



KENYA

*Annual Report
2011*

Report of the board of trustees

The trustees present their annual report and financial statements for the year ended 30th September 2011. World Voices Positive (WVP) Kenya is a registered charity, formulated under a declaration of trust in April 2007.

Charity Commission number (UK): 1119300

NGO Council number (Kenya):
218/051/2009/0154/5715

Current board of trustees:

Mr S Chignell (Chairman)
Dr M Skovdal (Secretary)
Mr B Radley
Ms K Bolton
Ms I Mackay

Registered address:

WVP Kenya Flat 3,
314-316 Vauxhall Bridge Road,
London SW1V 1AA
United Kingdom

Bankers:

CAF Bank Ltd
25 Kings Hill Avenue,
West Malling,
Kent ME19 4JQ

National Westminster Bank Plc
65 Aldwych,
London WC2B 4DS

Independent examiner:

Tomas Wilcox
Counterculture Partners Limited
Institute of Contemporary Arts,
The Mall,
London SW1Y 5AH
United Kingdom

Table of contents

Trustees statement **4**
Snapshot of achievements **5**

Our programmes 6
Scholarship Programme **6**
Community Capacity Support Programme **7**
Sports and Health Programme **8**
Child Support Programme **9**

Meet our beneficiaries 10
Bidii community **10**
Meet Sarah **11**
Meet Geoffrey **12**
Meet Ronald **13**

Financial and operational overview **14**
Illustrations of WVP Kenya spending **15**
Independent examiners statement **18**
Financial statements **19**
Notes to the financial statements **20**



Dear Reader

In our fifth financial year, with increased funding from our partners, we have been able to continue to increase the number of communities and vulnerable children that we are working with. Our teams from the Bondo and Lugari offices have worked tirelessly throughout the year to implement a range of programmes designed to help those who are most in need.

Our long-term partners for our Community Capacity Building Programme, Wereldkinderen, confirmed their continued support of our work this year, with a commitment to support us in facilitating the implementation of social enterprise projects in a further 16 communities over the next five years. This is a fantastic step forward for the programme and will enable us to bring this hugely influential programme to so many more communities and children. We commenced work on this immediately and have already started working with an additional 3 communities and are in the initial programme stages with further communities.

Our scholarship programme has also seen much success this year, with our first intake of scholars, from 2008, taking their national examinations. We are also pleased to confirm that the Chello Foundation have recently agreed to support an additional 166 scholars from 2012.

A focus for this year was to improve the organisational and technical capacity of the organisation. Jacquie Cheung was instrumental in working across both sites to improve our systems and reporting and we now have improved financial and operational logging and reporting mechanisms in place.

In September Jonathan Barlow was appointed as the new Compliance Officer, he has a MSc in Political Economy of Late Development from the London School of Economics and has travelled through several Sub-Saharan countries. Jon flew out to Bondo where he had a month long handover with Jacquie Cheung. Jacquie returned to Canada, her home country, and we are delighted that she agreed to continue her involvement with WVP Kenya and become a trustee. She has recently accepted a new position back in Kenya, working in Thika. In other staff news, we were all pleased to welcome a new daughter for Hellen Otieno from our Lugari office.

In the year ahead we will be focusing on expanding the capacity of the teams in Kenya, we are looking to recruit a number of new members of staff and volunteers so support the expansion of our programmes. We will also continue our fundraising efforts, supported by Katy Footman, who has been working for us as an intern in the UK. As always, we would like to thank the staff, volunteers, donors and supporters.

Working together, we have been able to support so many additional children, families and communities and without your hard work this would not have been possible.

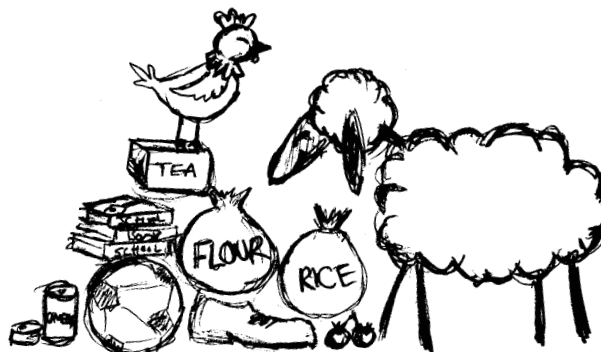
Sincerely,

The Trustees

Katharine Bolton, Simon Chignell, Isla Mackay,
Ben Radley, Morten Skovdal

Snapshot, of some of WVP's 2011 activities and achievements:

- WVP has proudly sponsored 195 primary, 167 secondary, 25 polytechnic and four post-secondary scholars.
 - 118 children have received medical care.
 - 253 health talks and 25 sports events were conducted within 18 communities
 - 125 pairs of new school shoes were supplied to scholars.
 - 34 balls (footballs, netballs and volleyballs) were provided to school children for sports events.
 - 1,574 visits were made to our offices from scholars while 140 home visits were conducted by WVP staff.
- 493 school books were purchased and distributed to scholars.
 - 48 tins of Omena, 125 tins of flour, 50kgs of sugar, 50kgs of rice, 12.5kgs of salt, 12.5kgs of tealeaves, 25kg of cooking fat and 675 onions and tomatoes were fed to our polytechnic boarding scholars every school month!
 - 135 scholar families and 29 graduated polytechnic scholars received items to set up a business.
- 2 marquees and 100 chairs were purchased for community groups to help them provide support to their vulnerable children.
- 8 sheep and 58 chickens were purchased and four poultry houses and one sheep pen were constructed for young caregivers.
 - 6,372 separate transactions were undertaken by our staff to help our beneficiaries.



Our Scholarship Programme

Donor: Chello Foundation and Private Individuals

Duration: January 2007 – Ongoing

Number of children benefiting: 391

Aim: To provide disadvantaged children with primary, secondary, post-secondary or vocational education through sponsorship and family empowerment.



Thomas, a scholar at Dunya Primary

Approach: By working closely with our local community's WVP Kenya identifies the most vulnerable children that are unable to pay for their education. The scholarship programme allows these children to attend school by paying for the child's school fees, uniforms and other school items. Without this support such costs of going to school would be too great a barrier to overcome and the vulnerable child would likely drop out of school. When the income of the child's family is very low WVP Kenya also provide funds to enable guardians to set up a business to better provide for the family as a whole.

20010/2011 UPDATE:

- In January 2011 we took in an additional 29 scholars comprising 10 primary scholars, 15 secondary scholars and four polytechnic scholars.
- This meant that in 2011 we sponsored 391 students. Of these, 195 were in primary school, 167 were secondary, 25 were polytechnic and four were post-secondary (higher education). The post-secondary scholars have been studying accountancy, wildlife services, tropical medicine and teaching.
- We were able to provide 135 families of scholars and 29 polytechnic scholars with support to set up businesses like carpentry, metalwork, poultry farming and sale of firewood.
- At the end of 2011 primary and secondary scholars from our first intake in 2008 took their national examinations

"Thank you for supporting me in school and giving me hope of securing a brighter future."

Sarah, a scholar at Nyamira Girls Secondary Group community member.



Sarah, a scholar at Nyamira Girls Secondary



Parents and guardians of scholars of the Mahaya Lera community receiving goods to start businesses to support their children.



Sylvia, mother of primary scholar Holly, with avocados for her business.

Our Community Capacity Support Programme

Donor: Wereldkinderen and Liberty Foundation
Duration: April 2008 – Ongoing
Number of children benefiting: 750
Aim: To empower community groups to provide sustainable social protection for orphaned and vulnerable children in their communities by building capacity and providing business capital items.

Approach: Through this programme, WVP Kenya is able to support local community groups to provide quality care and protection for a large number of children. Training provided focuses on child care as well as project and financial management. Following training, each community group prepares a business proposal for how they shall generate income. WVP Kenya works with each group to ensure initiatives are sustainable and beneficial for the children. The community groups are then supported financially and with continued training, facilitation and support from WVP Kenya to implement their businesses.



2010/2011 UPDATE:

- Our community-based capital cash transfer (CCCT) projects expanded this year from working with eight communities to eleven. The new communities that we have been working with since August are Gombe, Nyamwanga and Beluso. Community groups vary in size from 68 to 130 and help to support orphaned or vulnerable children.
- To build the knowledge and skills of each community, members are trained on child care strategies and rights and project and financial management. Skills gained last a lifetime and enable the communities to effectively manage and run their businesses. An innovation being trialled in our new communities is nominating and training Child Protection Ambassadors from the community that will ensure vulnerable children receive access to existing child protection services.
- The communities have chosen to run projects such as renting out marquees and chairs, running a catering business, and operating a maize-grinding mill. Income generated has been used to pay for school fees, medical costs and school items for vulnerable children in the community.

Members of the Milimani CCCT who operate a maize grinding mill.



Our Sports and Health Programme

Donor: Private Individuals

Duration: 2006 – Ongoing

Number of children benefitting: Over 1,200

Aim: To promote healthy living and health education with vulnerable children and at risk youth.

