4 Assets retained for the charity's own use**

Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-

**B5 Liabilities**

Details	Fund to which liability relates	Amount due (optional)	When due (optional)
		-	
		-	
		-	
		-	
		-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Joanne Elizabeth Deveney	11.10.24



**Section A Independent Examiner's Report**

**Report to the trustees/  
members of** THE KIANH FOUNDATION

**On accounts for the year  
ended** 06 January 2023 **Charity no  
(if any)** 1094902

**Set out on pages** (remember to include the page numbers of additional sheets)

**Respective responsibilities of trustees and examiner** The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

The charity's trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed. It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the applicable Directions given by the Charity Commission (under section 145(5)(b) of the Act, and
- to state whether particular matters have come to my attention

**Basis of independent examiner's statement** My examination was carried out in accordance with general Directions given by the Charity Commission. 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 seeking explanations from the 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 those matters set out in the statement below.

**Independent examiner's statement** In connection with my examination, no material matters have come to my attention (other than that disclosed below \*) which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*\* Please delete the words in the brackets if they do not apply.*

**Signed:** Juliette Chatterton **Date:** 14/10/2024

**Name:** Juliette Chatterton

**Relevant professional qualification(s) or body (if any):**


<b>Address:</b> 2 Hebron Road,
London W6 0PQ

<b>Section B</b>	<b>Disclosure</b>
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Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**

n/a
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**THE KIANH FOUNDATION**

England & Wales - Charity number 1094902

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# Accounts

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		<b>Trustees' Annual Report for the period</b>						
<b>From</b>	Period start date			<b>T O</b>	Period end date			
	Day 07	Month 01	Year 2022		Day 06	Month 01	Year 2023	
<b>Charity name</b>		The Kianh Foundation						
<b>Other names charity is known by</b>								
<b>Registered charity number (if any)</b>		1094902						
<b>Charity's principal address</b>		79 Forfar Road						
		Liverpool						
		<b>Postcode</b>			L13 8DX			

#### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Helen Wakefield	Chair		
2	Nancy Baker	Treasurer		
3	Susan Marie Boyle (née Phillips)			
4	Laura Mitchell			
5	Jacqueline Yvonne Marsh			
6	Joanne Elizabeth Deveney		New trustee as of 09.11.22	
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

#### Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year


**Names and addresses of advisers (Optional information)**

Type of adviser	Name	Address

**Name of chief executive or names of senior staff members (Optional information)**

--



**Description of the charity's trusts**

Type of governing document  
(eg. trust deed, constitution)

TRUST DEED DATED 16 OCTOBER 2002

How the charity is constituted  
(eg. trust, association, company)

TRUST

Trustee selection methods  
(eg. appointed by, elected by)

APPOINTED BY THE EXISTING TRUSTEES

**Additional governance issues (Optional information)**

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

We have a charity-specific insurance policy that covers trustees and individual liability, employment practices liability, professional and legal liability.

Our Child Protection Policy is reviewed annually. All trustees, staff, volunteers and partners must sign up to, and abide by, our Code of Conduct.



**Summary of the objects of the charity set out in its governing document**

The relief of poverty and sickness and the advancement of education amongst children in Viet Nam and in particular, those living in Hoi An Orphanage.

**Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)**

Covid continued to blight the smooth running of the school throughout the first half of the year but the programme ran smoothly again from July onwards, with no more incidents of Covid. Just maintaining operations and some semblance of normality and stability has been our main focus throughout this year. We were able to receive visits and training from our international trainers once more, Mrs Eng-Peng Sim and Mr Kalli Heinemann, who we had not seen since the beginning of the Pandemic; Vietnam was able to host the International Conference of Special Education which has been cancelled the previous year due to the Pandemic and our staff were able to attend; and our school began to receive more official recognition and acknowledgement of the excellent special school that it is.

