

# PEPO LA TUMAINI

England & Wales · Charity number 1161928

## Details

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|                |   |
|----------------|---|
| Status         | Registered  |
| Legal form     | Charitable company                                      |
| Company number | <a href="#">09515118</a>                                |
| Registered     | 2015-06-01  |
| Register       | <a href="#">View on the Charity Commission register</a> |

## Contact

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|         |  |
|---------|--|
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| Website | <a href="http://www.pepolatumaini.org">www.pepolatumaini.org</a>         |

## Activities

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**Objects:** 4.1 THE CHARITY'S OBJECTS ARE RESTRICTED SPECIFICALLY, ONLY FOR THE PUBLIC BENEFIT, TO THE ADVANCEMENT OF EDUCATION AND THE ADVANCEMENT OF HEALTH, IN PARTICULAR BUT NOT EXCLUSIVELY BY:4.1.1 THE PROVISION OF FUNDING AND SUPPORT TO MAINTAIN PEPO LA TUMAINI NURSERY, PRIMARY SCHOOL AND MEDICAL CENTRE AND ASSOCIATED VOCATIONAL EDUCATION, SOCIAL CARE AND FOSTERING PROGRAMMES AND HOME-BASED HEALTHCARE PROGRAMMES IN ISIOLO, KENYA; AND 4.1.2 THE PROVISION OF FUNDING AND SUPPORT TO OTHER ACCREDITED ORGANISATIONS, SCHOOLS OR REGISTERED CHARITIES FOR THE ADVANCEMENT OF EDUCATION AND/OR HEALTH IN KENYA.

**Activities:** To advance education by the provision of financial support for costs related to the administration, bursary and maintenance of the Pepo La Tumaini Primary and Senior Schools located in Isiolo, Kenya. To advance education by the provision of periodic financial aid to the Pepo La Tumaini clinic and school in Isiolo, Kenya.

## Classification

- **How:** Makes Grants To Organisations
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Overseas Aid/famine Relief, Accommodation/housing
- **Who:** Children/young People, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies

## Geography

- **Area of benefit:** OVERSEAS
- Kenya
- Throughout England And Wales

## Finances

| Period end | Income  | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2024-12-31 | £50,893 | £69,774     | -      | -         |
| 2023-12-31 | £21,317 | £55,417     | -      | -         |
| 2022-12-31 | £95,550 | £24,689     | -      | -         |
| 2021-12-31 | £59,835 | £109,517    | -      | -         |
| 2020-12-31 | £92,437 | £82,479     | -      | -         |

## Trustees

| Name                                | Role  | Appointed  |
|-------------------------------------|-------|------------|
| Angela Susan Whittle                | Chair | 2019-11-05 |
| CATRIONA JACQUELINE WYKEHAM SPILLER |       | 2015-03-27 |
| Kashif Ganatra                      |       | 2022-03-15 |
| Pax Barnabas Nindi                  |       | 2022-03-15 |
| Sarah Kruger                        |       | 2015-09-24 |
| Sian Mary Newton                    |       | 2021-04-23 |
| Stephen Edward Oxley                |       | 2018-04-04 |

**PEPO LA TUMAINI**

England & Wales - Charity number 1161928

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# Accounts

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**PEPO LA TUMAINI  
(A COMPANY LIMITED BY GUARANTEE)  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
YEAR ENDED 31 DECEMBER 2024**

**Charity Registration No 1161928  
Registered Company No 9515118**

**PEPO LA TUMAINI**  
**(A Company Limited by Guarantee)**

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**PEPO LA TUMAINI**  
**(A Company Limited by Guarantee)**

**REFERENCE AND ADMINISTRATIVE DETAILS**

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|                                    |   |  |
|------------------------------------|---|--|
| <b>Trustees</b>                    | Angela Whittle<br>Stephen Oxley<br>Sarah Kruger<br>Kashif Ganatra<br>Sian Newton<br>Pax Nindi<br>Catriona Spiller | Chair<br><br>Executive Director<br>Treasurer |
| <b>Company Secretary</b>           | Angela Whittle  |  |
| <b>Key Management Personnel</b>    | Trustees  |  |
| <b>Charity Registration Number</b> | 1161928   |  |
| <b>Company Registration Number</b> | 09515118  |  |
| <b>Principal Office</b>            | 80 Strand<br>London<br>WC2R 0DT   |  |
| <b>Registered Office</b>           | 1 <sup>st</sup> Floor<br>River House<br>1 Maidstone Road<br>Sidcup<br>Kent<br>DA14 5RH                            |  |
| <b>Banker</b>                      | Metro Bank<br>One Southampton Row<br>London<br>WC1B 5HA   |  |

## **CHAIR'S FORWARD**

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I am delighted to submit our 2024 Annual Report for Pepo La Tumaini (PLT) to the Charity Commission for England and Wales and am pleased to report our progress and achievements during 2024.

### **Highlights for the year**

The charity continues to develop educational, health and welfare programmes mainly for young people in and around our base in Isiolo, Northern Kenya through our vision for the restoration and rehabilitation of human dignity. Despite the challenges presented by the cost of living crisis, the changing regulatory environment and ever-present political and community-based conflict, displacement and climate change issues, we are very pleased to have developed our work on-site and extended our outreach to local communities. We have summarised below the impact we had in terms of the numbers of people we have helped:

1. Delivered educational and well-being support for 85 children who head households by providing a safe place to call home in our rehabilitative boarding school programme.
2. Supported 212 children to attend our Early Childhood Development (ECD) Centre and Grade 1-5 Lower Primary classes for children under the age of 10.
3. 85 pupils accessed holistic health and well-being support in rehabilitation boarding programme.
4. 63 pupils had individual and group therapy sessions to overcome trauma.
5. Our community health volunteers supported 121 housebound patients with chronic palliative care needs.
6. Free medical care provided to 230 pupils with boosted immunisation and nutritional support from our health centre.
7. 55 pupils received specialist care for HIV and disabilities.
8. 517 people given treatment support for HIV and TB at household level.
9. 118 pupils developed trade skills in masonry, painting, tailoring, tin smithing, recycling and agriculture at our Trade & Talent Centre.
10. 36 young people were mentored into leadership and provided with employment opportunities.
11. 10 graduates were provided with bursaries to pursue secondary education and vocational training.
12. 355 people participated in self-help and leadership groups that engaged in advocacy and peace activities.
13. 1,505 poverty-stricken households were provided with family feeding during flood crisis.

### **Pepo La Tumaini in the Community**

Pepo La Tumaini Jangwani was born out of the HIV/Aids crisis in the 1990s and since has then responded to famine, drought and flooding in Isiolo which has again been a factor. The high demand, inflation rates and transportation costs put an immense strain on the everyday survival of pastoralist communities. With the recent floods, we used our available resources to help prevent migration and keep children in school, ensuring we sustain our impact and continue to serve those who depend on us. Our community outreach programmes have thus been even more important and have continued and developed. Throughout 2024, our funding organisations and individuals have continued to support us generously and this, combined with some careful cost management, has meant that we ended the year in a robust financial condition.

## **CHAIR'S FORWARD**

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### **Education**

We are meeting the social, emotional and educational needs of children, some of whom have never been in school. We use a mother and youth care network of previous school mothers and former pupils to identify vulnerable families and children heading households who are eligible for our school. Other referrals come from our local probation and community policing services. Our school offers both boarding and day scholar options across eight primary school classes. This year, 85 pupils accessed holistic health and well-being support in our rehabilitative boarding school programme, focused on therapy, rehabilitation and education. Activities include a structured and rigorous daily routine, involving outdoor activities such as planting trees, farming, community outreach and sports. Children are further motivated to stay in school by their participation in vocational skills training in leatherwork, tailoring, metalwork, masonry and woodwork, which boosts their confidence and supports their academic learning. Using this approach, we aim to provide safety and security for street-connected and HIV-affected children, enabling them to engage in education and skills training, nurturing self-reliance and familial duty.

Our nursery and lower primary school offer a day schooling option for local children from the surrounding slum areas between the ages of 3-10 years old. This year, 154 children from the local urban slum areas attended our Early Learning centre and Lower Primary school. These children come from single-mother households suffering from extreme economic poverty. They are responsible for the care of their younger siblings, acting as the heads of their families, while their mothers look for work. Our team of nine teacher-carers at our Early Learning centre and Primary school focus on three pillars for success;

- (1) delivering accessible modules of education
- (2) facilitating healthy play
- (3) integrating diverse learners.

Our dedicated team of four caretakers also make sure that every child receives a daily cup of fortified porridge and a healthy lunch. Thanks to the increased support from Timaflor Jangwani we have been able to renovate our early learning and primary school complex, expanding our facilities to cater for more children in a new additional class.

In 2024, 212 neglected children were provided with education, care and support. Of these:

- 47 pupils were total orphans
- 40 pupils joined our school unable to read and write
- 33 HIV-positive pupils taking ARV medication.
- 22 pupils with physical or mental disabilities
- 21 pupils referred through police and probation services
- 40 street connected children
- 9 abandoned children

Despite these difficulties, in terms of academic achievement in 2024, 96% of pupils met expectations across the new competency-based curriculum with 4% exceeding expectations in the Kenya Primary School Education Assessment (KPSEA).

### **Mental Health**

Our Art for Life therapy programme is an inclusive and dynamic arts club that supports a range of issues relevant to children and staff as well as families in the wider community. Community music and drama groups continue to form a central component of our peacebuilding work. Through song and dance, we bring together diverse groups who would not normally collaborate and use the medium to identify the similarities between them rather than amplify their differences. Our Girl's Clubhouse provides a sanctuary for learning and therapy, as well as providing essential distributional services for young mothers and girls in Isiolo. This forms part of our efforts in considering diversification of our services and transition to new ways of delivering youth empowerment services to our communities.

The creative arts therapy programme continues to work with Tumaini Senior School pupils conducting both individual and group work with pupils struggling with emotional behaviour problems. We are pioneering the use of play therapy with pupils to help them overcome trauma and adverse childhood experiences. Using a combination of individual and group approaches, pupils can express themselves safely using play and art. Sarah Kruger, our Executive Director (a registered Play and Creative Arts therapist), continues to work with pupils with the highest needs to overcome harmful habits and emotional difficulties while supporting the teachers with additional training on how to best support pupils with challenging behaviour.

## **CHAIR'S FORWARD**

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In addition to supporting our school pupils, we expanded our mental health focus to support the wider community of men and women struggling with stress, depression, substance abuse and HIV treatment adherence. We did this by piloting a quarterly health debate club for men from the local communities, providing a platform for health experts and men to share insights and best practices to help them overcome mental health-related challenges. Four debate sessions were held with 234 men, 51 of whom were returning core members. The meetings provided a social platform for men which was previously non-existent, providing them with a space for free expression. This enabled men in denial to open up and share their experiences during the meetings.

As a result, the men have increased their social capabilities and received recognition and acceptance from their communities. Men feel less ashamed and supported on their journey towards more positive and healthy living. The men have established a network where they feel they belong leading to the formation of a local men's engagement group called Bunge la Wazee recognised by national and county government for promoting men's health and addressing drug/ alcohol abuse and increasing cases of HIV/TB infection. The level of accountability created by the group has led to a reduction in gender-based violence cases at household level and a decrease in the number of men abusing drugs and alcohol. Media coverage on local news channels, social media and participation in local radio shows has helped to improve health-seeking behaviour in an increased number of men across Isiolo.

- 63 pupils were given creative arts and play therapy to overcome trauma.
- 136 local men onboarded as community health leaders advocating for men's positive mental health.
- 1,135 people from marginalised communities were reached through community health talks on mental health issues relating to substance abuse, stress, depression and HIV/TB.

### **Community Health**

At the heart of Pepo La Tumaini is our commitment to making healthcare accessible for marginalised communities. Our clinic runs services for HIV testing and counselling, family planning and mother-to-child healthcare. We provide primary healthcare for all our school pupils, local community and staff. Our network of 47 volunteers reaches out to people who feel scared of accessing healthcare. Through counselling and treatment monitoring, delivered through home visits, local people are supported to take their first steps in caring for themselves and their families. As a result, Pastoralist communities are more knowledgeable and informed about their health needs – increasing their confidence to prioritise and seek out healthcare services. More people are now able to know how to identify and support changing mental and physical health needs among members in their community. There has been an increase in women feeling more confident to express themselves by understanding and having more knowledge about their rights.

TB in Isiolo affected a high number of our HIV-positive families and individuals. Persistent stigma affecting people living with HIV and inadequate nutrition resulted in poor treatment uptake of anti-retroviral treatment, causing a surge of TB cases. Our community home-based carer (CHBC) volunteers carried out several activities, including providing clients with personal hygiene care, monitoring medication, maintaining household and compound cleanliness, accompanying clients to hospital visits and assisting in daily activities for HIV/AIDS/TB affected patients. Volunteers provided practical care as well as emotional and counselling support to those with HIV/AIDS/TB and on treatment. Activities include nutritional support from their own kitchen gardens as well as counselling.

This has improved person-to-person care within previously stigma-prone pastoralist communities that would have otherwise hidden and denied those sick with HIV/TB. There has been a reduction in the number of sick people being discriminated against and left out of social activities with increased care and consideration of their health needs. This has helped to create increased acceptance with reduced stigma of those living with HIV/TB and other co-morbidities such as hepatitis and cancer. CHBC volunteers are now recognised as legitimate health and well-being professionals across different pastoralist communities – family members and neighbours now advocate for CHBC volunteers to provide advice and counselling instead of just paying for hospital transport.

This year our community health strategy included quarterly mobile health camps in 'vulnerability hot spots' targeting impoverished communities who are unable to access mainstream healthcare services. The camps provided free health services to over 1,000 vulnerable children and adults across four poverty-stricken areas in Isiolo, helping to increase **the number of people from high-risk areas accessing health services**, resulting in a significant increase in early diagnosis and treatment initiation among marginalised communities. These communities include street families, drug users, sex commercial workers, traditional rural communities and other disenfranchised groups.

## **CHAIR'S FORWARD**

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Through the camps, we increased access to affordable health care services for underserved populations through the provision of necessary medication, including follow-up and referrals for more serious conditions such as HIV/TB. In the urban slum areas, we increased access to healthcare and treatment by bridging the information gap through health education talks. Thereby reducing the myths and misconceptions surrounding communicable and infectious diseases in traditional rural communities.

- 517 people given treatment support for HIV/TB at household level.
- 90 community volunteers trained to deliver health outreach services.
- 121 elderly and sick patients were supported with home-based care services.
- 1,337 people from impoverished communities were enabled to access healthcare services through mobile health camps.
- 5,724 young people and community members were given health education and awareness.
- 523 people attended our annual World Aids Day celebration on 1<sup>st</sup> December.

### **Peacebuilding and Crisis response**

Food distribution and peacebuilding activities were concurrently conducted as part of our peacebuilding approach to prevent social exclusion and educate people about HIV/TB while supporting positive mental health. Talks and discussions were held with 2,775 people focusing on social inclusion, conflict transformation, well-being strategies to reduce stigma associated with HIV/TB and harmful cultural norms directed at women and children. The distribution of relief food packages also reduced levels of vulnerability in the HIV/TB affected households, which were showing signs of malnutrition due to starvation from having been displaced with reduced means of survival. Combined with peacebuilding talks between conflicting groups, the safety and security of these homes was improved leading to reduced levels of despair and increased levels of motivation – improving health and well-being at household level. When the essential need is food, and food is able to be given, we found this helped to reduce hostility, creating a platform to discuss peacebuilding strategies and ways in which to reduce conflict affecting families' health and well-being. This created enhanced social inclusion and facilitated reconciliation efforts among the communities that were affected by conflict. Women are more educated on the disadvantages of conflict and the advantages of making agreements in efforts. There is increased unity against hunger and misinformation with increased levels of sharing and cooperation among previously conflicting communities.

- 153 households that were displaced were successfully reconciled and stabilised because of the peace-building initiative.
- 925 households affected by HIV/TB were reconciled and stabilised through peacebuilding efforts.
- 4,625 indirect family/ community members benefited from food packages and peacebuilding.

### **Tumaini Trade and Talent Centre (TTC)**

Isiolo has low literacy levels and educational attendance. It is estimated that only around one-third of young people attend school. Young adults and teenagers are perceived as both victims and perpetrators of violence and crime, and alcohol and drug use continues to increase. Around three-quarters of the out-of-school youth do not have regular, full-time employment. We plan to empower the unemployed local young people by developing accessible opportunities for training and creative entrepreneurship at our vocational training centre, the TTC.

We are currently positioned among the top schools in Isiolo pioneering the new competency-based curriculum (CBC) through innovative and practical learning for all primary school pupils. Our unique Trade and Talent Centre has been celebrated as a positive step forward in offering essential life skills to those who have been left out of mainstream education.

The Trade and Talent Centre is a hub of activity. Vocational training includes tailoring (to make uniforms and repurpose clothing for sale locally), woodworking, cookery, metalwork and tin smithing. We produce unique furniture items for the school including desks, beds, dining tables and benches. Creative learning is actively encouraged and while participating in these innovative activities, the children are learning valuable lessons in maths among other skills. As well as cooking, the students are all involved in the farm onsite and learn the value of growing crops and maintaining the difficult local soil (clay) to its best use. Crops grown on the farm include maize (very much a staple), sweet potatoes, spinach, kale and bananas to supplement a healthy diet at the school. The farm has expanded in 2024 to widen the variety of crops grown, including herbs to help those on treatments for HIV and TB.

## **CHAIR'S FORWARD**

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The centre is a symbol of the programme's sustainability and gives us opportunities to create local solutions for local problems. This year the centre has been successful in raising over £9,000 from the sale of products, helping to contribute to the cost of materials. In this way, our centre is proving to be a vital community resource in more ways than we expected. Beyond the acquisition of skills and the generation of income, we are providing lifelines to those young people who are left out of mainstream education opportunities.

- 21% of TTC's income was generated through sales of TTC products.
- 118 pupils developed trade skills in masonry, painting, tailoring, tin smithing, recycling and agriculture.
- 18 graduates provided with bursaries to pursue secondary education and vocational training at our trade centre.
- 36 young people mentored into leadership and provided with employment opportunities.

