

PEPO LA TUMAINI
(A COMPANY LIMITED BY GUARANTEE)
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2021

Charity Registration No 1161928
Registered Company No 9515118

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REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	Stephen Oxley Sarah Kruger Kashif Ganatra Sian Newton Pax Nindi Catriona Spiller Angela Whittle	Chair Executive Director Treasurer
Company Secretary	Angela Whittle	
Key Management Personnel	Trustees	
Charity Registration Number	1161928	
Company Registration Number	09515118	
Principal Office	16 Connaught Place London W2 2ED	
Registered Office	Azets Audit Services Greytown House 221/227 High Street Orpington Kent, BR6 0NZ	
Independent Examiner	M A Wilkes FCA Azets Audit Services Chartered Accountants Greytown House 221/227 High Street Orpington Kent, BR6 0NZ	
Banker	Metro Bank One Southampton Row London WC1B 5HA	

CHAIR'S FORWARD

I am delighted to submit our 2021 Annual Report for Pepo La Tumaini (PLT) to the Charity Commission for England and Wales and am pleased to report our progress and achievements during 2021.

Highlights for the year

The charity continues to develop educational, health and welfare programmes mainly for young people in and around our base in Isiolo, Kenya. Despite the ongoing Covid pandemic, changing regulatory environment and ever-present political and community-based conflict, displacement and climate change issues, we are very pleased to have developed our work on-site and extended out outreach to local communities. We have summarised below the impact we had in terms of numbers of people we have helped:

1. Delivered educational support for 75 children who head households by providing a safe place to call home in our specialised boarding school programme.
2. Supported some 128 children to attend our Early Childhood Development (ECD) Centre and Grade 1-5 Lower Primary classes.
3. During the year, 110 children participated in the Art4Life therapy and rehabilitation programme.
4. Provided health and welfare support to 78 patients needing HIV palliative care.
5. Delivered HIV and Sexual and Reproductive Health (SRH) education to some 3,800 young people.
6. Trained 45 Community Health Volunteers to educate, counsel and monitor sick patients at household level.
7. Arranged and monitored placements for 135 orphans and vulnerable children in the community with mother-carers.
8. Additionally, 126 young mothers out of school received education, support and care.
9. Provided outdoor feeding and advocacy for over 100 street children in Isiolo.
10. Connected with approximately 5,000 people across our nine centre points in the pandemic response.

Covid 19

Pepo La Tumaini Jangwani was born out of the HIV/Aids crisis in the 90s and has since then responded to famine, drought and flooding in Isiolo. Our deep roots and network in our diverse communities make Pepo well placed to address the pandemic. Our focus has been how to best allocate our resources, ensuring we sustain our impact and continue to serve those who depend on us. Our community outreach programmes have become even more important and have continued and developed. Throughout 2021, our funding organisations and individuals continued to support us generously and this, combined with some cost savings, has meant that despite Covid 19 we ended the year in a robust financial condition.

In the wake of the pandemic, we have been working especially hard this year to root ourselves in a trauma informed practice that ensures safety, trust, choice, collaboration, and empowerment for everyone. We hosted three family day events for the school, involving caregivers, parents and community members supporting our efforts to help pupils to stay in school after the impact of Covid and the changes in the curriculum. Reintegration of roles and responsibilities between children and their families is an essential part of our education programme, supporting positive and sustainable behaviour change for neglected children.

Our inclusive Youth Peer Provider model is focused on behaviour change, empowering 'street connected youth' with capacity building and enabling them to positively influence their peers. This year we worked with 250 young people across diverse communities, equipping them with information and skills that result in improved decision-making skills and attitudes geared towards self-reliance. Topics included economic empowerment, employment promotion, HIV and adolescent reproductive health education.

CHAIR'S FORWARD

New Programmes/ Systems

Pepo La Tumaini passed the Equivalency Determination process by NGO source team, with the Equivalency Determination certification valid through until 31st December 2022. As part of our ongoing commitment to self-regulation, we are soon to finalise our certification process with Viwango, an organisation responsible for improving the credibility and integrity of civil society organisations in Kenya. We are proud to have achieved full PAYE tax compliance for our staff with all statutory bodies in 2021.

We were successful in using inclusive facilitation methods with our stakeholders, staff and community beneficiaries to renew our strategic plan. We planned and organised our prioritised focus areas for the next three years (2022 - 2024), including a re-evaluation of how our programme is designed and how it is supposed to work. We used it as an opportunity to analyse and evaluate how we work in each department and created our own theory of change for our organisation.