**Additional details of objectives and activities (Optional information)**

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

**Summary of the main achievements of the charity during the year**

The Vietnamese New Year holiday (Tết) was early this year so January was spent with the staff doing end of year monitoring on the children in their classes, meetings with parents to set goals for their children for the new term, and visits from companies and government departments, who brought gifts for the children for the coming holiday. The school was closed for the New Year from January 28 – February 14, which was the first day of the Summer Term. The term had only just got underway when the area was hit by another Covid wave. As all of the staff and children were now vaccinated, we did not close the school, but kept the programme running for the children and the staff who were able to come in. Everybody at the school got Covid at some point during this period, but nobody was seriously ill. We operated this skeleton service until June, when Covid died down again and everybody was well again. In the midst of this, one of the major Vietnamese tv channels, VTV4, came to the school to make a documentary about us for national TV.

Through July, our school was running normally again. Staff ran a number of workshops for parents and Do Le To Quyen, the school director, and our 2 senior teachers travelled to Ho Chi Minh City to participate in The International Conference for Special Education that was taking place there. Our special education trainer, Mrs Eng-Peng Sim, who had helped us set up our programme under the Australian Volunteers International Program, came to visit from Australia to conduct training for the staff and to carry out research for her Ph.D which is based on the work that she did at our school. The school was closed for a month's summer holiday in August and re-opened for the Autumn Term in September. Local school children visited the school to give gifts to our children and to arrange Dragon Dancing for them for the Mid-Autumn Festival, a popular holiday in Vietnam. Apart from a typhoon which kept everyone at home for a couple of days at the end of September, the year then progressed smoothly and without any more hitches. The Department of Foreign Affairs came to the school to make a film about it, as an example of an excellent special school.

In October, Mr Kalli Heinemann, a paediatric physio from Germany, came for a month to train and support the staff. Mr Heinemann usually visits every year but this was his first visit since the global Pandemic. In November, Ms Quyen was invited to participate in the local government celebrations of the 40<sup>th</sup> Anniversary of Teachers' Day in Vietnam, and many government officials visited our school this month to bring gifts. This was notable, as our school is not officially recognised as a school by the government, as it has particular elements (ie. A physio programme) that are not found in the current Vietnamese legislation for what a school should consist of. The year continued normally, with the staff holding many workshops for the parents to make up for the long periods when we had not been able to conduct any, due to Covid. One of our expat supporters, Mr. Tom Bowen, brought his Australian family to the school on Christmas Day, and arranged a party and gifts for the children and a family donation for the school. The children enjoyed all of this immensely. We ended this year with a total of 97 children in our programme.

**Brief statement of the charity's policy on reserves**

We hold a total cash balance of £119,683 in our bank accounts at the end of the financial year.

As part of our policy of demonstrating good financial management practice, we aim to hold 9 to 12 months of operating funds in reserves at the end of each financial year. The total cash balance of £119,683 represents approximately 9 months of expenditure at current monthly expenditure rates. Due to the voluntary redundancy of some of our expatriate staff last year, our overall running costs have gone down.

The coronavirus pandemic has had a significant impact on our finances but we are committed to ensuring that the organisation remains sustainable for the foreseeable future. The setting aside of these reserve funds is therefore intended to guard against possible future loss or reduction of income, and ensure continued delivery of services in Viet Nam.

**Details of any funds materially in deficit**

**Further financial review details (Optional information)**

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

**Section F**

**Other optional information**

**The trustees declare that they have approved the trustees' report above.**

**Signed on behalf of the charity's trustees**

**Signature(s)**

*J Deveney*

**Full name(s)**

Joanne Elizabeth Deveney

**Position (eg Secretary, Chair, etc)**

Trustee

**Date**

23.10.23



## Receipts and payments account

For the period from	Period start date 7-Jan-22	To
---------------------	-------------------------------	----

### Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £
<b>A1 Receipts</b>			
DONATIONS	119,916	-	-
SALES	46,950	-	-
INTEREST	3,573	-	-
GIFT AID RECEIPTS	1,540	-	-
		-	-
<b>Sub total (Gross income for AR)</b>	<b>171,979</b>	<b>-</b>	<b>-</b>
<b>A2 Asset and investment sales, (see table).</b>			
	-	-	-
	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>171,979</b>	<b>-</b>	<b>-</b>
<b>A3 Payments</b>			
WAGES	128,896	-	-
TELEPHONE, INTERNET & POSTAGE	501	-	-
PRINTING & STATIONERY	28	-	-
COST OF FUNDRAISING EVENTS	233	-	-
EQUIPMENT	931	-	-
TRAVEL & TRANSPORT	1,057	-	-
ADMINISTRATION	2,503	-	-
ELECTRICITY	447	-	-
ACCOMMODATION (RENT)		-	-
INSURANCE	29,666	-	-
FOOD & CLOTHING	931	-	-
MEDICAL & PHARMACY	14	-	-
EDUCATION & TRAINING	1,124	-	-
REPAIRS & MAINTENANCE	1,572	-	-
BANK CHARGES	225	-	-
CONSTRUCTION		-	-
<b>Sub total</b>	<b>168,128</b>	<b>-</b>	<b>-</b>
<b>A4 Asset and investment purchases, (see table)</b>			
	-	-	-
	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>

<i>Total payments</i>	168,128	-	-
<i>Net of receipts/(payments)</i>	3,851	-	-
A5 Transfers between funds	-	-	-
A6 Cash funds last year end	98,423	-	-
<i>Cash funds this year end</i>	102,274	-	-


## Section B Statement of assets and liabilities at the end of the

Categories	Details	Unrestricted funds to nearest £
<b>B1 Cash funds</b>	CASH AT BANK	119,684
		-
		-
	<b>Total cash funds</b>	119,684
	(agree balances with receipts and payments account(s))	Agreement Error
<b>B2 Other monetary assets</b>	<b>Details</b>	<b>Unrestricted funds to nearest £</b>
		-
		-
		-
		-
		-
		-
<b>B3 Investment assets</b>	<b>Details</b>	<b>Fund to which asset belongs</b>
<b>B4 Assets retained for the charity's own use</b>	<b>Details</b>	<b>Fund to which asset belongs</b>


**B5 Liabilities**

Details	Fund to which liability relates

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name
	Joanne Elizabeth

o (if any)  
094902

units

period end date

6-Jan-23

CC16a



**Total funds**      **Last year**  
to the nearest £    to the nearest £

119,916	176,806
46,950	7,875
3,573	5,223
1,540	1,397
-	-
<b>171,979</b>	<b>191,263</b>

-	-
-	-
-	-

<b>171,979</b>	<b>191,263</b>
----------------	----------------

128,896	152,682
501	98
28	754
233	774
931	1,122
1,057	1,460
2,503	1,658
447	448
-	-
29,666	23,792
931	4,283
14	6
1,124	15
1,572	162
225	415
-	-
<b>168,128</b>	<b>201,969</b>

-	-
-	-
-	-

168,128	201,969
---------	---------

3,851	3,594
-	-
98,423	153,645
102,274	98,423

**e period**

Restricted funds to nearest £	Endowment funds to nearest £
-	-
-	-
-	-
-	-
OK	OK

Restricted funds to nearest £	Endowment funds to nearest £
-	-
-	-
-	-
-	-
-	-
-	-

Cost (optional)	Current value (optional)
-	-
-	-
-	-
-	-
-	-

Cost (optional)	Current value (optional)
-	-
-	-
-	-

-	-
-	-
-	-
-	-
-	-
-	-

Amount due (optional)	When due (optional)
-	
-	
-	
-	
-	

me	Date of approval
h Deveney	23.10.23



**Section A**

**Independent Examiner's Report**

**Report to the trustees/  
members of**

THE KIANH FOUNDATION

**On accounts for the year  
ended**

06 January 2023

**Charity no  
(if any)**

1094902

**Set out on pages**

(remember to include the page numbers of additional sheets)

**Respective  
responsibilities of  
trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

The charity's trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed. It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the applicable Directions given by the Charity Commission (under section 145(5)(b) of the Act, and
- to state whether particular matters have come to my attention

**Basis of independent  
examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. 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 seeking explanations from the 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 those matters set out in the statement below.

