

FRIENDS OF KIPKELION

England & Wales · Charity number 1188612

Details

Status Registered

Legal form Charitable company

Company number [12388504](#)

Registered 2020-03-18

Register [View on the Charity Commission register](#)

Contact

Address 1 Townshend Road
Richmond
TW9 1XH

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Email info@friendsofkipkelion.com

Website www.friendsofkipkelion.com

Activities

Objects: THE PREVENTION OR RELIEF OF POVERTY IN THE KIPKELION EAST AND KIPKELION WEST SUB-COUNTRIES OF THE REPUBLIC OF KENYA AND IN OTHER MARGINALISED COMMUNITIES IN EAST AFRICA, BY PROVIDING GRANTS, ITEMS AND SERVICES TO INDIVIDUALS IN NEED, AND/OR TO CHARITIES AND OTHER ORGANISATIONS WORKING TO PREVENT OR RELIEVE POVERTY.

Activities: We help the people of Kipkelion, a marginalised rural area of Kenya, and similar areas in East Africa by providing access to basic sanitation, education and healthcare.

Classification

- **How:** Makes Grants To Organisations
- **What:** The Prevention Or Relief Of Poverty
- **Who:** Children/young People, The General Public/mankind

Geography

- Kenya
- Uganda

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£78,110	£82,469	-	-
2024-05-31	£145,043	£139,377	-	-
2023-05-31	£48,862	£51,580	-	-
2022-05-31	£105,692	£102,248	-	-
2021-05-31	£111,468	£106,974	-	-

Trustees

Name	Role	Appointed
JOHN MICHAEL DERIAZ	Chair	2019-11-06
Aedana Una Ward		2019-11-06
Geraldine Angela Baskerville Mynors		2020-06-23
Kenneth Lionel Martin Clemmey		2025-07-12
PETER JOHN SCHOLES		2019-11-06
Sara Elizabeth O'Neill		2020-01-06

FRIENDS OF KIPKELION

England & Wales - Charity number 1188612

Accounts

Friends of Kipkelion

A Company Limited by Guarantee

Report and Financial Statements

Year Ended 31 May 2025

Registered Charity number: 1188612

Company number: 12388504 (England and Wales)



**FRIENDS OF KIPKELION
REPORT OF THE DIRECTORS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025**

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FRIENDS OF KIPKELION

COMPANY INFORMATION FOR THE PERIOD ENDED 31 MAY 2025

Directors

John Michael Deriaz (Chairman)

Peter John Scholes

Sara Elizabeth O'Neill

Aedana Una Ward (resigned 11 November 2025)

Geraldine Angela Baskerville Mynors

Kenneth Lionel Martin Clemmey (appointed 13 July 2025)

Registered Office

1 Townshend Road, Richmond, Surrey, TW9 1XH

Registered Number

12388504 (England and Wales)

Charity Registered Number

1188612

Independent Examiner

Martin Brown FCA

Bankers

Barclays Bank

**FRIENDS OF KIPKELION
TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT
FOR THE PERIOD ENDED 31 MAY 2025**

The Directors, who also act as Trustees for the charitable activities of the company, present their report with the financial statements of the company for the year ended 31 May 2025.

Introduction

Our charity exists to help people living in Kipkelion, a rural area of Kenya, and the region around it, Kericho County, which has a population of one million. From 2011 to 2020 the charity had the legal form of a charitable trust, The Friends of Kipkelion Charitable Trust ("FOK Trust"), and we converted to a Company Limited by Guarantee in 2020. Since then, the Company has carried on all the charitable activities formerly carried on by FOK Trust. The merger between FOK Trust and the Company was registered with the Charity Commission.

The accounts of the Company are made up to 31 May annually.

Legal and administrative information

The company is constituted as a Company Limited by Guarantee and the governing document of the Company is its Memorandum and Articles of Association.

Trustees/Directors

A list of the Directors is given above on page 3. Each director served throughout the year.

Charitable Objects and Principal Activities

The charitable objects of the Company are:

The prevention or relief of poverty in the Kipkelion East and Kipkelion West sub-counties of the Republic of Kenya and in other marginalised communities in East Africa, by providing grants, items and services to individuals in need, and/or to charities and other organisations working to prevent or relieve poverty.

The Company provides support to the people of Kipkelion to enable them to have access to basic services including healthcare, education, sanitation and clean water. We do this through close co-operation with our implementing partners, Brighter Communities Worldwide ("BCW"), a Kenyan registered NGO based in Kipkelion. The Trustees are extremely grateful to BCW for their vision, their energy and their continuing commitment to their partnership with us.

Public Benefit

The Trustees confirm that they have had due regard to the Charity Commission's guidance on public benefit. The Trustees are committed to helping the people of Kipkelion and similar areas in the most effective way possible, ensuring that our projects are accessible to all members of the local community and that their impact is sustainable.

Achievements

Eradicating FGM



Alternative Rites of Passage Field Officer Richard Kirui

Thanks to the continuing efforts of our partners Brighter Communities Worldwide, Female Genital Mutilation is becoming much rarer in Kipkelion and across Kericho County, although cases still arise and women are often put under pressure to be cut after they are married. It's still essential to spread the message that all forms of FGM are harmful and to provide a positive alternative in the form of the Alternative Rite of Passage for girls. Our supporters raised over £9,600 for this campaign during the annual Big Give fundraising, and we received an additional £8,000 from trusts and foundations, enabling us to protect over 1,000 girls from the risk of FGM. Field Officer Richard Kirui and his team have told us that they will maintain their vigilance as some marginalised groups devise new rationales for perpetuating FGM.

Water and Sanitation



Funds raised by Year 9 at Nonsuch High School for Girls in Cheam, Surrey enabled us to build two 60,000 litre water tanks during the year. These were built at two girls' schools in Kericho County – Masubeti Girls' High School and Getarwet Girls' High School. Both of these schools had serious challenges in obtaining a reliable and safe water supply, and the school principals and girls gave us their heartfelt thanks for the construction of the new tanks, which will be used to harvest rainwater and provide a supply of clean water for each school during the dry season.

Hospital Trauma Unit

During the year there was huge progress on the construction of the new Trauma Unit at Londiani Sub-County Hospital in Kipkelion. It is expected that this will very soon be ready for service and will bring urgently needed help to the many victims of road accidents and other trauma injuries in the Kipkelion area. The toll of deaths and injuries continues to rise, as traffic levels increase. Dr Kipkoech Collins, the medical director at the hospital, is delighted that the new unit is almost complete. We are grateful to Saracen Trust, Souter Trust and other donors for generously supporting the construction and equipping of this facility.



The New Trauma Unit at Londiani Hospital

Economic Empowerment

The Economic Empowerment courses run by our partners, Brighter Communities Worldwide, in locations across Kericho County are increasingly popular. These enable community groups to obtain a basic grounding in business practice – record keeping, pricing, marketing – and receive a small initial donation of trading stock or fixed assets.



Chickens destined for a chicken farming collective in Kipkelion East

Alumni of London Business School generously provided funding for 13 courses during the year and St James' Place Trust funded five more. In many cases, the beneficiaries were disabled people or the carers of disabled people – those with disabilities are often unable to participate in the physically strenuous activities of subsistence farming.

Sexual and Reproductive Health



Explaining puberty to children during SRH training

We were able to fund Sexual and Reproductive Health and Rights training across 30 schools in Kenya, thanks to the generosity of our supporters. We trained 90 teachers to conduct the training, and in each participating school the teachers then formed a “SRHR Club” of 25 boys and 25 girls who received an in-depth education in Sexual and Reproductive Health. The children learned about puberty, menstruation and pregnancy, and how to avoid abusive relationships sexually transmitted diseases such as HIV. The feedback from both teachers and pupils was very positive.

Smokeless Stoves

We were delighted to receive funding from Baillie Gifford Foundation to train more people in Kericho County to be smokeless stove installers. These enclosed stoves, made of local materials, are twice as efficient as the traditional “open fire” cooking methods. They save

households time and money and also improve the health of the family as they no longer have to cook in a smoke-filled room.



Constructing a smokeless stove – the “one hour miracle”

Fundraising and Support

While the majority of our income came from trusts and foundations, we also benefited from generous support from many other donors. Nonsuch High School for Girls broke its previous record this year, with Year 9 students raising a total of £3,153 through their Christmas Fair which has been used to build water tanks for schools in Kenya, and the school’s Rag Week contributed an additional £601. The Big Give in December 2024 gave all our supporters a chance to have their donations doubled by match funding, and this raised £9,616 to protect girls in Kericho County from the risk of female genital mutilation. We are grateful to all our supporters and donors for their continuing support.

Financial Review

The Charity received donations totalling £77,814 during the year. This brings our cumulative total of funds raised since 2011 to just over £1.2 million. We expect to continue raising funds in 2026 on at least a similar scale.

The three biggest sources of funding in the year were the Saracen Trust (£12,500), the Big Give (£9,616) and Mazars Trust (£9,570). The supporter base continues to grow, with many new donors contributing during the year.

The Charity spent £ 81.095 supporting projects in Kipkelion and other parts of Kericho County, in fulfilment of the Charity's objects.

The Charity's surplus funds are now held in cash. Since December 2023, £20,000 of these reserves has been held in an interest-bearing account at Barclays Bank plc. These funds now earn a small amount of deposit interest, which represents the whole of the investment income received by the charity.

The expenses of the Charity remain very low, as all Trustees serve on a voluntary basis and the Charity has a strict expenses policy which keeps costs to a minimum.

Reserves Policy

The reserves policy of the Charity is to keep the equivalent of 3-6 months expenditure in reserve. As expenditure on projects in Kipkelion is currently averaging approximately £100,000 per year, the Trustees consider that the reserves held at 31 May 2025 of £31,993 are appropriate. These reserves fulfil the following purposes:

- They ensure that, in the event that the Charity had to cease operations suddenly for any reason, we would be able to continue sending money to our partners BCW during the six-month notice period specified in the MOU between BCW and the Charity.
- They enable the Charity to maintain sufficient cash flow so that grants which have been promised by third parties but not yet received can be spent on projects without delay.
- They are in line with the published guidance of the Charity Commission.

Structure, Governance and Management

The Charity is a Company Limited by Guarantee and its memorandum and articles of association are in the standard form recommended by the Charity Commission. The Trustees of the Charity were each originally invited to join the Board of Trustees by the Chairman. The Trustees were approached by the Chairman on the basis of their personal and professional skills and knowledge, and their commitment to the objects of the Charity.

Each Trustee serves for a period of three years, which may be renewed.

The Board of Trustees meets four times a year.

The Charity has the following policies and procedures, each of which was reviewed during the year:

Code of Ethics

Child and Vulnerable Adults Safeguarding Policy

E-Safety Policy

Equal Opportunities Policy

Anti-Bribery Policy

Expenses Policy

Foreign Exchange Policy

Risk Management Policy

Fraud and Whistleblowing Policy

Data Protection Policy

The Charity also maintains a *Risk Register*.

The Charity depends for the execution of its projects on a partner organisation, Brighter Communities Worldwide (BCW). BCW is an Irish registered charity (number CHY 16505), and operates in Kenya through a local partner organisation, also called Brighter Communities Worldwide, which is registered as an NGO in Kenya. Relations between the Charity and BCW are governed by a Memorandum of Understanding. The current version is dated 22 May 2024.

Risk Management

The Trustees regularly review and mitigate the risks associated with the activities of Friends of Kipkelion. The Charity has a Risk Management Policy and maintains a Risk Register which is reviewed regularly. The principal risks that have been identified are:

- Failure to protect trustees, volunteers and beneficiaries
- Loss of capacity in our implementing partners BCW
- Fraud losses in UK, Ireland or Kenya
- Major donors dissatisfied with progress
- Change of NGO regulations in Kenya
- Political disturbance in Kenya
- Disease outbreak in Kenya

To address and mitigate these risks, the Trustees seek to:

- Ensure that Safeguarding and Health and Safety considerations are understood by all trustees and volunteers and are kept constantly in mind.
- Ensure that the relationship with BCW is maintained and monitored through regular meetings and visits.
- Follow rigorous financial procedures to minimise the risk of fraud.
- Keep major donors updated regularly on the progress of projects in Kenya.
- Monitor the evolving regulatory framework in Kenya through BOND, BCW and other contacts in Kenya.
- Monitor the evolving political situation in Kenya.
- Adapt activities and programmes to ensure that projects in Kenya are implemented in a Covid safe manner.

Trustees' Responsibility Statement

The Trustees (who are also Directors of Friends of Kipkelion for the purposes of company law) 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).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 UK 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 presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom

governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement as to Disclosure to Independent Examiner

In so far as the Trustees are aware:

- there is no relevant information of which the charitable company's Independent Examiner is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the Independent Examiner is aware of that information.