Education

After a full year of closure in 2020, we are extremely relieved to have re-opened our school in January 2021. Our school provides more than just education to children and adolescents. In addition to reading, writing and maths, pupils learn social and emotional skills, get exercise and have access to mental health support and other health and welfare services. Our school is a safe haven for neglected children where they can be fed three regular meals a day and find comradeship in their peers. At the beginning of the year, we enrolled 200 pupils in our school accessing health, welfare and nutritional feeding programmes. For the children returning home in March, we boosted our family feeding support and increased Mother-Carer services for children without safe home options.

Following pandemic-related school closures in March, we were limited to accommodating only 15 of our most vulnerable children who had no safe home options. We were able to create a home learning environment for them, teaching them additional life skills and offering therapeutic support. Pepo managed to create a sanctuary at home camp to teach girls how to sustain and maintain themselves with dignity and pride during the crisis. We were successful in securing 131 placements with adult supervision with identified mothers trained in our Mother-Carer service programmes providing food, clothes, rent, medical support for vulnerable and orphaned children. We were able to provide 305 additional food packages to our Mother-Carer volunteers (foster families) and young mothers, taking care of increased number of young children during Covid.

Following an unexpected announcement from the government in October, we were instructed to re-open our primary school for only two classes as part of their staggered re-entry system. We are currently 're-thinking education' as we plan for the complete re-opening of our school establishments and how to best ensure we are well equipped to meet all new safety requirements.

Mental Health

Mental illnesses are often under-diagnosed in Kenya because symptoms are either not recognised or are wrongly attributed to spiritual or behavioural issues. Fear of stigma and abuse from their families also prevents young people from seeking help. The mental health care needs of young people are generally not acknowledged and when they are, there are insufficient numbers of professionals trained to provide such care. The World Health Organization reports that mental health problems affect 10-20% of children and adolescents worldwide. They also estimate that half of all mental illness begins by age 14, though most cases go undetected and untreated.

A creative arts therapy programme started in January with 45 Tumaini Senior School pupils conducting both individual and group work with pupils struggling with emotional behaviour problems. A further 15 participated in the programme during Covid. Our school was closed due to Covid from the end of March. After that we were limited to the number of children we were allowed to accommodate at our programme, so only 15 children were able to continue in the Art4Life programme.

Five of our teenage boys from street families, who stayed at Pepo this year through the Covid pandemic, participated in individual play therapy sessions. Their regular weekly commitment has made a significant impact on their development, improving their social skills and reducing their anti-social behaviour. We also organised 12 Expressive Arts sessions for 37 girls focused on trauma recovery, self-worth, sexuality, assertiveness and communication skills.

CHAIR'S FORWARD

Community Health

This year for World Aids Day we engaged over 3,000 people across different cultural groups rural and urban, infected and affected by HIV in campaigning against treatment shortages and tackling the fear around accessing services at the hospital.

We renewed our commitment to community health needs following the impact of Covid19, by training and facilitating support groups for our team of 40 community health volunteers from seven of our urban slum and rural areas. Our diverse group of women have been working in their communities as confidants, bridge-builders and advocates for non-discriminating and dignified access to health services.

We have been highlighting the unmet needs of the young street families who have emerged as a direct result of Covid school closures and high unemployment rates. Our work, including outdoor feeding, medical care and psychosocial support with this vulnerable group was featured on local news channels appealing to the government to help make mainstream services available to this group of 105 street youth. By partnering with the Provincial Administration in Isiolo, we were able to help obtain ID documentation for 37 of the young people.

The new Girl's Clubhouse will provide a sanctuary for learning and therapy, as well as provide essential distributional services for young mothers and girls in Isiolo. This forms part of our efforts in considering diversification of our services and transition to new ways of delivering youth empowerment services to our communities.

Peacebuilding

Displacement has unfortunately become a major issue in Isiolo, especially in the recent period with Covid threatening indigenous community livelihoods and increasing social and economic anxiety. PLT has been spearheading efforts to advocate for peaceful co-existence, negotiating with neighbouring groups to help accommodate many of the displaced families, pushed out of their settlements due to tribal clashes. In particular, we have been supporting the Pepo La Tumaini Grandmother Minority Group in peacebuilding efforts to protect their homes from outside groups attempting to occupy their land.