**Independent  
examiner's statement**

In connection with my examination, no material matters have come to my attention (other than that disclosed below \*) which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*\* Please delete the words in the brackets if they do not apply.*

**Signed:** Stephanie Driver

**Date:** 26 October 2023


**Name:** Stephanie Driver

**Relevant professional qualification(s) or body (if any):** B.A. (Hons) Conductive Education & Qualified Conductor Status (QCS)

**Address:** 1, Evelyn Cottages, The Street, Stow Maries, Essex CM3 6RZ

**Section B Disclosure**

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**

**THE KIANH FOUNDATION**

England & Wales - Charity number 1094902

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# Accounts

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	<b>Trustees' Annual Report for the period</b>							
	<b>From</b>	Period start date			<b>T O</b>	Period end date		
		Day <b>07</b>	Month <b>01</b>	Year <b>2021</b>		Day <b>06</b>	Month <b>01</b>	Year <b>2022</b>

## Section A Reference and administration details

<b>Charity name</b>	The Kianh Foundation		
<b>Other names charity is known by</b>			
<b>Registered charity number (if any)</b>	1094902		
<b>Charity's principal address</b>	79 Forfar Road		
	Liverpool		
	<b>Postcode</b>	L13 8DX	

### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Helen Wakefield	Chair		
2	Nancy Baker	Treasurer		
3	Susan Marie Boyle (née Phillips)			
4	Laura Mitchell			
5	Dee Jethwa		7 January 2021 - 22 October 2021	
6	Jacqueline Yvonne Marsh			
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16				
17				
18				
19				
20				

### Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year


**Names and addresses of advisers (Optional information)**

Type of adviser	Name	Address

**Name of chief executive or names of senior staff members (Optional information)**

--

**Section B Structure, governance and management**

**Description of the charity's trusts**

Type of governing document  
(eg. trust deed, constitution)

TRUST DEED DATED 16 OCTOBER 2002

How the charity is constituted  
(eg. trust, association, company)

TRUST

Trustee selection methods  
(eg. appointed by, elected by)

APPOINTED BY THE EXISTING TRUSTEES

**Additional governance issues (Optional information)**

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

We have a charity-specific insurance policy that covers trustees and individual liability, employment practices liability, professional and legal liability.

Our Child Protection Policy is reviewed annually. All trustees, staff, volunteers and partners must sign up to, and abide by, our Code of Conduct.

**Section C Objectives and activities**

**Summary of the objects of the charity set out in its governing document**

The relief of poverty and sickness and the advancement of education amongst children in Viet Nam and in particular, those living in Hoi An Orphanage.

The main focus of this difficult Pandemic year was quite simply keeping up and running and doing our best to provide teaching, therapy and support for our students and their families throughout multiple nationwide lockdowns. The staff are now excellent at providing this kind of online mentoring and have worked out and fine tuned the best way to give effective support to our students when they are not physically at the centre. We had to lose two of our key UK staff, but we ended the year with a full set of local staff still employed and a full set of students back at the school, and this felt like a significant achievement.

**Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)**

**Additional details of objectives and activities (Optional information)**

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

**Summary of the main achievements of the charity during the year**

2021 was a difficult year for us, as it was for most other people, organisations and businesses throughout the world. Although the Covid-19 Pandemic had severely impacted Vietnam's business and tourism industry in the previous year, Vietnam had managed to largely keep the virus at bay. However, by 2021, it was no longer able to do so, and Covid began to extract a heavy death toll within the country. The whole country closed down internally and workers from the countryside who had been working in the big cities (particularly Ho Chi Minh City, which was hit particularly hard and had gone into a military lockdown) were forced to return to their hometown, resulting in a mass exodus. For our school, this of course resulted in long closures. We were in lockdown from 15 February - 23 March, 29 April - 1st June and 27 July - 6 October. During this time, the teachers and therapists gave online lessons to their students (where possible) and video training to parents, in order to maintain the development goals that the children had already reached. This was not possible in all cases, with some parents having learning difficulties of their own, or living in the countryside and having poor internet connection or no smartphone. However, it was possible to conduct some kind of programme for most of the children and their families at this time, and in some cases, the students developed remarkably.

