



FINAL report to Fondation Eagle – 15th September 2023

Construction of Food and Beverage vocational training workshop for Naivasha Technical Training Institute in Naivasha, Kenya

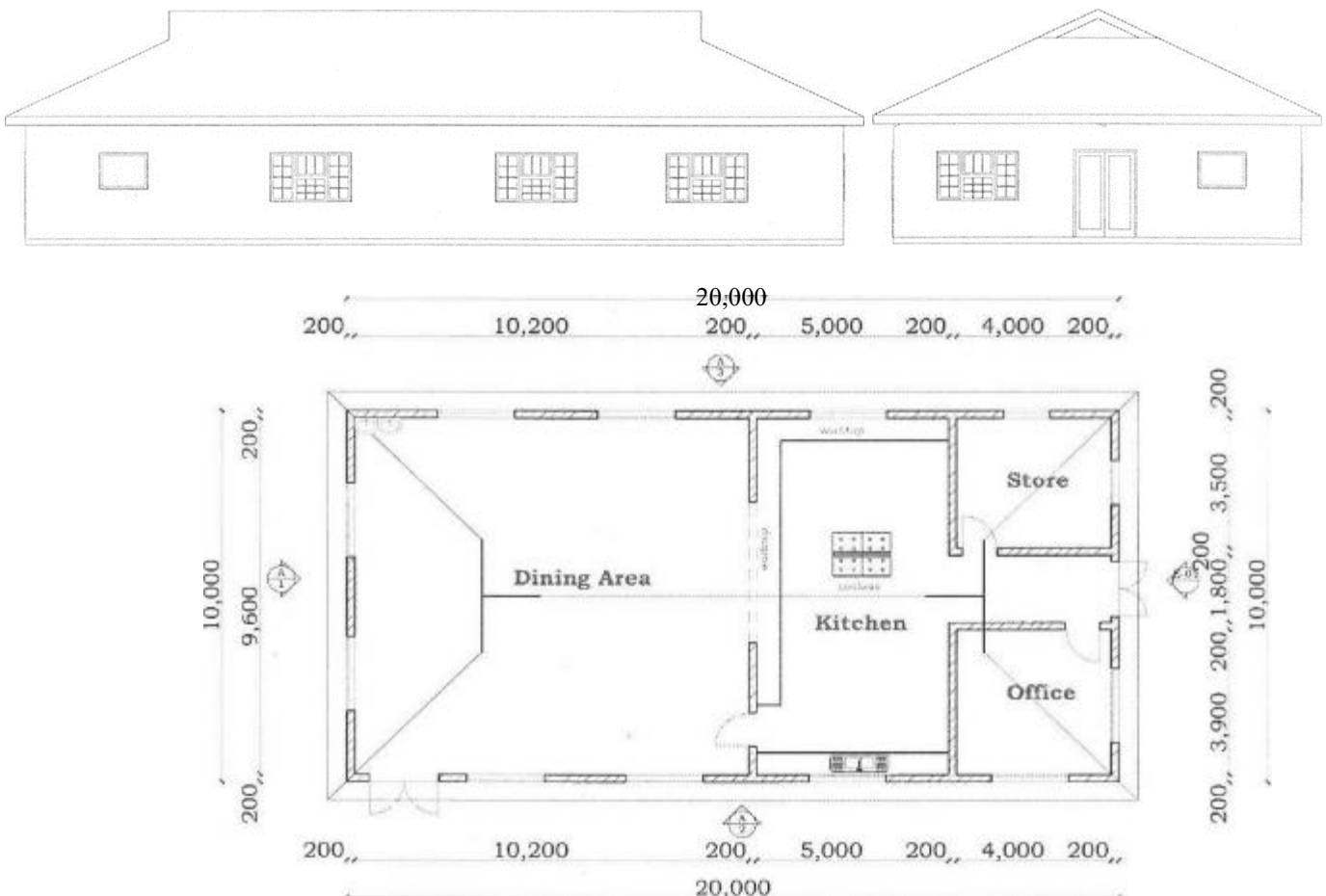
Fondation Eagle Reference: FF 648

Name of Charity: Footsteps International (UK registered charity number 1091026)

Introduction

On 14th December 2022, Fondation Eagle accepted our project proposal and awarded Footsteps International a grant of GBP 14,649. The aim of the project was to provide the Naivasha Technical Training Institute (NTTI) with modern facility with which to provide vocational training courses in Food and Beverage and Hospitality, an industry that is expanding in Kenya as the impact of Covid recedes.

The project involved construction of a new building measuring 20 x 10m, partitioned to provide a restaurant (10 x 9m), kitchen (6m x 10m), and an office (4m x 4m) (see plans below).



The **project beneficiaries** are vocational training students enrolling on the Food, Beverage and Hospitality course. Many of the students come from disadvantaged families; when they complete their courses and industrial attachments, they are well positioned to find employment in the Naivasha or the nearby cities of Nairobi and Nakuru. The ultimate aim is to enroll 50 trainees each year.