This report was approved by order of the Board on 11 November 2025 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'J M Deriaz', with a stylized flourish at the end.

J M Deriaz
Chairman

FRIENDS OF KIPKELION

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE 12 MONTHS ENDED 31 MAY 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Y/E 31/5/24
Income and endowments from:					
Donations	4	2974	74840	77814	144987
Investments		296	0	296	56
Total income		<u>3270</u>	<u>74840</u>	<u>78110</u>	<u>145043</u>
Expenditure on:					
Raising funds	8	696	0	696	384
Charitable activities	9	2000	79095	81095	138809
Other costs		678	0	678	184
Total expenditure		<u>3374</u>	<u>79095</u>	<u>82469</u>	<u>139377</u>
Net (expenditure) / income	10	(104)	(4255)	(4359)	5666
Net movement in funds		<u>(104)</u>	<u>(4255)</u>	<u>(4359)</u>	----- 5666
Reconciliation of funds:					
Total funds brought forward				36352	30686
Total funds carried forward		<u><u> </u></u>	<u><u> </u></u>	<u><u>31993</u></u>	<u><u>36352</u></u>

**FRIENDS OF KIPKELION
BALANCE SHEET AS AT 31 MAY 2025**

	Note	£	£	Year ended 31 May 2025 £	Year ended 31 May 2024
Fixed assets:					
Tangible assets	11			0	0
				0	0
Current assets:					
Debtors	12	0			4872
Cash at bank and in hand		32293			31480
		32293			36352
Creditors:					
Amounts falling due within one year	13	300			0
			31993		
Net current assets				31993	36352
Total assets less current liabilities				31993	36352
Net assets				32293	36352
Funds					
Unrestricted funds	14			31993	35011
Restricted funds	14			0	1341
Total funds carried forward				31993	36352

Trustee statements required by the Companies Act 2006

In approving these financial statements, the trustees, who are directors for the purposes of company law, hereby confirm:

- that for the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006;
- that no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31 May 2025; and
- that we acknowledge our responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board on 11 November 2025 and signed on its behalf by:



J M Deriaz, Director and Trustee

FRIENDS OF KIPKELION

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MAY 2025

	Year ended 31 May 2025 £	Year ended 31 May 2024 £
Net cash used in operating activities	<u>4059</u>	<u>(5666)</u>
Cash flows from investment activities:		
Interest income	296	56
Purchase of tangible fixed assets	-	-
Cash used in investing activities	<u>0</u>	<u>0</u>
(Decrease)/Increase in cash and cash equivalents	<u>(4059)</u>	<u>5666</u>
Cash and cash equivalents at beginning of period	<u>36352</u>	<u>30686</u>
Total cash and cash equivalents at end of period	<u>32293</u>	<u>36352</u>

FRIENDS OF KIPKELION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025

1. Accounting policies

The principal accounting policies are set out below. The accounting policies have been adopted consistently throughout the year.

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102), The Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic Ireland (FRS 102) (effective 1 January 2019) (the SORP) and in accordance with the Companies Act 2006, from which there were no material departures.

The financial statements have been prepared under the historical cost convention and are prepared on a going concern basis.

Friends of Kipkelion meets the definition of a public benefit entity under FRS 102.

Going concern

The financial statements have been prepared on a going concern basis. Please refer to the Statement as to disclosure to the Independent Examiner. 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 are sufficient with the level of reserves for the charity to be able to continue as a going concern.

Income and endowments

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. The following specific policy is applied to particular categories of expenditure:

- *Expenditure on raising funds* is costs incurred in attracting voluntary income including costs incurred by the Charity as part of its fundraising activities.
- *Expenditure on charitable activities* is costs incurred by the Charity in the course of meeting its charitable aims

Debtors

Debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

FRIENDS OF KIPKELION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025

Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Funds structure

The funds held by the Charity comprise:

- *Unrestricted general funds* – the ‘free’ funds held by the charity to be used in accordance with the charitable objects at the discretion of the Trustees.
- *Restricted funds* – funds held to be used only for restricted purposes within the objects of the charity. Restrictions arise when specified by donors and grant making bodies or when funds are raised for particular purposes.

2. Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to a maximum £10.

3. Taxation

The company is recognised as a charity by H M Revenue & Customs for taxation purposes and all its income is applied for charitable purposes. As a result there is no liability to taxation on any of its income.

4. Income from donations

	Unrestricted	Restricted	Year ended	Year ended
	Funds	Funds	31 May 2025	31 May 2024
	£	£	£	£
Donations	2974	22770	25744	22756
Grants from Foundations	0	52070	52070	122231
	<u>2974</u>	<u>74840</u>	<u>77814</u>	<u>144987</u>

The amount of Government grants receivable in the year was NIL (2024: £48718)

5. Emoluments

The Charity had no employees during the year. No Trustees or persons connected with them received any emoluments in their role as Trustees from the Charity (2024: nil) and no Trustees have received payment

FRIENDS OF KIPKELION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025

for professional or other services provided to the Charity during the year (2024: nil). Trustees received reimbursements for individual expenses of £nil. (2024: nil)

6. Related Party Transactions

Details of Trustee emoluments and expenses are disclosed in note 5. The Charity received unconditional donations from Trustees totalling £850 during the year (2024: £1450).

7. Volunteers

We are very grateful to all our supporters for helping us to continue the work of Friends of Kipkelion, and in particular to our volunteers for the invaluable support given through all their activities and for sharing their diverse expertise and skills.

8. Expenditure on raising funds

	Unrestricted Funds £	Restricted Funds £	Year ended 31 May 2025 £	Year ended 31 May 2024 £
Marathon entry fee	480	-	480	168
Just Giving fees	216		216	216
	696	-	696	384

9. Expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Year ended 31 May 2025 £	Year ended 31 May 2024 £
Projects in Kipkelion	2000	79095	81095	138809
	2000	79095	81095	138809

FRIENDS OF KIPKELION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025

10. Net Income for the year

	Year ended 31 May 2025	Year ended 31 May 2024
	£	£
This is stated after charging:		
Independent Examiner's remuneration	300	0
Depreciation	0	0
	300	0

11. Tangible fixed assets

	Land & Buildings £	Fixtures & Fittings £	2025 Total £	2024
Cost:				
At 1 June 2024	0	0	0	0
Additions	-	-	-	
At 31 May 2025	0	0	0	0
Depreciation:				
At 1 June 2024	0	0	0	0
Provision for the year	0	0	0	0
At 31 May 2025	0	0	0	0
Net book value:				
At 1 June 2024	0	0	0	0
At 31 May 2025	0	0	0	0

FRIENDS OF KIPKELION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025

12. Debtors

	Year ended 31 May 2025 £	Year ended 31 May 2024 £
Prepayments and accrued income	0	4872
	0	4872

13. Creditors

	Year ended 31 May 2025 £	Year ended 31 May 2024 £
Trade creditors	0	0
Other creditors and accruals	300	0
	300	0

14. Restricted and Unrestricted funds

	Balance at 01/06/2024 £	Income £	Expenditure £	Transfers £	Balance at 31/05/2025 £
Restricted Funds	1341	74840	(79095)	2914	0
Unrestricted Funds	35011	3270	(3374)	(2914)	31993
	36352	78110	(82469)	0	31993

FRIENDS OF KIPKELION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025

14, Restricted and Unrestricted funds (continued)

Year ended 31 May 2024	Balance at 01/06/2023 £	Income £	Expenditure £	Transfers £	Balance at 31/05/2024 £
Restricted Funds	2324	136826	(137809)		1341
Unrestricted Funds	28362	8217	(1568)		35011
	<u>30686</u>	<u>145043</u>	<u>(139377)</u>		<u>36352</u>

Independent examiners report to the Trustees of Friends Of Kipkelion (Charity number 1188612, Company number 12388504)

Responsibilities and basis of report

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2025. As the charity's trustees of the Company (who are also the directors of the company 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 for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity'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 material matters have come to my attention in connection with the examination which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

Signed:



Martin Brown FCA for Lynchmere Consulting (2022) Ltd

Date 14 Nov 2025

FRIENDS OF KIPKELION

England & Wales - Charity number 1188612

Accounts

Friends of Kipkelion

A Company Limited by Guarantee

Report and Financial Statements

Year Ended 31 May 2024

Registered Charity number: 1188612

Company number: 12388504 (England and Wales)



**FRIENDS OF KIPKELION
REPORT OF THE DIRECTORS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2024**

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FRIENDS OF KIPKELION

COMPANY INFORMATION FOR THE PERIOD ENDED 31 MAY 2024

Directors

John Michael Deriaz (Chairman)
Peter John Scholes
Sara Elizabeth O'Neill
Aedana Una Ward
Geraldine Angela Baskerville Mynors

Registered Office

1 Townshend Road, Richmond, Surrey, TW9 1XH

Registered Number

12388504 (England and Wales)

Charity Registered Number

1188612

Independent Examiner

Catherine Hyams CA

Bankers

Barclays Bank

**FRIENDS OF KIPKELION
REPORT OF THE DIRECTORS
FOR THE PERIOD ENDED 31 MAY 2024**

The Directors, who also act as Trustees for the charitable activities of the company, present their report with the financial statements of the company for the year ended 31 May 2024.

Introduction

Our charity exists to help people living in Kipkelion, a rural area of Kenya, and the region around it which is called Kericho County. From 2011 to 2020 the charity had the legal form of a charitable trust, The Friends of Kipkelion Charitable Trust (“FOK Trust”), and we converted to a Company Limited by Guarantee in 2020. Since then, the Company has carried on all the charitable activities formerly carried on by FOK Trust. The merger between FOK Trust and the Company was registered with the Charity Commission.

The accounts of the Company are made up to 31 May annually.

Legal and administrative information

The company is constituted as a Company Limited by Guarantee and the governing document of the Company is its Memorandum and Articles of Association.

Trustees/Directors

A list of the Directors is given above on page 3. Each director served throughout the year.

Charitable Objects and Principal Activities

The charitable objects of the Company are:

The prevention or relief of poverty in the Kipkelion East and Kipkelion West sub-counties of the Republic of Kenya and in other marginalised communities in East Africa, by providing grants, items and services to individuals in need, and/or to charities and other organisations working to prevent or relieve poverty.

The Company provides support to the people of Kipkelion to enable them to have access to basic services including healthcare, education, sanitation and clean water. We do this through close co-operation with our implementing partners, Brighter Communities Worldwide (“BCW”), a Kenyan registered NGO based in Kipkelion. The Trustees are extremely grateful to BCW for their vision, their energy and their continuing commitment to their partnership with us.

Public Benefit

The Trustees confirm that they have had due regard to the Charity Commission's guidance on public benefit. The Trustees are committed to helping the people of Kipkelion and similar areas in the most effective way possible, ensuring that our projects are accessible to all members of the local community and that their impact is sustainable.

Achievements

Eradicating FGM



FGM remains a challenge

Eradicating FGM remains a high priority, and this was the theme of our annual “Big Give Christmas Challenge” in December 2023. Our supporters contributed a record amount which, when combined with the match funding we received, enabled us to spend almost £12,000 on supporting courses which provided an Alternative Rite of Passage for girls in villages across Kericho County. A further £12,000 to support these courses was received from trusts and foundations. Over 4,000 girls in high-risk areas of the County benefited from these courses. A recent development is the tendency of some communities to subject women to FGM after they have their first baby – a dozen such cases came to our attention this year. Dealing with this new risk will require a modified approach, which we are working on.

Water and Sanitation

During the year we were able to build eight new school latrine blocks in schools across Kericho County, and ten new school water tanks holding up to 60,000 litres each. These facilities will

benefit thousands of students and will enable girls to attend school regularly throughout the month. Some the toilet blocks have, for the first time, been built with flushing lavatories, and all of them have shower cubicles for the girls to use. Most of the latrines and water tanks were funded by a grant from Guernsey Overseas Aid and Development Commission, and we were delighted when this was supplemented by a grant from Allan and Nesta Ferguson Charitable Trust which will enable us to build four more latrine blocks by the end of 2024. We were also very grateful to Nonsuch High School for Girls, whose continued support and fundraising enabled us to build two of the ten water tanks.



Latrine blocks under construction at Magire primary School

Hospital Trauma Unit

In June 2023 Kipkelion made headlines around the world when a horrific road accident occurred at Londiani Junction. A lorry ploughed into a crowd waiting by the roadside and over 50 people were killed, with many more seriously injured. This disaster highlighted the fact that the local hospital in Londiani has no facilities for dealing with trauma injuries. Road accidents and injuries are increasingly common in Kericho County due to increased traffic volumes and the rising population. Thanks to a generous initial donation, we and our partners have been able to arrange for the construction of a fully equipped Trauma Unit at Londiani Sub-County Hospital, which we hope will be operational by the end of 2024.