Finances were of course hit during this period. Many people and businesses were unable to maintain their donations to our programme. In May, our Business Director, Nick Keegan, who had worked with us for 14 years took voluntary redundancy, followed the following month by our marketing and fundraising manager, Chris Ephgrave. Director and co-founder, Jackie Wrafter, took over their workloads. Every attempt was made to maintain the salaries of the local staff.

During this time of fear and confusion, some work was able to carry on at the school during the periods that it was allowed to open. An aquaponics project that had been planned by Chris Ephgrave stalled after his leaving. However, two ex-pats living in Vietnam, engineer Erik van der Wielen, and welder Neville Foley, stepped in to assist and work on the project. By the end of this period, most of the structure for the project was finally set up and just awaiting some finishing touches. And amazingly, a swimming project for the students that had been planned by Australian NGO Waterskills for Life, was also able to go ahead in the periods in between lockdown.

By October, the children were able to return to school and there were no further lockdowns this year. This was due to the massive, nationwide vaccine roll out that the Vietnamese government had undertaken throughout the year. By the end of this period, all of our staff had been vaccinated twice and in December, the older students also received their first vaccines. There were no more Covid waves in Vietnam this year, and although the borders of the country remained closed and tourism and business was a non-entity, we were able to return to a semblance of normality at our school and resume normal, daily lessons and therapy sessions. At the end of this period, we were amazed and relieved to find ourselves still intact and functioning after this rollercoaster of a year.

## Section E Financial review

### Brief statement of the charity's policy on reserves

We hold a total cash balance of £138,584 in our bank accounts at the end of the financial year.

As part of our policy of demonstrating good financial management practice, we aim to hold 9 to 12 months of operating funds in reserves at the end of each financial year. The total cash balance of £138,584 represents approximately 9 months of expenditure at current monthly expenditure rates.

The coronavirus pandemic has had a significant impact on our finances but we are committed to ensuring that the organisation remains sustainable for the foreseeable future. The setting aside of these reserve funds is therefore intended to guard against possible future loss or reduction of income, and ensure continued delivery of services in Viet Nam.

### Details of any funds materially in deficit

### Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.


## Section F Other optional information

## Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

	
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**Full name(s)** Helen Wakefield

**Position (eg Secretary, Chair, etc)** Chair

**Date** 5/10/22



CHARITY COMMISSION  
FOR ENGLAND AND WALES

Charity Name The Kianh Foundation	No (if any) 1094902
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CC16a

## Receipts and payments accounts

For the period from	Period start date 07-Jan-21	To	Period end date 06-Jan-22
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### Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
<b>A1 Receipts</b>					
DONATIONS	176,768	-	-	176,768	128,037
SALES	7,875	-	-	7,875	14,209
INTEREST	5,223	-	-	5,223	652
GIFT AID RECEIPTS	1,397	-	-	1,397	3,535
	-	-	-	-	-
<b>Sub total (Gross income for</b>	<b>191,263</b>	<b>-</b>	<b>-</b>	<b>191,263</b>	<b>146,433</b>
<b>A2 Asset and investment sales, (see table).</b>					
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>191,263</b>	<b>-</b>	<b>-</b>	<b>191,263</b>	<b>146,433</b>