We **received the grant** on 23rd December and **transferred funds** to Kenya on 27th December 2022, enabling the management team to start the project when NTTI re-opened after the Christmas holiday.

Project achievements

We constructed a brand new 20m x 10m workshop using masonry blocks (matching the other buildings on the site). The photo below shows the completed building which is now in use to train students. The photos after that show the various stages of construction and fit out.



Purchase of Building Materials

The grant from Eagle Foundation enabled us to buy construction materials for the building as the photos show.



Digging of trenches for the foundation

Mr. Patrick Mungai, the construction foreman laying the measurements on the site and eventual digging of the trenches for the foundation as the photos show.



With all materials on site, and with an energetic workforce of qualified builders and labour, the slab was laid and the walls completed in a record time of 2 weeks, allowing roofing to start.

Roofing, Windows and Door-fixing

As the construction of the walls progressed, the windows and doors were fabricated at NTTI and then fitted. Clear glass panes were fitted on the already painted window frames. Clear panes will provide enough lighting for the kitchen and the restaurant too. All the partitions of the windows are openable for adequate air circulation.



Plastering

The masonry walls were plastered to provide a smooth finish to the workshop.



Kitchen Preparations Tables

These were made of concrete for durability. They have been set along the kitchen walls and tops tiled for enhanced hygiene.



Electrical Wiring and Fitting

The entire building has been wired for electricity supply. Sockets, switches and lighting fittings have all been installed. NTTI trainees completed the work under the trainer's supervision, providing them with useful practical experience.



Painting of the walls

To prevent mold developing, the freshly plastered walls were left to dry before being painted.



Fitting out with equipment

As the project neared completion, we purchased and installed the equipment funded by Fondation Eagle: chairs, tables, storage shelves, a fridge, a microwave oven and a gas cooker. The facility is now in use, and, at the recent NTTI graduation ceremony, trainees served the guests of honour with a cooked meal.



APPRECIATION NOTES

The completed Food and Beverage Workshop has met with approval by the trainees and trainers:

FROM THE FOOD AND BEVERAGE DEPARTMENT.

We as the food and beverage students, would like to take this opportunity to appreciate our sponsor for putting up a more conducive class for us.

We have different rooms and spacious working sections than the previous department. The ~~more~~ class is more modernised and appealing to the school environment than the previous one.

We are truly grateful for putting us into consideration.

Student: Lucy Wisiwa Machiya
Rhoda Kwanjiru
Miriam Githuka.

FOOD AND BEVERAGE TRAINERS

We as the food and Beverage trainers, would like to express our sincere appreciation to our donor for the state of the art Workshop that will aid us to perform and practice intense practical in the Hospitality careers.

This will equip the students with the industrial and Hospitality exposure since the Workshop is designed using Hotel approach.

Trainers: JANE MAKUMI &
DANIEL - N. NIUGAI

Expenditure summary

Our estimated cost for the project was 2,036,179 Kenya Shillings (KES) at an exchange rate of GBP 1 = KES 139. We received the grant on 23rd December and transferred funds to Kenya on 27th December 2022, obtaining an actual exchange rate of GBP 1= 147.4 KES.

Our project team delivered the project with an **underspend of GBP 828** against the budget; this was achieved through tight budget control and a favourable exchange rate when we transferred the funds to Kenya.

The table below provides a detailed breakdown of the budgeted and actual expenditure (overspends are shown as negative figures). The original budget is included in Annex 1 for reference. Annex 2 provides a summary of income and expenditure for the 3 Naivasha projects Fondation Eagle funded in December 2022.