Starting construction of the new Trauma Unit at Londiani Hospital

Vaccination Programme

Vaccination programmes remain a key part of child and adult health across Kericho County. Establishing the “cold chain” so that vaccines can be stored safely and transported to remote locations across the County is a vital component in protecting the population from measles, rubella, polio, TB and many other infectious diseases. During the year we were able to provide six medical refrigerators and five portable cooler boxes to facilitate the vaccination programme across the County.



Nurses receiving a new vaccine fridge

Economic Empowerment

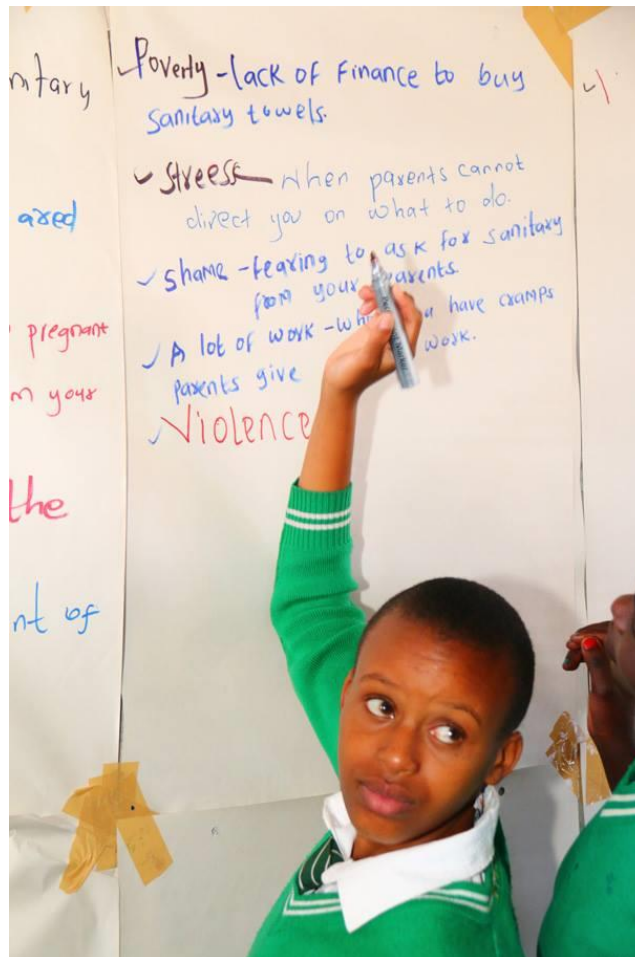


Disabled goat-breeders in Soin-Sigowet Sub-County

The Economic Empowerment courses run by our partners, Brighter Communities Worldwide, in locations across Kericho County enable groups of people to receive a basic grounding in business practice – record keeping, pricing, marketing – and a small initial donation of trading stock or fixed assets. We were very pleased to be able to support four groups of disabled

people to take these courses – one such group was a group of blind people who have started a fruit growing business, and another group whose members have serious mobility issues have gone in for goat breeding. We plan to support more of these courses in the coming year.

Sexual and Reproductive Health



Girls discuss their challenges during SRH training

Sexual and Reproductive Health training continues to be a very important part of our work, both in schools and in the wider community. We were able to support eight primary and secondary schools across Kericho County to receive training courses, and in each of them girls were shown how to make their own reusable sanitary pads. We ensured that boys were also included in the training so that they could fully understand the challenges faced by the girls.

Fundraising and Support

While the majority of our income came from trusts and foundations, we also benefited from generous support from many other donors. Nonsuch High School for Girls broke its previous record this year, with Year 9 students raising a total of £2,655 through their Christmas Fair

which has been used to build water tanks for schools in Kenya, and the school's Rag Week contributed an additional £701. The Big Give in December 2023 gave all our supporters a chance to have their donations doubled by match funding, and this raised £11,940 to protect girls in Kericho County from the risk of female genital mutilation. We are grateful to all our supporters and donors for their continuing support.

Financial Review

The Charity received donations totalling £144,987 during the year. This was our highest ever annual income, and brings our cumulative total of funds raised since 2011 to just over £1.15 million. The rise in income was attributable to success in obtaining certain large grants, combined with the generosity of our regular supporters. We expect to continue raising funds in 2025 although probably not on quite the same scale as in 2024.

The three biggest sources of funding in the year were Guernsey Overseas Aid & Development Commission (£48,718) the Saracen Trust (£25,000) and the Allan and Nesta Ferguson Charitable Trust, who agreed to partially match fund the Guernsey grant with a grant of £15,000. The supporter base continues to grow, with many new donors contributing during the year.

The Charity spent £138,809 supporting projects in Kipkelion and other parts of Kericho County, in fulfilment of the Charity's objects.

The Charity's surplus funds are now held in cash. Since December 2023, £20,000 of these reserves has been held in an interest-bearing account at Barclays Bank plc. These funds now earn a small amount of deposit interest, which represents the whole of the investment income received by the charity.

The expenses of the Charity remain very low, as all Trustees serve on a voluntary basis and the Charity has a strict expenses policy which keeps costs to a minimum.

Reserves Policy

The reserves policy of the Charity is to keep the equivalent of 3-6 months expenditure in reserve. As expenditure on projects in Kipkelion is currently averaging approximately £100,000 per year, the Trustees consider that the reserves held at 31 May 2024 of £36,352 are appropriate. These reserves fulfil the following purposes:

- They ensure that, in the event that the Charity had to cease operations suddenly for any reason, we would be able to continue sending money to our partners BCW during the six-month notice period specified in the MOU between BCW and the Charity.
- They enable the Charity to maintain sufficient cash flow so that grants which have been promised by third parties but not yet received can be spent on projects without delay.
- They are in line with the published guidance of the Charity Commission.

Structure, Governance and Management

The Charity is a Company Limited by Guarantee and its memorandum and articles of association are in the standard form recommended by the Charity Commission. The Trustees of the Charity were each originally invited to join the Board of Trustees by the Chairman. The Trustees were approached by the Chairman on the basis of their personal and professional skills and knowledge, and their commitment to the objects of the Charity.

Each Trustee serves for a period of three years, which may be renewed.

The Board of Trustees meets four times a year.

The Charity has the following policies and procedures, each of which was reviewed during the year:

Code of Ethics

Child and Vulnerable Adults Safeguarding Policy

E-Safety Policy

Equal Opportunities Policy

Anti-Bribery Policy

Expenses Policy

Foreign Exchange Policy

Risk Management Policy

Fraud and Whistleblowing Policy

Data Protection Policy

The Charity also maintains a *Risk Register*.

The Charity depends for the execution of its projects on a partner organisation, Brighter Communities Worldwide (BCW). BCW is an Irish registered charity (number CHY 16505), and operates in Kenya through a local partner organisation, also called Brighter Communities Worldwide, which is registered as an NGO in Kenya. Relations between the Charity and BCW are governed by a Memorandum of Understanding. This was updated during the year and the current version is dated 22 May 2024.

Risk Management

The Trustees regularly review and mitigate the risks associated with the activities of Friends of Kipkelion. The Charity has a Risk Management Policy and maintains a Risk Register which is reviewed regularly. The principal risks that have been identified are:

- Failure to protect trustees, volunteers and beneficiaries

- Loss of capacity in our implementing partners BCW
- Fraud losses in UK, Ireland or Kenya
- Major donors dissatisfied with progress
- Change of NGO regulations in Kenya
- Political disturbance in Kenya
- Disease outbreak in Kenya

To address and mitigate these risks, the Trustees seek to:

- Ensure that Safeguarding and Health and Safety considerations are understood by all trustees and volunteers and are kept constantly in mind.
- Ensure that the relationship with BCW is maintained and monitored through regular meetings and visits.
- Follow rigorous financial procedures to minimise the risk of fraud.
- Keep major donors updated regularly on the progress of projects in Kenya.
- Monitor the evolving regulatory framework in Kenya through BOND, BCW and other contacts in Kenya.
- Monitor the evolving political situation in Kenya.
- Adapt activities and programmes to ensure that projects in Kenya are implemented in a Covid safe manner.

Trustees' Responsibility Statement

The Trustees (who are also Directors of Friends of Kipkelion for the purposes of company law) 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).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 UK 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 presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement as to Disclosure to Independent Examiner

In so far as the Trustees are aware:

- there is no relevant information of which the charitable company's Independent Examiner is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the Independent Examiner is aware of that information.

This report was approved by order of the Board on 17 September 2024 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'J M Deriaz', written in a cursive style.

J M Deriaz
Chairman

FRIENDS OF KIPKELION
STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE 12 MONTHS ENDED 31 MAY 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Y/E 31/5/23
Income and endowments from:					
Donations	4	8161	136826	144987	48862
Investments		56	0	56	0
Total income		<u>8217</u>	<u>136826</u>	<u>145043</u>	<u>48862</u>
Expenditure on:					
Raising funds	5	384	0	384	216
Charitable activities	6	1000	137809	138809	51191
Other costs		184	0	184	173
Total expenditure		<u>1568</u>	<u>137809</u>	<u>139377</u>	<u>51580</u>
Net (expenditure) / income	7	6649	(983)	5666	(2718)
Net movement in funds		<u>6649</u>	<u>(983)</u>	<u>5666</u>	<u>(2718)</u>
Reconciliation of funds:					
Total funds brought forward				30686	
Total funds carried forward		<u><u> </u></u>	<u><u> </u></u>	<u><u>36352</u></u>	

**FRIENDS OF KIPKELION
BALANCE SHEET AS AT 31 MAY 2024**

	Note	£	£	Year ended 31 May 2024 £	Year ended 31 May 2023
Fixed assets:					
Tangible assets	8			0	0
				0	0
Current assets:					
Debtors	9	4872		0	
Cash at bank and in hand		31480		30686	
		36352			30686
Creditors:					
Amounts falling due within one year	10	0		0	
			36352		
Net current assets				36352	30686
Total assets less current liabilities				36352	30686
Net assets				36352	30686
Funds					
Unrestricted funds	11			35011	28362
Restricted funds	11			1341	2324
Total funds carried forward				36352	30686

Trustee statements required by the Companies Act 2006

In approving these financial statements, the trustees, who are directors for the purposes of company law, hereby confirm:

- that for the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006;
- that no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31 May 2024;
- that the company as a charity is subject to audit under the Charities Act 2011; and
- that we acknowledge our responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board on 17 September 2024 and signed on its behalf by:



J M Deriaz, Director and Trustee

FRIENDS OF KIPKELION

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MAY 2024

	Year ended 31 May 2024 £	Year ended 31 May 2023 £
Net cash used in operating activities	(5666)	2718
Cash flows from investment activities:		
Interest income	56	0
Purchase of tangible fixed assets	-	-
Cash used in investing activities	0	0
(Decrease)/Increase in cash and cash equivalents	5666	(2718)
Cash and cash equivalents at beginning of period	30686	33404
Total cash and cash equivalents at end of period	36352	30686

FRIENDS OF KIPKELION

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

1. Accounting policies

The principal accounting policies are set out below. The accounting policies have been adopted consistently throughout the year.

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102), The Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic Ireland (FRS 102) (effective 1 January 2019) (the SORP) and in accordance with the Companies Act 2006, from which there were no material departures.

The financial statements have been prepared under the historical cost convention and are prepared on a going concern basis.

Friends of Kipkelion meets the definition of a public benefit entity under FRS 102.

Going concern

The financial statements have been prepared on a going concern basis. Please refer to the Statement as to disclosure to the Independent Examiner. 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 are sufficient with the level of reserves for the charity to be able to continue as a going concern.

Income and endowments

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. The following specific policy is applied to particular categories of expenditure:

- *Expenditure on raising funds* is costs incurred in attracting voluntary income including costs incurred by the Charity as part of its fundraising activities.
- *Expenditure on charitable activities* is costs incurred by the Charity in the course of meeting its charitable aims

Fund structure

The funds held by the Charity comprise:

- *Unrestricted general funds* – the 'free' funds held by the charity to be used in accordance with the charitable objects at the discretion of the Trustees.
- *Restricted funds* – funds held to be used only for restricted purposes within the objects of the charity. Restrictions arise when specified by donors and grant making bodies or when funds are raised for particular purposes.

FRIENDS OF KIPKELION

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

2. Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to a maximum £10.

3. Taxation

The company is recognised as a charity by H M Revenue 8 Customs for taxation purposes and all its income is applied for charitable purposes. As a result there is no liability to taxation on any of its income.