Tumaini Senior School pupils have been applying their vocational training skills to help rebuild some of the traditional homes in a nearby community that were deliberately destroyed in one such conflict. This has been an invaluable opportunity for the children as they learn about the vital concepts of community building. In September, youths, armed with crude weapons, raided the 10-acre land behind Tumaini Senior School, occupied by over 50 women and brought down the timber houses and other structures whose construction was underway, forcing the residents to flee for their safety. After championing the women's case in court, we are currently awaiting the verdict and hope for the legal acquisition of land deeds for the women's ancestral land, where their loved ones are buried. Our efforts in mitigating conflict and potential civil unrest were acknowledged and praised on national news channels.

The Tumaini Trade and Talent Centre (TTTC)

Isiolo has low literacy levels and educational attendance. It is estimated that around one third of young people attend school. Young adults and teenagers are perceived as both victims and perpetrators of violence and crime and alcohol and drug use is rising. Around three quarters of the out-of-school youth do not have regular, full-time employment. New 'camps' (informal settlements) have been forming all over the fast-developing town of Isiolo with gangs operating throughout. We have been acting as unique link with these communities, raising awareness, advocating for their rights and providing essential support throughout the pandemic. Our plan is to empower the unemployed local young people by developing accessible opportunities for training and creative entrepreneurship at our new vocational training Centre, the TTTC.

Due to closures brought about by Covid in obtaining our TVETA license, issued by the Kenyan Government, we were unable to officially recruit new day scholars to attend registered courses at the TTTC. We did, however, deliver a successful pilot financial management 'training of trainers' course for five of our 'youth peer providers', we are planning on rolling out this training for a further 25 young people in 2022. Our new Training Centre was able to cater for our primary school pupils from grades 6-8. 75 pupils were actively involved in four trade courses: Metalwork, Woodwork, Tailoring and Masonry / Painting.

CHAIR'S FORWARD

The timeline for the opening of the TTTC was pushed back (delays due to Covid). In 2022 and 2023 we shall be focused on registering with TVETA, enrolling students into vocational training courses and establishing an income generating scheme for the Centre to help facilitate some of its running costs. We continue to champion the relevance of vocational training for primary school pupils. Our new Trade and Talent Centre is building self-reliance and important business skills for street-connected and vulnerable youth.

Alumni

We are proud of the continuing relationship we have with our alumni who send us news of their progress, sharing their achievements and sending contributions towards our school. Since the inception of Tumaini Senior School, we have worked with over 2,000 vulnerable children, many of whom return to us during their time off or drop back to us when things don't work out. In this way we continue to provide a lifeline for them even after they have left by providing them with a family to belong to. Their stories are testimonies to the value of our school, which combines both academic learning and vocational skills training. As part of building the sustainability of our organisation we continue to provide direct mentorship to a small number of our alumni. A survey of our alumni indicates that:

28% are in a trade or profession
35% are self-employed or small business owners
8% are in higher education
19% have formal employment
10% have informal employment

General

The Board has successfully recruited two new trustees (Pax Nindi and Kashif Ganatra) with expertise in the arts and accountancy. Pax is an international musician who also runs his own company organising and advising on carnivals, based in London. Kashif is a qualified accountant who is based in Kenya and becomes the new Treasurer of the charity. Jackie Stewart has resigned as a Trustee due to other commitments. .

Our Supporters and Partners

The unforeseen circumstances this year have created a wave of unexpected challenges on mental and physical health. Thank you to all our special friends and donors who continue to support us through this difficult time. The combination of local and international efforts has enabled us to keep the wind of hope blowing for the vulnerable women and children in our community who need our support more than ever in times like these.

Thank you to Pastoral Women Initiative in Isiolo for the special donation of UNICEF girl child supplies of sanitary pads, underwear and soaps, helping girls to maintain their dignity during Covid. In partnership with Star of Hope, Isiolo we succeeded in supplying 798 households living in extreme poverty with food packages. Their sustained partnership ensured that we could help protect our most vulnerable homes from hunger and starvation.

Special thanks to the Segal Family Foundation and Elma Philanthropies who made additional donations to us during this emergency period enabling us to provide support for families and young children during this crisis. We would also like to thank our many individual supporters around the world, who generously donate to our various programmes.