Approach: WVP Kenya works through this programme with both schools and communities to organise and run sports matches, games activities and interactive health education talks. A supportive environment is fostered for young people who gain confidence through the enjoyment of team-based sports and activities and mentoring on health education issues.



2010/2011 UPDATE:

- 253 health talks and 25 sports events were held over the course of the year. Over 1,200 children from 18 communities participated in playing sports and games while also learning about important health issues for them.
- Our external health facilitators led sessions that explored a variety of topics relevant to the children including HIV/AIDS, sexually transmitted infections, water borne diseases, drug abuse and major illnesses such as malaria. Sports are played after the health sessions and as separate events to ensure learning occurs in a relaxed and positive environment.
- In December 2010 we held our Annual Sports Tournament where 12 communities came together to compete over three days in junior and senior boys football, girls football and girls netball. Much fun was had by all with the teams from Lela community winning both girls events while Eyilo triumphed in both boys tournaments.



2010 Annual sports tournament photos

Our Child Support Programme

Donor: Private Individuals
Duration: 2006 – Ongoing
Number of children benefitting: 66

Aim: To provide support to orphaned and vulnerable children that is both flexible and context specific. Assistance responds to unforeseen circumstances and socio-economic shocks experienced by families and communities.

Approach: With this programme WVP Kenya provides support in a flexible manner allowing us to respond to the risks, vulnerability and chronic poverty faced by the most vulnerable children and their families. We provide support to some of the neediest in our communities at some of the most challenging of times for them. Support offered when essential has included food aid, contributing to income generating activities and facilitating Young Carers groups, the support provided is targeted to each child's specific needs.



Lucy and Thomas - Two of our Young Carers at the Marakusi Young Carers project.

2010/2011 UPDATE:

- The Young Carers programme supported 25 children in five communities in Bondo and Lugari districts. One group chose to herd sheep, but farming poultry has been the most popular choice due to its relative ease to run and potential rewards for the children. As at the end of September, three more community groups in Lugari District were making preparations to implement their projects.
- Through its flexible income support programme this year WVP has, at points of particular hardship, paid school fees of 13 children, provided medical care costs for 14 community members, purchased food for a needy community member and covered the costs of a funeral.



Meet Bidii Community

Bidii Women's and Orphans group is one of eleven communities that we worked with over the year as part of our Community Capacity Support Programme. This group of women, aged 28 all the way through to 72, formed organically in 2006 after one of their members suggested an organisation should be formed to tackle some of the overwhelming hardship faced by orphaned and vulnerable children in the Bidii community. Initially, funds to support the children were generated by small-scale agricultural work and monthly contributions from group members.

After observing the good work that the group had commenced, we began supporting the community group in summer 2008 and since then their numbers have swelled from 30 to 68. We first gave Bidii community facilitative training to help them to run a business and protect the vulnerable children in their community. The training was in areas including project management, financial book-keeping and caring for children with disabilities. The group say that the training they received has been invaluable and enabled them to track their spending very well. Bidii proposed running a business that is just emerging in Kenya of hiring out tents and chairs for social functions. WVP Kenya purchased the required capital items for this and we also purchased a goat for each of the children that the group was supporting so that each child could have a direct source of income (30 goats in total!). After setting up and running the rental business, Bidii later proposed to expand into catering for the social events which in 2009 WVP Kenya also purchased the necessary items for.

While running the enterprise has taken a lot of work and at times they have faced competition for business from other



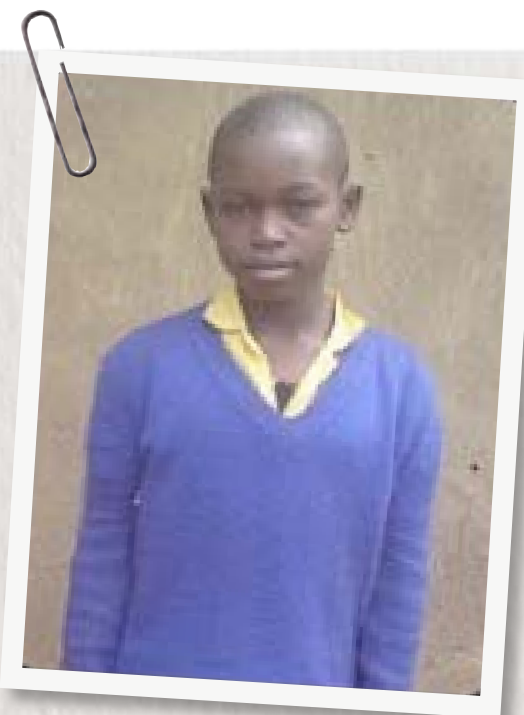
"I thank god because we have been helped to continue with our activities to support the vulnerable children of our community."