### **Our Supporters and Partners**

Despite another challenging year, with floods and rising costs, Pepo La Tumaini has continued to support the most vulnerable individuals and marginalised communities in Northeastern Kenya. Thanks to the partnerships we have built over the years with individuals and foundations from around the world, we continue to be a symbol of hope for all those affected by HIV/AIDS. Our supporters' funding helps us to meet the needs of children left out of mainstream schooling and enables them to find their place in education. We have continued our local corporate partnership with Timaflo Rose Farm in Kenya, whose local monthly donations contributed towards 33% of our programme costs. We are particularly proud of our partnerships with local CSR initiatives such as client donations from Sirikoi Lodge contributing \$18,000 towards our school programme.

Special thanks to Elma Masana wa Afrika whose funding enabled us to provide support for families and young children again this year and our new funding partner Egmont Trust UK for health in 2024 as we improve our support for HIV-positive/TB-affected beneficiaries. We would also like to thank our many individual supporters around the world, who continue to generously donate to our various programmes.

### **2025 Changes and Objectives:**

#### Education:

- Improve and expand ECD and lower primary school facilities to cater for more children, including class 6.
- Complete Junior Secondary School profile by including the additional class 9.
- Increase number of graduates boarding through the TTC bursary scholarship programme, enabling graduating students to stay in education and further develop their vocational training skills at the newly constructed accommodation block at TTC.

#### Youth:

- 20 youth to be mentored into leadership positions and provided with employment opportunities.
- 135 children and young people to participate in vocational training projects at our Trade and Talent Centre.
- 15 youth empowered as community health leaders to support outreach activities.

#### Health:

- Develop capacity at Tumaini Health Centre to co-operate with the Ministry of Health to deliver stigma-free primary care services, including sexual health services and treatment/ nutrition provision for those hard-to-reach community members living with HIV. (Target 350 patients a month).
- Strengthen community links between Tumaini health workers (CHBC & CHWs) and high-risk populations by empowering community leadership groups to monitor, assess and participate in tackling emerging health risks. (Target training and capacity building of 45 community members from 4 high-risk sub-areas in urban and rural).

**CHAIR'S FORWARD**

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**With special thanks to our supporters around the world**

Dolan Family  
Neumann Family  
Whelan Family  
Simon and Rosemary Van Der Berg  
Emily Harbison  
Christiane Amanpour  
Isiolo County Government  
Mama Ibado Charity  
Star of Hope  
Waso Hope CBO  
Women Rising

Egmont Trust  
Elma Masana wa Afrika  
Honey Guide Safaris  
Property Race Day UK  
Segal Family Foundation, USA  
Sirikoi Lodge, Lewa  
Tara House Montessori, London  
TJ Meyer Family Foundation  
Timaflo Rose Farm

**Angela Whittle**  
**Chair**

Date: 19 September 2025

## **TRUSTEES' ANNUAL REPORT**

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The Trustees present their report and financial statements for the year ended 31 December 2024. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' (FRS 102) in preparing the annual report and financial statements of charitable company.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

### **OBJECTIVES AND ACTIVITIES**

The objects of the charity are set out in the charity's memorandum and articles of association and are summarised as follows:

1. To advance education by the provision of financial support for costs related to the administration, bursary and maintenance of the Pepo La Tumaini nursery and Senior School located in Isiolo, Kenya.
2. To advance education by the provision of periodic financial aid to the Pepo la Tumaini clinic and school in Isiolo, Kenya.
3. To advance education and health by the provision of grants to other accredited organisations, schools or registered charities involved in education and health in Kenya.

The Tumaini Senior School programme seeks to empower the surrounding communities by offering full boarding scholarship education to the most vulnerable child heading a household.

- Good working knowledge of the English language, both written and spoken.
- Evaluation of home situation (in cooperation with Social Services) as a desperate case with no other option of support for the child's education.
- Marks above 200. This can only be waived if the child is extremely vulnerable and is able and willing to participate in the full rehabilitation programme
- Special cases are taken into consideration if pass mark is not attained in academic performance.

### **Statement on public benefit**

The objectives and activities, and achievement and performance sections of this report clearly set out the activities which the charity undertakes for the public benefit. The Trustees confirm that they have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission in determining the activities undertaken by the charity.

### **ACHIEVEMENTS AND PERFORMANCE**

Information about our achievements and performance can be found in our Chair's Forward on pages 3 to 7.

### **FINANCIAL REVIEW**

During the year ended 31 December 2024 the charity received income totalling £50,893 (2023: £21,317). Expenditure totalled £69,774 (2023: £55,417) before other gains and losses. The result for the year is a deficit of £18,881 (2023: surplus £34,147). Our expectation continues that the costs of the programme will be met by current donations.

## **TRUSTEES' ANNUAL REPORT**

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### **Reserves policy**

The Trustees have reviewed the reserves of the charity. Their policy is to hold enough funds to meet the operating costs as per the annual budget for up to 6 months being £75,000 (2023: £75,000).

At 31 December 2024, the charity had total funds of £38,201 (2023: £33,624) including unrestricted funds of £36,401 (2023: £33,624) and restricted funds totalling £1,800 (2023: £25,200). Details of the restricted funds are set out in note 7.

The Trustees will review the reserves policy on an annual basis.

### **Going concern**

The financial statements have been prepared on a going concern as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

### **Plans for future periods**

The Trustees will continue to raise donor funding to support Pepo La Tumaini.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Structure**

The charity Trustees are responsible for the general control and management of the charity. The Trustees give their time freely and receive no remuneration or other financial benefits for acting as trustees. One of the Trustees (Sarah Kruger) is remunerated by the charity for the provision of consultancy services to the charity.

### **Trustees**

The Trustees who served during the period to date were:

Angela Whittle  
Stephen Oxley  
Sarah Kruger  
Sian Newton  
Catriona Spiller  
Kashif Ganatra  
Pax Nindi

### **Governance and Management**

Pepo La Tumaini is constituted as a charitable company limited by guarantee and was established under its Memorandum and Articles of Association, which established the objects and powers of the charitable company, and is governed by its Articles of Association dated 27 March 2015. It is registered with the Charity Commission for England and Wales. In the event of the company being wound up, members are required to contribute an amount not exceeding £1. The company received charitable status on 1 June 2015 and began operating on 1 August 2015.

There shall be at least three Trustees. Should the need arise to appoint persons as Trustees, the Trustees shall take into account the benefits of appointing a person who through residence, occupation, employment or otherwise has special knowledge of the area of benefit.

## **TRUSTEES' ANNUAL REPORT**

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### **Organisation**

The charity is administered by the Board of Trustees, which meets at least 3 times per annum. Meetings take place in both London and Kenya. One of the Trustees is based in Kenya and fulfils a bridging role between operations in Kenya and the charity in the UK. She is responsible for monitoring operations and the expenditure incurred by them and verifies and accounts for the end use of funds. In this capacity, she acts as consultant to the charity and is remunerated for the provision of consultancy services. The Chair of Trustees tries to visit the charity in Kenya at least once a year.

### **Risk management**

The Trustees have reviewed the major and financial risks that impact on the work of the charity. The systems that have been established enable the Trustees to review and take necessary steps to lessen these risks.

Strong governance of the Board and tight financial controls mitigates reputation risk. The breadth of donor funds from both Institutional and personal donations mitigates income risk.

The Trustees have also reviewed the following policies which are also in place and reviewed on an annual basis:

- Safeguarding
- Conflict of Interest
- Complaints
- Data Protection
- GDPR
- Risk Management Policy
- Cybercrime

### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf by on 19 September 2025.

**Angela Whittle**  
**Chair**

**Stephen Oxley**  
**Trustee**

**PEPO LA TUMAINI**  
**(A Company Limited by Guarantee)**

**INDEPENDENT EXAMINER'S REPORT**

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I report to the charity trustees on my examination of the accounts of Pepo La Tumaini for the year ended 31 December 2024 which are set out on pages 13 to 20.

**Responsibilities and basis of report**

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

**M A Wilkes (FCA)**

For and on behalf of Azets Audit Services  
Chartered Accountants  
First Floor, River House, 1 Maidstone Road  
Sidcup, Kent, DA14 5RH

Date: 22 September 2025

**PEPO LA TUMAINI**  
**(A Company Limited by Guarantee)**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

|  | Notes    | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2024<br>£   | Total<br>2023<br>£   |
|--|----------|----------------------------|--------------------------|----------------------|----------------------|
| <b>Income from:</b>  |          |                            |                          |                      |                      |
| Donations  |          | 25,274                     | 25,619                   | 50,893               | 21,317               |
| <b>Total income</b>  |          | <u>25,274</u>              | <u>25,619</u>            | <u>50,893</u>        | <u>21,317</u>        |
| <b>Expenditure on:</b>   |          |                            |                          |                      |                      |
| Charitable activities  |          | 20,755                     | 49,019                   | 69,774               | 55,417               |
| <b>Total expenditure</b>                                       | <b>2</b> | <u>20,755</u>              | <u>49,019</u>            | <u>69,774</u>        | <u>55,417</u>        |
| <b>Net income before other<br/>recognised gains and losses</b> |          | 4,519                      | (23,400)                 | (18,81)              | (34,100)             |
| <b>Gains / (losses) on foreign<br/>exchange</b>                |          | -                          | -                        | -                    | (47)                 |
| <b>Net movement in funds</b>                                   |          | <u>4,519</u>               | <u>(23,400)</u>          | <u>(18,881)</u>      | <u>(34,147)</u>      |
| <b>Reconciliation of funds</b>                                 |          |                            |                          |                      |                      |
| Total funds brought forward                                    |          | <u>33,624</u>              | <u>25,200</u>            | <u>58,824</u>        | <u>92,971</u>        |
| Total funds carried forward                                    |          | <u><u>38,143</u></u>       | <u><u>1,800</u></u>      | <u><u>39,943</u></u> | <u><u>58,824</u></u> |

All transactions are derived from continuing activities.

All recognised gains and losses are included in the Statement of Financial Activities.

**PEPO LA TUMAINI**  
**(A Company Limited by Guarantee)**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE PERIOD ENDED 31 DECEMBER 2023**

| <b>COMPARATIVE INFORMATION</b><br><b>31 DECEMBER 2023</b>      | <b>Notes</b> | <b>Unrestricted<br/>funds<br/>£</b> | <b>Restricted<br/>funds<br/>£</b> | <b>Total<br/>2023<br/>£</b> |
|--|--------------|-------------------------------------|-----------------------------------|-----------------------------|
| <b>Income from:</b>  |              |                                     |                                   |                             |
| Donations  |              | 19,217                              | 2,100                             | 21,317                      |
| <b>Total income</b>  |              | <u>19,217</u>                       | <u>2,100</u>                      | <u>21,317</u>               |
| <b>Expenditure on:</b>   |              |                                     |                                   |                             |
| Charitable activities  |              | 29,917                              | 25,500                            | 55,417                      |
| <b>Total expenditure</b>                                       | <b>2</b>     | <u>29,917</u>                       | <u>25,500</u>                     | <u>55,417</u>               |
| <b>Net income before other<br/>recognised gains and losses</b> |              | (10,700)                            | (23,400)                          | (34,100)                    |
| <b>Gains on foreign exchange</b>                               |              | (47)                                | -                                 | (47)                        |
| <b>Net movement in funds</b>                                   |              | <u>-</u>                            | <u>-</u>                          | <u>(34,147)</u>             |
| <b>Reconciliation of funds</b>                                 |              |                                     |                                   |                             |
| Total funds brought forward                                    |              | <u>44,371</u>                       | <u>48,600</u>                     | <u>92,971</u>               |
| Total funds carried forward                                    |              | <u><u>33,624</u></u>                | <u><u>25,200</u></u>              | <u><u>58,824</u></u>        |

**PEPO LA TUMAINI**  
**(A Company Limited by Guarantee)**

**BALANCE SHEET**  
**AS AT 31 DECEMBER 2024**

**REGISTERED COMPANY NUMBER: 09515118**

|   | Note     | 2024          |                      | 2023          |                      |
|---|----------|---------------|----------------------|---------------|----------------------|
|   |          | £             | £                    | £             | £                    |
| <b>Current Assets</b>                                 |          |               |                      |               |                      |
| Debtors – Other debtors                               |          | 4,959         |                      | 3,217         |                      |
| Cash at bank and in hand                              |          | 38,404        |                      | 57,287        |                      |
|   |          | <u>43,363</u> |                      | <u>60,504</u> |                      |
| <b>Creditors:</b> amounts falling due within one year | <b>6</b> | <u>3,420</u>  |                      | <u>1,680</u>  |                      |
| <b>Net Current Assets</b>                             |          |               | <u>39,943</u>        |               | <u>58,824</u>        |
| <b>Net Assets</b>                                     |          |               | <u><u>39,943</u></u> |               | <u><u>58,824</u></u> |
| <b>Represented by:</b>                                |          |               |                      |               |                      |
| Restricted funds                                      | <b>7</b> |               | 1,800                |               | 25,200               |
| Unrestricted funds:<br>General funds                  |          |               | <u>38,143</u>        |               | <u>33,624</u>        |
| <b>Total funds</b>                                    | <b>8</b> |               | <u><u>39,943</u></u> |               | <u><u>58,824</u></u> |

For the year ending 31 December 2024 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board of Trustees on 11 September 2025 and signed on their behalf by:

**Angela Whittle**  
Chair

**Stephen Oxley**  
Trustee

The notes on pages 16 to 20 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

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**1. ACCOUNTING POLICIES**

**1.1 Basis of preparation**

Pepo La Tumaini is a company limited by guarantee in the United Kingdom. In the event of the charitable company being wound up, the liability in respect of the guarantee is limited to £1 per member of the charitable company. The address of the registered office is given in the charity information on page 2 of these financial statements. The nature of the charitable company's operations and principal activities are set out on page 9.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**1.2 Income**

All income is included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Voluntary income including donations and gifts is included in full in the SOFA when receivable.

**1.3 Expenditure**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs allocated directly to such activities and those costs of an indirect nature necessary to support them.

**1.4 Support costs allocation**

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

The analysis of these costs is included in note 4.

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

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**1.5 Funds accounting**

Unrestricted general funds – these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Restricted funds are funds that can only be used for particular restricted purposes within the objects of the charity. Restriction arises when specified by the donor or when funds are raised for particular restricted purposes.

**1.6 Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**1.7 Cash at bank and in hand**

Cash at bank and in hand are short-term, highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of changes in value.

**1.8 Taxation**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is therefore considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

**1.9 Foreign currency**

Foreign currency transactions are initially recognised by applying to the foreign currency amount of the spot exchange rate between the functional currency and the foreign currency at the date of the transaction.

Monetary assets and liabilities denominated in a foreign currency at the balance sheet date are translated using the closing rate.

**1.10 Consolidation of the financial statements**

Under the definition provided in the Statement of Recommended Practice, “Accounting and Reporting by Charities” (SORP 2015), issued in March 2005, the Charity constitutes a Parent Charity to the Pepo La Tumaini Jangwani Trust Fund by benefit of trustees control. As stipulated in the Charities Act 2011 exemption has been taken from the requirement to produce consolidated accounts on the basis that the aggregate gross income of the group does not exceed £500,000.

**1.11 Going concern**

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**1.12 Judgements and key sources of estimation uncertainty**

Accounting estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

There are no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

**PEPO LA TUMAINI**  
**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

| 2. ANALYSIS OF EXPENDITURE    | Donation to<br>Tumaini<br>school | Direct<br>cost | Support<br>Costs | Total<br>2024 | Total<br>2023 |
|-------------------------------|----------------------------------|----------------|------------------|---------------|---------------|
|                               | £                                | £              | £                | £             | £             |
| <b>Charitable activities:</b> |                                  |                |                  |               |               |
| Education provision at PLTJ   | 33,400                           | 25,605         | 10,769           | 69,774        | 55,417        |

All costs are allocated between the expenditure categories noted above on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis, being time spent.

| 3. DONATION TO TUMAINI SCHOOL        | 2024<br>£     | 2023<br>£     |
|--------------------------------------|---------------|---------------|
| Boarding Facilities – Tumaini School | 33,400        | 23,400        |
|                                      | <u>33,400</u> | <u>23,400</u> |

| 4. SUPPORT COSTS            | 2024<br>£     | 2023<br>£    |
|-----------------------------|---------------|--------------|
| Administration assistant    | 7,200         | 6,000        |
| Office costs                | 35            | 178          |
| Professional fees           | -             | 1,680        |
| Governance costs:           |               |              |
| Independent Examination fee | 3,534         | -            |
|                             | <u>10,769</u> | <u>7,858</u> |

**5. TRUSTEE REMUNERATION & STAFF COSTS**

The Trustees consider the Board of Trustees as the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All Trustees give their time freely and no Trustee remuneration or any other financial benefits was paid in the year. Other transactions involving the Trustees, including re-imbursed expenses, are set out within the related parties note 10.

The charity did not employ any staff during the year.

| 6. CREDITORS: AMOUNTS FALLING DUE<br>DUE WITHIN ONE YEAR | 2024<br>£    | 2023<br>£    |
|--|--------------|--------------|
| Accruals and deferred income                             | 3,420        | 1,680        |
|  | <u>3,420</u> | <u>1,680</u> |

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**7. RESTRICTED FUNDS**

|                                 | Balance<br>bought forward    | Income               | Expenditure            | Balance<br>carried<br>forward |
|---------------------------------|------------------------------|----------------------|------------------------|-------------------------------|
| <b>2024</b>                     | £                            | £                    | £                      | £                             |
| Early Childhood Development     | -                            | 1,100                | (1,100)                | -                             |
| Consultancy fees                | -                            | 24,519               | (24,519)               | -                             |
| Tumaini Trade and Talent Centre | 25,200                       | -                    | (23,400)               | 1,800                         |
|                                 | <u>25,200</u>                | <u>25,619</u>        | <u>(49,019)</u>        | <u>1,800</u>                  |
|                                 | <u><u>25,200</u></u>         | <u><u>25,619</u></u> | <u><u>(49,019)</u></u> | <u><u>1,800</u></u>           |
|                                 |                              |                      |                        |                               |
| <b>2023</b>                     | Balance<br>bought<br>forward | Income               | Expenditure            | Balance<br>carried<br>forward |
|                                 | £                            | £                    | £                      | £                             |
| Early Childhood Development     | -                            | 2,100                | (2,100)                | -                             |
| Tumaini Trade and Talent Centre | 48,600                       | -                    | (23,400)               | 25,200                        |
|                                 | <u>48,600</u>                | <u>2,100</u>         | <u>(25,500)</u>        | <u>25,200</u>                 |
|                                 | <u><u>48,600</u></u>         | <u><u>2,100</u></u>  | <u><u>(25,500)</u></u> | <u><u>25,200</u></u>          |

**Early Childhood Development fund**

Donations to assist children at the primary school.