Finally, our areas of focus for 2022 include:

1. Limited staff capacity due to increased demand for digital communication skills.
To help support our transition into the efficient and responsible use of digital technology, we recruited a new financial assistant with comprehensive computer skills to improve and implement our digital financial and administrative control structures. We will be enrolling our staff into ICT classes and working with each department to implement new models of monitoring and evaluation recording systems. We plan on being able to include more of our staff in online capacity building workshops.

CHAIR'S FORWARD

2. Responsibility for increasingly vulnerable 'at-risk' children.

We have been monitoring emerging safeguarding risks by facilitating regular safeguarding and child-protection workshops for beneficiaries and staff. This has been helping us to ensure that the safety and welfare of our beneficiaries and staff remain at the core of our identity, programmes and operations. Going forward, we plan to further develop our sustainability, diversity and quality assurance of our programme activities by mentoring youth alumni and community members.

3. Rapidly changing needs at societal level

We have been diversifying treatment, support, care and outreach programmes and enhancing community support mechanisms by co-ordinating a responsive community outreach team addressing home-based care, sexual health, HIV/AIDS, maternal and child health needs. Going forward, we are planning to support and organise self-help and leadership groups to engage in development activities that advocate for disenfranchised communities. We will be building community organising expertise through stakeholder collaboration and community members, government, religious and civil society groups.

With special thanks to our supporters around the world:

Gerry and Louise Dolan
Boyd Hill
Neumann Family
John Plummer
Solomon Rice
Riley Family
Speed Family
Van Der Griend Family
Whelan Family

Isiolo County Government
Mama Ibado Charity
Ministry of Education
Ministry of Health
Ministry of Labour and Social Protection
Probation Services
Star of Hope
Waso Hope CBO
Women Rising

Brixton Street Gym
Elma Philanthropies
Honey Guide Safaris
Kuongana Tech
Lewa Wildlife Conservancy
The Claude and Sofia Marion Foundation
NDL Foundation
Property Race Day UK
Rosalbe Foundation (Switzerland)
Segal Family Foundation, USA
Sirikoi Lodge, Lewa
Swiss Foundation (Anonymous)
Tara House Montessori, London
TJ Meyer Family Foundation



Stephen Oxley
Chair

Date Sep 20, 2022

TRUSTEES' ANNUAL REPORT

The Trustees present their report and financial statements for the year ended 31 December 2021. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' (FRS 102) in preparing the annual report and financial statements of charitable company.

The financial statements comply with Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) published on 16 July 2014 as amended by Bulletin 1 & 2.

Objectives and Activities

The objects of the charity are set out in the charity's memorandum and articles of association and are summarised as follows:

1. To advance education by the provision of financial support for costs related to the administration, bursary and maintenance of the Pepo La Tumaini nursery and Senior School located in Isiolo, Kenya.
2. To advance education by the provision of periodic financial aid to the Pepo la Tumaini clinic and school in Isiolo, Kenya.
3. To advance education and health by the provision of grants to other accredited organisations, schools or registered charities involved in education and health in Kenya.

The Tumaini Senior School programme seeks to empower the surrounding communities by offering full boarding scholarship education to the most vulnerable child heading a household.

- Good working knowledge of the English language, both written and spoken.
- Evaluation of home situation (in cooperation with Social Services) as a desperate case with no other option of support for the child's education.
- Marks above 200. This can only be waived if the child is extremely vulnerable and is able and willing to participate in the full rehabilitation programme
- Special cases are taken into consideration if pass mark is not attained in academic performance.

STATEMENT ON PUBLIC BENEFIT

The objectives and activities, and achievement and performance sections of this report clearly set out the activities which the charity undertakes for the public benefit. The Trustees confirm that they have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission in determining the activities undertaken by the charity.

ACHIEVEMENTS AND PERFORMANCE

Information about our achievements and performance can be found in our Chairman's Forward on pages 3 to 7.

FINANCIAL REVIEW

During the year ended 31 December 2021 the charity received income totalling £59,835 (2020: £92,437). Expenditure totalled £109,517 (2020: £82,479) before other gains and losses. The result for the year is a deficit of £49,670 (2020: surplus £7,134). Our expectation continues that the costs of the programme will be met by current donations.

TRUSTEES' ANNUAL REPORT

Reserves policy

The Trustees have reviewed the reserves of the charity. Their policy is to hold enough funds to meet the operating costs as per the annual budget for up to 6 months being £75,000 (2020: £100,000).