Cynthia, Bidii Women's and Orphans Group community member.

organisations, the profits raised have enabled the group to support 99 orphaned and vulnerable children within their community. Support has entailed provision of school items like uniforms and school equipment to enable the orphans to attend school as

well as medical treatment when needed. In 2010 the group commenced Sunday afternoon meetings with the beneficiaries to discuss the issues they face and this has led to a marked improvement in school attendance and behaviour of the children. The Bidii community group members are proud of what they have achieved so far and hope to continue to expand in the future. They feel very positive about their partnership with WVP Kenya and will continue to work hard to ensure the lives of the children and community as a whole continues to improve.

Meet Sarah



Sarah and her three siblings have been under her grandmother's care since 2003. Sarah's mother died in 1999, and her father four years later. Daily life was a struggle as their income source, a small market stall selling vegetables, could not sustain the large family. Sarah was forced to miss school

as the little money earned was spent on food. There were times when the family would go for days without complete meals. In 2010 Sarah was awarded a WVP Kenya scholarship enabling her to

attend Aligura Primary School, in the community of Kongoni. WVP also provided her grandmother with some funds to grow her business allowing the whole family to be more comfortable. Sarah admits life has meaning again and that "nowadays I am sure that when I go home I will find food." Sarah continues to do many

household duties to help her grandmother and family including cleaning and tidying the compound. She also sometimes

sells vegetables at the market when her grandmother is sick.

Sarah says that the scholarship has been a great help. As she is now able to attend school daily, her marks have improved.

"My dream is to become a teacher and help many orphans from my community"

"My dream is to become a teacher and help many orphans from my community" she states. Her favourite subject is English and at just 12 she is already aiming high as she is hoping to study up to university level.

Sarah remains focused on helping her grandmother and achieving goods marks in school.

Meet Geoffrey

Geoffrey's father passed away before he was born leaving his family without a business and having to plough the land for food. After passing his final Primary School exams with excellent grades, Geoffrey's mother had no income to pay secondary school fees. None of his three elder siblings had completed secondary school

because of a lack of finances. With few alternatives, his mother planned to get Geoffrey motorbike training from a relative to become a motorbike chauffeur.

Geoffrey says that "the situation was full of stress."

Geoffrey was awarded a WVP scholarship prior to the 2008 academic year. So that he could attend Majengo Mixed Secondary as a boarding scholar, the scholarship paid Geoffrey's school fees and provided him with school items, pocket money, medication and transport as needed. After four years of secondary education Geoffrey,

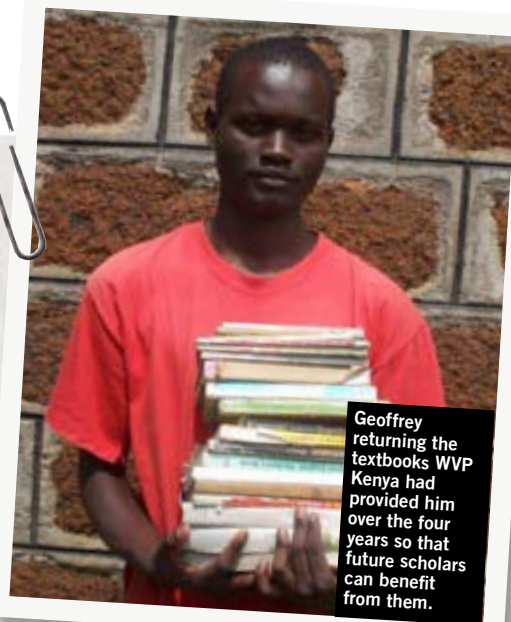
"I'm planning to change the life of our family by making sure that all the siblings behind me go to school."

just underwent his final year Secondary school exams. If he passes as expected, he will have become the first in his family to graduate from secondary school.

"I am very grateful that now I am well educated and well exposed to the environment and my country". Geoffrey does not plan to end his education after secondary school as he wishes to pursue a career as a mechanical engineer. He

states: "I am planning to continue with my education after receiving my results. I'm also planning to change the life of our family by making sure that all the siblings behind me go to school."

Geoffrey now leaves Majengo a more educated, capable and confident individual, who with continued endeavour is seeking to make a positive contribution for his family.



Geoffrey returning the textbooks WVP Kenya had provided him over the four years so that future scholars can benefit from them.

Meet Ronald

Ronald, nicknamed Ronny, was selected to join WVP Kenya's Tausi Young Carers club as for several years he has been the primary carer for both of his parents who live with HIV/AIDS and his three younger siblings. On numerous occasions his parents fell very ill and in 2010 Ronny was forced to drop out of primary school as the family were no longer able to pay his fees and the time he spent providing care meant that he fell behind.