**Consultancy Fees**

Funding received to cover consultancy fees in respect of acting as primary liaison between the charity and Pepo La Tumaini Community Programme.

**Tumaini Trade and Talent Centre**

Funding received towards the construction project for new boarding facilities at the Tumaini Trade and Talent Centre (Vocational Training).

**8. ANALYSIS OF NET ASSETS BETWEEN TOTAL FUNDS**

| <b>2024</b>         | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2024<br>£   |
|---------------------|----------------------------|--------------------------|----------------------|
| Current assets      | 41,563                     | 1,800                    | 43,363               |
| Current liabilities | (3,420)                    | -                        | (3,420)              |
|                     | <u>38,143</u>              | <u>1,800</u>             | <u>39,943</u>        |
|                     | <u><u>38,143</u></u>       | <u><u>1,800</u></u>      | <u><u>39,943</u></u> |
|                     |                            |                          |                      |
| <b>2023</b>         | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2023<br>£   |
| Current assets      | 35,304                     | 25,200                   | 60,504               |
| Current liabilities | (1,680)                    | -                        | (1,680)              |
|                     | <u>33,624</u>              | <u>25,200</u>            | <u>58,824</u>        |
|                     | <u><u>33,624</u></u>       | <u><u>25,200</u></u>     | <u><u>58,824</u></u> |

**9. SHARE CAPITAL**

The company is limited by guarantee and has no share capital. The liability of its members is limited to £1 per member.

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

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**10. RELATED PARTY TRANSACTIONS**

During the year the charity paid consultancy fees of £22,000 (2023: £18,000) to Sarah Kruger, a Trustee and Director, in respect of acting as primary liaison between the charity and Pepo La Tumaini Community Programme.

The charity re-imbursed costs of £2,284 (2023: £5,245) to Sarah Kruger, a Trustee and Director, for hosting the charity's website, travel expenses, office costs and other direct charitable expenditure costs.

The charity received donations of £5,353 (2023 - £510) from Trustees during the year. There were no restrictions or conditions attached to the donations.

**PEPO LA TUMAINI**

England & Wales - Charity number 1161928

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# Accounts

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**PEPO LA TUMAINI**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2022**

**Charity Registration No 1161928**  
**Registered Company No 9515118**

**PEPO LA TUMAINI**  
**(A Company Limited by Guarantee)**

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**PEPO LA TUMAINI**  
**(A Company Limited by Guarantee)**

**REFERENCE AND ADMINISTRATIVE DETAILS**

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|                                    |  |   |
|------------------------------------|--|---|
| <b>Trustees</b>                    | Angela Whittle<br>Stephen Oxley<br>Sarah Kruger<br>Kashif Ganatra<br>Sian Newton<br>Pax Nindi<br>Catriona Spiller                      | Chair (From 24 November 2022)<br>Chair (To 24 November 2022)<br>Executive Director<br>Treasurer |
| <b>Company Secretary</b>           | Angela Whittle   |   |
| <b>Key Management Personnel</b>    | Trustees   |   |
| <b>Charity Registration Number</b> | 1161928  |   |
| <b>Company Registration Number</b> | 09515118   |   |
| <b>Principal Office</b>            | 16 Connaught Place<br>London<br>W2 2ED   |   |
| <b>Registered Office</b>           | Azets River House<br>1 Maidstone Road<br>Sidcup<br>Kent<br>DA14 5RH  |   |
| <b>Independent Examiner</b>        | M A Wilkes FCA<br>Azets Audit Services<br>Chartered Accountants<br>Azets River House<br>1 Maidstone Road<br>Sidcup<br>Kent<br>DA14 5RH |   |
| <b>Banker</b>                      | Metro Bank<br>One Southampton Row<br>London<br>WC1B 5HA  |   |

## **CHAIR'S FORWARD**

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I am delighted to submit our 2022 Annual Report for Pepo La Tumaini (PLT) to the Charity Commission for England and Wales and am pleased to report our progress and achievements during 2022.

### **Highlights for the year**

The charity continues to develop educational, health and welfare programmes mainly for young people in and around our base in Isiolo, Northern Kenya through our vision for the restoration and rehabilitation of human dignity. Despite the challenges presented by the Covid pandemic, changing regulatory environment and ever-present political and community-based conflict, displacement and climate change issues, we are very pleased to have developed our work on-site and extended our outreach to local communities. We have summarised below the impact we had in terms of the numbers of people we have helped:

1. Delivered educational support for 98 children who head households by providing a safe place to call home in our specialised boarding school programme.
2. Supported some 144 children to attend our Early Childhood Development (ECD) Centre and Grade 1-5 Lower Primary classes for children under the age of 10.
3. During the year, 89 children participated in the Art for Life therapy and rehabilitation programme.
4. Provided health and welfare support to 68 patients needing HIV palliative care via our team of 43 Community Based Healthcare workers.
5. Delivered HIV and Sexual & Reproductive Health (SRH) education to some 3,450 young people.
6. Taught and mentored 49 local youth from the community in trade and business skills.
7. 5 students from the Tumaini Trade & Talent Centre participated in the trade fair for East Africa in Uganda.
8. Mentored 8 Tumaini alumni in work placements at our school and Trade & Talent Centre.
9. Empowered 27 women to have their voices heard in leadership circles advocating for their rights and the welfare of their children.
10. Tumaini is positioned among the top schools in Isiolo pioneering the new competency-based curriculum (CBC) through innovative and practical learning for all primary school pupils.

### **Pepo La Tumaini in the Community**

Pepo La Tumaini Jangwani was born out of the HIV/Aids crisis in the 1990s and since has then responded to famine, drought and flooding in Isiolo which has been a factor recently. The high demand, inflation rates and transportation costs put an immense strain on the everyday survival of pastoralist communities. With the extended drought season, we used our available resources to help prevent migration and keep children in school, ensuring we sustain our impact and continue to serve those who depend on us. Our community outreach programmes have thus been even more important and have continued and developed. Throughout 2022, our funding organisations and individuals continued to support us generously and this, combined with some cost savings, has meant that we ended the year in a robust financial condition.

### **Education**

We are meeting the needs of children, some of whom have never been in school. Our school facilitates 8 primary school classes as well as an early learning centre for 35 young children between ages 3 and 5. Our children have fragmented schooling experiences and for some, it is their first time being in school. We work hard as a staff team to help reinforce children's autonomy during their participation in our rehabilitation programme which places special education, healthcare and physical activity at its heart. Our school provides a therapeutic environment in a safe setting.

## **CHAIR'S FORWARD**

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During this election year, we were able to keep our school open for over 200 neglected children by building community support and strengthening family networks to help prevent displacement. Changes in the school calendar due to the elections meant frequent school closures that disrupted the delivery of our education programme. This threatened to hinder the progress of our pupils by forcing them to return to desperate family conditions at home. We were able to successfully reduce these risks by keeping pupils in our home camp for short breaks where they were able to continue their academic and vocational learning. We were also able to co-ordinate safe home placements during the longer breaks, ensuring that no child was forced to return to a high-risk home environment.

1. 19 pupils sat for final primary school KCPE exams and transitioned to secondary school or vocational training.
2. Pupils achieved a mean score of 251 for the final KCPE, with 3 pupils achieving over 300 marks out of 500.
3. Classes 1-6 fully transitioned to the new competency-based curriculum with practical skills development included in their syllabus of learning.
4. 15 pupils with the highest emotional and behavioural needs had creative arts and play therapy.

### **Mental Health**

Our Art for Life therapy programme is an inclusive and dynamic arts club that supports a range of issues relevant to children and staff as well as families in the wider community. Community music and drama groups continue to form a central component of our peacebuilding work. Through song and dance, we bring together diverse groups who would not normally collaborate and use the medium to identify the similarities between them rather than amplify their differences. This year's focus was peacebuilding activities for civic education and empowering women to have a voice in leadership. During the Kenyan elections, the Art for Life club worked with 45 women from 15 marginalised ethnic groups. We helped them to build their confidence by giving participants opportunities to explore their roles within their families and their communities. We succeeded in empowering 27 women to have their voices heard in leadership circles advocating for their rights and the welfare of their children.

The therapy groups have been especially useful not only for securing peace during the elections but also for building resilience during this time of drought. Using a combination of song and dance, we were able to reduce pressure and tension between communities and facilitate honest debate and discussion about the most troubling issues people are facing. Our therapeutic approach gives people the time and encouragement to come up with their own ideas about how to solve their challenges and encourages collaborative effort during times of crisis.

The creative arts therapy programme continued to work with Tumaini Senior School pupils conducting both individual and group work with pupils struggling with emotional behaviour problems. We are pioneering the use of play therapy with pupils to help them overcome trauma and adverse childhood experiences. Using a combination of individual and groups approaches, pupils can express themselves safely using play and art. Sarah Kruger, our Executive Director (a registered Play and Creative Arts therapist) continues to work with pupils with the highest needs to overcome harmful habits and emotional difficulties, while supporting the teachers with additional training on how to best support pupils with challenging behaviour.

### **Community Health**

At the heart of Pepo La Tumaini is our commitment to making healthcare accessible for marginalised communities. Our clinic runs services for HIV testing and counselling, family planning and mother-to-child healthcare. We provide primary healthcare for all our school pupils, local community and staff. Our network of 47 volunteers reach out to people who feel scared of accessing healthcare. With guidance and counselling, local people are encouraged to take their first steps in caring for themselves and their families.

We faced extreme challenges during the year as we amplified efforts to curb the joint spread of TB affecting both our CHBC carers and their patients. This meant supporting our CHBC volunteers to access treatment and creating alternative community networks of support for their patients. We played a pivotal role in partnership with the Ministry of Health in leading the dissemination strategy across the most vulnerable communities for the TB campaign in Isiolo Central. This included providing 1,500 individuals with free medical care at 3 community health camps in urban slum areas and delivering 3 immunisation campaigns for yellow fever, polio and TB across the Isiolo central region.

## **CHAIR'S FORWARD**

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### Key Achievements:

- 1,500 individuals were given free medical care at 3 community health camps in urban slum areas.
- 3 immunisation camps were delivered for Yellow Fever, TB and Polio across Isiolo Central.
- 2,750 people were given free HIV testing and counselling.
- 1,610 women were given free family planning support.
- 2,000 young vulnerable mothers educated about caring for their babies.

Our Girl's Clubhouse provides a sanctuary for learning and therapy, as well as providing essential distributional services for young mothers and girls in Isiolo. This forms part of our efforts in considering diversification of our services and transition to new ways of delivering youth empowerment services to our communities.

### **Peacebuilding and Crisis response**

During a year of elections and political uncertainty, we increased our peacebuilding efforts to reduce conflict and violence across our community centre points. Through reparative meetings, we succeeded in preventing violence across our centre points and enabled the sharing of water sources for the poor and marginalised families during the drought. Thanks to additional funding, we extended our family feeding programme to include those most severely affected by the crisis.

While food packages only bring temporary relief, in times of crisis, survival becomes a priority. The increased support at household level helped traditional homesteads to share their resources preventing displacement so children could stay in school. We were able to respond to single mothers struggling to meet the needs of their children by supporting them to form self-help and savings groups. This enabled them to sustain their families through financial difficulty. Specifically, we supported 19 self-help groups of single mothers to start small businesses and save. 45 marginalised women from urban and rural communities participated in music and drama therapy collaborations.

### Key Achievements:

- 19 self-help groups of single mothers were supported to start small businesses and save.
- 45 marginalised women from urban and rural communities participated in music and drama therapy collaborations.
- 621 households were supported through family feeding during the drought.
- Prevented the displacement of 117 families and kept 36 of their children in school.
- 100 safe home placements coordinated for children at risk during school closures.

### **The Tumaini Trade and Talent Centre (TTTC)**

Isiolo has low literacy levels and educational attendance. It is estimated that around one third of young people attend school. Young adults and teenagers are perceived as both victims and perpetrators of violence and crime, and alcohol and drug use is rising. Around three quarters of the out-of-school youth do not have regular, full-time employment. Our plan is to empower the unemployed local young people by developing accessible opportunities for training and creative entrepreneurship at our new vocational training Centre, the TTTC.

We are currently positioned among the top schools in Isiolo pioneering the new competency-based curriculum (CBC) through innovative and practical learning for all primary school pupils. Our unique Trade and Talent Centre has been celebrated as a positive step forward in offering essential life skills to those who have been left out of mainstream education.

The new Trade and Talent Centre is a hub of activity. Vocational training includes tailoring (to make uniforms and repurpose clothing for sale locally), woodwork, cookery and metalwork. We produced unique furniture items for the school including desks, beds, dining tables and benches. Creative learning is actively encouraged and while participating in these innovative activities, the children are learning valuable lessons in maths among other skills. As well as cooking, the students are all involved in the farm onsite and learn the value of growing crops and maintaining the difficult local soil (clay) to its best use. Crops grown on the farm include maize (very much a staple), sweet potatoes, spinach, kale and bananas to supplement a healthy diet at the school.

## **CHAIR'S FORWARD**

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The centre is a symbol of the programme's sustainability and gives us opportunities to create local solutions for local problems. This year the centre has been successful in raising over £3,000 from the sale of products, helping to contribute to the cost of materials. In this way, our centre is proving to be a vital community resource in more ways than we expected. Beyond the acquisition of skills and the generation of income, we are providing lifelines to those young people who are left out of mainstream education opportunities.

From the local community, we supported and provided training to 7 youth leaders keen to start their own trade skills projects. We enabled them to each work with a group of 7 young people. This enabled us to teach and mentor 49 youth from the community in trade and business skills. In addition to this target, we also delivered vocational training to 86 children from our specialised boarding school integrating vocational training into the school programme.

Key Achievements:

- 16% of TTTC's income was generated through sales of TTTC products.
- 95 students participated in collaborative production of uniforms, clothes, traditional Kenyan stoves, chairs and tables.
- 50 girls participated in welding and metal workshops at TTTC.
- 49 local youth from the community taught and mentored in trade and business skills.
- 5 youth and TTTC products participated in the trade fair for East Africa in Uganda.

### **General**

Pepo La Tumaini passed the Equivalency Determination process by NGO source team, with the Equivalency Determination certification valid through until 31<sup>st</sup> December 2023. As part of our ongoing commitment to self-regulation, we also completed our certification process through an organisation responsible for improving the credibility and integrity of civil society organisations in Kenya. We are proud to have achieved full PAYE tax compliance for our staff with all statutory bodies in 2022.

We succeeded in upgrading our website with an additional blog platform for monthly content updates and transitioning from our first partnership with a UK donor who was providing this as a free service, to a new working relationship with an African-led media production company. [www.pepolatumaini.org](http://www.pepolatumaini.org)

The Board has strengthened ties since the appointment of our two new Trustees Pax Nindi and Kashif Ganatra (as UK Treasurer). As part of a review of our governance, at our AGM in November 2022 Stephen Oxley stood down as Chair. He was succeeded by Angela Whittle who joined the Board in November 2019 having acted as Secretary since October 2018. The Board would like to thank Stephen for his service to Pepo La Tumaini and is glad that he will remain as a Trustee.

### **Our Supporters and Partners**

Despite a very challenging year, with drought, rising costs and national elections, Pepo La Tumaini has continued to support the most vulnerable individuals and marginalised communities in North Eastern Kenya. Thanks to the partnerships we have built over the years with individuals and foundations from around the world, we continue to be a symbol of hope for all those affected by HIV/AIDS. Our supporters' funding helps us to meet the needs of children left out of mainstream schooling and enables them to find their place in education. We succeeded in forming a new local corporate partnership with Timafloor rose farm in Kenya, securing unrestricted monthly funding of Ksh250,000.

Special thanks to the Segal Family Foundation and Elma Philanthropies who made additional donations to us enabling us to provide support for families and young children during this crisis. We are also very grateful to Property Race Day for continuing to support us. Having helped us to build the TTTC, Property Race Day are now supporting our project to build boarding facilities onsite to accommodate additional student boarders at TTTC in 2023. We would also like to thank our many individual supporters around the world, who generously donate to our various programmes.

## **CHAIR'S FORWARD**

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### **2023 Changes and Objectives:**

While our objectives remain the same for 2023, there will be some changes affecting our education programme and the ways in which we work with our staff and communities:

1. **Transitioning Education:** Transitioning the 8-4-4 education system into the new Competency Based Curriculum (CBC) system means the introduction of Junior Secondary classes into our primary school. This could not have been planned due to frequent changes in direction from the Ministry of Education. We are required to meet the Government directive that the new Junior Secondary School (JSS) system be adopted and implemented. We now plan to manage this major transition in our school by providing additional support to teachers to enable them to deliver the new curriculum, despite inadequate support and lack of clarity over the syllabus from the Ministry of Education. We must also manage our resources to meet the additional requirements for practical learning lessons in labs and workshops.
2. **Empowering Staff:** As the changes we are facing increase the responsibility of our staff to meet the diverse needs of our beneficiaries, we are faced with the challenge of building staff capacity and sustaining morale. We will be building a new safeguarding policy with the entire staff team by delivering practical in-service workshops supported by additional online webinar forums from Segal Family Foundation to ensure that we minimise the risks of harm to anyone who meets with our organisation. We plan to use our focus on safeguarding to help us look inward as an organisation and to improve the quality of our service delivery for all those who come into contact with us.
3. **Empowering Communities:** As part of our efforts to meet the increased needs at community level, we have been transitioning our Youth Peer Providers (YPP) into leadership positions within our different communities enabling them to collaborate with our councils of elders, helping to address issues around environmental crisis, displacement, education, health and follow up. We plan to continue empowering our young leaders by helping them to gain recognition with the County Government as respected decision-makers in Isiolo. We will be offering them a platform to voice their concerns and develop ways of problem solving in collaboration with other community stakeholders.

