



# Annual Report and Financial Accounts

April 2023 to March 2024



**Kite Oxford-Nairobi is a UK registered charity (no. 1181075) that aims to maximise the agency and impact of students in international development.** The organisation is led by two committees formed of students/alumni from Oxford University and from universities in Nairobi respectively. By drawing upon the people, research, and resources of these universities, we deliver innovative projects that address development challenges identified by communities in Kenya. Throughout the report, Kite Oxford-Nairobi is abbreviated as 'Kite ON'.

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*Kite ON committee members, supporters, and the local Ward Chairman, cut the ribbon to open the new toilet block at Silver Springs School.*



## Summary of Activities

### Toilet Block Construction and Menstrual Health Scheme:

#### Background

Since 2021, Kite ON has been planning to introduce a menstrual health programme at Silver Springs High School in Kibera, with the intention of tackling stigmas related to menstruation while providing access to reusable sanitary products (alongside education on their use). A lack of adequate sanitary products is notably a significant cause of school absence among adolescent girls in Kenya.

However, at the project's ideation, Silver Springs High School lacked access to running water – a major barrier to the utilisation of reusable sanitary products (which require access to water for cleaning/hygienic use). The school also had very rudimentary toilets which did not provide a sanitary, safe environment in which adolescent girls could change a sanitary product (see image below). Kite ON therefore committed to address this challenge by working to facilitate the school's connection to the mains water supply, and by building a toilet/changing block. Initial meetings between the school's leadership, Kite ON volunteers, and the Nairobi City Water Board were set up from March 2022 with a view to initiating a survey for the laying of pipes. In tandem, our implementation partner for the project (Kite Nairobi Organization, an NGO registered by Kite ON alumni in Kenya) initiated a fundraising campaign to support the initiative. This – combined with fundraising efforts on the Oxford side – enabled construction to commence early in 2023.



Student toilets at Silver Springs High School before renovation work began.

## Construction of the Toilet Block

Kite Oxford's Kenya implementation partner, Kite Nairobi Organization contracted Prosada Enterprises Construction company to design and construct the toilet block. A total budget of just under £9000 was raised to support the construction with £4290 of this total being raised by Kite Oxford and the remainder being raised by Kite Nairobi Organization with the support of the UN Women's Guild of Geneva. The funding enabled a toilet block facility with 6 toilets (3 for each gender) to be built along with two shower and changing units and a handwashing station. The toilet block was connected to the mains water network with a 10,000 litre tank to ensure continuity of water supply.

The toilet block was inaugurated on the 8<sup>th</sup> July 2023, with the connection of the block to the water network being completed shortly after. Unfortunately, in September 2023, Silver Springs School suffered a theft incident in which the water tank was taken from the roof of the toilet block. Kite ON supported the school with the cost of repairs and engaged community leadership to guard against future thefts. The successful construction of the toilet block and accompanying facilities will provide a sanitary environment reducing the spread of illness and enabling girls to manage periods on the school campus, supporting school attendance.



*Kite ON committee members, Silver Springs School staff and students, and donors toilets at Silver Springs High School before renovation work began.*



## Menstrual Health Project

The construction of the toilet block has provided an enabling environment in which the Menstrual Health Pilot Project can commence. As such, preparations were made in 2023-24, including the purchase of menstrual cups and pads, and printing materials for delivering menstrual health education sessions. A budget was drawn up and funding transferred to Kite Nairobi Organization for implementation of the Menstrual Health Project. However, due to challenges in sourcing and coordinating volunteers to implement the Menstrual Health Project, Kite Nairobi Organization has had to defer this activity to 2024-25. Kite ON will continue to monitor and follow up with Kite Nairobi Organization to ensure activities are delivered as intended.



*Changing and shower cubicle within the new toilet block at Silver Springs School.*

## Financial Overview

### Income

The momentum generated by the toilet block construction project led to an uptick in fundraising activities in 2023-24, raising £6331, up from £1582 in 2022-23. This money was mainly raised through the efforts of the trustees, which included appealing to alumni. Unfortunately, personnel challenges have continued for Kite Oxford in that there has not been a regular UK committee in Oxford in 2023-24 – which has continued to hamper fundraising activities. The lack of a regular committee meant that Kite ON did not pursue grant funding or organise a formal fundraising event in 2023-24 and all funding came from one-off or recurring donations and associated GiftAid. Projects have also been supported by direct fundraising by our Kenya implementation partner, Kite Nairobi Organization.