Ronny's parents now receive ARV drugs from the Kenyan government allowing their health to improve enough for Ronny to begin a course in Masonry at Marakusi polytechnic.

Ronny's parents still often fall ill however, meaning his responsibilities to care as the first born continue.

Being a part of the Young Carers club has given Ronny a break from caring for his family, an opportunity to meet four other children in a similar situation, a small addition to his income that helps him stay in school and knowledge of how to run a business. The club rears chickens and the eggs that are laid are either allowed to hatch to increase brood



Ronny feeding the chickens from his Young Carer club.

size or sold for a profit. Ronny looks forward to the December holidays, one year after the club formed, as the Young Carers plan to sell a number of chickens when the price is highest.

Ronny has a very positive influence on the other Young Carers and youths in his community. He speaks freely with his new friends at the club and with his encouragement several friends have joined him at college. Ronny sees an opportunity to continue to inspire others through

"My dream is to have my own workshop where I can train many youths who've dropped out of school."

masonry as he declares: "My dream is to have my own workshop where I can train many youths who've dropped out of school. I believe each and every individual has potential but have not always realised what it is they are good at." Despite the adversity that brought him to WVP Kenya's Young Carer's Club, Ronny remains courageous and ambitious, determined to make his life a success.

Financial and operational overview

The summary of the year in a financial sense is best reflected by the total spending of £113k, which remains virtually unchanged from 2010. With the ending of the first phase of the Wereldkinderen CCCT project, and only a modest new intake of scholars 2011, this was the first year of operation where WVP has not seen significant programme growth. Far from representing a long-term limit as to the growth of WVP however, this year has been one of consolidation and has given us a base upon which both our main programmes will be able to grow in 2012.

Both offices in Kenya have seen little change in staff numbers, but have focused this year on our on-going professionalisation as an organisation. This involves better defined responsibilities of different staff members, full and consistent reporting of both 'restricted' and 'unrestricted' programmes and strengthening of financial controls. It is the implementation of these operational behaviours within our organisation that makes WVP attractive as a partner for donors, and is therefore aligned with long-term growth aspirations. The new measures put in place in 2010 and 2011 leave us more confident in our cash controls – making sure we spend our funds effectively and safely.

As our existing programmes expand in 2012 (and we potentially take on new institutional donors) we will work to ensure that these operational areas remain a focus, both to ensure we stay ahead of donor expectations, and that we are prepared for managing bigger programmes and a bigger organisation. As a grass-roots development organisation, we continue to seek the right balance between implementing our programmes in the right way out in our communities, and

the management and reporting of these programmes which enables us to continue doing this work.