4. Income from donations

	Unrestricted	Restricted	Year ended	Year ended
	Funds	Funds	31 May 2024	31 May 2023
	£	£	£	£
Donations	8161	14595	22756	24871
Grants from Foundations	0	122231	122231	23625
FCDO Grants	0	0	0	366
	8161	136826	144987	48862

5. Expenditure on raising funds

	Unrestricted	Restricted	Year ended 31 May 2024	Year ended 31 May 2023
	Funds	Funds	£	£
	£	£	£	£
Marathon entry fee	168	-	168	0
Just Giving fees	216	-	216	216
	384	-	384	216

6. Expenditure on charitable activities

	Unrestricted	Restricted	Year ended 31 May 2024	Year ended 31 May 2023
	Funds	Funds	£	£
	£	£	£	£
Projects in Kipkelion	1000	137809	138809	51191
	1000	137809	138809	51191

FRIENDS OF KIPKELION

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

7. Net Income for the year

	Year ended 31 May 2024 £	Year ended 31 May 2023 £
This is stated after charging:		
Independent Examiner's remuneration	0	0
Depreciation	0	0
0	0	0

8. Tangible fixed assets

	Land & Buildings £	Fixtures & Fittings £	2024 Total £	2023
Cost:				
At 1 June 2023	0	0	0	0
Additions	-	-	-	
At 31 May 2024	0	0	0	0
Depreciation:				
At 1 June 2023	0	0	0	0
Provision for the year	0	0	0	0
At 31 May 2024	0	0	0	0
Net book value:				
At 1 June 2023	0	0	0	0
At 31 May 2024	0	0	0	0

9. Debtors

	Year ended 31 May 2024 £	Year ended 31 May 2023 £
Prepayments and accrued income	4872	0
	4872	0

FRIENDS OF KIPKELION

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

10. Creditors

	Year ended 31 May 2024 £	Year ended 31 May 2023 £
Trade creditors	0	0
Other creditors and accruals	0	0
	0	0

11. Restricted and Unrestricted funds

Restricted funds Year ended 31 May 2024	Balance at 01/06/2023 £	Income £	Expenditure £	Transfers £	Balance at 31/05/2024 £
	2324	136826	(137809)		1341
	2324	136826	(137809)		1341

Unrestricted funds Period ended 31 May 2024	01/06/2023 £	Income £	Expenditure £	Transfers £	31/5/2024 £
	28362	8217	(1568)		35011
	28362	8217	(1568)		35011



Section A Independent Examiner's Report

Report to the trustees/ members of Friends of Kipkelion

On accounts for the year ended 31st May 2024 **Charity no (if any)** 1188612

Set out on pages 1-2
(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31st May 2023**.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

** Please delete the words in the brackets if they do not apply.*

Signed:  **Date:** 8th September 2024

Name: Catherine Hyams

Relevant professional qualification(s) or body (if any): Chartered Accountant, Institute of Chartered Accountants of Scotland

Address: Broomlands, Broom Lane, Langton Green, Tunbridge Wells
TN3 0RA

TN3 0RA

Section B**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Not applicable.

FRIENDS OF KIPKELION

England & Wales - Charity number 1188612

Accounts

FRIENDS OF KIPKELION
A Company Limited by Guarantee

Report and Financial Statements

Year Ended 31 May 2023

Registered Charity number: 1188612

Company number: 12388504 (England and Wales)



**FRIENDS OF KIPKELION
REPORT OF THE DIRECTORS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2023**

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FRIENDS OF KIPKELION

COMPANY INFORMATION FOR THE PERIOD ENDED 31 MAY 2023

Directors

John Michael Deriaz (Chairman)

Peter John Scholes

Nicholas Edmund Kyrkewood (resigned 30 September 2022)

Sara Elizabeth O'Neill

Aedana Una Ward

Geraldine Angela Baskerville Mynors

Registered Office

1 Townshend Road, Richmond, Surrey, TW9 1XH

Registered Number

12388504 (England and Wales)

Charity Registered Number

1188612

Independent Examiner

Catherine Hyams CA

Bankers

Barclays Bank

**FRIENDS OF KIPKELION
REPORT OF THE DIRECTORS
FOR THE PERIOD ENDED 31 MAY 2023**

The Directors, who also act as Trustees for the charitable activities of the company, present their report with the financial statements of the company for the year ended 31 May 2023.

Introduction

Our charity exists to help people living in Kipkelion, a rural area of Kenya, and the region around it. From 2011 to 2020 the charity had the legal form of a charitable trust, The Friends of Kipkelion Charitable Trust (“FOK Trust”), and we converted to a Company Limited by Guarantee in 2020. Since then, the Company has carried on all the charitable activities formerly carried on by FOK Trust. The merger between FOK Trust and the Company was registered with the Charity Commission.

The accounts of the Company are made up to 31 May annually.

Legal and administrative information

The company is constituted as a Company Limited by Guarantee and the governing document of the Company is its Memorandum and Articles of Association.

Trustees/Directors

A list of the Directors is given above on page 3. Each director served throughout the year, with the exception of Nick Kyrkewood who resigned on 30 September 2022. The Board are very grateful to Nick for his invaluable support and advice over many years.

Charitable Objects and Principal Activities

The charitable objects of the Company are:

The prevention or relief of poverty in the Kipkelion East and Kipkelion West sub-counties of the Republic of Kenya and in other marginalised communities in East Africa, by providing grants, items and services to individuals in need, and/or to charities and other organisations working to prevent or relieve poverty.

The Company provides support to the people of Kipkelion to enable them to have access to basic services including healthcare, education, sanitation and clean water. We do this through close co-operation with our implementing partners, Brighter Communities Worldwide

("BCW"), a Kenyan registered NGO based in Kipkelion. The Trustees are extremely grateful to BCW for their vision, their energy and their continuing commitment to their partnership with us.

Public Benefit

The Trustees confirm that they have had due regard to the Charity Commission's guidance on public benefit. The Trustees are committed to helping the people of Kipkelion and similar areas in the most effective way possible, ensuring that our projects are accessible to all members of the local community and that their impact is sustainable.

Achievements

Donations Pass £1 million



In March 2023 Friends of Kipkelion reached a landmark when we received our millionth pound in donations. Since we started in 2011, we have built 56 school latrine blocks and 26 water tanks, helped protect over 7,000 girls from the risk of FGM, and supported a maternal health scheme which has dramatically improved health outcomes for mothers and babies in Kipkelion. We have also helped build a water scheme which has brought clean water to 11,000 people and have trained 80 Community Health Volunteers to bring access to healthcare to people living in remote areas. In addition, our support for Kipkelion during the Covid-19 pandemic enabled thousands of people to be vaccinated, and we also equipped a Covid isolation ward at Londiani Hospital in Kipkelion East.

Because we are run by volunteers, all this has been achieved with exceptionally low overheads – only 1.5% of our income has been spent on overheads and admin, with all the rest going to support our projects in Kipkelion. Over 60,000 people in Kenya have directly benefited from our projects so far.

Expanding Across Kericho County

The Kipkelion area is part of Kenya’s Kericho County. Kericho County is divided into six sub-counties, two of which are Kipkelion East and Kipkelion West. Until recently we and our local partners BCW focussed our activities on those two sub-counties, but we are now supporting projects across all six sub-counties of Kericho County. This is an area of about 1,000 square miles with a population of one million. This expansion of our geographic scope has been largely driven by the increasing demand for our support – people from villages all over Kericho County have been asking for our help in building better school facilities, getting access to medical services and eradicating FGM. 40% of the County’s population are below Kenya’s official poverty line, which for a typical family means they are living on less than £100 a month.

Recovering from the Pandemic



As the Covid-19 pandemic subsides, people are struggling to get back to normal in Kipkelion. Three of our trustees were able to make separate visits to Kipkelion in the past year, for the first time since 2020, and see for themselves how things are going. It was evident that the

pandemic had had a severe impact, both medically and economically. The official figures for Covid deaths in Kenya were substantially under-reported due to a lack of testing, with medical staff bearing the brunt of the infections. The economic impact of the pandemic has sharply increased poverty and many children have still not returned to school.

One of the urgent needs is to supply hospitals and clinics in Kipkelion with medical refrigerators (pictured above) and cool boxes, so that vaccines can be safely stored and delivered to remote villages. These vital links in the “cold chain” enable medical staff to vaccinate children against diseases such as TB, polio and measles, in addition to vaccinating the adults against Covid. We were able to fund the delivery of six fridges and 12 cool boxes during the year.

Getting Children Back to School



In parts of Kericho County up to 30% of children appear to have dropped out of school following the pandemic -girls in particular are often absent. In some cases, sheer poverty has forced parents to remove their children from school; in other cases, the dilapidated state of school facilities makes it hard for girls to attend regularly. During the year we were able to build a new latrine block for girls at Kiptugumo Primary School (above) in the west of Kericho County, thanks to support from the Coles-Medlock Foundation. This should enable hundreds of girls to attend school regularly again, and we hope to build several more latrine blocks at other schools in the coming year.

Economic Empowerment



Business Training Courses are proving extremely popular across Kericho County. These are led by Charles Selim (above), a facilitator who is employed by our partners Brighter Communities Worldwide. 249 people participated in the courses during the year, of whom about 20% were people with disabilities. The courses are particularly valuable to people with disabilities who are often unable to earn a living through subsistence farming. Participants learn the basics of business planning, budgeting and record keeping, and those who produce a satisfactory business plan are given a small amount of working capital at the end of the course, usually in the form of equipment or trading stock. They are also put in touch with local financiers who are willing to offer them affordable micro finance loans on the strength of their business plan. We intend to expand the number of these courses in the coming year, with particular emphasis on provision for people with disabilities.

Fundraising and Support

The current fundraising environment is challenging, but our supporters continue to give generously to Friends of Kipkelion. In September 2022 we had three runners in the “Big Half” London Half Marathon, raising a total of £5,000. Once again Nonsuch High School for Girls was generous with its support this year, with Year 9 students raising a total of £2,200 which will be

used to build a water tank for a school in Kenya. The Big Give in December 2022 gave all our supporters a chance to have their donations doubled by match funding, and this raised £9,000 for our menstrual hygiene campaign. We are grateful to all our supporters and donors for their continuing support.

Financial Review

The Charity received donations totalling £48,862 during the year. This was a sharp fall compared with the previous year's income of £105,692. The Board believe that the fall in income is temporary and donations are expected to rebound in the coming year. The ending of our support from the Foreign, Commonwealth and Development Office (FCDO), and the timing of the receipt of certain other grants, contributed to the fall in income. We received our final payment from FCDO during the year – a payment of £366 in respect of the Community Health Project. FCDO have now closed the programmes under which they were supporting small charities like ours, and it is unlikely that we will receive further funding from them in the near future. This is regrettable as they have given us grants of nearly £180,000 over the past eight years, for which we are very grateful. We hope that the FCDO's policy regarding the support of small charities will be reviewed soon.

The three biggest sources of funding in the year were the Saracen Trust (£10,000) the Big Give Christmas Challenge (£9,000 including match funding and Gift Aid) and Coles Medlock Foundation (£6,075). The supporter base continues to grow, with many new donors contributing during the year.

The Charity spent £51,191 supporting projects in Kipkelion, in fulfilment of the Charity's objects.

The Charity's surplus funds are now held in cash and no investment income was received in the year.

The expenses of the Charity remain very low, as all Trustees serve on a voluntary basis and the Charity has a strict expenses policy which keeps costs to a minimum.

Reserves Policy

The reserves policy of the Charity is to keep the equivalent of 3-6 months expenditure in reserve. As expenditure on projects in Kipkelion is currently averaging approximately £100,000 per year, the Trustees consider that the reserves held at 31 May 2023 of £30,686 are appropriate. These reserves fulfil the following purposes:

- They ensure that, in the event that the Charity had to cease operations suddenly for any reason, we would be able to continue sending money to our partners BCW during the six-month notice period specified in the MOU between BCW and the Charity.
- They enable the Charity to maintain sufficient cash flow so that grants which have been promised by third parties but not yet received can be spent on projects without delay.
- They are in line with the published guidance of the Charity Commission.

Structure, Governance and Management

The Charity is a Company Limited by Guarantee and its memorandum and articles of association are in the standard form recommended by the Charity Commission. The Trustees of the Charity were each originally invited to join the Board of Trustees by the Chairman. The Trustees were approached by the Chairman on the basis of their personal and professional skills and knowledge, and their commitment to the objects of the Charity.

Each Trustee serves for a period of three years, which may be renewed.

The Board of Trustees meets four times a year.

The Charity has the following policies and procedures, each of which was reviewed during the year:

Code of Ethics

Child and Vulnerable Adults Safeguarding Policy

E-Safety Policy

Equal Opportunities Policy

Anti-Bribery Policy

Expenses Policy

Foreign Exchange Policy

Risk Management Policy

Fraud and Whistleblowing Policy

Data Protection Policy

The Charity also maintains a *Risk Register*.