### A3 Payments

WAGES	152,682	-	-	152,682	154,240
TELEPHONE, INTERNET & POSTAGE	98	-	-	98	194
PRINTING & STATIONERY	754	-	-	754	588
COST OF FUNDRAISING EVENTS	774	-	-	774	1,526
EQUIPMENT	1,122	-	-	1,122	1,470
TRAVEL & TRANSPORT	1,460	-	-	1,460	613
ADMINISTRATION	1,658	-	-	1,658	402
ELECTRICITY	448	-	-	448	394
ACCOMMODATION (RENT)	-	-	-	-	-
INSURANCE	23,792	-	-	23,792	19,634
FOOD & CLOTHING	4,283	-	-	4,283	4,296
MEDICAL & PHARMACY	6	-	-	6	2
EDUCATION & TRAINING	15	-	-	15	538
REPAIRS & MAINTENANCE	162	-	-	162	2,810

BANK CHARGES	415	-	-	415	537
CONSTRUCTION		-	-	-	-
<b>Sub total</b>	<b>187,669</b>	<b>-</b>	<b>-</b>	<b>187,669</b>	<b>187,244</b>
<b>A4 Asset and investment purchases (see table)</b>					
	-	-	-	-	
	-	-	-	-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>187,669</b>	<b>-</b>	<b>-</b>	<b>187,669</b>	<b>187,244</b>
<b>Net of receipts/(payments)</b>	<b>3,594</b>	<b>-</b>	<b>-</b>	<b>3,594</b>	<b>- 40,811</b>
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	153,645	-	-	153,645	151,334
<b>Cash funds this year end</b>	<b>157,239</b>	<b>-</b>	<b>-</b>	<b>157,239</b>	<b>110,523</b>

## Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B1 Cash funds</b>	CASH AT BANK	157,239	-	-
		-	-	-
		-	-	-
	<b>Total cash funds</b>	<b>157,239</b>	<b>-</b>	<b>-</b>
	(agree balances with receipts and payments account(s))	OK	OK	OK
<b>B2 Other monetary assets</b>		Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
		-	-	-
		-	-	-
		-	-	-
		-	-	-

	-	-	-
	-	-	-

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
<b>B3 Investment assets</b>			-	-
			-	-
			-	-
			-	-
			-	-

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
<b>B4 Assets retained for the charity's own use</b>			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
<b>B5 Liabilities</b>			-	
			-	
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
<i>helen wakefield</i>	Helen Wakefield	05/10/2022



**Section A Independent Examiner's Report**

**Report to the trustees/  
members of** THE KIANH FOUNDATION

**On accounts for the year  
ended** 06 January 2022 **Charity no  
(if any)** 1094902

**Set out on pages** (remember to include the page numbers of additional sheets)

**Respective responsibilities of trustees and examiner** The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

The charity's trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed. It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the applicable Directions given by the Charity Commission (under section 145(5)(b) of the Act, and
- to state whether particular matters have come to my attention

**Basis of independent examiner's statement** My examination was carried out in accordance with general Directions given by the Charity Commission. 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 seeking explanations from the 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 those matters set out in the statement below.

**Independent examiner's statement** In connection with my examination, no material matters have come to my attention (other than that disclosed below \*) which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

\* Please delete the words in the brackets if they do not apply.

**Signed:** J E Deveney **Date:** 6 October 2022

**Name:** Joanne Elizabeth Deveney

**Relevant professional qualification(s) or body (if any):** Solicitor


**Castle House**

**Address:**

Llanddew

Brecon LD3 9SS

**Section B**

**Disclosure**

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**



**THE KIANH FOUNDATION**

England & Wales - Charity number 1094902

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# Accounts

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# Trustees' Annual Report for the period

**From**

Period start date

**T**

Period end date

Day  
07

Month  
01

Year  
2020

**O**

Day  
06

Month  
01

Year  
2021

**Charity name**

The Kianh Foundation

**Other names charity is known by**

**Registered charity number (if any)**

1094902

**Charity's principal address**

79 Forfar Road

Liverpool

**Postcode**

L13 8DX

## Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Helen Wakefield	Chair		
2	Nancy Baker	Treasurer		
3	Susan Marie Boyle (née Phillips)			
4	Laura Mitchell			
5	Dee Jethwa			
6	Jacqueline Yvonne Marsh			
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

## Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

## Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

**Name of chief executive or names of senior staff members (Optional information)**



**Description of the charity's trusts**

Type of governing document (eg. trust deed, constitution)	TRUST DEED DATED 16 OCTOBER 2002
How the charity is constituted (eg. trust, association, company)	TRUST
Trustee selection methods (eg. appointed by, elected by)	APPOINTED BY THE EXISTING TRUSTEES

**Additional governance issues (Optional information)**

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

We have a charity-specific insurance policy that covers trustees and individual liability, employment practices liability, professional and legal liability.

Our Child Protection Policy is reviewed annually. All trustees, staff, volunteers and partners must sign up to, and abide by, our Code of Conduct.



**Summary of the objects of the charity set out in its governing document**

The relief of poverty and sickness and the advancement of education amongst children in Viet Nam and in particular, those living in Hoi An Orphanage.

**Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)**

During a difficult year in which we, like many other NGOs, businesses and private individuals, saw our programmes and finances affected by Covid-19, we continued to run our special school and therapy programmes as best we could. In addition to running our core programmes, we:

- learned how to most effectively continue to help our students to develop during times of lockdown. Our staff developed greater skills in online teaching, and mentoring for families.
- We were supported to create and open a large, organic garden behind our centre, to use as an additional part of our teaching programme and to increase biodiversity in the area where our school is based.
- A local resort, the Anantara, provided short holidays for some of our older students at their luxury resort in the South of Vietnam. This was a big first for many things for our students and a really big step in opening their eyes to the outside world.
- Despite the challenges of the Pandemic, we were able to take on 13 new students, and provide training in special education teaching to another NGO and one mainstream school.

**Additional details of objectives and activities (Optional information)**

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

## Summary of the main achievements of the charity during the year

2020 began off peacefully, like other places in the world, with everyone unaware of the type of year it was to turn out to be. The usual activities were prepared for the end of the school year and the end of the lunar year, with meetings with students' families to discuss the goals that should be set for their children in the new term, visits and gifts from government officials, and a government ceremony for NGOs, in which the Kianh Foundation received an award. We closed for Tet (the Lunar New Year) on January 17th and were getting ready to open again in February, when the first stirrings of Covid-19 in China began to be known. Having had experience of SARS and other infectious viruses, the Vietnamese government immediately put schools and businesses in Vietnam into lockdown. Week by week, we waited for the notice allowing us to re-open. When that didn't happen and the weeks continued to pass, we realised we had to find some way to work with our students remotely. While it would be possible to have online sessions with the students in our Mainstream class and some of the older children in the Early Numeracy and Literacy class, we knew that this would not be possible with a large number of our students, due to age or cognitive disability. Our teachers and therapists therefore began to work with the families. They set them a goal to work on with their children each week. At the end of the week, the family had to send a video of themselves and their child working on this goal. They would then have an online meeting with the teacher/therapist, who would give them advice and guidance on how to improve things. This was not achievable with all of our families, either due to no internet, no smart phone, or sometimes some learning difficulty that they themselves had. However, after a bumpy start, some good progress was made with some of the students and their families.

On May 11th, schools were finally allowed to re-open and our students and staff returned to the centre. However, the early stages of Covid were already starting to impact our finances. Whilst Vietnam had opened again internally, the government had permanently closed its borders until Covid was resolved. Where we are based is very much a tourist economy, but hotels and restaurants started to close, and several of our students' families who worked in hotels, gift shops, restaurants and laundries, lost their jobs. A major resort, the Anantara, who supported us with a significant amount each month, was no longer able to do so. Jackie Wrafter and Do Le To Quyen, the Kianh Foundation Director and the Manager of the centre, had a meeting with the local government authorities to discuss options for if there was not enough money to keep the centre open.