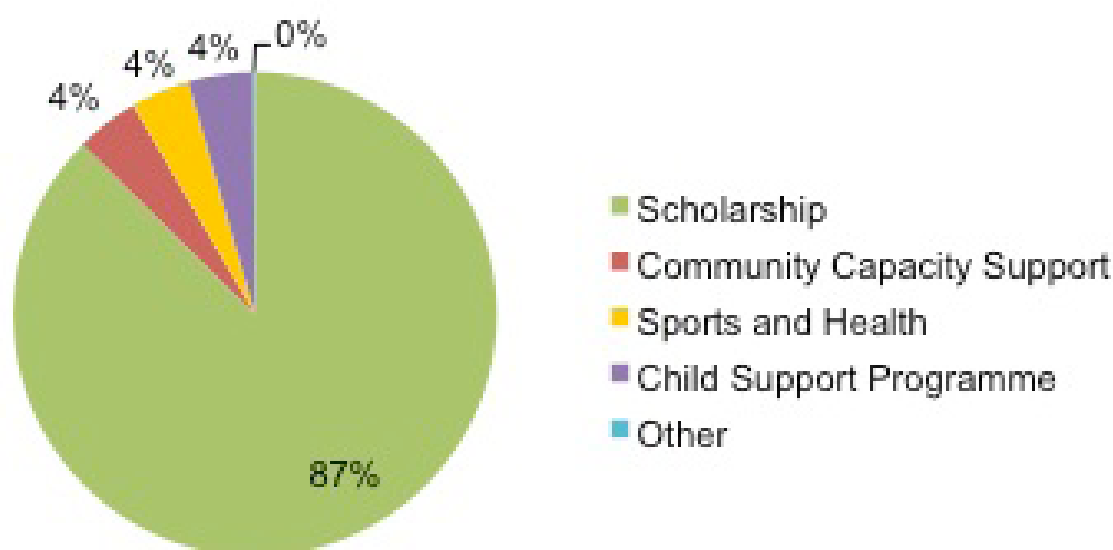
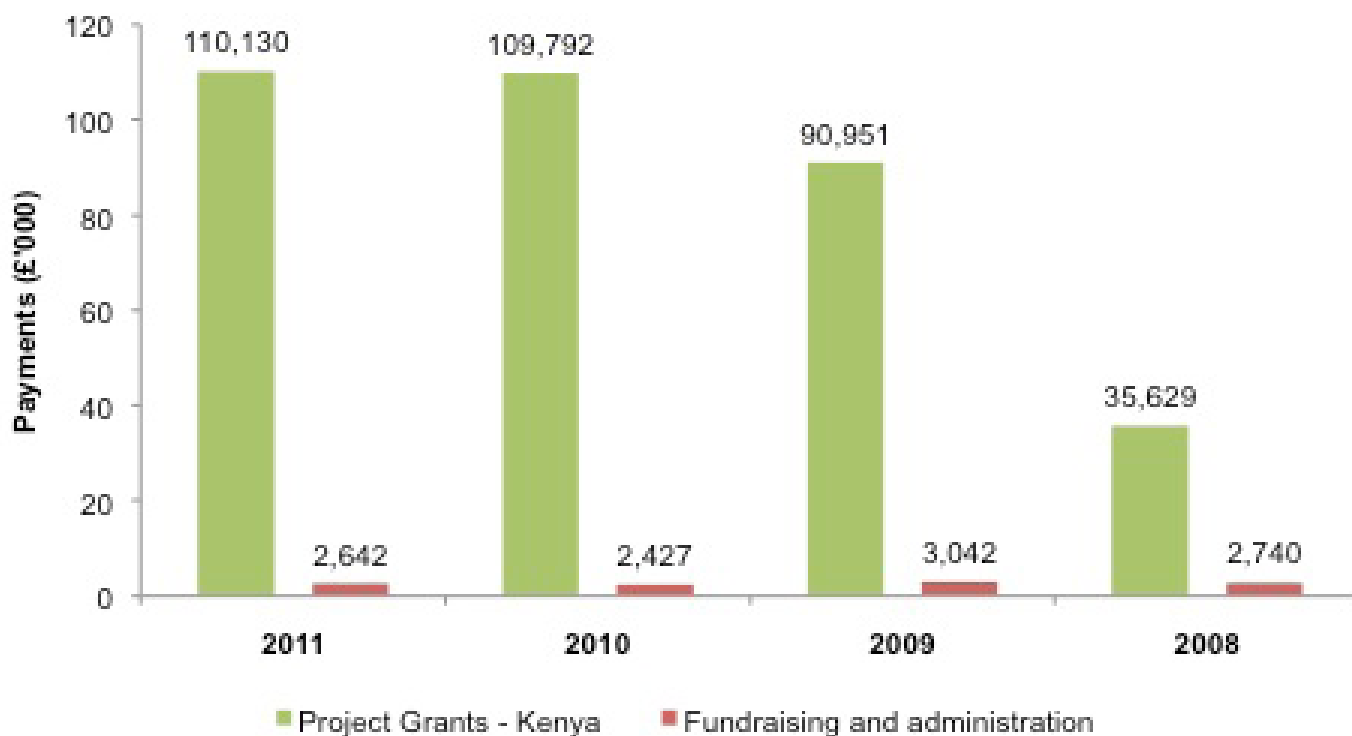
INCOME AND EXPENDITURE

Total receipts were down 28% on the prior year, which can be attributed at least in part to the 'cut-off' of large institutional payments made to WVP, reported in FY10. Nonetheless, part of the reduction in trust income can be attributed to a smaller intake of 2011 scholars and the ending of the Wereldkinderen programme first phase. The second phase of this programme, with 16 communities began in FY2011, but the full impact of this will not be seen until 2012. Unrestricted income is significantly reduced from 2010 levels due to a large private donation not being repeated this year. However, in the face of this reduction there have been a number of significant private donations boosting this important income source.

In terms of payments, there has been little change on the prior year with project grants to Kenya, fundraising and administration costs all similar to 2010. This had led to a significant net spend in the year, which was expected given the large cash balance bought forward.

In Kenya, the bulk of programme expenditure (87%) was related to the scholarship programme – this proportion is expected to reduce in the coming year as the new CCCT programme gets started. Non-programme expenditure in Kenya (overheads) was 12.2% in the financial year, a 2.6% decrease on 2010 representing a reduction in spending on capital assets such as motorbikes and IT equipment. The trustees will continue to monitor the overhead spending ratio to arrive at a rate that reflects proper investment to ensure our programmes can be delivered to our beneficiaries.

