

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

CONTENTS

	Page
Reference and Administrative Details	2
Chair's forward	3 – 8
Trustees' Annual Report	9 -11
Statement of Financial Activities	12 -13
Balance Sheet	14
Notes to the Financial Statements	15 -20

REFERENCE AND ADMINISTRATIVE DETAILS

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

CHAIR'S FORWARD

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

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

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

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 1st 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 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), woodwork, 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

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

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
Timaflor Rose Farm

Angela Whittle
Chair

Date: 19 September 2025

TRUSTEES' ANNUAL REPORT

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

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

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

INDEPENDENT EXAMINER'S REPORT

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 funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income from:					
Donations		25,274	25,619	50,893	21,317
Total income		<u>25,274</u>	<u>25,619</u>	<u>50,893</u>	<u>21,317</u>
Expenditure on:					
Charitable activities		20,755	49,019	69,774	55,417
Total expenditure	2	<u>20,755</u>	<u>49,019</u>	<u>69,774</u>	<u>55,417</u>
Net income before other recognised gains and losses		4,519	(23,400)	(18,81)	(34,100)
Gains / (losses) on foreign exchange		-	-	-	(47)
Net movement in funds		<u>4,519</u>	<u>(23,400)</u>	<u>(18,881)</u>	<u>(34,147)</u>
Reconciliation of funds					
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

COMPARATIVE INFORMATION 31 DECEMBER 2023	Notes	Unrestricted funds £	Restricted funds £	Total 2023 £
Income from:				
Donations		19,217	2,100	21,317
Total income		<u>19,217</u>	<u>2,100</u>	<u>21,317</u>
Expenditure on:				
Charitable activities		29,917	25,500	55,417
Total expenditure	2	<u>29,917</u>	<u>25,500</u>	<u>55,417</u>
Net income before other recognised gains and losses		(10,700)	(23,400)	(34,100)
Gains on foreign exchange		(47)	-	(47)
Net movement in funds		<u>-</u>	<u>-</u>	<u>(34,147)</u>
Reconciliation of funds				
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	
		£	£	£	£
Current Assets					
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>	
Creditors: amounts falling due within one year	6	<u>3,420</u>		<u>1,680</u>	
Net Current Assets			39,943		58,824
Net Assets			<u>39,943</u>		<u>58,824</u>
Represented by:					
Restricted funds	7		1,800		25,200
Unrestricted funds:					
General funds			38,143		33,624
Total funds	8		<u>39,943</u>		<u>58,824</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

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 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 4.

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

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.

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

2. ANALYSIS OF EXPENDITURE	Donation to Tumaini school	Direct cost	Support Costs	Total 2024	Total 2023
	£	£	£	£	£
Charitable activities:					
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 £	2023 £
Boarding Facilities – Tumaini School	33,400	23,400
	<u>33,400</u>	<u>23,400</u>

4. SUPPORT COSTS	2024 £	2023 £
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 DUE WITHIN ONE YEAR	2024 £	2023 £
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 bought forward	Income	Expenditure	Balance carried forward
	£	£	£	£
2024				
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>

	Balance bought forward	Income	Expenditure	Balance carried forward
	£	£	£	£
2023				
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>

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

2024	Unrestricted funds £	Restricted funds £	Total 2024 £
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>
2023	Unrestricted funds £	Restricted funds £	Total 2023 £
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>

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

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.