

PEPO LA TUMAINI
(A COMPANY LIMITED BY GUARANTEE)
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2022

Charity Registration No 1161928
Registered Company No 9515118

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REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	Angela Whittle Stephen Oxley Sarah Kruger Kashif Ganatra Sian Newton Pax Nindi Catriona Spiller	Chair (From 24 November 2022) Chair (To 24 November 2022) 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 River House 1 Maidstone Road Sidcup Kent DA14 5RH	
Independent Examiner	M A Wilkes FCA Azets Audit Services Chartered Accountants Azets River House 1 Maidstone Road Sidcup Kent DA14 5RH	
Banker	Metro Bank One Southampton Row London WC1B 5HA	

CHAIR'S FORWARD

I am delighted to submit our 2022 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 2022.

Highlights for the year

The charity continues to develop educational, health and welfare programmes mainly for young people in and around our base in Isiolo, Northern Kenya through our vision for the restoration and rehabilitation of human dignity. Despite the challenges presented by the 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 our outreach to local communities. We have summarised below the impact we had in terms of the numbers of people we have helped:

1. Delivered educational support for 98 children who head households by providing a safe place to call home in our specialised boarding school programme.
2. Supported some 144 children to attend our Early Childhood Development (ECD) Centre and Grade 1-5 Lower Primary classes for children under the age of 10.
3. During the year, 89 children participated in the Art for Life therapy and rehabilitation programme.
4. Provided health and welfare support to 68 patients needing HIV palliative care via our team of 43 Community Based Healthcare workers.
5. Delivered HIV and Sexual & Reproductive Health (SRH) education to some 3,450 young people.
6. Taught and mentored 49 local youth from the community in trade and business skills.
7. 5 students from the Tumaini Trade & Talent Centre participated in the trade fair for East Africa in Uganda.
8. Mentored 8 Tumaini alumni in work placements at our school and Trade & Talent Centre.
9. Empowered 27 women to have their voices heard in leadership circles advocating for their rights and the welfare of their children.
10. Tumaini is positioned among the top schools in Isiolo pioneering the new competency-based curriculum (CBC) through innovative and practical learning for all primary school pupils.

Pepo La Tumaini in the Community

Pepo La Tumaini Jangwani was born out of the HIV/Aids crisis in the 1990s and since has then responded to famine, drought and flooding in Isiolo which has been a factor recently. The high demand, inflation rates and transportation costs put an immense strain on the everyday survival of pastoralist communities. With the extended drought season, we used our available resources to help prevent migration and keep children in school, ensuring we sustain our impact and continue to serve those who depend on us. Our community outreach programmes have thus been even more important and have continued and developed. Throughout 2022, our funding organisations and individuals continued to support us generously and this, combined with some cost savings, has meant that we ended the year in a robust financial condition.

Education

We are meeting the needs of children, some of whom have never been in school. Our school facilitates 8 primary school classes as well as an early learning centre for 35 young children between ages 3 and 5. Our children have fragmented schooling experiences and for some, it is their first time being in school. We work hard as a staff team to help reinforce children's autonomy during their participation in our rehabilitation programme which places special education, healthcare and physical activity at its heart. Our school provides a therapeutic environment in a safe setting.

CHAIR'S FORWARD

During this election year, we were able to keep our school open for over 200 neglected children by building community support and strengthening family networks to help prevent displacement. Changes in the school calendar due to the elections meant frequent school closures that disrupted the delivery of our education programme. This threatened to hinder the progress of our pupils by forcing them to return to desperate family conditions at home. We were able to successfully reduce these risks by keeping pupils in our home camp for short breaks where they were able to continue their academic and vocational learning. We were also able to co-ordinate safe home placements during the longer breaks, ensuring that no child was forced to return to a high-risk home environment.

1. 19 pupils sat for final primary school KCPE exams and transitioned to secondary school or vocational training.
2. Pupils achieved a mean score of 251 for the final KCPE, with 3 pupils achieving over 300 marks out of 500.
3. Classes 1-6 fully transitioned to the new competency-based curriculum with practical skills development included in their syllabus of learning.
4. 15 pupils with the highest emotional and behavioural needs had creative arts and play therapy.

