

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

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REFERENCE AND ADMINISTRATIVE DETAILS

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

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 comradeship 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

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

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

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

TRUSTEES' ANNUAL REPORT

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.

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 £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

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

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 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 funds £	Restricted funds £	Total 2020 £	Total 2019 £
Income from:					
Donations		90,937	1,500	92,437	53,253
Total income		<u>90,937</u>	<u>1,500</u>	<u>92,437</u>	<u>53,253</u>
Expenditure on:					
Charitable activities		52,256	30,223	82,749	208,711
Total expenditure	2	<u>52,256</u>	<u>30,229</u>	<u>82,749</u>	<u>208,711</u>
Net income before other recognised gains and losses		36,681	(28,723)	9,958	(155,458)
Gains on foreign exchange		<u>(2,823)</u>	<u>-</u>	<u>(2,823)</u>	<u>(631)</u>
Net movement in funds		35,858	(28,723)	7,134	(156,089)
Balances bought forward at 1 January 2020		<u>29,657</u>	<u>34,828</u>	<u>64,485</u>	<u>220,574</u>
Balances carried forward at 31 December 2020		<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 funds £	Restricted funds £	Total 2019 £
Income from:				
Donations		27,508	25,745	53,253
Total income		<u>27,508</u>	<u>25,745</u>	<u>53,253</u>
Expenditure on:				
Raising funds		-	-	-
Charitable activities		162,211	46,500	208,711
Total expenditure	2	<u>162,211</u>	<u>46,500</u>	<u>208,711</u>
Net income before other recognised gains and losses		(134,703)	(20,755)	(155,458)
Gains on foreign exchange		(631)	-	(631)
Net movement in funds		<u>(135,334)</u>	<u>(20,755)</u>	<u>(156,089)</u>
Balances bought forward at 1 January 2019		164,991	55,583	220,574
Balances carried forward at 31 December 2019		<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

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

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 rising 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

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.

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

2. ANALYSIS OF EXPENDITURE	Donation to Tumaini school	Direct cost	Support Costs	Total 2020	Total 2019
	£	£	£	£	£
Charitable activities:					
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
Total expenditure	51,447	21,817	9,215	82,479	208,711

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 £	2019 £
Administration assistant	6,000	3,200
Governance costs (see note 4)	3,215	2,985
	9,215	6,185

4. GOVERNANCE COSTS	2020 £	2019 £
Independent Examination fee	2,654	2,475
Bank charges	156	179
Legal and professional fees	405	331
	3,215	2,985

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 £	2019 £
Prepayments	8,000	-
Other debtors	1,226	2,552
	9,226	2,552

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

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

8. RESTRICTED FUNDS	Balance	Income	Expenditure	Balance
	bought forward			carried forward
2020	£	£	£	£
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.

2019	Balance	Income	Expenditure	Balance
	bought forward			carried forward
	£	£	£	£
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

9. ANALYSIS OF NET ASSETS BETWEEN TOTAL FUNDS

2020	Unrestricted funds £	Restricted funds £	Total 2020 £
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>
2019	Unrestricted funds £	Restricted funds £	Total 2019 £
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.