The Charity depends for the execution of its projects on a partner organisation, Brighter Communities Worldwide (BCW). BCW is an Irish registered charity (number CHY 16505), and operates in Kenya through a local partner organisation, also called Brighter Communities Worldwide, which is registered as an NGO in Kenya. Relations between the Charity and BCW are governed by a Memorandum of Understanding dated 3 June 2020.

Risk Management

The Trustees regularly review and mitigate the risks associated with the activities of Friends of Kipkelion. The Charity has a Risk Management Policy and maintains a Risk Register which is reviewed regularly. The principal risks that have been identified are:

- Failure to protect trustees, volunteers and beneficiaries

- Loss of capacity in our implementing partners BCW
- Fraud losses in UK, Ireland or Kenya
- Major donors dissatisfied with progress
- Change of NGO regulations in Kenya
- Political disturbance in Kenya
- Disease outbreak in Kenya

To address and mitigate these risks, the Trustees seek to:

- Ensure that Safeguarding and Health and Safety considerations are understood by all trustees and volunteers and are kept constantly in mind.
- Ensure that the relationship with BCW is maintained and monitored through regular meetings and visits.
- Follow rigorous financial procedures to minimise the risk of fraud.
- Keep major donors updated regularly on the progress of projects in Kenya.
- Monitor the evolving regulatory framework in Kenya through BOND, BCW and other contacts in Kenya.
- Monitor the evolving political situation in Kenya.
- Adapt activities and programmes to ensure that projects in Kenya are implemented in a Covid safe manner.

Trustees' Responsibility Statement

The Trustees (who are also Directors of Friends of Kipkelion for the purposes of company law) 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).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 UK 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 presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.


The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement as to Disclosure to Independent Examiner

In so far as the Trustees are aware:

- there is no relevant information of which the charitable company's Independent Examiner is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the Independent Examiner is aware of that information.

This report was approved by order of the Board on 13 November 2023 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'J M Deriaz', written in a cursive style.

J M Deriaz
Chairman

FRIENDS OF KIPKELION

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE 12 MONTHS ENDED 31 MAY 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Y/E 31/5/22
Income and endowments from:					
Donations	4	11171	37691	48862	105692
Investments		0	0	0	0
Total income		<u>11171</u>	<u>37691</u>	<u>48862</u>	<u>105692</u>
Expenditure on:					
Raising funds	5	216	0	216	210
Charitable activities	6	13500	37691	51191	101870
Other costs		173	0	173	168
Total expenditure		<u>13889</u>	<u>37691</u>	<u>51580</u>	<u>102248</u>
Net (expenditure) / income	7	(2718)	0	(2718)	3444
Net movement in funds		<u>3173</u>	<u>0</u>	<u>(2718)</u>	3444
Reconciliation of funds:					
Total funds brought forward				33404	
Total funds carried forward		<u><u> </u></u>	<u><u> </u></u>	<u><u>30686</u></u>	

**FRIENDS OF KIPKELION
BALANCE SHEET AS AT 31 MAY 2023**

	Note	£	£	Year ended 31 May 2023 £	Year ended 31 May 2022
Fixed assets:					
Tangible assets	8			0	0
				0	0
Current assets:					
Debtors	9	0		1148	
UK Government Securities		0		0	
Cash at bank and in hand		30686		32256	
			30686		33404
Creditors:					
Amounts falling due within one year	10	0		0	
			30686		
Net current assets				30686	33404
Total assets less current liabilities				30686	33404
Net assets				30686	33404
Funds					
Unrestricted funds	11			28362	31080
Restricted funds	11			2324	2324
Total funds carried forward				30686	33404

Trustee statements required by the Companies Act 2006

In approving these financial statements, the trustees, who are directors for the purposes of company law, hereby confirm:

- that for the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006;
- that no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31 May 2023;
- that the company as a charity is subject to audit under the Charities Act 2011; and
- that we acknowledge our responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board on 13 November 2023 and signed on its behalf by:



J M Deriaz, Director and Trustee

FRIENDS OF KIPKELION

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MAY 2023

	Year ended 31 May 2023 £	Year ended 31 May 2022 £
Net cash used in operating activities	2718	3444
Cash flows from investment activities:		
Interest income	0	0
Purchase of tangible fixed assets	-	-
Cash used in investing activities	0	0
(Decrease)/Increase in cash and cash equivalents	(2718)	3444
Cash and cash equivalents at beginning of period	33404	29960
Total cash and cash equivalents at end of period	30686	33404

1. Accounting policies

The principal accounting policies are set out below. The accounting policies have been adopted consistently throughout the year.

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102), The Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic Ireland (FRS 102) (effective 1 January 2019) (the SORP) and in accordance with the Companies Act 2006, from which there were no material departures.

The financial statements have been prepared under the historical cost convention and are prepared on a going concern basis.

Friends of Kipkelion meets the definition of a public benefit entity under FRS 102.

Going concern

The financial statements have been prepared on a going concern basis. Please refer to the Statement as to disclosure to the Independent Examiner. 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 are sufficient with the level of reserves for the charity to be able to continue as a going concern.

Income and endowments

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. The following specific policy is applied to particular categories of expenditure:

- *Expenditure on raising funds* is costs incurred in attracting voluntary income including costs incurred by the Charity as part of its fundraising activities.
- *Expenditure on charitable activities* is costs incurred by the Charity in the course of meeting its charitable aims

Fund structure

The funds held by the Charity comprise:

- *Unrestricted general funds* – the 'free' funds held by the charity to be used in accordance with the charitable objects at the discretion of the Trustees.
- *Restricted funds* – funds held to be used only for restricted purposes within the objects of the charity. Restrictions arise when specified by donors and grant making bodies or when funds are raised for particular purposes.

FRIENDS OF KIPKELION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2023

2. **Legal status of the charity**

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to a maximum £10.

3. **Taxation**

The company is recognised as a charity by H M Revenue & Customs for taxation purposes and all its income is applied for charitable purposes. As a result there is no liability to taxation on any of its income.

4. **Income from donations**

	Unrestricted Funds £	Restricted Funds £	Year ended 31 May 2023 £	Year ended 31 May 2022 £
Donations	11171	13700	24871	38297
Grants from Foundations	0	23625	23625	46725
FCDO Grants	0	366	366	20670
	<u>11171</u>	<u>37691</u>	<u>48862</u>	<u>105692</u>

5. **Expenditure on raising funds**

	Unrestricted Funds £	Restricted Funds £	Year ended 31 May 2023 £	Year ended 31 May 2022 £
Marathon entry fee	0	-	0	138
Just Giving fees	216		216	72
	<u>216</u>	<u>-</u>	<u>216</u>	<u>210</u>

6. **Expenditure on charitable activities**

	Unrestricted Funds £	Restricted Funds £	Year ended 31 May 2023 £	Year ended 31 May 2022 £
Projects in Kipkelion	13500	37691	51191	101870
	<u>13500</u>	<u>37691</u>	<u>51191</u>	<u>101870</u>

FRIENDS OF KIPKELION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2023

7. Net Income for the year

	Year ended 31 May 2023 £	Year ended 31 May 2022 £
This is stated after charging:		
Independent Examiner's remuneration	0	0
Depreciation	0	0
	0	0

8. Tangible fixed assets

	Land & Buildings £	Fixtures & Fittings £	2023 Total £	2022
Cost:				
At 1 June 2022	0	0	0	0
Additions	-	-	-	
At 31 May 2023	0	0	0	0
Depreciation:				
At 1 June 2022	0	0	0	0
Provision for the year	0	0	0	0
At 31 May 2023	0	0	0	0
Net book value:				
At 1 June 2022	0	0	0	0
At 31 May 2023	0	0	0	0

9. Debtors

	Year ended 31 May 2023 £	Year ended 31 May 2022 £
Prepayments and accrued income	0	1148
	0	1148

FRIENDS OF KIPKELION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2023

10. Creditors

	Year ended 31 May 2023 £	Year ended 31 May 2022 £
Trade creditors	0	0
Other creditors and accruals	0	0
	<u>0</u>	<u>0</u>

11. Restricted and Unrestricted funds

Restricted funds
Year ended 31 May 2023

Balance at 01/06/2022 £	Income £	Expenditure £	Transfers £	Balance at 31/05/2023 £
2324	37691	(37691)		2324
<u>2324</u>	<u>37691</u>	<u>(37691)</u>		<u>2324</u>

Unrestricted funds
Period ended 31 May 2021

01/06/2022 £	Income £	Expenditure £	Transfers £	31/5/2023 £
31080	11171	(13889)		28362
<u>31080</u>	<u>11171</u>	<u>(13889)</u>		<u>28362</u>



Section A Independent Examiner's Report

Report to the trustees/ members of	Friends of Kipkelion		
On accounts for the year ended	31 st May 2023	Charity no (if any)	1188612
Set out on pages	1-2 <small>(remember to include the page numbers of additional sheets)</small>		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31st May 2023**.

Responsibilities and basis of report	<p>As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").</p> <p>I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.</p>
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**Independent
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

** Please delete the words in the brackets if they do not apply.*

Signed:		Date:	3 rd November 2023
Name:	Catherine Hyams		

Relevant professional qualification(s) or body (if any):	Chartered Accountant, Institute of Chartered Accountants of Scotland
Address:	Broomlands, Broom Lane, Langton Green, Tunbridge Wells

TN3 0RA

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

Not applicable.

FRIENDS OF KIPKELION

England & Wales - Charity number 1188612

Accounts

FRIENDS OF KIPKELION
A Company Limited by Guarantee

Report and Financial Statements

Year Ended 31 May 2022

Registered Charity number: 1188612

Company number: 12388504 (England and Wales)



**FRIENDS OF KIPKELION
REPORT OF THE DIRECTORS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2022**

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FRIENDS OF KIPKELION

COMPANY INFORMATION FOR THE PERIOD ENDED 31 MAY 2022

Directors

John Michael Deriaz (Chairman)

Peter John Scholes

Nicholas Edmund Kyrkewood

Sara Elizabeth O'Neill

Aedana Una Ward

Geraldine Angela Baskerville Mynors

Registered Office

1 Townshend Road, Richmond, Surrey, TW9 1XH

Registered Number

12388504 (England and Wales)

Charity Registered Number

1188612

Independent Examiner

Catherine Hyams CA

Bankers

Barclays Bank

**FRIENDS OF KIPKELION
REPORT OF THE DIRECTORS
FOR THE PERIOD ENDED 31 MAY 2022**

The Directors, who also act as Trustees for the charitable activities of the company, present their report with the financial statements of the company for the year ended 31 May 2022.

Introduction

The Company was incorporated on 6 January 2020. It was registered as a charity with the Charity Commissioners for England and Wales on 18 March 2020. It was dormant until July 2020 when it took over the charitable activities of The Friends of Kipkelion Charitable Trust (“FOK Trust”), a trust established under English law which was itself a registered charity. FOK Trust transferred all its assets and liabilities to the Company under the terms of a Merger Deed dated 31 July 2020. This was accepted by the Charity Commission as a “relevant charity merger” within the meaning of Section 306 Charities Act 2011 and was entered in the Register of Charity Mergers. Since then, the Company has carried on all the charitable activities formerly carried on by FOK Trust.

The purpose of the merger was to enable the charitable activities formerly carried on by FOK Trust to be carried on by a charity which is a body corporate. This was considered desirable in terms of providing more rigorous and transparent governance and facilitating partnerships with potential funders and supporters.

The accounts of the Company are made up to 31 May annually.

Legal and administrative information

The company is constituted as a Company Limited by Guarantee and the governing document of the Company is its Memorandum and Articles of Association.

Trustees/Directors

A list of the Directors is given above on page 3. Each director served throughout the year.

Charitable Objects and Principal Activities

The charitable objects of the Company are:

The prevention or relief of poverty in the Kipkelion East and Kipkelion West sub-counties of the Republic of Kenya and in other marginalised communities in East Africa, by providing grants,

items and services to individuals in need, and/or to charities and other organisations working to prevent or relieve poverty.

The Company provides support to the people of Kipkelion to enable them to have access to basic services including healthcare, education, sanitation and clean water. We do this through close co-operation with our implementing partners, Brighter Communities Worldwide (“BCW”), a Kenyan registered NGO based in Kipkelion. The Trustees are extremely grateful to BCW for their vision, their energy and their continuing commitment to their partnership with us.

Public Benefit

The Trustees confirm that they have had due regard to the Charity Commission's guidance on public benefit. The Trustees are committed to helping the people of Kipkelion and similar areas in the most effective way possible, ensuring that our projects are accessible to all members of the local community and that their impact is sustainable.

