	Trustees' Annual Report for the period								
	From	Period start date			T O	Period end date			
		Day 07	Month 01	Year 2023		Day 06	Month 01		Year 2024
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		07.01.23 - 02.05.23	
5	Jacqueline Yvonne Marsh			
6	Joanne Elizabeth Deveney			
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)

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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

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	To	Period end date
	7-Jan-23		6-Jan-24

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 £
A1 Receipts					
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
		-	-	-	-
Sub total (Gross income for AR)	169,703	-	-	169,703	171,979
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	169,703	-	-	169,703	171,979
A3 Payments					
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	-	-	-	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	-	-	-	-	-
Sub total	162,228	-	-	162,228	168,128
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	162,228	-	-	162,228	168,128
Net of receipts/(payments)	7,475	-	-	7,475	3,594
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	98,423	-	-	98,423	153,645
Cash funds this year end	7,475	-	-	7,475	98,423

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 £
B1 Cash funds	CASH AT BANK	122,569	-	-

	-	-	-
	-	-	-
Total cash funds	122,569	-	-
(agree balances with receipts and payments account (s))	Agreement Error	OK	OK

Unrestricted funds

Restricted funds

Endowment funds

to nearest £

to nearest £

to nearest £

Details

B2 Other monetary assets

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

Details

Fund to which asset belongs

Cost (optional)

Current value (optional)

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 liability relates

Amount due (optional)

When due (optional)

B5 Liabilities


		-	
		-	
		-	
		-	
		-	

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):

Address:	2 Hebron Road,
	London W6 0PQ

Section B	Disclosure
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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