Mental Health

Our Art for Life therapy programme is an inclusive and dynamic arts club that supports a range of issues relevant to children and staff as well as families in the wider community. Community music and drama groups continue to form a central component of our peacebuilding work. Through song and dance, we bring together diverse groups who would not normally collaborate and use the medium to identify the similarities between them rather than amplify their differences. This year's focus was peacebuilding activities for civic education and empowering women to have a voice in leadership. During the Kenyan elections, the Art for Life club worked with 45 women from 15 marginalised ethnic groups. We helped them to build their confidence by giving participants opportunities to explore their roles within their families and their communities. We succeeded in empowering 27 women to have their voices heard in leadership circles advocating for their rights and the welfare of their children.

The therapy groups have been especially useful not only for securing peace during the elections but also for building resilience during this time of drought. Using a combination of song and dance, we were able to reduce pressure and tension between communities and facilitate honest debate and discussion about the most troubling issues people are facing. Our therapeutic approach gives people the time and encouragement to come up with their own ideas about how to solve their challenges and encourages collaborative effort during times of crisis.

The creative arts therapy programme continued to work with Tumaini Senior School pupils conducting both individual and group work with pupils struggling with emotional behaviour problems. We are pioneering the use of play therapy with pupils to help them overcome trauma and adverse childhood experiences. Using a combination of individual and groups approaches, pupils can express themselves safely using play and art. Sarah Kruger, our Executive Director (a registered Play and Creative Arts therapist) continues to work with pupils with the highest needs to overcome harmful habits and emotional difficulties, while supporting the teachers with additional training on how to best support pupils with challenging behaviour.

Community Health

At the heart of Pepo La Tumaini is our commitment to making healthcare accessible for marginalised communities. Our clinic runs services for HIV testing and counselling, family planning and mother-to-child healthcare. We provide primary healthcare for all our school pupils, local community and staff. Our network of 47 volunteers reach out to people who feel scared of accessing healthcare. With guidance and counselling, local people are encouraged to take their first steps in caring for themselves and their families.

We faced extreme challenges during the year as we amplified efforts to curb the joint spread of TB affecting both our CHBC carers and their patients. This meant supporting our CHBC volunteers to access treatment and creating alternative community networks of support for their patients. We played a pivotal role in partnership with the Ministry of Health in leading the dissemination strategy across the most vulnerable communities for the TB campaign in Isiolo Central. This included providing 1,500 individuals with free medical care at 3 community health camps in urban slum areas and delivering 3 immunisation campaigns for yellow fever, polio and TB across the Isiolo central region.

CHAIR'S FORWARD

Key Achievements:

- 1,500 individuals were given free medical care at 3 community health camps in urban slum areas.
- 3 immunisation camps were delivered for Yellow Fever, TB and Polio across Isiolo Central.
- 2,750 people were given free HIV testing and counselling.
- 1,610 women were given free family planning support.
- 2,000 young vulnerable mothers educated about caring for their babies.

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

Peacebuilding and Crisis response

During a year of elections and political uncertainty, we increased our peacebuilding efforts to reduce conflict and violence across our community centre points. Through reparative meetings, we succeeded in preventing violence across our centre points and enabled the sharing of water sources for the poor and marginalised families during the drought. Thanks to additional funding, we extended our family feeding programme to include those most severely affected by the crisis.

While food packages only bring temporary relief, in times of crisis, survival becomes a priority. The increased support at household level helped traditional homesteads to share their resources preventing displacement so children could stay in school. We were able to respond to single mothers struggling to meet the needs of their children by supporting them to form self-help and savings groups. This enabled them to sustain their families through financial difficulty. Specifically, we supported 19 self-help groups of single mothers to start small businesses and save. 45 marginalised women from urban and rural communities participated in music and drama therapy collaborations.

Key Achievements:

- 19 self-help groups of single mothers were supported to start small businesses and save.
- 45 marginalised women from urban and rural communities participated in music and drama therapy collaborations.
- 621 households were supported through family feeding during the drought.
- Prevented the displacement of 117 families and kept 36 of their children in school.
- 100 safe home placements coordinated for children at risk during school closures.

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. 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.

We are currently positioned among the top schools in Isiolo pioneering the new competency-based curriculum (CBC) through innovative and practical learning for all primary school pupils. Our unique Trade and Talent Centre has been celebrated as a positive step forward in offering essential life skills to those who have been left out of mainstream education.

The new Trade and Talent Centre is a hub of activity. Vocational training includes tailoring (to make uniforms and repurpose clothing for sale locally), woodwork, cookery and metalwork. We produced unique furniture items for the school including desks, beds, dining tables and benches. Creative learning is actively encouraged and while participating in these innovative activities, the children are learning valuable lessons in maths among other skills. As well as cooking, the students are all involved in the farm onsite and learn the value of growing crops and maintaining the difficult local soil (clay) to its best use. Crops grown on the farm include maize (very much a staple), sweet potatoes, spinach, kale and bananas to supplement a healthy diet at the school.