### **With special thanks to our supporters around the world**

Dolan Family  
Neumann Family  
Speed Family  
Whelan Family  
Simon and Rosemary Van Der Berg

Isiolo County Government  
Mama Ibado Charity  
Star of Hope  
Waso Hope CBO  
Women Rising

Elma Philanthropies  
Honey Guide Safaris  
The Claude and Sofia Marion Foundation  
NDL Foundation  
Property Race Day UK  
Rosalbe Foundation (Switzerland)  
Segal Family Foundation, USA  
Sirikoi Lodge, Lewa  
Tara House Montessori, London  
TJ Meyer Family Foundation  
Timafloor Rose Farm

**Angela Whittle**  
**Chair**

Date: 15 September 2023

**PEPO LA TUMAINI  
(A Company Limited by Guarantee)**

**TRUSTEES' ANNUAL REPORT**

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The Trustees present their report and financial statements for the year ended 31 December 2022. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' (FRS 102) in preparing the annual report and financial statements of charitable company.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

**Objectives and Activities**

The objects of the charity are set out in the charity's memorandum and articles of association and are summarised as follows:

1. To advance education by the provision of financial support for costs related to the administration, bursary and maintenance of the Pepo La Tumaini nursery and Senior School located in Isiolo, Kenya.
2. To advance education by the provision of periodic financial aid to the Pepo la Tumaini clinic and school in Isiolo, Kenya.
3. To advance education and health by the provision of grants to other accredited organisations, schools or registered charities involved in education and health in Kenya.

The Tumaini Senior School programme seeks to empower the surrounding communities by offering full boarding scholarship education to the most vulnerable child heading a household.

- Good working knowledge of the English language, both written and spoken.
- Evaluation of home situation (in cooperation with Social Services) as a desperate case with no other option of support for the child's education.
- Marks above 200. This can only be waived if the child is extremely vulnerable and is able and willing to participate in the full rehabilitation programme
- Special cases are taken into consideration if pass mark is not attained in academic performance.

**STATEMENT ON PUBLIC BENEFIT**

The objectives and activities, and achievement and performance sections of this report clearly set out the activities which the charity undertakes for the public benefit. The Trustees confirm that they have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission in determining the activities undertaken by the charity.

**ACHIEVEMENTS AND PERFORMANCE**

Information about our achievements and performance can be found in our Chair's Forward on pages 3 to 7.

**FINANCIAL REVIEW**

During the year ended 31 December 2022 the charity received income totalling £95,550 (2021: £59,835). Expenditure totalled £24,689 (2021: £109,517) before other gains and losses. The result for the year is a surplus of £71,021 (2021: deficit £49,670). Our expectation continues that the costs of the programme will be met by current donations.

**PEPO LA TUMAINI**  
**(A Company Limited by Guarantee)**

**TRUSTEES' ANNUAL REPORT**

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**Reserves policy**

The Trustees have reviewed the reserves of the charity. Their policy is to hold enough funds to meet the operating costs as per the annual budget for up to 6 months being £75,000 (2021: £75,000).

At 31 December 2022, the charity had total funds of £92,971 (2021: £21,950) including unrestricted funds of £44,371 (2021: £14,445) and restricted funds totalling £48,600 (2021: £7,505). Details of the restricted funds are set out in note 7.

The Trustees will review the reserves policy on an annual basis.

**Principal funding sources**

The charity's only source of income is giving/donations from individual and corporate sponsors. Our corporate sponsors continue to support Pepo La Tumaini and one has renewed and extended their funding through to September 2024.

**GOING CONCERN**

The financial statements have been prepared on a going concern as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**PLANS FOR FUTURE PERIODS**

The Trustees will continue to raise donor funding to support Pepo La Tumaini.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Structure**

The charity Trustees are responsible for the general control and management of the charity. The Trustees give their time freely and receive no remuneration or other financial benefits for acting as trustees. One of the Trustees (Sarah Kruger) is remunerated by the charity for the provision of consultancy services to the charity.

**Trustees**

The Trustees who served during the period to date were:

Angela Whittle - Chair (From 24 November 2022)  
Stephen Oxley – Chair (To 24 November 2022)  
Sarah Kruger  
Sian Newton  
Catriona Spiller  
Kashif Ganatra (Appointed 15 March 2022)  
Pax Nindi (Appointed 15 March 2022)

**Governance and Management**

Pepo La Tumaini is constituted as a charitable company limited by guarantee and was established under its Memorandum and Articles of Association, which established the objects and powers of the charitable company, and is governed by its Articles of Association dated 27 March 2015. It is registered with the Charity Commission for England and Wales. In the event of the company being wound up, members are required to contribute an amount not exceeding £1. The company received charitable status on 1 June 2015 and began operating on 1 August 2015.

There shall be at least three Trustees. Should the need arise to appoint persons as Trustees, the Trustees shall take into account the benefits of appointing a person who through residence, occupation, employment or otherwise has special knowledge of the area of benefit.

## **TRUSTEES' ANNUAL REPORT**

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### **Organisation**

The charity is administered by the Board of Trustees, which meets at least 3 times per annum. Meetings take place in both London and Kenya. One of the Trustees is based in Kenya and fulfils a bridging role between operations in Kenya and the charity in the UK. She is responsible for monitoring operations and the expenditure incurred by them and verifies and accounts for the end use of funds. In this capacity, she acts as consultant to the charity and is remunerated for the provision of consultancy services. All of the Trustees try to visit the charity in Kenya at least once a year.

### **RISK MANAGEMENT**

The Trustees have reviewed the major and financial risks that impact on the work of the charity. The systems that have been established enable the Trustees to review and take necessary steps to lessen these risks.

Strong governance of the Board and tight financial controls mitigates reputation risk. The breadth of donor funds from both Institutional and personal donations mitigates income risk.

The Trustees have also reviewed the following policies which are also in place and reviewed on an annual basis:

- Safeguarding
- Conflict of Interest
- Complaints
- Data Protection
- GDPR
- Risk Management Policy
- Cybercrime

### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf by on 15 September 2023.

**Angela Whittle**  
**Chair**

**Stephen Oxley**  
**Trustee**

**PEPO LA TUMAINI**  
**(A Company Limited by Guarantee)**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

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I report to the charity trustees on my examination of the accounts of Pepo La Tumaini for the year ended 31 December 2022 which are set out on pages 12 to 19.

**Responsibilities and basis of report**

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

**M A Wilkes (FCA)**

For and on behalf of Azets Audit Services  
Chartered Accountants  
Greytown House, 221/227 High Street  
Orpington, Kent, BR6 0NZ

Date : 18 September 2023

**PEPO LA TUMAINI**  
**(A Company Limited by Guarantee)**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

|  | Notes    | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2022<br>£   | Total<br>2021<br>£   |
|--|----------|----------------------------|--------------------------|----------------------|----------------------|
| <b>Income from:</b>  |          |                            |                          |                      |                      |
| Donations  |          | 45,850                     | 49,700                   | 95,550               | 59,835               |
| <b>Total income</b>  |          | <u>45,850</u>              | <u>49,700</u>            | <u>95,550</u>        | <u>59,835</u>        |
| <b>Expenditure on:</b>   |          |                            |                          |                      |                      |
| Charitable activities  |          | 16,084                     | 8,605                    | 24,689               | 109,517              |
| <b>Total expenditure</b>                                       | <b>2</b> | <u>16,084</u>              | <u>8,605</u>             | <u>24,689</u>        | <u>109,517</u>       |
| <b>Net income before other<br/>recognised gains and losses</b> |          | 29,766                     | 41,095                   | 70,861               | (49,682)             |
| <b>Gains on foreign exchange</b>                               |          | 160                        | -                        | 160                  | 12                   |
| <b>Net movement in funds</b>                                   |          | <u>29,926</u>              | <u>41,095</u>            | <u>71,021</u>        | <u>(49,670)</u>      |
| Balances bought<br>forward at 1 January 2022                   |          | 14,445                     | 7,505                    | 21,950               | 71,620               |
| <b>Balances carried forward at<br/>31 December 2022</b>        |          | <u><u>44,371</u></u>       | <u><u>48,600</u></u>     | <u><u>92,971</u></u> | <u><u>21,950</u></u> |

All transactions are derived from continuing activities.

All recognised gains and losses are included in the Statement of Financial Activities.

**PEPO LA TUMAINI**  
**(A Company Limited by Guarantee)**

**COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

| COMPARATIVE INFORMATION  | Notes    | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2021<br>£ |
|--|----------|----------------------------|--------------------------|--------------------|
| <b>Income from:</b>  |          |                            |                          |                    |
| Donations  |          | 18,435                     | 41,400                   | 59,835             |
| <b>Total income</b>  |          | 18,435                     | 41,400                   | 59,835             |
| <b>Expenditure on:</b>   |          |                            |                          |                    |
| Charitable activities  |          | 69,517                     | 40,000                   | 109,517            |
| <b>Total expenditure</b>                                       | <b>2</b> | 69,517                     | 40,000                   | 109,517            |
| <b>Net income before other<br/>recognised gains and losses</b> |          | (51,082)                   | 1,400                    | (49,682)           |
| <b>Gains on foreign exchange</b>                               |          | 12                         | -                        | 12                 |
| <b>Net movement in funds</b>                                   |          | (51,070)                   | 1,400                    | (49,670)           |
| Balances brought<br>forward at 1 January 2021                  |          | 65,515                     | 6,105                    | 71,620             |
| <b>Balances carried forward at<br/>31 December 2021</b>        |          | 14,445                     | 7,505                    | 21,950             |

**PEPO LA TUMAINI**  
**(A Company Limited by Guarantee)**

**BALANCE SHEET**  
**AS AT 31 DECEMBER 2022**

**REGISTERED COMPANY NUMBER: 09515118**

|   | Note     | 2022           |                      | 2021            |                      |
|---|----------|----------------|----------------------|-----------------|----------------------|
|   |          | £              | £                    | £               | £                    |
| <b>Current Assets</b>                                 |          |                |                      |                 |                      |
| Debtors – Other debtors                               |          | 3,217          |                      | 2,699           |                      |
| Cash at bank and in hand                              |          | 92,724         |                      | 57,311          |                      |
|   |          | <u>95,941</u>  |                      | <u>60,010</u>   |                      |
| <b>Creditors:</b> amounts falling due within one year | <b>6</b> | <u>(2,970)</u> |                      | <u>(38,060)</u> |                      |
| <b>Net Current Assets</b>                             |          |                | <u>92,971</u>        |                 | <u>21,950</u>        |
| <b>Net Assets</b>                                     |          |                | <u><u>92,971</u></u> |                 | <u><u>21,950</u></u> |
| <b>Represented by:</b>                                |          |                |                      |                 |                      |
| Restricted funds                                      | <b>7</b> |                | 48,600               |                 | 7,505                |
| Unrestricted funds:<br>General funds                  |          |                | <u>44,371</u>        |                 | <u>14,445</u>        |
| <b>Total funds</b>                                    | <b>8</b> |                | <u><u>92,971</u></u> |                 | <u><u>21,950</u></u> |

For the year ending 31 December 2022 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board of Trustees on 15 September 2023 and signed on their behalf by:

**Angela Whittle**  
Chair

**Stephen Oxley**  
Trustee

The notes on pages 15 to 19 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**1. ACCOUNTING POLICIES**

**1.1 Basis of preparation**

Pepo La Tumaini is a company limited by guarantee in the United Kingdom. In the event of the charitable company being wound up, the liability in respect of the guarantee is limited to £1 per member of the charitable company. The address of the registered office is given in the charity information on page 2 of these financial statements. The nature of the charitable company's operations and principal activities are set out on page 8.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**1.2 Income**

All income is included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Voluntary income including donations and gifts is included in full in the SOFA when receivable.

**1.3 Expenditure**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs allocated directly to such activities and those costs of an indirect nature necessary to support them.

**1.4 Support costs allocation**

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

The analysis of these costs is included in note 3.

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**1.5 Funds accounting**

Unrestricted general funds – these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Restricted funds are funds that can only be used for particular restricted purposes within the objects of the charity. Restriction arises when specified by the donor or when funds are raised for particular restricted purposes.

**1.6 Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**1.7 Cash at bank and in hand**

Cash at bank and in hand are short-term, highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of changes in value.

**1.8 Taxation**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is therefore considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

**1.9 Foreign currency**

Foreign currency transactions are initially recognised by applying to the foreign currency amount of the spot exchange rate between the functional currency and the foreign currency at the date of the transaction.

Monetary assets and liabilities denominated in a foreign currency at the balance sheet date are translated using the closing rate.

**1.10 Consolidation of the financial statements**

Under the definition provided in the Statement of Recommended Practice, “Accounting and Reporting by Charities” (SORP 2015), issued in March 2005, the Charity constitutes a Parent Charity to the Pepo La Tumaini Jangwani Trust Fund by benefit of trustees control. As stipulated in the Charities Act 2011 exemption has been taken from the requirement to produce consolidated accounts on the basis that the aggregate gross income of the group does not exceed £500,000.

**1.11 Going concern**

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**1.12 Judgements and key sources of estimation uncertainty**

Accounting estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

There are no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

**PEPO LA TUMAINI**  
**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

| 2. ANALYSIS OF EXPENDITURE    | Donation to<br>Tumaini<br>school | Direct<br>cost | Support<br>Costs | Total<br>2022 | Total<br>2021  |
|-------------------------------|----------------------------------|----------------|------------------|---------------|----------------|
|                               | £                                | £              | £                | £             | £              |
| <b>Charitable activities:</b> |                                  |                |                  |               |                |
| Education provision at PLTJ   | (11,260)                         | 25,365         | 10,584           | 24,689        | 109,517        |
| <b>Total expenditure</b>      | <u>(11,260)</u>                  | <u>25,365</u>  | <u>10,584</u>    | <u>24,689</u> | <u>109,517</u> |

All costs are allocated between the expenditure categories noted above on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis, being time spent.

**3. DONATION TO TUMAINI SCHOOL**

|   | 2022<br>£       | 2021<br>£     |
|---|-----------------|---------------|
| Donation to Tumaini school                    | 23,740          | 78,885        |
| Prior year accrual paid by other organisation | (35,000)        | -             |
|   | <u>(11,260)</u> | <u>78,885</u> |

**4. SUPPORT COSTS**

|                                | 2022<br>£     | 2021<br>£    |
|--------------------------------|---------------|--------------|
| Administration assistant       | 6,500         | 6,000        |
| Office costs                   | 221           | -            |
| Marketing and advertising      | 409           | -            |
| Bank charges                   | 244           | 272          |
| Governance costs: (see note 4) |               |              |
| Independent Examination fee    | 2,970         | 2,690        |
| Legal and professional fees    | 240           | 395          |
|                                | <u>10,584</u> | <u>9,357</u> |

**5. TRUSTEE REMUNERATION & STAFF COSTS**

The Trustees consider the Board of Trustees as the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All Trustees give their time freely and no Trustee remuneration or any other financial benefits was paid in the year. Other transactions involving the Trustees, including re-imbursed expenses, are set out within the related parties note 10.

The charity did not employ any staff during the year.

**6. CREDITORS: AMOUNTS FALLING DUE  
DUE WITHIN ONE YEAR**

|                              | 2022<br>£    | 2021<br>£     |
|------------------------------|--------------|---------------|
| Accruals and deferred income | 2,970        | 38,060        |
|                              | <u>2,970</u> | <u>38,060</u> |

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**7. RESTRICTED FUNDS**

|                             | <b>Balance<br/>bought forward</b> | <b>Income</b> | <b>Expenditure</b> | <b>Balance<br/>carried<br/>forward</b> |
|-----------------------------|-----------------------------------|---------------|--------------------|--|
| <b>2022</b>                 | <b>£</b>                          | <b>£</b>      | <b>£</b>           | <b>£</b>                               |
| Scholarship fund            | 4,618                             | -             | (4,618)            | -                                      |
| Construction projects fund  | 1,487                             | -             | (1,487)            | -                                      |
| Early Childhood Development | 1,400                             | 1,100         | (2,500)            | -                                      |
| New Boarding Facilities     | -                                 | 48,600        | -                  | 48,600                                 |
|                             | <u>7,505</u>                      | <u>49,700</u> | <u>(8,605)</u>     | <u>48,600</u>                          |

**Scholarship fund**

This was provided for the sponsorship of certain children within the Tumaini Senior Primary School.

**Construction projects fund**

This represents donations received to fund building projects. The funds have been used to finalise the building of the Tumaini Trade & Talent Centre (vocational training).

**Early Childhood Development fund**

Donations to assist children at the primary school.