At 31 December 2021, the charity had total funds of £21,950 (2020: £71,620) including unrestricted funds of £14,445 (2020: £65,515) and restricted funds totalling £7,505 (2020: £6,105). Details of the restricted funds are set out in note 8.

The Trustees will review the reserves policy on an annual basis.

Principal funding sources

The charity's only source of income is giving/donations from individual and corporate sponsors. Our corporate sponsors continue to support Pepo La Tumaini and one has renewed and extended their funding through to September 2024.

GOING CONCERN

In light of the Covid-19 crisis, we have adjusted our 2022 budget to reflect the reduced expenditure on the education programme and have received additional funding specifically to help with costs incurred on food packages, communications (including community outreach awareness campaigns), sanitation supplies and mask making materials. The Trustees remain confident that Pepo La Tumaini remains a going concern during this crisis.

PLANS FOR FUTURE PERIODS

The Trustees will continue to raise donor funding to support Pepo La Tumaini.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure

The charity Trustees are responsible for the general control and management of the charity. The Trustees give their time freely and receive no remuneration or other financial benefits for acting as trustees. One of the Trustees (Sarah Kruger) is remunerated by the charity for the provision of consultancy services to the charity.

Trustees

The Trustees who served during the period to date were:

Stephen Oxley - Chair	
Sarah Kruger	
Maria Teresa Heuze	(Resigned 30 July 2021)
Sian Newton	(Appointed 23 April 2021)
Catriona Spiller	
Jacqueline Stuart	(Resigned 6 October 2021)
Angela Whittle	
Kashif Ganatra	(Appointed 15 March 2022)
Pax Nindi	(Appointed 15 March 2022)

Governance and Management

Pepo La Tumaini is constituted as a charitable company limited by guarantee and was established under its Memorandum and Articles of Association, which established the objects and powers of the charitable company, and is governed by its Articles of Association dated 27 March 2015. It is registered with the Charity Commission for England and Wales. In the event of the company being wound up, members are required to contribute an amount not exceeding £1. The company received charitable status on 1 June 2015 and began operating on 1 August 2015.

There shall be at least three Trustees. Should the need arise to appoint persons as Trustees, the Trustees shall take into account the benefits of appointing a person who through residence, occupation, employment or otherwise has special knowledge of the area of benefit.

TRUSTEES' ANNUAL REPORT

Organisation

The charity is administered by the Board of Trustees, which meets at least 3 times per annum. Meetings take place in both London and Kenya. One of the Trustees is based in Kenya and fulfils a bridging role between operations in Kenya and the charity in the UK. She is responsible for monitoring operations and the expenditure incurred by them and verifies and accounts for the end use of funds. In this capacity, she acts as consultant to the charity and is remunerated for the provision of consultancy services. All of the Trustees try to visit the charity in Kenya at least once a year.

RISK MANAGEMENT

The Trustees have reviewed the major and financial risks that impact on the work of the charity. The systems that have been established enable the Trustees to review and take necessary steps to lessen these risks.

Strong governance of the Board and tight financial controls mitigates reputation risk. The breadth of donor funds from both Institutional and personal donations mitigates income risk.

The Trustees have also reviewed the following policies which are also in place and reviewed on an annual basis:

- Safeguarding
- Conflict of Interest
- Complaints
- Data Protection
- GDPR
- Risk Management Policy

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf by on Sep 20, 2022.....:



Stephen Oxley
Chair



Catriona Spiller
Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the charity trustees on my examination of the accounts of Pepo La Tumaini for the year ended 31 December 2021 which are set out on pages 12 to 19.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



M A Wilkes (FCA)
For and on behalf of Azets Audit Services
Chartered Accountants
Greytown House, 221/227 High Street
Orpington, Kent, BR6 0NZ

22 September 2022
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PEPO LA TUMAINI
(A Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Income from:					
Donations		18,435	41,400	59,835	92,437
Total income		<u>18,435</u>	<u>41,400</u>	<u>59,835</u>	<u>92,437</u>
Expenditure on:					
Charitable activities		69,517	40,000	109,517	82,749
Total expenditure	2	<u>69,517</u>	<u>40,000</u>	<u>109,517</u>	<u>82,749</u>
Net income before other recognised gains and losses		(51,082)	1,400	(49,682)	9,958
Gains on foreign exchange		<u>12</u>	<u>-</u>	<u>12</u>	<u>(2,823)</u>
Net movement in funds		(51,070)	1,400	(49,670)	7,134
Balances bought forward at 1 January 2021		<u>65,515</u>	<u>6,105</u>	<u>71,620</u>	<u>64,485</u>
Balances carried forward at 31 December 2021		<u>14,445</u>	<u>7,505</u>	<u>21,950</u>	<u>71,620</u>

All transactions are derived from continuing activities.