Illustrations of WVP Kenya spending



Financial and operational overview continued

RISK STATEMENT

The trustees consider the risks affecting the Charity and its activities on a regular basis, as part of its planning procedures and through regular trustee visits to Kenya. The trustees have a responsibility to take reasonable care to ensure the stated aims of the trust are being met, and this is overseen through ongoing monitoring of the activities and control procedures and reporting of the Kenyan organisation World Voices Positive in Kenya.

Some of the key risks identified for the organisation are as follows:

- **Cash control** - Through the past financial year, risks associated with non-compliance to the cash and accounting procedures in the Kenyan organisation have been mitigated through the hiring of a Compliance Officer, and a more clearly defined set of cash control policies and procedures developed in conjunction with the UK trustees.

- **Political risk** – Throughout 2011 there have been no significant periods of social unrest or disturbance in Western Kenya affecting our activities. Nonetheless, threats were identified in other areas of Kenya where we do not currently operate, including Somali terrorist activities and those associated with refugee camps on the border with South Sudan. These threats will continue to be monitored to ensure our staff and our partners are not exposed to unnecessary danger in the course of WVP activities. Furthermore, Presidential elections are to be held on March 4, 2013.

http://en.wikipedia.org/wiki/Kenyan_presidential_election,_2013

The previous election result was contested

and resulted in a period of violent civil unrest at the start of 2008. This affected the operation of our programmes at the time, including the implementation of our first full cohort of scholarships and diverted unrestricted funds to basic needs, such as food aid. Once the election date is announced, we intend to work with the Kenyan organisation to draw up contingency plans for our individual staff, as well as our programmes.

- **Programme funding** – The organisation has long-term funding arrangements with its key donors, which include the key areas of fixed cost associated with running the organisation. The key risk for programme funding therefore relates to counter-party risk that our donors do not fulfil their commitments.

- **Reliance on key members of staff** – In the UK organisation during the year, the reliance on individual staff has been lessened through a more detailed definition of responsibilities and roles. Nonetheless, there remains the risk in Kenya that key members of staff choose to leave the organisation which could affect the continuity of our programmes. The trustees look to mitigate this by putting in place institutional procedures and policies that reduce this reliance and share responsibility throughout the organisation

RESERVES POLICY

Given that the overwhelming majority of our income continues to be restricted in nature, and is expected to be spent within 12 months of receipt (and often much sooner), our reserves policy needs to reflect the unrestricted fixed costs incurred by the organisation.

As such WVP Kenya intends to keep

Financial and operational overview continued

unrestricted reserves in place to fund predicted fixed costs for the organisation for 15 months which are not covered by restricted funds.

As at 30 September 2011, there were no significant fixed costs not covered by unrestricted funds forecast in the 15 months to 31 December 2012.

In the coming year, the trustees will continue to monitor the effectiveness of this reserves policy.

PUBLIC BENEFIT

The activities currently carried out for the public benefit by the charity can be broadly categorised into the following groups of programmes (see detail above):

- Scholarship programmes
- Community support projects
- Sports and health projects
- Child support programme

All of these programmes take place in rural areas of Western Kenya, and are designed to fulfil our charitable objectives and aims of youth empowerment and relief of financial hardship. In setting our programmes we have regard to both the Charity Commission's general guidance


on public benefit and prevention and relief of poverty for the public benefit.

FUTURE PLANS

As detailed above, in the coming year we will be implementing our expanded community support programme with up to 8 new communities, involving work in new areas and districts. We also intend to take over 160 new orphans and vulnerable children to school, providing pastoral support wherever necessary alongside the material benefits of the programme. The coming year may also see expansion of our sports programme, as we look to find an external donor for this programme, alongside a continuation of our child support programme, focusing on young carers.

Organisationally, WVP Kenya will be looking to expand the number of staff we employ on the ground, potentially doubling our headcount. This will involve expansion of both Bondo and Lugari offices to ensure we can provide quality implementation and support on our programmes as well as fulfilling our donor and statutory commitments.