**New Boarding Facilities**

Funding received towards the construction project for new boarding facilities at the Tumaini Trade and Talent Centre (Vocational Training).

|                                 | <b>Balance<br/>bought<br/>forward</b> | <b>Income</b> | <b>Expenditure</b> | <b>Balance<br/>carried<br/>forward</b> |
|---------------------------------|---------------------------------------|---------------|--------------------|--|
| <b>2021</b>                     | <b>£</b>                              | <b>£</b>      | <b>£</b>           | <b>£</b>                               |
| Scholarship fund                | 4,618                                 | -             | -                  | 4,618                                  |
| Construction projects fund      | 1,487                                 | -             | -                  | 1,487                                  |
| Early Childhood Development     | -                                     | 1,400         | -                  | 1,400                                  |
| Tumaini Trade and Talent Centre | -                                     | 40,000        | (40,000)           | -                                      |
|                                 | <u>6,105</u>                          | <u>41,400</u> | <u>(40,000)</u>    | <u>7,505</u>                           |

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**8. ANALYSIS OF NET ASSETS BETWEEN TOTAL FUNDS**

| <b>2022</b>         | <b>Unrestricted<br/>funds<br/>£</b> | <b>Restricted<br/>funds<br/>£</b> | <b>Total<br/>2022<br/>£</b> |
|---------------------|-------------------------------------|-----------------------------------|-----------------------------|
| Current assets      | 47,341                              | 48,600                            | 95,941                      |
| Current liabilities | (2,970)                             | -                                 | (2,970)                     |
|                     | <u>44,371</u>                       | <u>48,600</u>                     | <u>92,971</u>               |
| <br>                |                                     |                                   |                             |
| <b>2021</b>         | <b>Unrestricted<br/>funds<br/>£</b> | <b>Restricted<br/>funds<br/>£</b> | <b>Total<br/>2021<br/>£</b> |
| Current assets      | 52,205                              | 7,505                             | 60,010                      |
| Current liabilities | (38,060)                            | -                                 | (38,060)                    |
|                     | <u>14,445</u>                       | <u>7,505</u>                      | <u>21,950</u>               |

**9. SHARE CAPITAL**

The company is limited by guarantee and has no share capital. The liability of its members is limited to £1 per member.

**10. RELATED PARTY TRANSACTIONS**

During the year the charity paid consultancy fees of £18,000 (2021: £18,000) to Sarah Kruger, a Trustee and Director, in respect of acting as primary liaison between the charity and Pepo La Tumaini Community Programme.

The charity re-imbursed costs of £5,620 (2021: £3,000) to Sarah Kruger, a Trustee and Director, for work on developing and the charity's website, travel expenses, office costs and other direct charitable expenditure costs.

**PEPO LA TUMAINI**

England & Wales - Charity number 1161928

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# Accounts

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**PEPO LA TUMAINI**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2021**

**Charity Registration No 1161928**  
**Registered Company No 9515118**

**PEPO LA TUMAINI**  
**(A Company Limited by Guarantee)**

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**PEPO LA TUMAINI**  
**(A Company Limited by Guarantee)**

**REFERENCE AND ADMINISTRATIVE DETAILS**

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|                                    |  |  |
|------------------------------------|--|--|
| <b>Trustees</b>                    | Stephen Oxley<br>Sarah Kruger<br>Kashif Ganatra<br>Sian Newton<br>Pax Nindi<br>Catriona Spiller<br>Angela Whittle                      | Chair<br>Executive Director<br>Treasurer |
| <b>Company Secretary</b>           | Angela Whittle   |  |
| <b>Key Management Personnel</b>    | Trustees   |  |
| <b>Charity Registration Number</b> | 1161928  |  |
| <b>Company Registration Number</b> | 09515118   |  |
| <b>Principal Office</b>            | 16 Connaught Place<br>London<br>W2 2ED   |  |
| <b>Registered Office</b>           | Azets Audit Services<br>Greytown House<br>221/227 High Street<br>Orpington<br>Kent, BR6 0NZ  |  |
| <b>Independent Examiner</b>        | M A Wilkes FCA<br>Azets Audit Services<br>Chartered Accountants<br>Greytown House<br>221/227 High Street<br>Orpington<br>Kent, BR6 0NZ |  |
| <b>Banker</b>                      | Metro Bank<br>One Southampton Row<br>London<br>WC1B 5HA  |  |

## **CHAIR'S FORWARD**

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I am delighted to submit our 2021 Annual Report for Pepo La Tumaini (PLT) to the Charity Commission for England and Wales and am pleased to report our progress and achievements during 2021.

### **Highlights for the year**

The charity continues to develop educational, health and welfare programmes mainly for young people in and around our base in Isiolo, Kenya. Despite the ongoing Covid pandemic, changing regulatory environment and ever-present political and community-based conflict, displacement and climate change issues, we are very pleased to have developed our work on-site and extended out outreach to local communities. We have summarised below the impact we had in terms of numbers of people we have helped:

1. Delivered educational support for 75 children who head households by providing a safe place to call home in our specialised boarding school programme.
2. Supported some 128 children to attend our Early Childhood Development (ECD) Centre and Grade 1-5 Lower Primary classes.
3. During the year, 110 children participated in the Art4Life therapy and rehabilitation programme.
4. Provided health and welfare support to 78 patients needing HIV palliative care.
5. Delivered HIV and Sexual and Reproductive Health (SRH) education to some 3,800 young people.
6. Trained 45 Community Health Volunteers to educate, counsel and monitor sick patients at household level.
7. Arranged and monitored placements for 135 orphans and vulnerable children in the community with mother-carers.
8. Additionally, 126 young mothers out of school received education, support and care.
9. Provided outdoor feeding and advocacy for over 100 street children in Isiolo.
10. Connected with approximately 5,000 people across our nine centre points in the pandemic response.

### **Covid 19**

Pepo La Tumaini Jangwani was born out of the HIV/Aids crisis in the 90s and has since then responded to famine, drought and flooding in Isiolo. Our deep roots and network in our diverse communities make Pepo well placed to address the pandemic. Our focus has been how to best allocate our resources, ensuring we sustain our impact and continue to serve those who depend on us. Our community outreach programmes have become even more important and have continued and developed. Throughout 2021, our funding organisations and individuals continued to support us generously and this, combined with some cost savings, has meant that despite Covid 19 we ended the year in a robust financial condition.

In the wake of the pandemic, we have been working especially hard this year to root ourselves in a trauma informed practice that ensures safety, trust, choice, collaboration, and empowerment for everyone. We hosted three family day events for the school, involving caregivers, parents and community members supporting our efforts to help pupils to stay in school after the impact of Covid and the changes in the curriculum. Reintegration of roles and responsibilities between children and their families is an essential part of our education programme, supporting positive and sustainable behaviour change for neglected children.

Our inclusive Youth Peer Provider model is focused on behaviour change, empowering 'street connected youth' with capacity building and enabling them to positively influence their peers. This year we worked with 250 young people across diverse communities, equipping them with information and skills that result in improved decision-making skills and attitudes geared towards self-reliance. Topics included economic empowerment, employment promotion, HIV and adolescent reproductive health education.

## **CHAIR'S FORWARD**

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### **New Programmes/ Systems**

Pepo La Tumaini passed the Equivalency Determination process by NGO source team, with the Equivalency Determination certification valid through until 31<sup>st</sup> December 2022. As part of our ongoing commitment to self-regulation, we are soon to finalise our certification process with Viwango, an organisation responsible for improving the credibility and integrity of civil society organisations in Kenya. We are proud to have achieved full PAYE tax compliance for our staff with all statutory bodies in 2021.

We were successful in using inclusive facilitation methods with our stakeholders, staff and community beneficiaries to renew our strategic plan. We planned and organised our prioritised focus areas for the next three years (2022 - 2024), including a re-evaluation of how our programme is designed and how it is supposed to work. We used it as an opportunity to analyse and evaluate how we work in each department and created our own theory of change for our organisation.

### **Education**

After a full year of closure in 2020, we are extremely relieved to have re-opened our school in January 2021. Our school provides more than just education to children and adolescents. In addition to reading, writing and maths, pupils learn social and emotional skills, get exercise and have access to mental health support and other health and welfare services. Our school is a safe haven for neglected children where they can be fed three regular meals a day and find comradery in their peers. At the beginning of the year, we enrolled 200 pupils in our school accessing health, welfare and nutritional feeding programmes. For the children returning home in March, we boosted our family feeding support and increased Mother-Carer services for children without safe home options.

Following pandemic-related school closures in March, we were limited to accommodating only 15 of our most vulnerable children who had no safe home options. We were able to create a home learning environment for them, teaching them additional life skills and offering therapeutic support. Pepo managed to create a sanctuary at home camp to teach girls how to sustain and maintain themselves with dignity and pride during the crisis. We were successful in securing 131 placements with adult supervision with identified mothers trained in our Mother-Carer service programmes providing food, clothes, rent, medical support for vulnerable and orphaned children. We were able to provide 305 additional food packages to our Mother-Carer volunteers (foster families) and young mothers, taking care of increased number of young children during Covid.

Following an unexpected announcement from the government in October, we were instructed to re-open our primary school for only two classes as part of their staggered re-entry system. We are currently 're-thinking education' as we plan for the complete re-opening of our school establishments and how to best ensure we are well equipped to meet all new safety requirements.

### **Mental Health**

Mental illnesses are often under-diagnosed in Kenya because symptoms are either not recognised or are wrongly attributed to spiritual or behavioural issues. Fear of stigma and abuse from their families also prevents young people from seeking help. The mental health care needs of young people are generally not acknowledged and when they are, there are insufficient numbers of professionals trained to provide such care. The World Health Organization reports that mental health problems affect 10-20% of children and adolescents worldwide. They also estimate that half of all mental illness begins by age 14, though most cases go undetected and untreated.

A creative arts therapy programme started in January with 45 Tumaini Senior School pupils conducting both individual and group work with pupils struggling with emotional behaviour problems. A further 15 participated in the programme during Covid. Our school was closed due to Covid from the end of March. After that we were limited to the number of children we were allowed to accommodate at our programme, so only 15 children were able to continue in the Art4Life programme.

Five of our teenage boys from street families, who stayed at Pepo this year through the Covid pandemic, participated in individual play therapy sessions. Their regular weekly commitment has made a significant impact on their development, improving their social skills and reducing their anti-social behaviour. We also organised 12 Expressive Arts sessions for 37 girls focused on trauma recovery, self-worth, sexuality, assertiveness and communication skills.

## **CHAIR'S FORWARD**

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### **Community Health**

This year for World Aids Day we engaged over 3,000 people across different cultural groups rural and urban, infected and affected by HIV in campaigning against treatment shortages and tackling the fear around accessing services at the hospital.

We renewed our commitment to community health needs following the impact of Covid19, by training and facilitating support groups for our team of 40 community health volunteers from seven of our urban slum and rural areas. Our diverse group of women have been working in their communities as confidants, bridge-builders and advocates for non-discriminating and dignified access to health services.

We have been highlighting the unmet needs of the young street families who have emerged as a direct result of Covid school closures and high unemployment rates. Our work, including outdoor feeding, medical care and psychosocial support with this vulnerable group was featured on local news channels appealing to the government to help make mainstream services available to this group of 105 street youth. By partnering with the Provincial Administration in Isiolo, we were able to help obtain ID documentation for 37 of the young people.

The new Girl's Clubhouse will provide a sanctuary for learning and therapy, as well as provide essential distributional services for young mothers and girls in Isiolo. This forms part of our efforts in considering diversification of our services and transition to new ways of delivering youth empowerment services to our communities.

### **Peacebuilding**

Displacement has unfortunately become a major issue in Isiolo, especially in the recent period with Covid threatening indigenous community livelihoods and increasing social and economic anxiety. PLT has been spearheading efforts to advocate for peaceful co-existence, negotiating with neighbouring groups to help accommodate many of the displaced families, pushed out of their settlements due to tribal clashes. In particular, we have been supporting the Pepo La Tumaini Grandmother Minority Group in peacebuilding efforts to protect their homes from outside groups attempting to occupy their land.

Tumaini Senior School pupils have been applying their vocational training skills to help rebuild some of the traditional homes in a nearby community that were deliberately destroyed in one such conflict. This has been an invaluable opportunity for the children as they learn about the vital concepts of community building. In September, youths, armed with crude weapons, raided the 10-acre land behind Tumaini Senior School, occupied by over 50 women and brought down the timber houses and other structures whose construction was underway, forcing the residents to flee for their safety. After championing the women's case in court, we are currently awaiting the verdict and hope for the legal acquisition of land deeds for the women's ancestral land, where their loved ones are buried. Our efforts in mitigating conflict and potential civil unrest were acknowledged and praised on national news channels.

### **The Tumaini Trade and Talent Centre (TTTC)**

Isiolo has low literacy levels and educational attendance. It is estimated that around one third of young people attend school. Young adults and teenagers are perceived as both victims and perpetrators of violence and crime and alcohol and drug use is rising. Around three quarters of the out-of-school youth do not have regular, full-time employment. New 'camps' (informal settlements) have been forming all over the fast-developing town of Isiolo with gangs operating throughout. We have been acting as unique link with these communities, raising awareness, advocating for their rights and providing essential support throughout the pandemic. Our plan is to empower the unemployed local young people by developing accessible opportunities for training and creative entrepreneurship at our new vocational training Centre, the TTTC.

Due to closures brought about by Covid in obtaining our TVETA license, issued by the Kenyan Government, we were unable to officially recruit new day scholars to attend registered courses at the TTTC. We did, however, deliver a successful pilot financial management 'training of trainers' course for five of our 'youth peer providers', we are planning on rolling out this training for a further 25 young people in 2022. Our new Training Centre was able to cater for our primary school pupils from grades 6-8. 75 pupils were actively involved in four trade courses: Metalwork, Woodwork, Tailoring and Masonry / Painting.

## **CHAIR'S FORWARD**

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The timeline for the opening of the TTTC was pushed back (delays due to Covid). In 2022 and 2023 we shall be focused on registering with TVETA, enrolling students into vocational training courses and establishing an income generating scheme for the Centre to help facilitate some of its running costs. We continue to champion the relevance of vocational training for primary school pupils. Our new Trade and Talent Centre is building self-reliance and important business skills for street-connected and vulnerable youth.

### Alumni

We are proud of the continuing relationship we have with our alumni who send us news of their progress, sharing their achievements and sending contributions towards our school. Since the inception of Tumaini Senior School, we have worked with over 2,000 vulnerable children, many of whom return to us during their time off or drop back to us when things don't work out. In this way we continue to provide a lifeline for them even after they have left by providing them with a family to belong to. Their stories are testimonies to the value of our school, which combines both academic learning and vocational skills training. As part of building the sustainability of our organisation we continue to provide direct mentorship to a small number of our alumni. A survey of our alumni indicates that:

28% are in a trade or profession  
35% are self-employed or small business owners  
8% are in higher education  
19% have formal employment  
10% have informal employment

### General

The Board has successfully recruited two new trustees (Pax Nindi and Kashif Ganatra) with expertise in the arts and accountancy. Pax is an international musician who also runs his own company organising and advising on carnivals, based in London. Kashif is a qualified accountant who is based in Kenya and becomes the new Treasurer of the charity. Jackie Stewart has resigned as a Trustee due to other commitments. .

### Our Supporters and Partners

The unforeseen circumstances this year have created a wave of unexpected challenges on mental and physical health. Thank you to all our special friends and donors who continue to support us through this difficult time. The combination of local and international efforts has enabled us to keep the wind of hope blowing for the vulnerable women and children in our community who need our support more than ever in times like these.

Thank you to Pastoral Women Initiative in Isiolo for the special donation of UNICEF girl child supplies of sanitary pads, underwear and soaps, helping girls to maintain their dignity during Covid. In partnership with Star of Hope, Isiolo we succeeded in supplying 798 households living in extreme poverty with food packages. Their sustained partnership ensured that we could help protect our most vulnerable homes from hunger and starvation.

Special thanks to the Segal Family Foundation and Elma Philanthropies who made additional donations to us during this emergency period enabling us to provide support for families and young children during this crisis. We would also like to thank our many individual supporters around the world, who generously donate to our various programmes.

Finally, our areas of focus for 2022 include:

1. Limited staff capacity due to increased demand for digital communication skills.  
To help support our transition into the efficient and responsible use of digital technology, we recruited a new financial assistant with comprehensive computer skills to improve and implement our digital financial and administrative control structures. We will be enrolling our staff into ICT classes and working with each department to implement new models of monitoring and evaluation recording systems. We plan on being able to include more of our staff in online capacity building workshops.

**CHAIR'S FORWARD**

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2. Responsibility for increasingly vulnerable 'at-risk' children.

We have been monitoring emerging safeguarding risks by facilitating regular safeguarding and child-protection workshops for beneficiaries and staff. This has been helping us to ensure that the safety and welfare of our beneficiaries and staff remain at the core of our identity, programmes and operations. Going forward, we plan to further develop our sustainability, diversity and quality assurance of our programme activities by mentoring youth alumni and community members.

3. Rapidly changing needs at societal level

We have been diversifying treatment, support, care and outreach programmes and enhancing community support mechanisms by co-ordinating a responsive community outreach team addressing home-based care, sexual health, HIV/AIDS, maternal and child health needs. Going forward, we are planning to support and organise self-help and leadership groups to engage in development activities that advocate for disenfranchised communities. We will be building community organising expertise through stakeholder collaboration and community members, government, religious and civil society groups.

**With special thanks to our supporters around the world:**

Gerry and Louise Dolan  
Boyd Hill  
Neumann Family  
John Plummer  
Solomon Rice  
Riley Family  
Speed Family  
Van Der Griend Family  
Whelan Family

Isiolo County Government  
Mama Ibado Charity  
Ministry of Education  
Ministry of Health  
Ministry of Labour and Social Protection  
Probation Services  
Star of Hope  
Waso Hope CBO  
Women Rising

Brixton Street Gym  
Elma Philanthropies  
Honey Guide Safaris  
Kuongana Tech  
Lewa Wildlife Conservancy  
The Claude and Sofia Marion Foundation  
NDL Foundation  
Property Race Day UK  
Rosalbe Foundation (Switzerland)  
Segal Family Foundation, USA  
Sirikoi Lodge, Lewa  
Swiss Foundation (Anonymous)  
Tara House Montessori, London  
TJ Meyer Family Foundation



**Stephen Oxley**  
**Chair**

**Date** Sep 20, 2022

**PEPO LA TUMAINI**  
**(A Company Limited by Guarantee)**

**TRUSTEES' ANNUAL REPORT**

---

The Trustees present their report and financial statements for the year ended 31 December 2021. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' (FRS 102) in preparing the annual report and financial statements of charitable company.

The financial statements comply with Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) published on 16 July 2014 as amended by Bulletin 1 & 2.

**Objectives and Activities**

The objects of the charity are set out in the charity's memorandum and articles of association and are summarised as follows:

1. To advance education by the provision of financial support for costs related to the administration, bursary and maintenance of the Pepo La Tumaini nursery and Senior School located in Isiolo, Kenya.
2. To advance education by the provision of periodic financial aid to the Pepo la Tumaini clinic and school in Isiolo, Kenya.
3. To advance education and health by the provision of grants to other accredited organisations, schools or registered charities involved in education and health in Kenya.