Achievements

Covid 19 prevention



The Covid-19 vaccines started arriving in Kenya in March 2021, thanks to donations from foreign governments. However, the challenging task of distributing the vaccines to all parts of Kenya was left to the Kenya Ministry of Health. Most people in Kipkelion live many miles from a hospital or clinic and the poor roads can make travelling to a clinic very difficult. Thanks to

contributions from a range of donors and supporters, we were able to support the efforts of the Ministry of Health to distribute the vaccines, for example by providing PPE for the vaccinators and cool boxes to help bring vaccines to hard-to-reach areas, so that vaccinators could travel to remote villages in Kipkelion where over 20,000 people were offered the vaccine.

Community Health



Our Community Health programme continued during the year, with funding from our FCDO grant and many other donations. Much of the programme was adapted to maximise Covid-19 prevention through the distribution of soap, vaccines and PPE. The programme included the training of over 300 Community Health Volunteers and Health Workers in Covid prevention. We also facilitated a number of outreach clinics in remote areas which brought essential medical services, including children’s vaccinations and health checks, to 11,000 people.

Menstrual Hygiene

Period poverty continues to be a major issue in Kipkelion, and the economic strains caused by the pandemic have made the problem worse. Originally our menstrual health programme took place mainly in schools, but the pandemic resulted in the closure of schools in Kipkelion for many months and when they re-opened there were severe restrictions on visitors. This meant that we had to modify our approach, and our partners BCW now bring the menstrual health programme to the whole community rather than simply targeting girls attending school.



During the year we helped our partners BCW to train 201 women and men from 21 villages in Kipkelion to act as Menstrual Health Ambassadors. These Ambassadors work in their own communities explaining to local community members the facts about menstruation and dispelling the myths. They distribute starter kits of reusable sanitary pads and show their neighbours how to supplement these by making their own reusable pads out of available materials such as old cotton tee shirts. Both adult women and girls are benefiting from this new approach, with girls now able to attend school regularly throughout the month and women able to work more productively and support their families more easily.

FGM prevention



The closure of schools and the lockdowns in Kenya during the pandemic have led to a resurgence in reported cases of FGM in the past year, as many girls have dropped out of

education early and their parents are often keen to marry them off as soon as possible. We have received generous funding from our supporters and from trusts and foundations which has made it possible for us to continue the fight against FGM by enabling girls in Kipkelion to choose an “Alternative Rite of Passage” instead of undergoing FGM. Our activities were again modified this year to ensure that girls were protected from Covid during these activities and that all Kenyan social distancing rules were followed. The Alternative Rite of Passage courses were also moved from December to the April school holidays, as the school calendar in Kenya was disrupted by the pandemic. In March and April 2022, we were able to help protect 2,396 girls in Kipkelion who would otherwise have been at risk of FGM.

Economic Empowerment



Towards the end of the year we began to support the Economic Empowerment initiatives organised in Kipkelion by our partners BCW. These involve training groups of people in Kipkelion in basic business skills, including learning how to prepare a business plan, budgeting, record keeping and marketing. Each group that produces a satisfactory business plan by the end of the training course is presented with a donation of business equipment (eg chicken coops or a bee hive) costing about £80. We hope that this initiative, which aims to reach over 500 people in the next year, will provide a boost to business activity in Kipkelion. We are particularly keen to involve people with disabilities as participants in these courses, as they are often excluded from traditional economic activities such as subsistence farming. To date around 8% of participants in the training courses have been people with disabilities.

Fundraising and Support

The fundraising environment continues to be challenging. The recent cuts to the UK Aid budget have led to the closure of FCDO's Small Charities Challenge Fund, from which we have benefited for the last four years. Other institutions which have funded us in the past have also been unable to do so this year because of limitations in their resources and increasing requests for support from other charities and NGOs. Nevertheless, we were able to receive a total of £46,725 in grants from trusts and foundations during the year. These grants supported our menstrual hygiene campaign, our work towards eradicating FGM in Kipkelion and in particular our programme supporting the distribution of the Covid 19 vaccine to remote areas of Kipkelion. In addition, our Big Give Christmas Challenge campaign was among our most successful ever, raising £10,530 from our grassroots supporters to combat FGM. As the UK emerged from lockdown, many traditional fundraising activities resumed and we were delighted to receive £6,500 raised by supporters through marathon runs and other sponsored sports activities and £892 from schools in the UK which fundraised for us.

Financial Review

The Charity received donations totalling £105,692 during the year. The three biggest sources of funding were the Foreign, Commonwealth and Development Office (FCDO, formerly DFID) (£20,670), the Big Give Christmas Challenge (£10,530 including match funding and Gift Aid) and Mazars Charitable Trust (£10,125). The supporter base continues to grow, with many new donors contributing during the year.

The Charity spent £101,870 supporting projects in Kipkelion, in fulfilment of the Charity's objects.

The Charity's surplus funds are now held in cash and no investment income was received in the year.

The expenses of the Charity remain very low, as all Trustees serve on a voluntary basis and the Charity has a strict expenses policy which keeps costs to a minimum.

Reserves Policy

The reserves policy of the Charity is to keep the equivalent of 3-6 months expenditure in reserve. As expenditure on projects in Kipkelion is currently running at approximately £100,000 per year, the Trustees consider that the reserves held at 31 May 2022 of £33,404 are appropriate. These reserves fulfil the following purposes:

- They ensure that, in the event that the Charity had to cease operations suddenly for any reason, we would be able to continue sending money to our partners BCW during the six-month notice period specified in the MOU between BCW and the Charity.

- They enable the Charity to maintain sufficient cash flow so that grants which have been promised by third parties but not yet received can be spent on projects without delay.
- They are in line with the published guidance of the Charity Commission.

Structure, Governance and Management

The Charity is a Company Limited by Guarantee and its memorandum and articles of association are in the standard form recommended by the Charity Commission. The Trustees of the Charity were each originally invited to join the Board of Trustees by the Chairman. The Trustees were approached by the Chairman on the basis of their personal and professional skills and knowledge, and their commitment to the objects of the Charity.

Each Trustee serves for a period of three years, which may be renewed.

The Board of Trustees meets four times a year.

The Charity has the following policies and procedures, each of which was reviewed during the year:

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Child and Vulnerable Adults Safeguarding Policy

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Expenses Policy

Foreign Exchange Policy

Risk Management Policy

Fraud and Whistleblowing Policy

Data Protection Policy

The Charity also maintains a *Risk Register*.

The Charity depends for the execution of its projects on a partner organisation, Brighter Communities Worldwide (BCW). BCW is an Irish registered charity (number CHY 16505), and operates in Kenya through a local partner organisation, also called Brighter Communities Worldwide, which is registered as an NGO in Kenya. Relations between the Charity and BCW are governed by a Memorandum of Understanding dated 3 June 2020.

Risk Management

The Trustees regularly review and mitigate the risks associated with the activities of Friends of Kipkelion. The Charity has a Risk Management Policy and maintains a Risk Register which is reviewed regularly. The principal risks that have been identified are:

- Failure to protect trustees, volunteers and beneficiaries
- Loss of capacity in our implementing partners BCW
- Fraud losses in UK, Ireland or Kenya
- Major donors dissatisfied with progress
- Change of NGO regulations in Kenya
- Political disturbance in Kenya
- Disease outbreak in Kenya

To address and mitigate these risks, the Trustees seek to:

- Ensure that Safeguarding and Health and Safety considerations are understood by all trustees and volunteers and are kept constantly in mind.
- Ensure that the relationship with BCW is maintained and monitored through regular meetings and visits.
- Follow rigorous financial procedures to minimise the risk of fraud.
- Keep major donors updated regularly on the progress of projects in Kenya.
- Monitor the evolving regulatory framework in Kenya through BOND, BCW and other contacts in Kenya.
- Monitor the evolving political situation in Kenya.
- Adapt activities and programmes to ensure that projects in Kenya are implemented in a Covid safe manner.

Trustees' Responsibility Statement

The Trustees (who are also Directors of Friends of Kipkelion for the purposes of company law) 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).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 UK 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 presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement as to Disclosure to Independent Examiner

In so far as the Trustees are aware:

- there is no relevant information of which the charitable company's Independent Examiner is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the Independent Examiner is aware of that information.

This report was approved by order of the Board on 14 September 2022 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'J M Deriaz', with a stylized flourish at the end.

J M Deriaz
Chairman

FRIENDS OF KIPKELION

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE 12 MONTHS ENDED 31 MAY 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	P/E 31/5/21
Income and endowments from:					
Donations	4	26667	79025	105692	111468
Investments		0	0	0	(885)
Total income		<u>26667</u>	<u>79025</u>	<u>105692</u>	<u>110583</u>
Expenditure on:					
Raising funds	5	210	0	210	84
Charitable activities	6	23116	78754	101870	106722
Other costs		168	0	168	168
Total expenditure		<u>23494</u>	<u>78754</u>	<u>102248</u>	<u>106794</u>
Net (expenditure) / income	7	3173	271	3444	3609
Net movement in funds		<u>3173</u>	<u>271</u>	<u>3444</u>	<u>3609</u>
Reconciliation of funds:					
Total funds brought forward				29960	
Total funds carried forward				<u>33404</u>	

**FRIENDS OF KIPKELION
BALANCE SHEET AS AT 31 MAY 2022**

	Note	£	£	Year ended 31 May 2022 £	Period ended 31 May 2021
Fixed assets:					
Tangible assets	8			0	0
				0	0
Current assets:					
Debtors	9	1148		250	
UK Government Securities		0		0	
Cash at bank and in hand		32256		29710	
		33404			29960
Creditors:					
Amounts falling due within one year	10	0		0	
		33404			
Net current assets				33404	29960
Total assets less current liabilities				33404	29960
Net assets				33404	29960
Funds					
Unrestricted funds	11			31080	27907
Restricted funds	11			2324	2053
Total funds carried forward				33404	29960

Trustee statements required by the Companies Act 2006

In approving these financial statements, the trustees, who are directors for the purposes of company law, hereby confirm:

- that for the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006;
- that no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31 May 2022;
- that the company as a charity is subject to audit under the Charities Act 2011; and
- that we acknowledge our responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board on 14 September 2022 and signed on its behalf by:



J M Deriaz, Director and Trustee

FRIENDS OF KIPKELION

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MAY 2022

	Year Ended 31 May 2022 £	Period to 31 May 2021 £
Net cash used in operating activities	<u>3444</u>	<u>4494</u>
Cash flows from investment activities:		
Interest income	0	(885)
Purchase of tangible fixed assets	-	-
Cash used in investing activities	<u>0</u>	<u>3609</u>
(Decrease)/Increase in cash and cash equivalents	<u>3444</u>	<u>3609</u>
Cash and cash equivalents at beginning of period	<u>29960</u>	<u>26351</u>
Total cash and cash equivalents at end of period	<u><u>33404</u></u>	<u><u>29960</u></u>

1. Accounting policies

The principal accounting policies are set out below. The accounting policies have been adopted consistently throughout the year.

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102), The Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic Ireland (FRS 102) (effective 1 January 2019) (the SORP) and in accordance with the Companies Act 2006, from which there were no material departures.

The financial statements have been prepared under the historical cost convention and are prepared on a going concern basis.

Friends of Kipkelion meets the definition of a public benefit entity under FRS 102.

Going concern

The financial statements have been prepared on a going concern basis. Please refer to the Statement as to disclosure to the Independent Examiner. 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 are sufficient with the level of reserves for the charity to be able to continue as a going concern.

Income and endowments

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. The following specific policy is applied to particular categories of expenditure:

- *Expenditure on raising funds* is costs incurred in attracting voluntary income including costs incurred by the Charity as part of its fundraising activities.
- *Expenditure on charitable activities* is costs incurred by the Charity in the course of meeting its charitable aims

Fund structure

The funds held by the Charity comprise:

- *Unrestricted general funds* – the 'free' funds held by the charity to be used in accordance with the charitable objects at the discretion of the Trustees.
- *Restricted funds* – funds held to be used only for restricted purposes within the objects of the charity. Restrictions arise when specified by donors and grant making bodies or when funds are raised for particular purposes.

FRIENDS OF KIPKELION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2022

2. Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to a maximum £10.

3. Taxation

The company is recognised as a charity by H M Revenue & Customs for taxation purposes and all its income is applied for charitable purposes. As a result there is no liability to taxation on any of its income.