All recognised gains and losses are included in the Statement of Financial Activities.

PEPO LA TUMAINI
(A Company Limited by Guarantee)

COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

COMPARATIVE INFORMATION	Notes	Unrestricted funds £	Restricted funds £	Total 2020 £
Income from:				
Donations		90,937	1,500	92,437
Total income		<u>90,937</u>	<u>1,500</u>	<u>92,437</u>
Expenditure on:				
Charitable activities		52,256	30,223	82,749
Total expenditure	2	<u>52,256</u>	<u>30,229</u>	<u>82,749</u>
Net income before other recognised gains and losses		36,681	(28,723)	9,958
Gains on foreign exchange		(2,823)	-	(2,823)
Net movement in funds		<u>35,858</u>	<u>(28,723)</u>	<u>7,134</u>
Balances bought forward at 1 January 2020		29,657	34,828	64,485
Balances carried forward at 31 December 2020		<u>65,515</u>	<u>6,105</u>	<u>71,620</u>

PEPO LA TUMAINI
(A Company Limited by Guarantee)

BALANCE SHEET
AS AT 31 DECEMBER 2021

REGISTERED COMPANY NUMBER: 9515118

	Note	2021		2020	
		£	£	£	£
Current Assets					
Debtors	6	2,699		9,226	
Cash at bank and in hand		57,311		65,344	
		<u>60,010</u>		<u>74,570</u>	
Creditors: amounts falling due within one year	7	(38,060)		(2,950)	
Net Current Assets			21,950		71,620
Net Assets			<u>21,950</u>		<u>71,620</u>
Represented by:					
Restricted funds	8		7,505		6,105
Unrestricted funds:					
General funds			14,445		65,515
Total funds	9		<u>21,950</u>		<u>71,620</u>

For the year ending 31 December 2021 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board of Trustees on Sep 20, 2022 and signed on their behalf by:


Stephen Oxley
Chair


Catriona Spiller
Trustee

The notes on pages 15 to 19 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1. ACCOUNTING POLICIES

1.1 Basis of preparation

Pepo La Tumaini is a company limited by guarantee in the United Kingdom. In the event of the charitable company being wound up, the liability in respect of the guarantee is limited to £1 per member of the charitable company. The address of the registered office is given in the charity information on page 2 of these financial statements. The nature of the charitable company's operations and principal activities are set out on page 8.

The charity constitutes a public benefit as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their account in accordance with Financial Reporting Standard applicable in the UK (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015 and updated by Bulletin 1 & 2.

The financial are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.2 Income

All income is included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Voluntary income including donations and gifts is included in full in the SOFA when receivable.

1.3 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs allocated directly to such activities and those costs of an indirect nature necessary to support them.

1.4 Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

The analysis of these costs is included in note 3.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1.5 Funds accounting

Unrestricted general funds – these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Restricted funds are funds that can only be used for particular restricted purposes within the objects of the charity. Restriction arises when specified by the donor or when funds are raised for particular restricted purposes.

1.6 Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

1.7 Cash at bank and in hand

Cash at bank and in hand are short-term, highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of changes in value.

1.8 Taxation

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is therefore considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

1.9 Foreign currency

Foreign currency transactions are initially recognised by applying to the foreign currency amount of the spot exchange rate between the functional currency and the foreign currency at the date of the transaction.

Monetary assets and liabilities denominated in a foreign currency at the balance sheet date are translated using the closing rate.

1.10 Consolidation of the financial statements

Under the definition provided in the Statement of Recommended Practice, "Accounting and Reporting by Charities" (SORP 2015), issued in March 2005, the Charity constitutes a Parent Charity to the Pepo La Tumaini Jangwani Trust Fund by benefit of trustees control. As stipulated in the Charities Act 2011 exemption has been taken from the requirement to produce consolidated accounts on the basis that the aggregate gross income of the group does not exceed £500,000.

1.11 Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

1.12 Judgements and key sources of estimation uncertainty

Accounting estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

There are no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

2. ANALYSIS OF EXPENDITURE	Donation to Tumaini school	Direct cost	Support Costs	Total 2021	Total 2020
	£	£	£	£	£
Charitable activities:					
Education provision at PLTJ	78,885	21,275	9,357	109,517	62,480
Scholarship support	-	-	-	-	2,672
Building projects	-	-	-	-	17,327
Total expenditure	78,885	21,275	9,357	109,517	82,479

All costs are allocated between the expenditure categories noted above on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis, being time spent.

3. SUPPORT COSTS	2021 £	2020 £
Administration assistant	6,000	6,000
Bank charges	272	156
Governance costs (see note 4)	3,085	3,059
	9,357	9,215

4. GOVERNANCE COSTS	2021 £	2020 £
Independent Examination fee	2,690	2,654
Legal and professional fees	395	405
	3,085	3,059

5. TRUSTEE REMUNERATION & STAFF COSTS

The Trustees consider the Board of Trustees as the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All Trustees give their time freely and no Trustee remuneration or any other financial benefits was paid in the year. The Trustees were not reimbursed for expenses. Other transactions involving the Trustees are set out within the related parties note 11.

The charity did not employ any staff during the year.

6. DEBTORS	2021 £	2020 £
Prepayments	-	8,000
Other debtors	2,699	1,226
	2,699	9,226

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

7. CREDITORS: AMOUNTS FALLING DUE DUE WITHIN ONE YEAR	2021 £	2020 £
Accruals and deferred income	38,060	2,950
	<u>38,060</u>	<u>2,950</u>

8. RESTRICTED FUNDS	Balance bought forward	Income	Expenditure	Balance carried forward
2021	£	£	£	£
Scholarship fund	4,618	-	-	4,618
Construction projects fund	1,487	-	-	1,487
Early Children Development	-	1,400	-	1,400
Tumaini Trade and Talent Centre	-	40,000	(40,000)	-
	<u>6,105</u>	<u>41,400</u>	<u>(40,000)</u>	<u>7,505</u>

Scholarship fund was provided for the sponsorship of certain children within the Tumaini Senior Primary School.

Construction projects fund represents donations received to fund building projects. The funds have been used for the volunteer house and nursery. The balance carried forward will be used for suitable projects in the future.

Health Clinic fund was provided by T J Meyer Foundation to fund the activities of the clinic.

Tumaini Trade and Talent Centre funding was provided by TJ Meyer to aid the establishment of the vocational training centre for young adults and graduates from Tumaini Senior School.

2020	Balance bought forward	Income	Expenditure	Balance carried forward
	£	£	£	£
Scholarship fund	7,290	-	(2,672)	4,618
Construction projects fund	17,314	1,500	(17,327)	1,487
Health Clinic	10,224	-	(10,224)	-
	<u>34,828</u>	<u>1,500</u>	<u>(30,223)</u>	<u>6,105</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

9. ANALYSIS OF NET ASSETS BETWEEN TOTAL FUNDS

2021	Unrestricted funds £	Restricted funds £	Total 2021 £
Current assets	52,205	7,505	60,010
Current liabilities	(38,060)	-	(38,060)
	<u>14,445</u>	<u>7,505</u>	<u>21,950</u>
2020	Unrestricted funds £	Restricted funds £	Total 2020 £
Current assets	68,465	6,105	74,570
Current liabilities	(2,950)	-	(2,950)
	<u>65,515</u>	<u>6,105</u>	<u>71,620</u>

10. SHARE CAPITAL

The company is limited by guarantee and has no share capital. The liability of its members is limited to £1 per member.

11. RELATED PARTY TRANSACTIONS

During the year, the charity made donations of £78,885 (2020: £51,447) to Tumaini Education Trust Kenya, a charity registered in Kenya a sister charity to Pepo La Tumaini. These relate to the provision of educational services and towards funding construction projects, see note 3.

During the year the charity paid consultancy fees of £18,000 (2020: £18,000) to Sarah Kruger, a Trustee and Director, in respect of acting as primary liaison between the charity and Pepo La Tumaini Community Programme.

The charity paid £3,000 (2020: £nil) to Sarah Kruger, a Trustee and Director, for work on developing and the charity's website.

A travel allowance has been provided to Sarah Kruger, a Trustee and Director, to cover costs of attending meetings and amounted to £nil (2020: £2,490).

The charity received donations totalling £nil (2020: £10,000) from Maria Teresa Heuze, a Trustee of the charity.