The Tumaini Senior School programme seeks to empower the surrounding communities by offering full boarding scholarship education to the most vulnerable child heading a household.

- Good working knowledge of the English language, both written and spoken.
- Evaluation of home situation (in cooperation with Social Services) as a desperate case with no other option of support for the child's education.
- Marks above 200. This can only be waived if the child is extremely vulnerable and is able and willing to participate in the full rehabilitation programme
- Special cases are taken into consideration if pass mark is not attained in academic performance.

**STATEMENT ON PUBLIC BENEFIT**

The objectives and activities, and achievement and performance sections of this report clearly set out the activities which the charity undertakes for the public benefit. The Trustees confirm that they have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission in determining the activities undertaken by the charity.

**ACHIEVEMENTS AND PERFORMANCE**

Information about our achievements and performance can be found in our Chairman's Forward on pages 3 to 7.

**FINANCIAL REVIEW**

During the year ended 31 December 2021 the charity received income totalling £59,835 (2020: £92,437). Expenditure totalled £109,517 (2020: £82,479) before other gains and losses. The result for the year is a deficit of £49,670 (2020: surplus £7,134). Our expectation continues that the costs of the programme will be met by current donations.

**PEPO LA TUMAINI**  
**(A Company Limited by Guarantee)**

**TRUSTEES' ANNUAL REPORT**

---

**Reserves policy**

The Trustees have reviewed the reserves of the charity. Their policy is to hold enough funds to meet the operating costs as per the annual budget for up to 6 months being £75,000 (2020: £100,000).

At 31 December 2021, the charity had total funds of £21,950 (2020: £71,620) including unrestricted funds of £14,445 (2020: £65,515) and restricted funds totalling £7,505 (2020: £6,105). Details of the restricted funds are set out in note 8.

The Trustees will review the reserves policy on an annual basis.

**Principal funding sources**

The charity's only source of income is giving/donations from individual and corporate sponsors. Our corporate sponsors continue to support Pepo La Tumaini and one has renewed and extended their funding through to September 2024.

**GOING CONCERN**

In light of the Covid-19 crisis, we have adjusted our 2022 budget to reflect the reduced expenditure on the education programme and have received additional funding specifically to help with costs incurred on food packages, communications (including community outreach awareness campaigns), sanitation supplies and mask making materials. The Trustees remain confident that Pepo La Tumaini remains a going concern during this crisis.

**PLANS FOR FUTURE PERIODS**

The Trustees will continue to raise donor funding to support Pepo La Tumaini.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Structure**

The charity Trustees are responsible for the general control and management of the charity. The Trustees give their time freely and receive no remuneration or other financial benefits for acting as trustees. One of the Trustees (Sarah Kruger) is remunerated by the charity for the provision of consultancy services to the charity.

**Trustees**

The Trustees who served during the period to date were:

|                       |                           |
|-----------------------|---------------------------|
| Stephen Oxley - Chair |                           |
| Sarah Kruger          |                           |
| Maria Teresa Heuze    | (Resigned 30 July 2021)   |
| Sian Newton           | (Appointed 23 April 2021) |
| Catriona Spiller      |                           |
| Jacqueline Stuart     | (Resigned 6 October 2021) |
| Angela Whittle        |                           |
| Kashif Ganatra        | (Appointed 15 March 2022) |
| Pax Nindi             | (Appointed 15 March 2022) |

**Governance and Management**

Pepo La Tumaini is constituted as a charitable company limited by guarantee and was established under its Memorandum and Articles of Association, which established the objects and powers of the charitable company, and is governed by its Articles of Association dated 27 March 2015. It is registered with the Charity Commission for England and Wales. In the event of the company being wound up, members are required to contribute an amount not exceeding £1. The company received charitable status on 1 June 2015 and began operating on 1 August 2015.

There shall be at least three Trustees. Should the need arise to appoint persons as Trustees, the Trustees shall take into account the benefits of appointing a person who through residence, occupation, employment or otherwise has special knowledge of the area of benefit.

**PEPO LA TUMAINI**  
**(A Company Limited by Guarantee)**

**TRUSTEES' ANNUAL REPORT**

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**Organisation**

The charity is administered by the Board of Trustees, which meets at least 3 times per annum. Meetings take place in both London and Kenya. One of the Trustees is based in Kenya and fulfils a bridging role between operations in Kenya and the charity in the UK. She is responsible for monitoring operations and the expenditure incurred by them and verifies and accounts for the end use of funds. In this capacity, she acts as consultant to the charity and is remunerated for the provision of consultancy services. All of the Trustees try to visit the charity in Kenya at least once a year.

**RISK MANAGEMENT**

The Trustees have reviewed the major and financial risks that impact on the work of the charity. The systems that have been established enable the Trustees to review and take necessary steps to lessen these risks.

Strong governance of the Board and tight financial controls mitigates reputation risk. The breadth of donor funds from both Institutional and personal donations mitigates income risk.

The Trustees have also reviewed the following policies which are also in place and reviewed on an annual basis:

- Safeguarding
- Conflict of Interest
- Complaints
- Data Protection
- GDPR
- Risk Management Policy

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf by on Sep 20, 2022.....:



**Stephen Oxley**  
Chair



**Catriona Spiller**  
Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

---

I report to the charity trustees on my examination of the accounts of Pepo La Tumaini for the year ended 31 December 2021 which are set out on pages 12 to 19.

**Responsibilities and basis of report**

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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



**M A Wilkes (FCA)**  
For and on behalf of Azets Audit Services  
Chartered Accountants  
Greytown House, 221/227 High Street  
Orpington, Kent, BR6 0NZ

22 September 2022  
.....

**PEPO LA TUMAINI**  
**(A Company Limited by Guarantee)**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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|  | Notes    | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2021<br>£ | Total<br>2020<br>£ |
|--|----------|----------------------------|--------------------------|--------------------|--------------------|
| <b>Income from:</b>  |          |                            |                          |                    |                    |
| Donations  |          | 18,435                     | 41,400                   | 59,835             | 92,437             |
| <b>Total income</b>  |          | <u>18,435</u>              | <u>41,400</u>            | <u>59,835</u>      | <u>92,437</u>      |
| <b>Expenditure on:</b>   |          |                            |                          |                    |                    |
| Charitable activities  |          | 69,517                     | 40,000                   | 109,517            | 82,749             |
| <b>Total expenditure</b>                                       | <b>2</b> | <u>69,517</u>              | <u>40,000</u>            | <u>109,517</u>     | <u>82,749</u>      |
| <b>Net income before other<br/>recognised gains and losses</b> |          | (51,082)                   | 1,400                    | (49,682)           | 9,958              |
| <b>Gains on foreign exchange</b>                               |          | 12                         | -                        | 12                 | (2,823)            |
| <b>Net movement in funds</b>                                   |          | (51,070)                   | 1,400                    | (49,670)           | 7,134              |
| Balances bought<br>forward at 1 January 2021                   |          | 65,515                     | 6,105                    | 71,620             | 64,485             |
| <b>Balances carried forward at<br/>31 December 2021</b>        |          | <u>14,445</u>              | <u>7,505</u>             | <u>21,950</u>      | <u>71,620</u>      |

All transactions are derived from continuing activities.

All recognised gains and losses are included in the Statement of Financial Activities.

**PEPO LA TUMAINI**  
**(A Company Limited by Guarantee)**

**COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

| COMPARATIVE INFORMATION  | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2020<br>£ |
|--|-------|----------------------------|--------------------------|--------------------|
| <b>Income from:</b>  |       |                            |                          |                    |
| Donations  |       | 90,937                     | 1,500                    | 92,437             |
| <b>Total income</b>  |       | <u>90,937</u>              | <u>1,500</u>             | <u>92,437</u>      |
| <b>Expenditure on:</b>   |       |                            |                          |                    |
| Charitable activities  |       | 52,256                     | 30,223                   | 82,749             |
| <b>Total expenditure</b>                                       | 2     | <u>52,256</u>              | <u>30,229</u>            | <u>82,749</u>      |
| <b>Net income before other<br/>recognised gains and losses</b> |       | 36,681                     | (28,723)                 | 9,958              |
| <b>Gains on foreign exchange</b>                               |       | (2,823)                    | -                        | (2,823)            |
| <b>Net movement in funds</b>                                   |       | 35,858                     | (28,723)                 | 7,134              |
| Balances bought<br>forward at 1 January 2020                   |       | 29,657                     | 34,828                   | 64,485             |
| <b>Balances carried forward at<br/>31 December 2020</b>        |       | <u>65,515</u>              | <u>6,105</u>             | <u>71,620</u>      |

**PEPO LA TUMAINI**  
**(A Company Limited by Guarantee)**

**BALANCE SHEET**  
**AS AT 31 DECEMBER 2021**

**REGISTERED COMPANY NUMBER: 9515118**

|   | Note | 2021          |               | 2020          |               |
|---|------|---------------|---------------|---------------|---------------|
|   |      | £             | £             | £             | £             |
| <b>Current Assets</b>                                 |      |               |               |               |               |
| Debtors   | 6    | 2,699         |               | 9,226         |               |
| Cash at bank and in hand                              |      | 57,311        |               | 65,344        |               |
|   |      | <u>60,010</u> |               | <u>74,570</u> |               |
| <b>Creditors:</b> amounts falling due within one year | 7    | (38,060)      |               | (2,950)       |               |
| <b>Net Current Assets</b>                             |      |               | 21,950        |               | 71,620        |
| <b>Net Assets</b>                                     |      |               | <u>21,950</u> |               | <u>71,620</u> |
| <b>Represented by:</b>                                |      |               |               |               |               |
| Restricted funds                                      | 8    |               | 7,505         |               | 6,105         |
| Unrestricted funds:                                   |      |               |               |               |               |
| General funds   |      |               | 14,445        |               | 65,515        |
| <b>Total funds</b>                                    | 9    |               | <u>21,950</u> |               | <u>71,620</u> |

For the year ending 31 December 2021 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board of Trustees on Sep 20, 2022 ..... and signed on their behalf by:

  
**Stephen Oxley**  
 Chair

  
**Catriona Spiller**  
 Trustee

The notes on pages 15 to 19 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**1. ACCOUNTING POLICIES**

**1.1 Basis of preparation**

Pepo La Tumaini is a company limited by guarantee in the United Kingdom. In the event of the charitable company being wound up, the liability in respect of the guarantee is limited to £1 per member of the charitable company. The address of the registered office is given in the charity information on page 2 of these financial statements. The nature of the charitable company's operations and principal activities are set out on page 8.

The charity constitutes a public benefit as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their account in accordance with Financial Reporting Standard applicable in the UK (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015 and updated by Bulletin 1 & 2.

The financial are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**1.2 Income**

All income is included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Voluntary income including donations and gifts is included in full in the SOFA when receivable.

**1.3 Expenditure**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs allocated directly to such activities and those costs of an indirect nature necessary to support them.

**1.4 Support costs allocation**

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

The analysis of these costs is included in note 3.

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**1.5 Funds accounting**

Unrestricted general funds – these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Restricted funds are funds that can only be used for particular restricted purposes within the objects of the charity. Restriction arises when specified by the donor or when funds are raised for particular restricted purposes.

**1.6 Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**1.7 Cash at bank and in hand**

Cash at bank and in hand are short-term, highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of changes in value.

**1.8 Taxation**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is therefore considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

**1.9 Foreign currency**

Foreign currency transactions are initially recognised by applying to the foreign currency amount of the spot exchange rate between the functional currency and the foreign currency at the date of the transaction.

Monetary assets and liabilities denominated in a foreign currency at the balance sheet date are translated using the closing rate.

**1.10 Consolidation of the financial statements**

Under the definition provided in the Statement of Recommended Practice, "Accounting and Reporting by Charities" (SORP 2015), issued in March 2005, the Charity constitutes a Parent Charity to the Pepo La Tumaini Jangwani Trust Fund by benefit of trustees control. As stipulated in the Charities Act 2011 exemption has been taken from the requirement to produce consolidated accounts on the basis that the aggregate gross income of the group does not exceed £500,000.

**1.11 Going concern**

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**1.12 Judgements and key sources of estimation uncertainty**

Accounting estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

There are no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

**PEPO LA TUMAINI**  
**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

| 2. ANALYSIS OF EXPENDITURE    | Donation<br>to Tumaini<br>school | Direct<br>cost | Support<br>Costs | Total<br>2021  | Total<br>2020 |
|-------------------------------|----------------------------------|----------------|------------------|----------------|---------------|
|                               | £                                | £              | £                | £              | £             |
| <b>Charitable activities:</b> |                                  |                |                  |                |               |
| Education provision at PLTJ   | 78,885                           | 21,275         | 9,357            | 109,517        | 62,480        |
| Scholarship support           | -                                | -              | -                | -              | 2,672         |
| Building projects             | -                                | -              | -                | -              | 17,327        |
| <b>Total expenditure</b>      | <u>78,885</u>                    | <u>21,275</u>  | <u>9,357</u>     | <u>109,517</u> | <u>82,479</u> |

All costs are allocated between the expenditure categories noted above on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis, being time spent.

| 3. SUPPORT COSTS              | 2021<br>£    | 2020<br>£    |
|-------------------------------|--------------|--------------|
| Administration assistant      | 6,000        | 6,000        |
| Bank charges                  | 272          | 156          |
| Governance costs (see note 4) | 3,085        | 3,059        |
|                               | <u>9,357</u> | <u>9,215</u> |

| 4. GOVERNANCE COSTS         | 2021<br>£    | 2020<br>£    |
|-----------------------------|--------------|--------------|
| Independent Examination fee | 2,690        | 2,654        |
| Legal and professional fees | 395          | 405          |
|                             | <u>3,085</u> | <u>3,059</u> |

**5. TRUSTEE REMUNERATION & STAFF COSTS**

The Trustees consider the Board of Trustees as the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All Trustees give their time freely and no Trustee remuneration or any other financial benefits was paid in the year. The Trustees were not reimbursed for expenses. Other transactions involving the Trustees are set out within the related parties note 11.

The charity did not employ any staff during the year.

| 6. DEBTORS    | 2021<br>£    | 2020<br>£    |
|---------------|--------------|--------------|
| Prepayments   | -            | 8,000        |
| Other debtors | 2,699        | 1,226        |
|               | <u>2,699</u> | <u>9,226</u> |

**PEPO LA TUMAINI**  
**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

|  |               |              |
|--|---------------|--------------|
| <b>7. CREDITORS: AMOUNTS FALLING DUE DUE WITHIN ONE YEAR</b> | <b>2021</b>   | <b>2020</b>  |
|  | <b>£</b>      | <b>£</b>     |
| Accruals and deferred income                                 | 38,060        | 2,950        |
|  | <u>38,060</u> | <u>2,950</u> |

**8. RESTRICTED FUNDS**

|                                 | <b>Balance bought forward</b> | <b>Income</b> | <b>Expenditure</b> | <b>Balance carried forward</b> |
|---------------------------------|-------------------------------|---------------|--------------------|--------------------------------|
| <b>2021</b>                     | <b>£</b>                      | <b>£</b>      | <b>£</b>           | <b>£</b>                       |
| Scholarship fund                | 4,618                         | -             | -                  | 4,618                          |
| Construction projects fund      | 1,487                         | -             | -                  | 1,487                          |
| Early Children Development      | -                             | 1,400         | -                  | 1,400                          |
| Tumaini Trade and Talent Centre | -                             | 40,000        | (40,000)           | -                              |
|                                 | <u>6,105</u>                  | <u>41,400</u> | <u>(40,000)</u>    | <u>7,505</u>                   |

Scholarship fund was provided for the sponsorship of certain children within the Tumaini Senior Primary School.

Construction projects fund represents donations received to fund building projects. The funds have been used for the volunteer house and nursery. The balance carried forward will be used for suitable projects in the future.

Health Clinic fund was provided by T J Meyer Foundation to fund the activities of the clinic.

Tumaini Trade and Talent Centre funding was provided by TJ Meyer to aid the establishment of the vocational training centre for young adults and graduates from Tumaini Senior School.

|                            | <b>Balance bought forward</b> | <b>Income</b> | <b>Expenditure</b> | <b>Balance carried forward</b> |
|----------------------------|-------------------------------|---------------|--------------------|--------------------------------|
| <b>2020</b>                | <b>£</b>                      | <b>£</b>      | <b>£</b>           | <b>£</b>                       |
| Scholarship fund           | 7,290                         | -             | (2,672)            | 4,618                          |
| Construction projects fund | 17,314                        | 1,500         | (17,327)           | 1,487                          |
| Health Clinic              | 10,224                        | -             | (10,224)           | -                              |
|                            | <u>34,828</u>                 | <u>1,500</u>  | <u>(30,223)</u>    | <u>6,105</u>                   |

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**9. ANALYSIS OF NET ASSETS BETWEEN TOTAL FUNDS**

| <b>2021</b>         | <b>Unrestricted<br/>funds<br/>£</b> | <b>Restricted<br/>funds<br/>£</b> | <b>Total<br/>2021<br/>£</b> |
|---------------------|-------------------------------------|-----------------------------------|-----------------------------|
| Current assets      | 52,205                              | 7,505                             | 60,010                      |
| Current liabilities | (38,060)                            | -                                 | (38,060)                    |
|                     | <u>14,445</u>                       | <u>7,505</u>                      | <u>21,950</u>               |
| <br>                |                                     |                                   |                             |
| <b>2020</b>         | <b>Unrestricted<br/>funds<br/>£</b> | <b>Restricted<br/>funds<br/>£</b> | <b>Total<br/>2020<br/>£</b> |
| Current assets      | 68,465                              | 6,105                             | 74,570                      |
| Current liabilities | (2,950)                             | -                                 | (2,950)                     |
|                     | <u>65,515</u>                       | <u>6,105</u>                      | <u>71,620</u>               |

**10. SHARE CAPITAL**

The company is limited by guarantee and has no share capital. The liability of its members is limited to £1 per member.