4. Income from donations

	Unrestricted Funds	Restricted Funds	Year ended 31 May 2022	Period to 31 May 2021
	£	£	£	£
Donations	21667	16630	38297	63847
Grants from Foundations	5000	41725	46725	5500
FCDO Grants	0	20670	20670	42121
	<u>26667</u>	<u>79025</u>	<u>105692</u>	<u>111468</u>

5. Expenditure on raising funds

	Unrestricted Funds	Restricted Funds	Year ended 31 May 2022	Period to 31 May 2021
	£	£	£	£
Marathon entry fee	138	-	138	84
Just Giving fees	72		72	
	<u>210</u>	<u>-</u>	<u>210</u>	<u>84</u>

6. Expenditure on charitable activities

	Unrestricted Funds	Restricted Funds	Year ended 31 May 2021	Period to 31 May 2021
	£	£	£	£
Projects in Kipkelion	23116	78754	101870	106722
	<u>23116</u>	<u>78754</u>	<u>101870</u>	<u>106722</u>

FRIENDS OF KIPKELION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2022

7. Net Income for the year

	Year ended 31 May 2022 £	Period to 31 May 2021 £
This is stated after charging:		
Independent Examiner's remuneration	0	0
Depreciation	0	0
	<u>0</u>	<u>0</u>

8. Tangible fixed assets

	Land & Buildings £	Fixtures & Fittings £	2022 Total £	2021
Cost:				
At 1 June 2021	0	0	0	0
Additions	-	-	-	
At 31 May 2022	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Depreciation:				
At 1 June 2021	0	0	0	0
Provision for the year	0	0	0	0
At 31 May 2022	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net book value:				
At 1 June 2021	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
At 31 May 2022	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

9. Debtors

	Year ended 31 May 2022 £	Period ended 31 May 2021 £
Prepayments and accrued income	1148	250
	<u>1148</u>	<u>250</u>

FRIENDS OF KIPKELION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2022

10. Creditors

	Year Ended 31 May 2022 £	Period to 31 May 2021 £
Trade creditors	0	0
Other creditors and accruals	0	0
	<u>0</u>	<u>0</u>

11. Restricted and Unrestricted funds

Restricted funds Year ended 31 May 2022	Balance at 01/06/2021 £	Income £	Expenditure £	Transfers £	Balance at 31/05/2022 £
	2053	79025	(78754)		2324
	<u>2053</u>	<u>79025</u>	<u>(78754)</u>		<u>2324</u>

Unrestricted funds Period ended 31 May 2022	01/06/2021 £	Income £	Expenditure £	Transfers £	31/5/2022 £
	27907	26667	(23494)		31080
	<u>27907</u>	<u>26667</u>	<u>(23494)</u>		<u>31080</u>



Independent examiner's
report on the accounts



**Report to the trustees/
members of**

Charity Name FRIENDS OF KIPKELION

**On accounts for the year
ended**

31 MAY 2022	Charity no (if any)	1188612
--------------------	--------------------------------	----------------

Set out on pages

1-19

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/05/2022.

**Responsibilities and basis of
report**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's
statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or

- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

* Please delete the words in the brackets if they do not apply.

Signed: C Hyams Date: 8/9/22

Name: CATHERINE HYAMS

Relevant professional qualification(s) or body (if any):

Chartered Accountant
Institute of Chartered Accountants
of Scotland

Address:

Broomlands, Broom Lane, Langton
Green, Tunbridge Wells, TN3 0RA

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

A large, empty rectangular box with a thin black border, intended for the user to provide details as requested in the text to the left.

FRIENDS OF KIPKELION

England & Wales - Charity number 1188612

Accounts

FRIENDS OF KIPKELION
A Company Limited by Guarantee

Report and Financial Statements

Period From 6 January 2020 to 31 May 2021

Registered Charity number: 1188612

Company number: 12388504 (England and Wales)



FRIENDS OF KIPKELION
REPORT OF THE DIRECTORS AND FINANCIAL STATEMENTS
FOR THE 17 MONTHS ENDED 31 MAY 2021

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FRIENDS OF KIPKELION

COMPANY INFORMATION FOR THE PERIOD ENDED 31 MAY 2021

Directors

John Michael Deriaz (Chairman)

Peter John Scholes

Nicholas Edmund Kyrkewood

Sara Elizabeth O'Neill

Aedana Una Ward

Geraldine Angela Baskerville Mynors (appointed 23 June 2020)

Heather Jane Devine (resigned 6 February 2020)

Registered Office

1 Townshend Road, Richmond, Surrey, TW9 1XH

Registered Number

12388504 (England and Wales)

Charity Registered Number

1188612

Independent Examiner

Catherine Hyams CA

Bankers

Barclays Bank

**FRIENDS OF KIPKELION
REPORT OF THE DIRECTORS
FOR THE PERIOD ENDED 31 MAY 2021**

The Directors, who also act as Trustees for the charitable activities of the company, present their report with the financial statements of the company for the period from the incorporation of the Company to 31 May 2021.

Introduction

The Company was incorporated on 6 January 2020. It was registered as a charity with the Charity Commissioners for England and Wales on 18 March 2020. It was dormant until July 2020 when it took over the charitable activities of The Friends of Kipkelion Charitable Trust (“FOK Trust”), a trust established under English law which was itself a registered charity. FOK Trust transferred all its assets and liabilities to the Company under the terms of a Merger Deed dated 31 July 2020. This was accepted by the Charity Commission as a “relevant charity merger” within the meaning of Section 306 Charities Act 2011 and was entered in the Register of Charity Mergers. Since then, the Company has carried on all the charitable activities formerly carried on by FOK Trust.

The purpose of the merger was to enable the charitable activities formerly carried on by FOK Trust to be carried on by a charity which is a body corporate. This was considered desirable in terms of providing more rigorous and transparent governance and facilitating partnerships with potential funders and supporters.

The first accounting period of the Company ran to 31 May 2021 and from now on its accounting date will be 31 May annually.

Legal and administrative information

The company is constituted as a Company Limited by Guarantee and the governing document of the Company is its Memorandum and Articles of Association.

Trustees/Directors

A list of the Directors is given above on page 3. Each director served throughout the period unless otherwise stated.

Charitable Objects and Principal Activities

The charitable object of the Company is:

The prevention or relief of poverty in the Kipkelion East and Kipkelion West sub-counties of the Republic of Kenya and in other marginalised communities in East Africa, by providing grants, items and services to individuals in need, and/or to charities and other organisations working to prevent or relieve poverty.

The Company provides support to the people of Kipkelion to enable them to have access to basic services including healthcare, education, sanitation and clean water. This is done through close co-operation with our implementing partners, Brighter Communities Worldwide, a Kenyan registered NGO based in Kipkelion.

Public Benefit

The Trustees confirm that they have had due regard to the Charity Commission's guidance on public benefit. The Trustees are committed to helping the people of Kipkelion and similar areas in the most effective way possible, ensuring that our projects are accessible to all members of the local community and that their impact is sustainable.

Achievements

The Covid-19 pandemic reached Kenya in March 2020 and a strict national lockdown rapidly disrupted all aspects of life in Kipkelion. All schools were closed for many months, with children unable to receive an education; major industries such as tourism collapsed; many informal markets and businesses were prevented from operating, plunging millions into poverty. In addition, Kenya's health services were overwhelmed: there were few facilities for Covid testing, few hospital beds or ventilators and very little personal protective equipment (PPE) for doctors and nurses. Despite these very difficult conditions, our partners BCW resolved to remain in Kipkelion throughout the pandemic and continue their work as far as possible, and it is thanks to them that we have been able to continue our projects during the year.

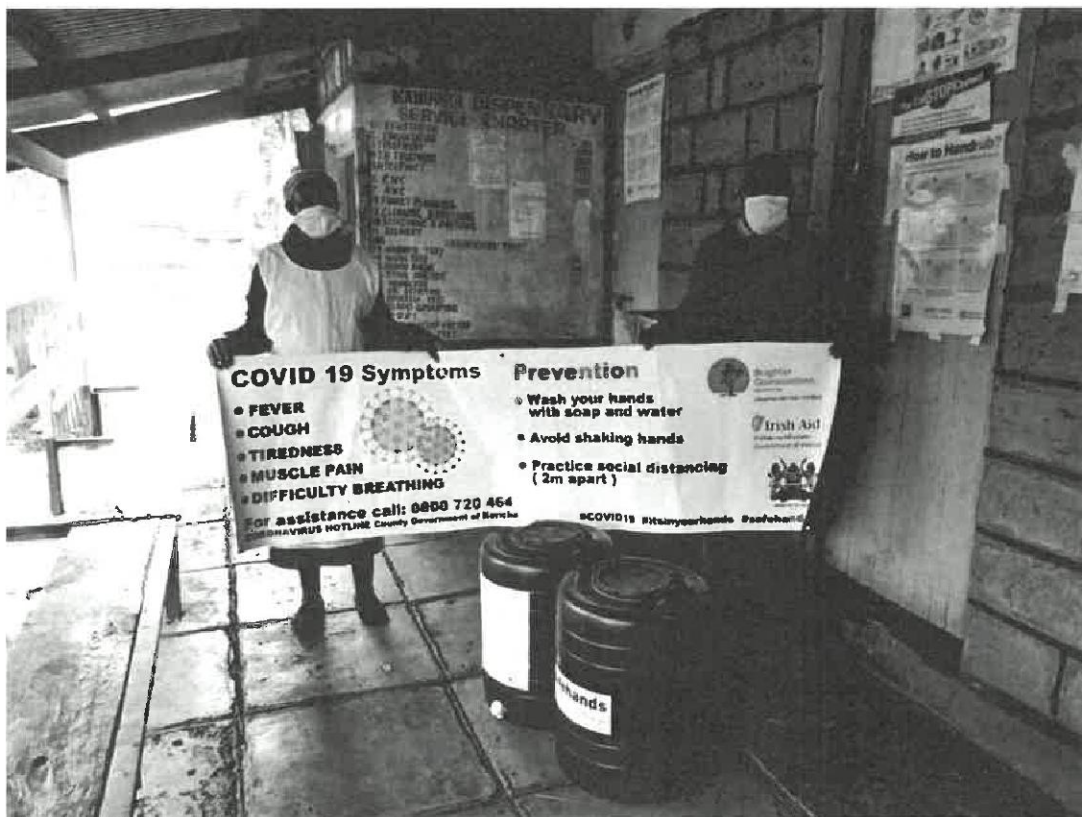


Maternal and Child Health

Our two year Maternal and Child Health project reached its conclusion in September 2020. This project was partly funded by a grant from the Foreign, Commonwealth and Development Office (formerly DFID) through the Small Charities Challenge Fund. Additional funding for this project was received from the Allan and Nesta Ferguson Foundation. Despite disruption caused by the pandemic, the project reached its main objectives. During the two years of the project, over 30,000 people in Kipkelion attended Field Days at which information about maternal and child health was communicated, including the importance of ante-natal checks, post-natal checks and childhood vaccinations. In addition, 29 health professionals and 267 community volunteers were trained in maternal and child health through a series of courses and workshops. There was a sharp rise in the numbers of pregnant women in Kipkelion attending four ante-natal visits and in the numbers giving birth in a medical facility. These achievements are expected to result in a reduction in the maternal death rate and the child mortality rate in Kipkelion.

Community Health

On 1 May 2020 we started a new FCDO funded project in Kipkelion which aims to bring Community Health services to thousands of people in remote areas of Kipkelion over a two year period. The plans for this project have had to be adapted rapidly in response to the Covid-19 pandemic which is the major public health priority in Kipkelion at present. Our partners BCW have re-oriented the project to focus on ensuring that as many people as possible are provided with soap and handwashing facilities and that medical staff and other frontline workers have PPE. More recently they have incorporated vaccine awareness into their education programmes in Kipkelion, to combat the vaccine hesitancy which is a problem in some areas. The project has already reached over 5,000 families in Kipkelion.



Girls' Education

Girls have suffered particularly badly during Kenya's pandemic. Schools have been closed for nearly a year and it is feared that many girls may never return to full time education. Some are being used as unpaid labour by their parents; a large number have reportedly been sexually exploited by family members or neighbours and are now pregnant; access to period products has dwindled due to increasing poverty and lack of knowledge about menstruation. In addition, there are reports that cases of FGM have resurged as parents give up on the idea of educating their daughters and instead seek to prepare them for early marriage.

Much of our work during the current period has involved addressing these issues. Our Big Give Christmas Challenge campaign in December 2020 aimed to raise money for the Alternative Rite of Passage to combat FGM. There was a huge response and we raised over £4,500 from our supporters, most of which was match funded through the Big Give. This enabled 200 girls to be protected from FGM by attending socially distanced Alternative Rites of Passage courses in Kipkelion.

In addition, we were able to support the Community Based Learning initiative set up by our partners BCW, with a contribution of £5,000. This enabled children to go to informal open-air classes in Kipkelion while the schools were still closed, so that they could keep in touch with their studies and meet up with their friends.

Grants from the Pignatelli Foundation and other donors helped to supply reusable sanitary pads to thousands of girls in Kipkelion during the year. The plight of girls in Kipkelion is likely to remain a major challenge for years to come and we are determined to make this a priority and do whatever we can to improve the situation.