CHAIR'S FORWARD

The centre is a symbol of the programme's sustainability and gives us opportunities to create local solutions for local problems. This year the centre has been successful in raising over £3,000 from the sale of products, helping to contribute to the cost of materials. In this way, our centre is proving to be a vital community resource in more ways than we expected. Beyond the acquisition of skills and the generation of income, we are providing lifelines to those young people who are left out of mainstream education opportunities.

From the local community, we supported and provided training to 7 youth leaders keen to start their own trade skills projects. We enabled them to each work with a group of 7 young people. This enabled us to teach and mentor 49 youth from the community in trade and business skills. In addition to this target, we also delivered vocational training to 86 children from our specialised boarding school integrating vocational training into the school programme.

Key Achievements:

- 16% of TTTC's income was generated through sales of TTTC products.
- 95 students participated in collaborative production of uniforms, clothes, traditional Kenyan stoves, chairs and tables.
- 50 girls participated in welding and metal workshops at TTTC.
- 49 local youth from the community taught and mentored in trade and business skills.
- 5 youth and TTTC products participated in the trade fair for East Africa in Uganda.

General

Pepo La Tumaini passed the Equivalency Determination process by NGO source team, with the Equivalency Determination certification valid through until 31st December 2023. As part of our ongoing commitment to self-regulation, we also completed our certification process through 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 2022.

We succeeded in upgrading our website with an additional blog platform for monthly content updates and transitioning from our first partnership with a UK donor who was providing this as a free service, to a new working relationship with an African-led media production company. www.pepolatumaini.org

The Board has strengthened ties since the appointment of our two new Trustees Pax Nindi and Kashif Ganatra (as UK Treasurer). As part of a review of our governance, at our AGM in November 2022 Stephen Oxley stood down as Chair. He was succeeded by Angela Whittle who joined the Board in November 2019 having acted as Secretary since October 2018. The Board would like to thank Stephen for his service to Pepo La Tumaini and is glad that he will remain as a Trustee.

Our Supporters and Partners

Despite a very challenging year, with drought, rising costs and national elections, Pepo La Tumaini has continued to support the most vulnerable individuals and marginalised communities in North Eastern Kenya. Thanks to the partnerships we have built over the years with individuals and foundations from around the world, we continue to be a symbol of hope for all those affected by HIV/AIDS. Our supporters' funding helps us to meet the needs of children left out of mainstream schooling and enables them to find their place in education. We succeeded in forming a new local corporate partnership with Timafloor rose farm in Kenya, securing unrestricted monthly funding of Ksh250,000.

Special thanks to the Segal Family Foundation and Elma Philanthropies who made additional donations to us enabling us to provide support for families and young children during this crisis. We are also very grateful to Property Race Day for continuing to support us. Having helped us to build the TTTC, Property Race Day are now supporting our project to build boarding facilities onsite to accommodate additional student boarders at TTTC in 2023. We would also like to thank our many individual supporters around the world, who generously donate to our various programmes.

CHAIR'S FORWARD

2023 Changes and Objectives:

While our objectives remain the same for 2023, there will be some changes affecting our education programme and the ways in which we work with our staff and communities:

1. **Transitioning Education:** Transitioning the 8-4-4 education system into the new Competency Based Curriculum (CBC) system means the introduction of Junior Secondary classes into our primary school. This could not have been planned due to frequent changes in direction from the Ministry of Education. We are required to meet the Government directive that the new Junior Secondary School (JSS) system be adopted and implemented. We now plan to manage this major transition in our school by providing additional support to teachers to enable them to deliver the new curriculum, despite inadequate support and lack of clarity over the syllabus from the Ministry of Education. We must also manage our resources to meet the additional requirements for practical learning lessons in labs and workshops.
2. **Empowering Staff:** As the changes we are facing increase the responsibility of our staff to meet the diverse needs of our beneficiaries, we are faced with the challenge of building staff capacity and sustaining morale. We will be building a new safeguarding policy with the entire staff team by delivering practical in-service workshops supported by additional online webinar forums from Segal Family Foundation to ensure that we minimise the risks of harm to anyone who meets with our organisation. We plan to use our focus on safeguarding to help us look inward as an organisation and to improve the quality of our service delivery for all those who come into contact with us.
3. **Empowering Communities:** As part of our efforts to meet the increased needs at community level, we have been transitioning our Youth Peer Providers (YPP) into leadership positions within our different communities enabling them to collaborate with our councils of elders, helping to address issues around environmental crisis, displacement, education, health and follow up. We plan to continue empowering our young leaders by helping them to gain recognition with the County Government as respected decision-makers in Isiolo. We will be offering them a platform to voice their concerns and develop ways of problem solving in collaboration with other community stakeholders.

With special thanks to our supporters around the world

Dolan Family
Neumann Family
Speed Family
Whelan Family
Simon and Rosemary Van Der Berg

Isiolo County Government
Mama Ibado Charity
Star of Hope
Waso Hope CBO
Women Rising

Elma Philanthropies
Honey Guide Safaris
The Claude and Sofia Marion Foundation
NDL Foundation
Property Race Day UK
Rosalbe Foundation (Switzerland)
Segal Family Foundation, USA
Sirikoi Lodge, Lewa
Tara House Montessori, London
TJ Meyer Family Foundation
Timaflor Rose Farm

Angela Whittle
Chair

Date: 15 September 2023

TRUSTEES' ANNUAL REPORT

The Trustees present their report and financial statements for the year ended 31 December 2022. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' (FRS 102) in preparing the annual report and financial statements of charitable company.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Objectives and Activities

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

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

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

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

STATEMENT ON PUBLIC BENEFIT

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

ACHIEVEMENTS AND PERFORMANCE

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

FINANCIAL REVIEW

During the year ended 31 December 2022 the charity received income totalling £95,550 (2021: £59,835). Expenditure totalled £24,689 (2021: £109,517) before other gains and losses. The result for the year is a surplus of £71,021 (2021: deficit £49,670). 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 (2021: £75,000).

At 31 December 2022, the charity had total funds of £92,971 (2021: £21,950) including unrestricted funds of £44,371 (2021: £14,445) and restricted funds totalling £48,600 (2021: £7,505). Details of the restricted funds are set out in note 7.

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

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

PLANS FOR FUTURE PERIODS

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure

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

Trustees

The Trustees who served during the period to date were:

Angela Whittle - Chair (From 24 November 2022)	
Stephen Oxley – Chair (To 24 November 2022)	
Sarah Kruger	
Sian Newton	
Catriona Spiller	
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
- Cybercrime

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

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

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

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

Approved by the Trustees and signed on their behalf by on 15 September 2023.

Angela Whittle
Chair

Stephen Oxley
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 2022 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

Date : 18 September 2023

PEPO LA TUMAINI
(A Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Income from:					
Donations		45,850	49,700	95,550	59,835
Total income		<u>45,850</u>	<u>49,700</u>	<u>95,550</u>	<u>59,835</u>
Expenditure on:					
Charitable activities		16,084	8,605	24,689	109,517
Total expenditure	2	<u>16,084</u>	<u>8,605</u>	<u>24,689</u>	<u>109,517</u>
Net income before other recognised gains and losses		29,766	41,095	70,861	(49,682)
Gains on foreign exchange		160	-	160	12
Net movement in funds		<u>29,926</u>	<u>41,095</u>	<u>71,021</u>	<u>(49,670)</u>
Balances bought forward at 1 January 2022		<u>14,445</u>	<u>7,505</u>	<u>21,950</u>	<u>71,620</u>
Balances carried forward at 31 December 2022		<u><u>44,371</u></u>	<u><u>48,600</u></u>	<u><u>92,971</u></u>	<u><u>21,950</u></u>

All transactions are derived from continuing activities.

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

PEPO LA TUMAINI
(A Company Limited by Guarantee)

COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

COMPARATIVE INFORMATION	Notes	Unrestricted funds £	Restricted funds £	Total 2021 £
Income from:				
Donations		18,435	41,400	59,835
Total income		18,435	41,400	59,835
Expenditure on:				
Charitable activities		69,517	40,000	109,517
Total expenditure	2	69,517	40,000	109,517
Net income before other recognised gains and losses		(51,082)	1,400	(49,682)
Gains on foreign exchange		12	-	12
Net movement in funds		(51,070)	1,400	(49,670)
Balances brought forward at 1 January 2021		65,515	6,105	71,620
Balances carried forward at 31 December 2021		14,445	7,505	21,950

PEPO LA TUMAINI
(A Company Limited by Guarantee)

BALANCE SHEET
AS AT 31 DECEMBER 2022

REGISTERED COMPANY NUMBER: 09515118

	Note	2022		2021	
		£	£	£	£
Current Assets					
Debtors – Other debtors		3,217		2,699	
Cash at bank and in hand		92,724		57,311	
		<u>95,941</u>		<u>60,010</u>	
Creditors: amounts falling due within one year	6	<u>(2,970)</u>		<u>(38,060)</u>	
Net Current Assets			92,971		21,950
Net Assets			<u>92,971</u>		<u>21,950</u>
Represented by:					
Restricted funds	7		48,600		7,505
Unrestricted funds: General funds			44,371		14,445
Total funds	8		<u>92,971</u>		<u>21,950</u>

For the year ending 31 December 2022 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 15 September 2023 and signed on their behalf by:

Angela Whittle
Chair

Stephen Oxley
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 2022

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 entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

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

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

1.2 Income

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

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

1.3 Expenditure

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

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

1.4 Support costs allocation

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

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

The analysis of these costs is included in note 3.

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

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 2022

2. ANALYSIS OF EXPENDITURE	Donation to Tumaini school	Direct cost	Support Costs	Total 2022	Total 2021
	£	£	£	£	£
Charitable activities:					
Education provision at PLTJ	(11,260)	25,365	10,584	24,689	109,517
Total expenditure	(11,260)	25,365	10,584	24,689	109,517

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

3. DONATION TO TUMAINI SCHOOL

	2022 £	2021 £
Donation to Tumaini school	23,740	78,885
Prior year accrual paid by other organisation	(35,000)	-
	(11,260)	78,885

4. SUPPORT COSTS

	2022 £	2021 £
Administration assistant	6,500	6,000
Office costs	221	-
Marketing and advertising	409	-
Bank charges	244	272
Governance costs: (see note 4)		
Independent Examination fee	2,970	2,690
Legal and professional fees	240	395
	10,584	9,357

5. TRUSTEE REMUNERATION & STAFF COSTS

The Trustees consider the Board of Trustees as the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All Trustees give their time freely and no Trustee remuneration or any other financial benefits was paid in the year. Other transactions involving the Trustees, including re-imbursed expenses, are set out within the related parties note 10.

The charity did not employ any staff during the year.

**6. CREDITORS: AMOUNTS FALLING DUE
DUE WITHIN ONE YEAR**

	2022 £	2021 £
Accruals and deferred income	2,970	38,060
	2,970	38,060

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

7. RESTRICTED FUNDS

	Balance bought forward	Income	Expenditure	Balance carried forward
2022	£	£	£	£
Scholarship fund	4,618	-	(4,618)	-
Construction projects fund	1,487	-	(1,487)	-
Early Childhood Development	1,400	1,100	(2,500)	-
New Boarding Facilities	-	48,600	-	48,600
	<u>7,505</u>	<u>49,700</u>	<u>(8,605)</u>	<u>48,600</u>

Scholarship fund

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

Construction projects fund

This represents donations received to fund building projects. The funds have been used to finalise the building of the Tumaini Trade & Talent Centre (vocational training).

Early Childhood Development fund

Donations to assist children at the primary school.

New Boarding Facilities

Funding received towards the construction project for new boarding facilities at the Tumaini Trade and Talent Centre (Vocational Training).

2021	Balance bought forward	Income	Expenditure	Balance carried forward
	£	£	£	£
Scholarship fund	4,618	-	-	4,618
Construction projects fund	1,487	-	-	1,487
Early Childhood 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>

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

8. ANALYSIS OF NET ASSETS BETWEEN TOTAL FUNDS

2022	Unrestricted funds £	Restricted funds £	Total 2022 £
Current assets	47,341	48,600	95,941
Current liabilities	(2,970)	-	(2,970)
	<u>44,371</u>	<u>48,600</u>	<u>92,971</u>
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>

9. SHARE CAPITAL

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

10. RELATED PARTY TRANSACTIONS

During the year the charity paid consultancy fees of £18,000 (2021: £18,000) to Sarah Kruger, a Trustee and Director, in respect of acting as primary liaison between the charity and Pepo La Tumaini Community Programme.

The charity re-imbursed costs of £5,620 (2021: £3,000) to Sarah Kruger, a Trustee and Director, for work on developing and the charity's website, travel expenses, office costs and other direct charitable expenditure costs.