**11. RELATED PARTY TRANSACTIONS**

During the year, the charity made donations of £78,885 (2020: £51,447) to Tumaini Education Trust Kenya, a charity registered in Kenya a sister charity to Pepo La Tumaini. These relate to the provision of educational services and towards funding construction projects, see note 3.

During the year the charity paid consultancy fees of £18,000 (2020: £18,000) to Sarah Kruger, a Trustee and Director, in respect of acting as primary liaison between the charity and Pepo La Tumaini Community Programme.

The charity paid £3,000 (2020: £nil) to Sarah Kruger, a Trustee and Director, for work on developing and the charity's website.

A travel allowance has been provided to Sarah Kruger, a Trustee and Director, to cover costs of attending meetings and amounted to £nil (2020: £2,490).

The charity received donations totalling £nil (2020: £10,000) from Maria Teresa Heuze, a Trustee of the charity.

**PEPO LA TUMAINI**

England & Wales - Charity number 1161928

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# Accounts

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**PEPO LA TUMAINI  
(A COMPANY LIMITED BY GUARANTEE)**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**YEAR ENDED 31 DECEMBER 2020**

**Charity Registration No 1161928  
Registered Company No 9515118**

**PEPO LA TUMAINI**  
**(A Company Limited by Guarantee)**

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**PEPO LA TUMAINI**  
**(A Company Limited by Guarantee)**

**REFERENCE AND ADMINISTRATIVE DETAILS**

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|                                    |  |  |
|------------------------------------|--|--|
| <b>Trustees</b>                    | Stephen Oxley<br>Sarah Kruger<br>Jacqueline Stuart<br>Sian Newton<br>Catriona Spiller<br>Angela Whittle                                | Chair<br>Executive Director<br>Treasurer |
| <b>Company Secretary</b>           | Angela Whittle   |  |
| <b>Key Management Personnel</b>    | Trustees   |  |
| <b>Charity Registration Number</b> | 1161928  |  |
| <b>Company Registration Number</b> | 9515118  |  |
| <b>Principal Office</b>            | 16 Connaught Place<br>London<br>W2 2ED   |  |
| <b>Registered Office</b>           | Azets Audit Services<br>Greytown House<br>221/227 High Street<br>Orpington<br>Kent, BR6 0NZ  |  |
| <b>Independent Examiner</b>        | M A Wilkes FCA<br>Azets Audit Services<br>Chartered Accountants<br>Greytown House<br>221/227 High Street<br>Orpington<br>Kent, BR6 0NZ |  |
| <b>Banker</b>                      | Metro Bank<br>One Southampton Row<br>London<br>WC1B 5HA  |  |

## **CHAIR'S FORWARD**

---

I am delighted to submit our 2020 Annual Report for Pepo La Tumaini (PLT) to the Charity Commission for England and Wales and am pleased to report our progress and achievements during 2020.

### **Highlights for the year**

1. Our education programme was disrupted by COVID 19 but the vast majority of our other activities have continued and were even enhanced during the pandemic.
2. The Kenyan Government closed all schools in March 2020 (reopening early 2021). During lockdown we continued to support our pupils in their homes, and 15 of our most vulnerable children, who had no safe home options, were cared for onsite where we were able to create a home learning environment for them. We also helped our local communities by distributing food, masks and sanitation resources.
3. Our strategic plan towards building a community health care model means that we are reducing clinic based service provision. We are now focusing our efforts on community centred initiatives that address sexual health, maternal and child health needs and treatment support for people living with HIV.
4. Our focus on mental health led to Expressive Arts sessions for girls focused on trauma recovery, self-worth, sexuality, assertiveness and communication skills and individual play therapy sessions with adolescent boys focused on reducing anti-social behaviour, building selfcare and social skills and cultivating consideration and empathy.
5. Through our Youth Peer Provider (YPP) programme, we are empowering minority groups of women and youth living with HIV to advocate for their rights and amplify their voice to initiate change.
6. Our diverse team of Home-Based Carers and Community Health Workers now includes a wide range of ages and is providing an unexpected bridge between the younger and elder generations. They are helping to provide vital human connection and company, which for many of the elderly is decreasing rapidly.
7. Tumaini's new Community Initiative Action project is focusing on preventing sexual abuse at household level against all children across 15 villages.
8. The new Girl's Clubhouse will provide a sanctuary for learning and therapy, as well as provide essential distributional services for young mothers and girls in Isiolo.
9. Our community peacebuilding initiatives are ongoing - displacement has unfortunately become a major issue in Isiolo, threatening indigenous community livelihoods and increasing social and economic anxiety. Pepo has been spearheading efforts to advocate for peaceful co-existence, negotiating with neighbouring groups to help accommodate many of the displaced families, pushed out of their settlements due to tribal clashes.
10. The Tumaini Trade and Talent Centre (TTTC) has been constructed by local builders and Tumaini young adults using locally-sourced materials. The TTTC is the culmination of years of work and planning to provide an option for the children and young people in our care and in the local community to become self-sustaining adults.

### **COVID 19**

Pepo La Tumaini Jangwani was born out of the HIV/Aids crisis in the 90s, and has since then responded to famine, drought and flooding in Isiolo. Our deep roots and network in our diverse communities make Pepo well placed to address the pandemic. Our focus has been how to best allocate our resources, ensuring we sustain our impact and continue to serve those who depend on us. Our community outreach programmes have become even more important and have continued and developed. Throughout 2020 our funding organisations and individuals continued to support us generously and this, combined with some cost savings, has meant that despite COVID 19 we ended the year in a robust financial condition.

Through the pandemic we have been learning and coming to understand more about our resilience as an organisation and a community. We used our organisation's strengths (distribution networks, community reach) and resources to launch new initiatives in direct response to the COVID 19 crisis and its aftermath.

## **CHAIR'S FORWARD**

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We made and distributed some 7,000 masks, produced our own detergents and made our own water dispensers for distribution to high-risk areas. We were able to distribute some 500 water containers, soaps and sanitizers to vulnerable households. We delivered a weekly feeding scheme for six months accessible to 150 of the most vulnerable children. This included those living on the streets and those children in charge of looking after their younger siblings while their parent goes out to look for work. We made 56 outreach visits and dispatched distributional health services to our seven rural centre points, establishing leadership teams in charge of managing COVID resources.

We boosted Home Based Carer (HBC) services to support 108 patients making and distributing masks, providing water containers, materials, soap and hygienic equipment. Due to increasing numbers, we boosted our Home Based Care Services, providing nutritional and emotional support for 798 households for the elderly and those living alone during COVID. We were able to respond to the urgent need of nutritional support for the elderly and sick. We restricted the HBC team to volunteers under 50 years old to reduce risk.

Sexual Reproductive Health (SRH) & HIV education and awareness activities reached 5,280 youth. We gave our Youth Peer Providers increased active leadership roles in managing community outreach events and combining COVID awareness with SRH education and referrals for STI testing and treatment. Our Youth Peer Provider SRH network (291 members) expanded its community outreach programme in response to COVID, adapting initiatives in response to the new emerging needs.

### **Education**

After a full year of closure in 2020, we are extremely relieved to be re-opening our school in January 2021. Our school provides more than just education to children and adolescents. In addition to reading, writing and maths, pupils learn social and emotional skills, get exercise and have access to mental health support and other health and welfare services. Our school is a safe haven for neglected children where they can be fed three regular meals a day and find comradery in their peers. At the beginning of the year, we enrolled 200 pupils in our school accessing health, welfare and nutritional feeding programmes. For the children returning home in March, we boosted our family feeding support and increased Mother- Carer services for children without safe home options.

After school closures in March, we were limited to accommodating only 15 of our most vulnerable children who had no safe home options. We were able to create a home learning environment for them, teaching them additional life skills and offering therapeutic support. Pepo managed to create a sanctuary at home camp to teach girls how to sustain and maintain themselves with dignity and pride during the crisis. We were successful in securing 131 placements with adult supervision with identified mothers trained in our Mother Carer service programmes providing food, clothes, rent, medical support for vulnerable and orphaned children. We were able to provide 305 additional food packages to our Mother Carer volunteers (foster families) and young mothers, taking care of increased number of young children during COVID.

Following an unexpected announcement from the government in October, we were instructed to re-open our primary school for only two classes as part of their staggered re-entry system. We are currently 're-thinking education' as we plan for the complete re-opening of our school establishments and how to best ensure we are well equipped to meet all new safety requirements.

### **Mental Health**

Mental illnesses are often under-diagnosed in Kenya because symptoms are either not recognised or are wrongly attributed to spiritual or behavioural issues. Fear of stigma and abuse from their families also prevents young people from seeking help. The mental health care needs of young people are generally not acknowledged, and when they are, there are insufficient numbers of professionals trained to provide such care. The World Health Organization reports that mental health problems affect 10 - 20% of children and adolescents worldwide. They also estimate that half of all mental illness begins by age 14, though most cases go undetected and untreated.

A creative arts therapy programme started in January with 45 Tumaini Senior School pupils conducting both individual and group work with pupils struggling with emotional behaviour problems. A further 15 participated in the programme during COVID. Our school was closed due to COVID from the end of March. After that we were limited to the number of children we were allowed to accommodate at our programme, so only 15 children were able to continue in the Art4Life programme.

## **CHAIR'S FORWARD**

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Five of our teenage boys from street families, who stayed at Pepo this year through the COVID pandemic, participated in individual play therapy sessions. Their regular weekly commitment has made a significant impact on their development, improving their social skills and reducing their anti-social behaviour. We also organised 12 Expressive Arts sessions for 37 girls focused on trauma recovery, self-worth, sexuality, assertiveness and communication skills.

### **Community Health**

Our strategic plan towards building a community health care model means that we are reducing clinic based service provision. We are now focusing our efforts on community centred initiatives that address sexual health, maternal and child health needs and treatment support for people living with HIV. Our health department is being led by key leaders from the youth, home based care and community health worker outreach teams.

Our community health programmes reach some 7,500 people across nine community centre points. This includes educational awareness and peacebuilding activities to very rural, traditional communities.

This year Kenya has suffered with treatment shortages for people living with HIV, causing poor adherence and drug resistance. Stigma related to COVID has also meant that people living with HIV now fear accessing services at the hospital. UNAIDS estimates that the associated mass disruption of society could lead to an additional 123,000 to 293,000 new cases of HIV and 69,000 to 148,000 additional AIDS-related deaths globally within the next two years.

Through our Youth Peer Provider (YPP) programme, we are empowering minority groups of women and youth living with HIV to advocate for their rights and amplify their voice to initiate change. In celebration of World Aids Day on December 1st, our YPP team organised a local football play-off and youth engagement day in Isiolo to raise awareness about increasing rates of HIV among the youth and the rising influence of social media. In response to the need for increased support and awareness, we have been co-ordinating small youth activities in the community, door to door home visits, counselling support and referrals for sexual health services. Pepo La Tumaini is being led by the youth in Isiolo to challenge the cultural myths surrounding the sexual abuse and assault of boys. In partnership with the local security administration, Tumaini's new Community Initiative Action project is focusing on preventing sexual abuse at household level against all children across 15 villages.

The new Girl's Clubhouse will provide a sanctuary for learning and therapy, as well as provide essential distributional services for young mothers and girls in Isiolo. This forms part of our efforts in considering diversification of our services and transition to new ways of delivering youth empowerment services to our communities.

### **Peacebuilding**

Displacement has unfortunately become a major issue in Isiolo, especially this year with COVID threatening indigenous community livelihoods and increasing social and economic anxiety. Pepo has been spearheading efforts to advocate for peaceful co-existence, negotiating with neighbouring groups to help accommodate many of the displaced families, pushed out of their settlements due to tribal clashes. In particular, we have been supporting the Pepo La Tumaini Grandmother Minority Group in peacebuilding efforts to protect their homes from outside land grabbers.

Tumaini Senior School pupils have been applying their vocational training skills to help rebuild some of the traditional homes that were destroyed. This has been an invaluable opportunity for the children as they learn about the vital concepts of community building. In September, youths, armed with crude weapons, raided the 10-acre land behind Tumaini Senior School, occupied by over 50 women and brought down the timber houses and other structures whose construction was underway, forcing the residents to flee for their safety. After championing the women's case in court, we are currently awaiting the verdict and hope for the legal acquisition of land deeds for the women's ancestral land, where their loved ones are buried. Our efforts in mitigating conflict and potential civil unrest were acknowledged and praised on national news channels.

### **The Tumaini Trade and Talent Centre (TTTC)**

Our new centre is a symbol of hope and progress for our future in Kenya. We will be testing and developing the best way to prepare the next generation for the Kenyan job market and create a user-fee model that will support operational costs and build financial sustainability in the future. 75% of the out-of-school youth in Isiolo do not have regular, full time employment. A vast majority are now falling into poverty and despair, with new 'camps' (informal settlements) popping up all over the fast-developing town with gangs operating throughout. Pepo has a unique link with these communities as we have been providing essential support services to them throughout the pandemic.

## **CHAIR'S FORWARD**

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Built by local builders and Tumaini youth using recycled materials, local stone and handmade blocks created by Tumaini Senior School pupils. The building of the centre has been a lifeline during COVID, giving students practical, on the job training. The design of the centre was greatly influenced by the youth who offered advice on creating an accessible youth-friendly space combining modern development and traditional heritage. The Tumaini Trade and Talent Centre (TTTC) is the culmination of years of work and planning to provide an option for the children and young people in our care and in the local community to become self-sustaining adults. Vocational training has historically been a part of our curriculum at the Senior School and we have offered opportunities and apprenticeships to local community members living in poverty with all our construction projects.

In 2018 we secured a construction grant from 'Property Race Day' in the UK to build the new Vocational Training centre. Construction will be completed in Q1 2021 and we are keen to launch our first pilot programmes from May 2021 onwards.

### **General**

The Board was successful in recruiting a new trustee (Sian Newton) with expertise in fundraising leadership and strategic development to help boost our fundraising efforts as we expect increasing challenges during the next few years.

### **Our Supporters**

The unforeseen circumstances this year have created a wave of unexpected challenges on mental and physical health. Thank you to all our special friends and donors who continue to support us through this difficult time. The combination of local and international efforts has enabled us to keep the wind of hope blowing for the vulnerable women and children in our community who feel so hopeless at times like these.

Thank you to Pastoral Women Initiative in Isiolo for the special donation of UNICEF girl child supplies of sanitary pads, underwear and soaps, helping girls to maintain their dignity during COVID. In partnership with Star of Hope, Isiolo we succeeded in supplying 798 households living in extreme poverty with food packages. Their sustained partnership ensured that we could help protect our most vulnerable homes from hunger and starvation.

We are grateful to the Neumann family in Pointclear Alabama, for producing a collection of pleated cotton masks for sale to support our children returning to school. Special thanks to Suzanne Lognion for volunteering her time and skills to help sew the beautiful hand-made Kenyan Kikoi masks with animal embroidery. Thanks to their efforts we were able to raise \$8,000 to help meet the additional needs this year.

Special thanks to the Segal Family Foundation and Elma Philanthropies who made additional donations to us during this emergency period enabling us to provide support for families and young children during this crisis. We would also like to thank our many individual supporters around the world, who generously donate to our various programmes.

Finally, our focus areas for 2021 include:

1. Using remote video conferencing and electronic communications to continue to allow Trustees to fulfil their duties without international travel
2. Continuing to integrate our supporters in the USA to the UK board activities and meetings
3. Continuing to develop diversified sources of funding by creating a fundraising sub-committee to look for UK-based grant making trusts for regular support and reviewing fundraising events
4. Establishment of a new fundraising sub-committee, increased budget clarity through termly assessment and modification of budget requirements, monthly calls between the ED and Chairman of the Trustee Board and full use of video conferencing tools to communicate with the leadership team on the ground and governance teams at board levels. Establish and engage in effective communications planning by building up and improving our online presence (social media/ website/ emails) to amplify awareness, increase fundraising and networking opportunities and provide due diligence to potential partners.

**CHAIR'S FORWARD**

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**With special thanks to our supporters around the world:**

Gerard and Louise Dolan  
Boyd Hill  
Neumann Family  
John Plummer  
Solomon Rice  
Riley Family  
Speed Family  
Van Der Griend Family  
Whelan Family

Brixton Street Gym  
Elma Philanthropies  
Honey Guide Safaris  
Lewa Wildlife Conservancy  
The Claude and Sofia Marion Foundation  
NDL Foundation  
Property Race Day UK  
Rosalbe Foundation (Switzerland)  
Segal Family Foundation, USA  
Sirikoi Lodge, Lewa  
Swiss Foundation (Anonymous)  
Tara House Montessori, London  
TJ Meyer Family Foundation

**Stephen Oxley**  
**Chair**

27 September 2021

**PEPO LA TUMAINI  
(A Company Limited by Guarantee)**

**TRUSTEES' ANNUAL REPORT**

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The Trustees present their report and financial statements for the year ended 31 December 2020. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' (FRS 102) in preparing the annual report and financial statements of charitable company.

The financial statements comply with Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) published on 16 July 2014 as amended by Bulletin 1 & 2.

**Objectives and Activities**

The objects of the charity are set out in the charity's memorandum and articles of association and are summarised as follows:

1. To advance education by the provision of financial support for costs related to the administration, bursary and maintenance of the Pepo La Tumaini nursery and Senior School located in Isiolo, Kenya.
2. To advance education by the provision of periodic financial aid to the Pepo la Tumaini clinic and school in Isiolo, Kenya.
3. To advance education and health by the provision of grants to other accredited organisations, schools or registered charities involved in education and health in Kenya.

The Tumaini Senior School programme seeks to empower the surrounding communities by offering full boarding scholarship education to the most vulnerable child heading a household.

- Good working knowledge of the English language, both written and spoken.
- Evaluation of home situation (in cooperation with Social Services) as a desperate case with no other option of support for the child's education.
- Marks above 200. This can only be waived if the child is extremely vulnerable and is able and willing to participate in the full rehabilitation programme
- Special cases are taken into consideration if pass mark is not attained in academic performance.

**STATEMENT ON PUBLIC BENEFIT**

The objectives and activities, and achievement and performance sections of this report clearly set out the activities which the charity undertakes for the public benefit. The Trustees confirm that they have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission in determining the activities undertaken by the charity.