Fundraising and Support

The fundraising environment was exceptionally difficult during the year, largely due to the Covid-19 pandemic. This prevented the Charity from holding pub quizzes, folk nights, sponsored runs and other traditional forms of fundraising. Visits to UK schools were also curtailed, although we were in contact with some schools by Zoom. Some funders, notably Guernsey Overseas Aid and Development Commission, temporarily suspended their grant making programmes while they evaluated the impact of the pandemic. In addition, our major funder FCDO (formerly DFID) had a restrictive approach to funding further projects in Kenya during the year, apparently in the belief that Kenya was receiving too large a share of its available funds. We hope that this policy will be reviewed in the near future.

Given these difficult circumstances, we are delighted that we managed to raise nearly two-thirds of our annual fundraising target. This was achieved through the loyalty and generosity of our growing base of regular supporters.

Financial Review

The Charity received donations totalling £65,275 during the year. The three biggest sources of funding were the Foreign, Commonwealth and Development Office (FCDO, formerly DFID (£22,261), the Saracen Trust (£15,000) and the Big Give Christmas Challenge (£9,051 including match funding). The supporter base continues to grow, and over 100 separate small donations were received during the year.

The Charity spent £68,012 supporting projects in Kipkelion, in fulfilment of the Charity's objects.

The Charity's surplus funds are now held in cash and no investment income was received in the year.

The expenses of the Charity remain very low, as all Trustees serve on a voluntary basis and the Charity has a strict expenses policy which keeps costs to a minimum.

Reserves Policy

The reserves policy of the Charity is to keep the equivalent of 3-6 months expenditure in reserve. As expenditure on projects in Kipkelion is currently running at approximately £65,000 per year, the Trustees consider that the reserves at 31 May 2021 of £29,960 are appropriate. These reserves fulfil the following purposes:

- They ensure that, in the event that the Charity had to cease operations suddenly for any reason, we would be able to continue sending money to our partners BCW during the six-month notice period specified in the MOU between BCW and the Charity.
- They enable the Charity to maintain sufficient cash flow so that grants which have been promised by third parties but not yet received can be spent on projects without delay.
- They are in line with the published guidance of the Charity Commission.

Governance

The Charity is a Company Limited by Guarantee and its memorandum and articles of association are in the standard form recommended by the Charity Commission. The Trustees of the Charity were each

originally invited to join the Board of Trustees by the Chairman. The Trustees were approached by the Chairman on the basis of their personal and professional skills and knowledge, and their commitment to the objects of the Charity.

Each Trustee serves for a period of three years, which may be renewed.

The Board of Trustees meets four times a year.

The Charity has the following policies and procedures, each of which was reviewed during the year:

Code of Ethics

Child and Vulnerable Adults Safeguarding Policy

Equal Opportunities Policy

Anti-Bribery Policy

Expenses Policy

Foreign Exchange Policy

Risk Management Policy

Fraud and Whistleblowing Policy

Data Protection Policy

The Charity also maintains a *Risk Register*.

The Charity depends for the execution of its projects on a partner organisation, Brighter Communities Worldwide (BCW). BCW is an Irish registered charity (number CHY 16505), and operates in Kenya through a local partner organisation, also called Brighter Communities Worldwide, which is registered as an NGO in Kenya. Relations between the Charity and BCW are governed by a Memorandum of Understanding dated 3 June 2020.

Risk Management

The Trustees regularly review and mitigate the risks associated with the activities of Friends of Kipkelion. The Charity has a Risk Management Policy and maintains a Risk Register which is reviewed regularly. The principal risks that have been identified are:

- Failure to protect trustees, volunteers and beneficiaries
- Loss of capacity in our implementing partners BCW
- Fraud losses in UK, Ireland or Kenya
- Major donors dissatisfied with progress
- Change of NGO regulations in Kenya
- Political disturbance in Kenya
- Disease outbreak in Kenya

To address and mitigate these risks, the Trustees seek to:

- Ensure that Safeguarding and Health and Safety considerations are understood by all trustees and volunteers and are kept constantly in mind.
- Ensure that the relationship with BCW is maintained and monitored through regular meetings and visits.
- Follow rigorous financial procedures to minimise the risk of fraud.
- Keep major donors updated regularly on the progress of projects in Kenya.
- Monitor the evolving regulatory framework in Kenya through BOND, BCW and other contacts in Kenya.
- Monitor the evolving political situation in Kenya.
- Adapt activities and programmes to ensure that projects in Kenya are implemented in a Covid safe manner.

Trustees' Responsibility Statement

The Trustees (who are also Directors of Friends of Kipkelion for the purposes of company law) 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).

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- 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 UK 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 presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement as to Disclosure to Independent Examiner

In so far as the Trustees are aware:

- there is no relevant information of which the charitable company's Independent Examiner is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the Independent Examiner is aware of that information.

This report was approved by order of the Board on 15 September 2021 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'J M Deriaz', written in a cursive style.

J M Deriaz
Chairman

FRIENDS OF KIPKELION

COMBINED STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE 17 MONTHS ENDED 31 MAY 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total 2021 £	P/E 5/1/20
Income and endowments from:					
Donations	4	15193	96275	111468	54186
Investments		(885)	0	(885)	224
Total income		<u>14308</u>	<u>96275</u>	<u>110583</u>	<u>54410</u>
Expenditure on:					
Raising funds	5	84	0	84	0
Charitable activities	6	12500	94222	106722	60033
Other costs		168	0	168	350
Total expenditure		<u>12752</u>	<u>94222</u>	<u>106974</u>	<u>60383</u>
Net (expenditure) / income before transfers	7	1556	2053	3609	(5973)
Transfers between funds	12			0	
Net movement in funds		<u>1556</u>	<u>2053</u>	<u>3609</u>	
Reconciliation of funds:					
Total funds brought forward				26351	
Total funds carried forward		<u> </u>	<u> </u>	<u>29960</u>	

FRIENDS OF KIPKELION
COMBINED BALANCE SHEET AS AT 31 MAY 2021

	Note	£		Period ended 31 May 2021 £	Period ended 5 Jan 2020
Fixed assets:					
Tangible assets	8			0	0
				<u>0</u>	<u>0</u>
Current assets:					
Debtors	9	250	0	0	
UK Government Securities		0		23745	
Cash at bank and in hand		<u>29710</u>		2606	
		29960			26351
Creditors:					
Amounts falling due within one year	10	0		0	
			<u>29960</u>		
Net current assets				<u>29960</u>	<u>26351</u>
Total assets less current liabilities				29960	26351
Net assets				<u>29960</u>	<u>26351</u>
Funds					
Unrestricted funds	11			29960	26351
Restricted funds	11			0	0
Total funds carried forward				<u>29960</u>	<u>26351</u>

Trustee statements required by the Companies Act 2006

In approving these financial statements, the trustees, who are directors for the purposes of company law, hereby confirm:

- that for the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006;
- that no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31 May 2021;
- that the company as a charity is subject to audit under the Charities Act 2011; and
- that we acknowledge our responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board on 15 September 2021 and signed on its behalf by:


JM Deriaz, Director and Trustee

FRIENDS OF KIPKELION

COMBINED STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 31 MAY 2021

	Note	Period to 31 May 2021 £	Period to 5 Jan 2020 £
Net cash used in operating activities		4494	(5973)
Cash flows from investment activities:			
Interest income		(885)	0
Purchase of tangible fixed assets		-	-
Inter entity transfer	12	-	(10)
Cash used in investing activities		3609	(5983)
(Decrease)/Increase in cash and cash equivalents		3609	(5983)
Cash and cash equivalents at beginning of period		26351	32334
Total cash and cash equivalents at end of period		29960	26351

NOTES TO THE FINANCIAL STATEMENTS FOR THE 17 MONTHS ENDED 31 MAY 2021

1. Accounting policies

The principal accounting policies are set out below. The accounting policies have been adopted consistently throughout the year.

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102), The Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic Ireland (FRS 102) (effective 1 January 2019) (the SORP) and in accordance with the Companies Act 2006, from which there were no material departures.

The financial statements have been prepared under the historical cost convention and are prepared on a going concern basis.

Friends of Kipkelion meets the definition of a public benefit entity under FRS 102.

Going concern

The financial statements have been prepared on a going concern basis. Please refer to the Statement as to disclosure to the Independent Examiner. 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 are sufficient with the level of reserves for the charity to be able to continue as a going concern.

Income and endowments

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. The following specific policy is applied to particular categories of expenditure:

- *Expenditure on raising funds* is costs incurred in attracting voluntary income including costs incurred by the Charity as part of its fundraising activities.
- *Expenditure on charitable activities* is costs incurred by the Charity in the course of meeting its charitable aims

FRIENDS OF KIPKELION

NOTES TO THE COMBINED FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MAY 2021

Fund structure

The funds held by the Charity comprise:

- *Unrestricted general funds* – the ‘free’ funds held by the charity to be used in accordance with the charitable objects at the discretion of the Trustees.
- *Restricted funds* – funds held to be used only for restricted purposes within the objects of the charity. Restrictions arise when specified by donors and grant making bodies or when funds are raised for particular purposes.

2. Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to a maximum £10.

3. Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

4. Income from donations

	Unrestricted Funds £	Restricted Funds £	Period to 31 May 2021 £	Period to 5 Jan 2020 £
Donations	15193	48654	63847	13601
Grants from Foundations	0	5500	5500	19936
FCDO Grants	0	42121	42121	20649
	<u>15193</u>	<u>96275</u>	<u>111468</u>	<u>54186</u>

5. Expenditure on raising funds

	Unrestricted Funds £	Restricted Funds £	Period to 2021 £	Period to 5 Jan 2020 £
Marathon entry fee	84	-	84	0
	<u>84</u>	<u>-</u>	<u>84</u>	<u>0</u>

6. Expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Period to 31 May 2021 £	Period to 5 Jan 2020 £
Projects in Kipkelion	12500	94222	106722	60033
	<u>12500</u>	<u>94222</u>	<u>106722</u>	<u>60033</u>

FRIENDS OF KIPKELION

NOTES TO THE COMBINED FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MAY 2021

7. Net Income for the year

	Period to 31 May 2021 £	Period to 5 Jan 2020 £
This is stated after charging:		
Independent Examiner's remuneration	0	0
Depreciation	<u>0</u>	<u>0</u>

8. Tangible fixed assets

	Land & Buildings £	Fixtures & Fittings £	2021 Total £	2020
Cost:				
At 6 January 2020	0	0	0	0
Additions	-	-	-	
At 31 May 2021	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Depreciation:				
At 6 January 2020	0	0	0	0
Provision for the year	0	0	0	0
At 31 May 2021	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net book value:				
At 6 January 2020	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
At 31 May 2021	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

9. Debtors

	Period to 31 May 2021 £	Period to 5 Jan 2020 £
Prepayments and accrued income	250	0
	<u>250</u>	<u>0</u>

10. Creditors

	Period to 31 May 2021 £	Period to 5 Jan 2020 £
Trade creditors	0	0
Other creditors and accruals	0	0
	<u>0</u>	<u>0</u>

FRIENDS OF KIPKELION

NOTES TO THE COMBINED FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MAY 2021

11. Unrestricted funds

Period ended 31 May 2021	Balance at 06/01/2020 £	Income £	Expenditure £	Transfers £	Balance at 31/05/2021 £
	26351	14308	(12752)		27907
	<u>26351</u>	<u>14308</u>	<u>(12752)</u>		<u>27907</u>

Restricted funds Period ended 31 May 2021	Balance at 06/01/2020 £	Income £	Expenditure £	Transfers £	Balance at 31/05/2021 £
	0	96275	(94222)		2053
	<u>0</u>	<u>96275</u>	<u>(94222)</u>		<u>0</u>

Period ended 5 January 2020	Balance at 01/06/2019 £	Income £	Expenditure £	Transfers £	Balance at 05/01/2020 £
	32334	54410	60403	10	26351
	<u>32334</u>	<u>54410</u>	<u>60403</u>	<u>10</u>	<u>26351</u>

12. Transfers between funds

A transfer of £10 was made between the two entities prior to the merger as a test transaction.



Section A

Independent Examiner's Report

Report to the trustees/directors/members of

Friends of Kipkelion

On accounts for the period ended

31st May 2021

Charity no.:

1188612

Company no.:

12388504

Set out on pages

1 - 19

Responsibilities and basis of report

I report to the charity trustees on my examination of the accounts of the Company for the period ended **31/05/2021**.

As the charity's trustees of the Company (who are also the directors of the company 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 for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity'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 material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

Signed: **Date:**

Name:

Relevant professional qualification(s) or body (if any):

Address: