

**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*



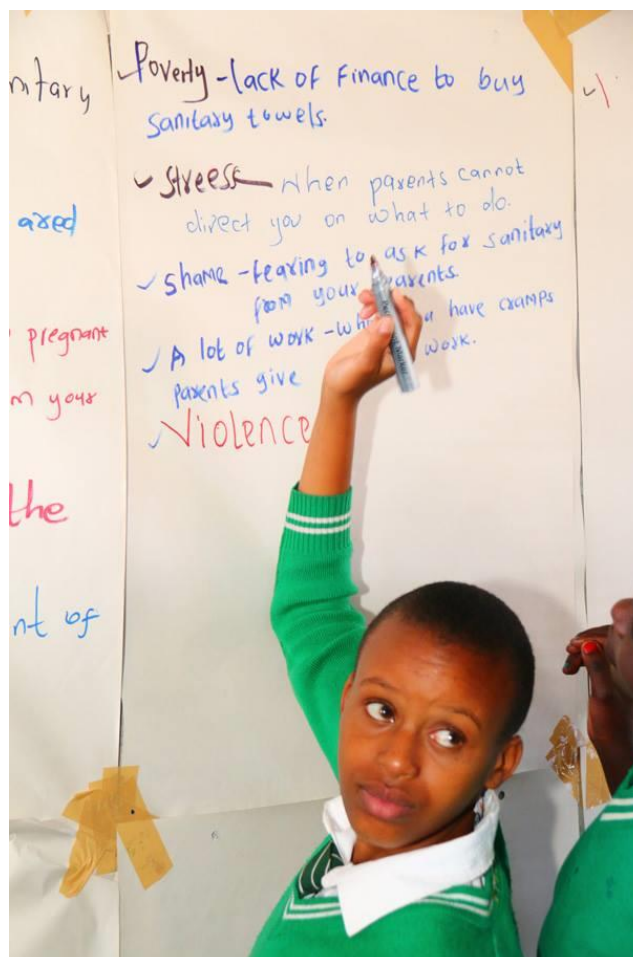
*Disabled goat-breeders in Soin-Sigowet Sub-County*

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 dark 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 2024**

	Note	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Y/E 31/5/23
<b>Income and endowments from:</b>					
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>
<b>Expenditure on:</b>					
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>
<b>Reconciliation of funds:</b>					
Total funds brought forward				30686	
Total funds carried forward		<u>          </u>	<u>          </u>	<u>36352</u>	



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

	Note	£	£	Year ended 31 May 2024 £	Year ended 31 May 2023
<b>Fixed assets:</b>					
Tangible assets	8			0	0
				0	0
<b>Current assets:</b>					
Debtors	9	4872			0
Cash at bank and in hand		31480			30686
		36352			30686
<b>Creditors:</b>					
Amounts falling due within one year	10	0			0
			36352		
<b>Net current assets</b>				36352	30686
Total assets less current liabilities				36352	30686
<b>Net assets</b>				36352	30686
<b>Funds</b>					
Unrestricted funds	11			35011	28362
Restricted funds	11			1341	2324
<b>Total funds carried forward</b>				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 £
<b>Net cash used in operating activities</b>	<u>(5666)</u>	<u>2718</u>
<b>Cash flows from investment activities:</b>		
Interest income	56	0
Purchase of tangible fixed assets	-	-
<b>Cash used in investing activities</b>	<u>0</u>	<u>0</u>
(Decrease)/Increase in cash and cash equivalents	<u>5666</u>	<u>(2718)</u>
Cash and cash equivalents at beginning of period	<u>30686</u>	<u>33404</u>
<b>Total cash and cash equivalents at end of period</b>	<u><u>36352</u></u>	<u><u>30686</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 of 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 & 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
	<u>8161</u>	<u>136826</u>	<u>144987</u>	<u>48862</u>

### 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
	<u>384</u>	<u>-</u>	<u>384</u>	<u>216</u>

### 6. Expenditure on charitable activities

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

# 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 £
<b>This is stated after charging:</b>			
Independent Examiner's remuneration		0	0
Depreciation		0	0
	0	<u>0</u>	<u>0</u>

### 8. Tangible fixed assets

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

### 9. Debtors

	Year ended 31 May 2024 £	Year ended 31 May 2023 £
Prepayments and accrued income	4872	0
	<u>4872</u>	<u>0</u>

**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
	<u>0</u>	<u>0</u>

**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
	<u>2324</u>	<u>136826</u>	<u>(137809)</u>		<u>1341</u>

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



CHARITY COMMISSION  
FOR ENGLAND AND WALES

## Independent examiner's report on the accounts

### Section A

### Independent Examiner's Report

Report to the trustees/  
members of

Friends of Kipkelion

On accounts for the year  
ended

31<sup>st</sup> 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 **31<sup>st</sup> 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:

8<sup>th</sup> 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.