**ACHIEVEMENTS AND PERFORMANCE**

Information about our achievements and performance can be found in our Chairman's Forward on pages 3 to 7.

**FINANCIAL REVIEW**

During the year ended 31 December 2020 the charity received income totalling £92,437 (2019: £52,253). Expenditure totalled £82,479 (2019: £208,711) before other gains and losses. The result for the year a surplus of £7,134 (2019: deficit £156,089). In the 2018 financial year the charity benefited from donations received at a large fundraising event. We were able to use these funds over the subsequent financial year to help with the expansion of the programme and to maintain our reserves. As we move forward, our expectation is that the costs of the programme will be met by current donations.

**PEPO LA TUMAINI  
(A Company Limited by Guarantee)**

**TRUSTEES' ANNUAL REPORT**

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**Reserves policy**

The Trustees have reviewed the reserves of the charity. Their policy is to hold enough funds to meet the operating costs as per the annual budget for up to 6 months being £100k (2019: £100k).

At 31 December 2020, the charity had total funds of £71,620 (2019: £64,485) including unrestricted funds of £65,515 (2019: £29,657) and restricted funds totalling £6,105 (2019: £34,828). Details of the restricted funds are set out in note 10.

The Trustees will review the reserves policy on an annual basis.

**Principal funding sources**

The charity's only source of income is giving/donations from individual and corporate sponsors. Two of the corporate sponsors have already made additional donations in 2020 to help with the Covid crisis.

**COVID-19 AND GOING CONCERN**

In light of the Covid-19 crisis, we have adjusted our 2021 budget to reflect the reduced expenditure on the education programme and have received additional funding specifically to help with costs incurred on food packages, communications (including community outreach awareness campaigns), sanitation supplies and mask making materials. The Trustees remain confident that Pepo La Tumaini remains a going concern during this crisis.

**PLANS FOR FUTURE PERIODS**

The Trustees will continue to raise donor funding to support Pepo La Tumaini.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Structure**

The charity Trustees are responsible for the general control and management of the charity. The Trustees give their time freely and receive no remuneration or other financial benefits for acting as trustees. One of the Trustees (Sarah Kruger) is remunerated by the charity for the provision of consultancy services to the charity.

**Trustees**

The Trustees who served during the period to date were:

Stephen Oxley - Chair  
Sarah Kruger  
Maria Teresa Heuze – resigned 30 July 2021  
Sian Newton – appointed 23 April 2021  
Catriona Spiller  
Jacqueline Stuart  
Angela Whittle

**Governance and Management**

Pepo La Tumaini is constituted as a charitable company limited by guarantee and was established under its Memorandum and Articles of Association, which established the objects and powers of the charitable company, and is governed by its Articles of Association dated 27 March 2015. It is registered with the Charity Commission for England and Wales. In the event of the company being wound up, members are required to contribute an amount not exceeding £1. The company received charitable status on 1 June 2015 and began operating on 1 August 2015.

There shall be at least three Trustees. Should the need arise to appoint persons as Trustees, the Trustees shall take into account the benefits of appointing a person who through residence, occupation, employment or otherwise has special knowledge of the area of benefit.

## **TRUSTEES' ANNUAL REPORT**

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### **Organisation**

The charity is administered by the Board of Trustees, which meets at least 3 times per annum. Meetings take place in both London and Kenya. One of the Trustees is based in Kenya and fulfils a bridging role between operations in Kenya and the charity in the UK. She is responsible for monitoring operations and the expenditure incurred by them and verifies and accounts for the end use of funds. In this capacity, she acts as consultant to the charity and is remunerated for the provision of consultancy services. All of the Trustees try to visit the charity in Kenya at least once a year.

### **RISK MANAGEMENT**

The Trustees have reviewed the major and financial risks that impact on the work of the charity. The systems that have been established enable the Trustees to review and take necessary steps to lessen these risks.

Strong governance of the Board and tight financial controls mitigates reputation risk. The breadth of donor funds from both Institutional and personal donations mitigates income risk.

The Trustees have also reviewed the following policies which are also in place and reviewed on an annual basis:

- Safeguarding
- Conflict of Interest
- Complaints
- Data Protection
- GDPR
- Risk Management Policy

### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf by on 27 September 2021:

**Stephen Oxley**  
Chair

**Catriona Spiller**  
Trustee

**PEPO LA TUMAINI  
(A Company Limited by Guarantee)**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

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I report to the charity trustees on my examination of the accounts of Pepo La Tumaini for the year ended 31 December 2020 which are set out on pages 12 to 19.

**Responsibilities and basis of report**

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

**INDEPENDENT EXAMINER**

On 7 September 2020 Wilkins Kennedy Audit Services changed its name to Azets Audit Services Limited. The name they practice under is Azets Audit Services and accordingly they have signed their report in their new name.

**M A Wilkes (FCA)**

For and on behalf of Azets Audit Services  
Chartered Accountants  
Greytown House, 221/227 High Street  
Orpington, Kent, BR6 0NZ

**28 September 2021**

**PEPO LA TUMAINI**  
**(A Company Limited by Guarantee)**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

|  | Notes    | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2020<br>£   | Total<br>2019<br>£   |
|--|----------|----------------------------|--------------------------|----------------------|----------------------|
| <b>Income from:</b>  |          |                            |                          |                      |                      |
| Donations  |          | 90,937                     | 1,500                    | 92,437               | 53,253               |
| <b>Total income</b>  |          | <u>90,937</u>              | <u>1,500</u>             | <u>92,437</u>        | <u>53,253</u>        |
| <b>Expenditure on:</b>   |          |                            |                          |                      |                      |
| Charitable activities  |          | 52,256                     | 30,223                   | 82,749               | 208,711              |
| <b>Total expenditure</b>                                       | <b>2</b> | <u>52,256</u>              | <u>30,229</u>            | <u>82,749</u>        | <u>208,711</u>       |
| <b>Net income before other<br/>recognised gains and losses</b> |          | 36,681                     | (28,723)                 | 9,958                | (155,458)            |
| <b>Gains on foreign exchange</b>                               |          | (2,823)                    | -                        | (2,823)              | (631)                |
| <b>Net movement in funds</b>                                   |          | <u>35,858</u>              | <u>(28,723)</u>          | <u>7,134</u>         | <u>(156,089)</u>     |
| Balances brought<br>forward at 1 January 2020                  |          | 29,657                     | 34,828                   | 64,485               | 220,574              |
| <b>Balances carried forward at<br/>31 December 2020</b>        |          | <u><u>65,515</u></u>       | <u><u>6,105</u></u>      | <u><u>71,620</u></u> | <u><u>64,485</u></u> |

All transactions are derived from continuing activities.

All recognised gains and losses are included in the Statement of Financial Activities.

**PEPO LA TUMAINI**  
**(A Company Limited by Guarantee)**

**COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

| COMPARATIVE INFORMATION  | Notes    | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2019<br>£ |
|--|----------|----------------------------|--------------------------|--------------------|
| <b>Income from:</b>  |          |                            |                          |                    |
| Donations  |          | 27,508                     | 25,745                   | 53,253             |
| <b>Total income</b>  |          | <u>27,508</u>              | <u>25,745</u>            | <u>53,253</u>      |
| <b>Expenditure on:</b>   |          |                            |                          |                    |
| Raising funds  |          | -                          | -                        | -                  |
| Charitable activities  |          | 162,211                    | 46,500                   | 208,711            |
| <b>Total expenditure</b>                                       | <b>2</b> | <u>162,211</u>             | <u>46,500</u>            | <u>208,711</u>     |
| <b>Net income before other<br/>recognised gains and losses</b> |          | (134,703)                  | (20,755)                 | (155,458)          |
| <b>Gains on foreign exchange</b>                               |          | (631)                      | -                        | (631)              |
| <b>Net movement in funds</b>                                   |          | <u>(135,334)</u>           | <u>(20,755)</u>          | <u>(156,089)</u>   |
| Balances bought<br>forward at 1 January 2019                   |          | 164,991                    | 55,583                   | 220,574            |
| <b>Balances carried forward at<br/>31 December 2019</b>        |          | <u>29,657</u>              | <u>34,828</u>            | <u>64,485</u>      |

**PEPO LA TUMAINI**  
**(A Company Limited by Guarantee)**

**BALANCE SHEET**  
**AS AT 31 DECEMBER 2020**

**REGISTERED COMPANY NUMBER: 9515118**

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|   | Note | 2020           |               | 2019           |               |
|---|------|----------------|---------------|----------------|---------------|
|   |      | £              | £             | £              | £             |
| <b>Current Assets</b>                                 |      |                |               |                |               |
| Debtors   | 6    | 9,226          |               | 2,552          |               |
| Cash at bank and in hand                              |      | 65,344         |               | 64,739         |               |
|   |      | <u>74,570</u>  |               | <u>64,291</u>  |               |
| <b>Creditors:</b> amounts falling due within one year | 7    | <u>(2,950)</u> |               | <u>(2,806)</u> |               |
| <b>Net Current Assets</b>                             |      |                | 71,620        |                | 64,485        |
| <b>Net Assets</b>                                     |      |                | <u>71,620</u> |                | <u>64,485</u> |
| <b>Represented by:</b>                                |      |                |               |                |               |
| Restricted funds                                      | 8    |                | 6,105         |                | 34,828        |
| Unrestricted funds:<br>General funds                  |      |                | 65,515        |                | 29,657        |
| <b>Total funds</b>                                    | 9    |                | <u>71,620</u> |                | <u>64,485</u> |

For the year ending 31 December 2020 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board of Trustees on 27 September 2021 and signed on their behalf by:

**Stephen Oxley**  
Chair

**Catriona Spiller**  
Trustee

The notes on pages 15 to 19 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

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**1. ACCOUNTING POLICIES**

**1.1 Basis of preparation**

Pepo La Tumaini is a company limited by guarantee in the United Kingdom. In the event of the charitable company being wound up, the liability in respect of the guarantee is limited to £1 per member of the charitable company. The address of the registered office is given in the charity information on page 2 of these financial statements. The nature of the charitable company's operations and principal activities are set out on page 8.

The charity constitutes a public benefit as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their account in accordance with Financial Reporting Standard applicable in the UK (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015 and updated by Bulletin 1 & 2.

The financial are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**1.2 Income**

All income is included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Voluntary income including donations and gifts is included in full in the SOFA when receivable.

**1.3 Expenditure**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs allocated directly to such activities and those costs of an indirect nature necessary to support them.

**1.4 Support costs allocation**

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

The analysis of these costs is included in note 3.

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

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**1.5 Funds accounting**

Unrestricted general funds – these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Restricted funds are funds that can only be used for particular restricted purposes within the objects of the charity. Restriction arises when specified by the donor or when funds are raised for particular restricted purposes.

**1.6 Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**1.7 Cash at bank and in hand**

Cash at bank and in hand are short-term, highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of changes in value.

**1.8 Taxation**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is therefore considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

**1.9 Foreign currency**

Foreign currency transactions are initially recognised by applying to the foreign currency amount of the spot exchange rate between the functional currency and the foreign currency at the date of the transaction.

Monetary assets and liabilities denominated in a foreign currency at the balance sheet date are translated using the closing rate.

**1.10 Consolidation of the financial statements**

Under the definition provided in the Statement of Recommended Practice, "Accounting and Reporting by Charities" (SORP 2015), issued in March 2005, the Charity constitutes a Parent Charity to the Pepo La Tumaini Jangwani Trust Fund by benefit of trustees control. As stipulated in the Charities Act 2011 exemption has been taken from the requirement to produce consolidated accounts on the basis that the aggregate gross income of the group does not exceed £500,000.

**1.11 Going concern**

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern. This included consideration of the effect of the Covid-19 virus on the Charity's operations.

**1.12 Judgements and key sources of estimation uncertainty**

Accounting estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

There are no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

| 2. ANALYSIS OF EXPENDITURE    | Donation<br>to Tumaini<br>school | Direct<br>cost | Support<br>Costs | Total<br>2020 | Total<br>2019  |
|-------------------------------|----------------------------------|----------------|------------------|---------------|----------------|
|                               | £                                | £              | £                | £             | £              |
| <b>Charitable activities:</b> |                                  |                |                  |               |                |
| Education provision at PLTJ   | 31,448                           | 21,817         | 9,215            | 62,480        | 162,211        |
| Scholarship support           | 2,672                            | -              | -                | 2,672         | -              |
| Building projects             | 17,327                           | -              | -                | 17,327        | 46,500         |
| <b>Total expenditure</b>      | <u>51,447</u>                    | <u>21,817</u>  | <u>9,215</u>     | <u>82,479</u> | <u>208,711</u> |

All costs are allocated between the expenditure categories noted above on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis, being time spent.

| 3. SUPPORT COSTS              | 2020<br>£    | 2019<br>£    |
|-------------------------------|--------------|--------------|
| Administration assistant      | 6,000        | 3,200        |
| Governance costs (see note 4) | 3,215        | 2,985        |
|                               | <u>9,215</u> | <u>6,185</u> |

| 4. GOVERNANCE COSTS         | 2020<br>£    | 2019<br>£    |
|-----------------------------|--------------|--------------|
| Independent Examination fee | 2,654        | 2,475        |
| Bank charges                | 156          | 179          |
| Legal and professional fees | 405          | 331          |
|                             | <u>3,215</u> | <u>2,985</u> |

**5. TRUSTEE REMUNERATION & STAFF COSTS**

The Trustees consider the Board of Trustees as the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All Trustees give their time freely and no Trustee remuneration or any other financial benefits was paid in the year. The Trustees were not reimbursed for expenses. Other transactions involving the Trustees are set out within the related parties note 12.

The charity did not employ any staff during the year.

| 6. DEBTORS    | 2020<br>£    | 2019<br>£    |
|---------------|--------------|--------------|
| Prepayments   | 8,000        | -            |
| Other debtors | 1,226        | 2,552        |
|               | <u>9,226</u> | <u>2,552</u> |

**PEPO LA TUMAINI**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

|  |              |              |
|--|--------------|--------------|
| <b>7. CREDITORS: AMOUNTS FALLING DUE DUE WITHIN ONE YEAR</b> | <b>2020</b>  | <b>2019</b>  |
|  | <b>£</b>     | <b>£</b>     |
| Accruals and deferred income                                 | 2,950        | 2,806        |
|  | <u>2,950</u> | <u>2,806</u> |

**8. RESTRICTED FUNDS**

|                            | <b>Balance bought forward</b> | <b>Income</b> | <b>Expenditure</b> | <b>Balance carried forward</b> |
|----------------------------|-------------------------------|---------------|--------------------|--------------------------------|
| <b>2020</b>                | <b>£</b>                      | <b>£</b>      | <b>£</b>           | <b>£</b>                       |
| Scholarship fund           | 7,290                         | -             | (2,672)            | 4,618                          |
| Construction projects fund | 17,314                        | 1,500         | (17,327)           | 1,487                          |
| Health Clinic              | 10,224                        | -             | (10,224)           | -                              |
|                            | <u>34,828</u>                 | <u>1,500</u>  | <u>(30,223)</u>    | <u>6,105</u>                   |

Scholarship fund was provided for the sponsorship of certain children within the Tumaini Senior Primary School.

Construction projects fund represents donations received to fund building projects. The funds have been used for the volunteer house and nursery. The balance carried forward will be used for suitable projects in the future.

Health Clinic fund was provided by T J Meyer Foundation to fund the activities of the clinic.

| <b>2019</b>                | <b>Balance bought forward</b> | <b>Income</b> | <b>Expenditure</b> | <b>Balance carried forward</b> |
|----------------------------|-------------------------------|---------------|--------------------|--------------------------------|
|                            | <b>£</b>                      | <b>£</b>      | <b>£</b>           | <b>£</b>                       |
| Scholarship fund           | 7,290                         | -             | -                  | 7,290                          |
| Construction projects fund | 38,069                        | 25,745        | (46,500)           | 17,314                         |
| Health Clinic              | 10,224                        | -             | -                  | 10,224                         |
|                            | <u>55,583</u>                 | <u>25,745</u> | <u>(46,500)</u>    | <u>34,828</u>                  |

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

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**9. ANALYSIS OF NET ASSETS BETWEEN TOTAL FUNDS**

| <b>2020</b>         | <b>Unrestricted<br/>funds<br/>£</b> | <b>Restricted<br/>funds<br/>£</b> | <b>Total<br/>2020<br/>£</b> |
|---------------------|-------------------------------------|-----------------------------------|-----------------------------|
| Current assets      | 68,465                              | 6,105                             | 74,570                      |
| Current liabilities | (2,950)                             | -                                 | (2,950)                     |
|                     | <u>65,515</u>                       | <u>6,105</u>                      | <u>71,620</u>               |
| <b>2019</b>         | <b>Unrestricted<br/>funds<br/>£</b> | <b>Restricted<br/>funds<br/>£</b> | <b>Total<br/>2019<br/>£</b> |
| Current assets      | 32,463                              | 34,828                            | 67,291                      |
| Current liabilities | (2,806)                             | -                                 | (2,806)                     |
|                     | <u>29,657</u>                       | <u>34,828</u>                     | <u>64,485</u>               |

**10. SHARE CAPITAL**

The company is limited by guarantee and has no share capital. The liability of its members is limited to £1 per member.

**11. RELATED PARTY TRANSACTIONS**

During the year, the charity made donations of £51,447 (2019: £167,160) to Tumaini Education Trust Kenya, a charity registered in Kenya a sister charity to Pepo La Tumaini. These relate to the provision of educational services and towards funding construction projects, see note 3.

During the year the charity paid consultancy fees of £18,000 (2019: £18,000) to Sarah Kruger, a Trustee and Director, in respect of acting as primary liaison between the charity and Pepo La Tumaini Community Programme.

A travel allowance has been provided to Sarah Kruger, a Trustee and Director, to cover costs of attending meetings and amounted to £2,490 (2019: £2,557).

The charity received donations totalling £10,000 (2019: £10,017) from Maria Teresa Heuze, a Trustee of the charity.