Independent Examiner's Report

Report to the trustees/ members of	World Voices Positive (WVP) Kenya	
On accounts for the year ended	30 th September 2011	Charity no 1119300
Set out on pages	18 to 20	
Respective responsibilities of trustees and examiner	<p>The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.</p> <p>It is my responsibility to:</p> <ul style="list-style-type: none"> • examine the accounts under section 43 of the 1993 Act, • to follow the procedures laid down in the general Directions given by the Charity Commission (under section 43(7)(b) of the 1993 Act, and • to state whether particular matters have come to my attention. 	
Basis of independent examiner's statement	<p>My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.</p>	
Independent examiner's statement	<p>In connection with my examination, no matter has come to my attention</p> <ol style="list-style-type: none"> 1. which gives me reasonable cause to believe that in, any material respect, the requirements: <ul style="list-style-type: none"> • to keep accounting records in accordance with section 41 of the 1993 Act; and • to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act have not been met ; or 2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 	
Signed:		Date: 19 APRIL 2012
Name:	Tomas Wilcox	
Relevant professional qualification(s) or body:	FCIS FMAAT FCIE DChA	
Address:	Counterculture Partnership LLP, Institute of Contemporary Arts, The Mall, London SW1Y 5AH	

Financial statements

WVP Kenya

No. 1119300

Receipts and payments accounts
12 months to 30 September 2011

	Unrestricted funds £	Restricted funds £	Total funds £	Last year £
Receipts and payments				
Receipts				
Trust income	-	89,225	89,225	119,708
Individual private donations	7,305	-	7,305	14,895
Total receipts	7,305	89,225	96,529	134,603
Payments				
Project grants – Kenya	(13,149)	(96,981)	(110,130)	(109,792)
Fundraising and administration costs	(1,045)	(1,400)	(2,445)	(2,185)
Bank charges	(177)	(20)	(197)	(242)
	(14,371)	(98,401)	(112,772)	(112,218)
Asset purchases	-	(108)	(108)	(170)
Total payments	(14,371)	(98,509)	(112,880)	(112,388)
Net of receipts and payments	(7,067)	(9,284)	(16,351)	22,215
Cash balance brought forward	13,241	35,519	48,760	26,546
Cash funds at year end	6,174	26,235	32,410	48,760

	Unrestricted funds £	Restricted funds £	Total funds £	Last year £
Statement of assets and liabilities as at 30 September 2011				
Cash and cash equivalents	6,174	26,235	32,409	48,760
Assets retained for charity's own use				
IT equipment – Cost	44	522	566	458
Fixtures and fittings – Cost	-	170	170	170
Total assets retained for charity's own use	6,218	26,927	33,145	49,388
Liabilities	-	-	-	-

Notes to the Financial Statements

For the year ended 30th September 2011

ACCOUNTING POLICIES

These accounts have been prepared on a receipts and payments basis, and in accordance with guidance issued by the UK Charity Commission. The particular accounting policies adopted by the trustees are described below:

FUND ACCOUNTING

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objective of the charity. Restricted funds are subject to restrictions on their use, either imposed by the donor or included in the terms of a funding application by WVP Kenya.

INCOMING RESOURCES

Grants and donations received are accounted for when the charity is entitled to it and as soon as it is prudent and practicable to do so, generally the latter of the date of notification or receipt. Grants that are specified for use in a later accounting period, but received in this period, are still accounted for in this period under the receipts and payments accounting system.

RESOURCES EXPENDED

This includes costs of charitable activities, fundraising and governance expenditure. Project grants are amounts transferred to the charity's Kenyan operation in order to successfully fulfil the objects of the charity, namely empowering and improving the lives of young people in Kenya. Fundraising and administration costs refer to amounts expended in attempting to procure donations to the charity as well as costs incurred in enabling the UK trustees to ensure that the charity's Kenyan operation is performing effectively, to directly support their programmes and to provide guidance

on all operational aspects in the field. During the period these consisted of the cost of flights for field personnel, as well as website hosting costs, phone expenses, as well as child protection checks and insurance for our volunteers. Bank charges relate to expenditure incurred in transferring project grants from the UK to Kenya.

REMUNERATION

The Charity Trustees receive no remuneration for their work for the charity. Expenses incurred by the trustees in directly pursuing the objects of the charity, where claimed, may be reimbursed and are included within fundraising and administration costs (see above).

DEPRECIATION POLICY

As the accounts are being prepared on a receipts and payments basis, no accounting for depreciation is included in these financial statements, and all assets are recorded at cost.

RELATED PARTIES

The trust has an operation in Kenya, through which it looks to fulfil the objects of the charity. This operation is called World Voices Positive in Kenya and is registered with the national council of NGOs, Kenya: 218/051/2009/0154/5715. The nature of this partnership and the respective roles and responsibilities of the two organisations are set out in memorandum of understanding signed by both parties. The financial information contained within the financial statements presented above relate only to the UK-based operation, and detail only monies received and spent, and assets and liabilities held, in the UK.