### Expenditure

The Statement of Financial Activities table below provides a breakdown of Kite ON's expenditure sources over the course of the year, with a vast majority (93.2%) of funds going directly to support the implementation of our projects, the toilet construction/water connection project and the menstrual health project. The toilet block construction was delivered through one contractor, Prosada Enterprises, at a total cost of 1,567,500 KES (after factoring in repair costs, which equates to approximately £8900) of which Kite ON contributed 713,545 KES. A budget of £1493 (263,188KES) was transferred to Kite Nairobi Organization to facilitate delivery of the menstrual health project. This budget is intended to be fully comprehensive for the delivery of the menstrual health project activities, covering purchase of sanitary projects and delivery educational sessions (including printing materials and paying stipends to menstrual health ambassadors). As mentioned, due to personnel challenges, it was not possible for Kite Nairobi Organization to begin the menstrual health project activities in 2023-24 as intended, although 75,000KES in preparatory purchases was made, paying for sanitary products and the printing of information booklets.

### Closing Balance

Financial activities over 2023-24 left Kite ON with a low closing bank balance of £258. However, the charity did not have any immediate upcoming financial obligations as of March 2024, allowing it time to replenish its available funds.



## Annual Accounts

The tables below summarise the financial activities for Kite ON's third financial accounting period from 1 April 2022 to 31 March 2023, in comparison to its second accounting period from 1 April 2021 to 31 March 2022. See 'Notes to Accounts' for Kite ON's accounting policies and for a further breakdown of the tables below. All of the reported values below have been rounded to the nearest pound<sup>1</sup>.

### Statement of Financial Activities for the Period from 1<sup>st</sup> April 2023 to 31<sup>st</sup> March 2024

	2023-24				2022-24		
	Note	Unrestricted funds (£)	Restricted Funds (£)	Total funds (£)	Unrestricted funds (£)	Restricted Funds (£)	Total funds (£)
<b>Income from:</b>							
Donations		4907	0	4907	659	0	659
Online Fundraising campaigns		0	0	0	0	0	0
Restricted Grants		0		0	922		922
Fundraising Events		0	0	0	0	0	0
GiftAid		701	0	701	0	0	0
Gifts in kind	2	723	0	723	0	0	0
Totals		6331	0	6331	1582	0	1582
<b>Expenditure on:</b>							
Charitable Activities	3	5926	0	5926	3243	0	3243
Raising Funds		0	0	0	0	0	0
Administration and Support Costs	4	430	0	430	176	0	176
Totals		6357	0	6357	3419	0	3419
<b>Net Income/Expenditure</b>		-26	0	-26	-1838	0	-1838
Transfers between funds		0	0	0	0	0	0
Net Movement in funds		-26	0	-26	-1838	0	-1838
<b>Reconciliation of funds:</b>							
		284	0	284	2121	0	2121
Total funds brought forward							
Total funds carried forward		258	0	258	284	0	284

<sup>1</sup> Figures presented may not sum to the presented totals due to rounding.

## Balance Sheet – 31<sup>st</sup> March 2024

	Note	Value (£)
<b>Assets</b>		
Cash at UK Bank		258
<b>Liabilities</b>		
Creditors		0
Taxation		0
<b>Net Assets</b>		258

## Notes to the Financial Statements

### 1 Accounting Policies

1. *Basis of Preparation:* The accounts are prepared on a receipts and payments basis informed by guidance in Charity Commission document CC16b.
2. *Income:* Income is recognised when the charity has entitlement to the funds and any performance conditions have been met. Income received in advance of the provision of a specific service or initiative is only recognised after the performance of the service or the carrying out of the initiative. Gift Aid is recognised when received from HMRC.
3. *Expenditure and Irrecoverable VAT:* Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.
4. *Calculating the Sterling value of transactions undertaking in other currencies:* The majority of Kite ON's charitable activities and varying proportions of expenditure in other cost categories take place in Kenya in Kenyan Shillings (KES). This requires transferring money to Kenya from Kite ON's UK bank account and converting it from GBP to KES. To convert expenditures undertaken in Kenyan Shillings falling under each category in the Statement of Financial Activities from KES to GBP values, Kite ON used the average exchange rate it received over the course of the financial year, equal to the total Kenyan Shillings sent to Kenya (980735KES) in this period divided by the Sterling value converted (£5564.41) to purchase this KES value, giving an exchange rate of 176KES per pound.

### 2 Gifts in Kind

1. We received three donations in kind in 2023-24 with donors directly transferring money to the Nairobi committee to carry out mentorship project expenditure. We have records of the exact monetary value of purchases and as such the amounts presented for gifts in kind in the statement of financial activities are equal to the cash equivalent value of the donations.



### 3 Charitable Activities

	Value (£)
Menstrual Health Project*	1493
Toilet Block Construction and Water Connection	4290
Toilet Block Opening Ceremony	142
<b>Total</b>	<b>5926</b>

\* Of the £1493 paid by Kite ON to Kite Nairobi Organization for delivery of the menstrual health project, £425 has been utilised for project related expenses by Kite Nairobi Organization in 2023-24. The remainder will be carried forward to future financial years.

### 4 Administration and Support Costs

	Value (£)
Publicity, Outreach and Recruitment	330
Transaction Charges	78
Kenya NGO Board Annual Fees	23
<b>Total</b>	<b>430</b>



*The completed toilet block.*