Whilst all this was happening, something positive had also been happening simultaneously. The year before, Do Le Thi Quyen, had received a grant to attend a workshop on increasing biodiversity, run by the US Forestry Department and held in Chicago and New York. As a result of her attendance, we were given a further grant to develop a large organic garden on the piece of land behind our centre. The garden was designed and built by local organic organisation, An Farm, in conjunction with Green Vietnam. The garden was completed on July 15th, with an opening ceremony. The garden allows us to grow our own vegetables and herbs, provides an 'outdoor classroom' for our students and has already started to attract a wide variety of birds to the area.

In August we closed for our annual summer holiday and re-opened for the new term on September 7th. A fundraiser for the Kianh Foundation was organised by the Australian Chamber of Commerce at Ba Na Hills golf course on September 26th. Jackie Wrafter attended, accompanied by some of our older students who have Cerebral Palsy. Although the Anantara Resort was not able to help us financially at this time, it did continue to support us in other ways and invited us on an all-expenses trip on its private train to stay in its resort in Quy Nhon, in the South of Vietnam. Groups of older students were accompanied there by staff in October and December. For all of our students, it was their first time on a train, their first time away from their families and most certainly their first stay in a luxury resort. Being able to take our students on these trips was certainly one of the highlights of this year. The Anantara also invited our students to have an art display at the 'Art Space' in their resort. The purchase of one of these pictures, and the subsequent advertising, by a Vietnamese influencer led to all of these pictures being purchased and was a good source of much needed income.

Also in October and November (and after a series of delays due to Covid), we ran training sessions for student teachers working on projects run by the Metropolitan Community Church (US) and mainstream teachers from Quang Ngai Province.

From October - December, central Vietnam experienced a series of tropical typhoons and the most severe floods it had had in several years. Hundreds of people lost their lives and hundreds others lost their homes. Despite our own struggling financial fortunes, we ran fundraisers to help the families in our care who were affected by this severe weather.

We closed the year with 83 students, 13 of them new intakes. Despite some of the setbacks caused by Covid-19, Vietnam at this point was one of the few countries in the world managing to keep on top of what had turned into a global Pandemic.

#### **Brief statement of the charity's policy on reserves**

We hold a total cash balance of £112,834 in our bank accounts at the end of the financial year.

As part of our policy of demonstrating good financial management practice, we aim to hold 9 to 12 months of operating funds in reserves at the end of each financial year. The total cash balance of £112,834 represents approximately 6 months of expenditure at current monthly expenditure rates.

**The coronavirus pandemic has had a significant impact on our finances.**

We are committed to ensuring that the organisation remains sustainable for the foreseeable future. The setting aside of these reserve funds is

therefore intended to guard against possible future loss or reduction of income, and ensure continued delivery of services in Viet Nam.

**Details of any funds materially in deficit**

**Further financial review details (Optional information)**

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

**Section F Other optional information**

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**The trustees declare that they have approved the trustees' report above.**

**Signed on behalf of the charity's trustees**

**Signature(s)** Susan Boyle (by email, susan.phillips@talk21.com)

**Full name(s)** Susan Marie Boyle

**Position (eg Secretary, Chair, etc)** Trustee

**Date** 9<sup>th</sup> October 2021



**Report to the trustees/  
members of**

Charity Name  
The Kianh Foundation

**On accounts for the year  
ended**

06 January 2021

**Charity no  
(if any)**

1094902

**Set out on pages**

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **06 / 01 / 2021**.

**Responsibilities and  
basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent  
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**Signed:**

M. McCann

**Date:**

11.10.2021

**Name:**

MAIRE MCCANN

Relevant professional qualification(s) or body (if any):

A.C.N.C. (Australia Charities and Not-for-Profits Commission)

**HEARING AND BEYOND  
IN VIETNAM**  
Address:  
A.B.N. 98.460.240.493

201 Hai muoi tam thong ba  
Thoi Ha,  
Hai An, Vietnam.

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).