Naivasha Technical Training Institute						
FOOD AND BEVERAGE WORKSHOP (10m x 9m)			Exchange rate	139		147.4
CONSTRUCTION		Budget			Actual	
Material	Unit cost KES	Est cost KES	Est cost GBP	Actual cost KES	Variance KES	Total GBP
Stones 9 x 9	10,500	42,000	302	42,000	0	285
Dressed Stones 6 x 9	40,000	120,000	863	120,000	0	814
Ballast	8,000	64,000	460	64,000	0	434
Murram	4,500	13,500	97	15,000	-1,500	102
Hard core	4,500	27,000	194	24,000	3,000	163
Cement	650	195,000	1,403	196,300	-1,300	1,332
Hoop Iron	3,600	7,200	52	7,200	0	49
Sand	10,000	150,000	1,079	150,000	0	1,018
Timber 6 x 1	50	25,000	180	25,000	0	170
Timber 4 x 2	50	75,000	540	76,500	-1,500	519
Timber 3 x 1	100	20,000	144	15,000	5,000	102
Timber 3 x 2	50	35,000	252	35,000	0	237
Iron Sheets 2.5	1,000	96,000	691	100,800	-4,800	684
Ridges	400	5,200	37	5,200	0	35
Steel Bars D-12	1,300	36,400	262	36,400	0	247
Steel Bars D-8	650	13,650	98	13,650	0	93
Binding Wire/Nails		10,000	72	10,120	-120	69
Steel Windows	12,000	96,000	691	96,000	0	651
Steel Doors	16,000	32,000	230	32,000	0	217
Wooden Doors/Frames	7,000	14,000	101	18,000	-4,000	122
Gutters plus holders and connectors		25,320	182	25,320	0	172
Total materials		1,102,270	7,930	1,107,490	-5,220	7,514
Labour	30%	330,681	2,379	334,000	-3,319	2,266
Total		1,432,951	10,309	1,441,490	-8,539	9,779
Contingencies	5%	71,648	515	64,000	7,648	434
Total construction		1,504,599	10,824	1,505,490	-891	10,214
FURNITURE & FITTINGS		Budget			Actual	
ITEM	Unit cost KES	Est cost KES	Est cost GBP	Actual cost KES	Variance KES	Total GBP
Electric Installation (cables and accessories)		110,000	791	110,000	0	746
Chairs	3,500	140,000	1,007	140,000	0	950
Tables	9,500	95,000	683	95,000	0	645
Storage Shelves	14,500	43,500	313	43,500	0	295
Fridge	47,000	47,000	338	47,000	0	319
Microwave Oven	23,000	23,000	165	23,000	0	156
Copia Von 4 gas+	60,000	60,000	432	60,000	0	407
Gas Cylinder 22kg	13,080	13,080	94	13,080	0	89
Total furniture and fittings		531,580	3,824	531,580	0	3,606
			-			-
Project Grand Total		2,036,179	14,649	2,037,070	-891	13,820

Summary of successes and project benefits

George Otieno, Manager of NTTI summarises the successes and benefits the new, modern Food and Beverage training workshop is providing:

I take this opportunity on behalf of AIC Naivasha Technical Training Institute training staff and specifically Food and Beverage Department, to sincerely thank you for your continued support.

The construction of Food and Beverage workshop has come at the right time when the enrolment in this course has continued to rise; we now have 25 trainees, up from 4 at the start of May 2022.

- There is now adequate cooking, preparation and service space as compared to the temporary building we started with.
- Air circulation is now adequate
- Safety of trainees during practical is now enhanced
- Storage of food materials and other equipment is now adequately secured within the workshop
- It is clear that with the new building, the number of trainees will continue to rise for the betterment of the institution.

We very much appreciate your generosity.

Challenges

Because the funds were available, the experienced construction team led by Patrick Mungai was able to progress the project at speed, overseen by NTTI Director Rev Simon Kinyanjui. There were no significant challenges that could not be overcome.

Conclusion

This important project was completed on time and in full, and, due to the advantageous exchange rate, below budget cost in GBP.

The workshop provides a modern facility which will benefit students for many years to come, providing young people with the opportunity to acquire skills that will enable them to earn a living in Kenya's growing hospitality sector.

The project has also enhanced the overall appearance of NTTI as a provider of modern training opportunities that will encourage future student enrolment. Thank you Fondation Eagle for your most generous support.

Acknowledgment

Our final thanks comes from Rev Simon Kinyanjui, director of NTTI:

Thank you very much Eagle Foundation for the provision of funds for the twin water reservoirs at Sunshine, Food and Beverage Workshop at NTTI and a Digital Library at Wambari School.

This is of great support to the three institutions translating to physical growth with a direct long lasting impact to our beneficiaries, trainees and students respectively.

Rev. Simon



ANNEX 1: Original project budget breakdown for reference

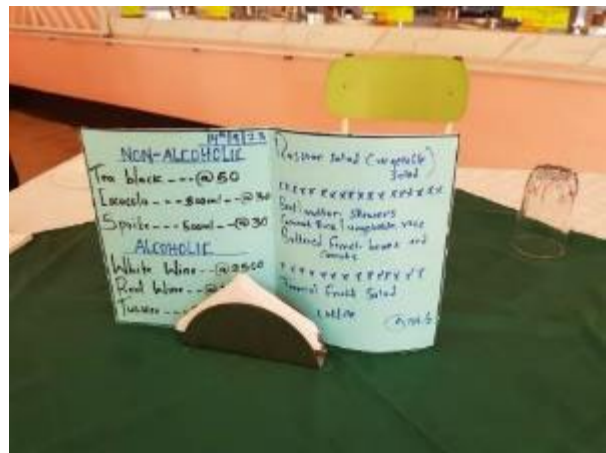
Naivasha Technical Training Institute						
FOOD AND BEVERAGE WORKSHOP (10m x 9m)					Exchange rate	139
CONSTRUCTION						
Ref	Material	Unit	Quantity	Unit cost KES	Total KES	Total GBP
1	Stones 9 x 9	Loads	4	10,500	42,000	302
2	Dressed Stones 6 x 9	Loads	3	40,000	120,000	863
3	Ballast	Loads	8	8,000	64,000	460
4	Murram	Loads	3	4,500	13,500	97
5	Hard core	Loads	6	4,500	27,000	194
6	Cement	Pcs	300	650	195,000	1,403
7	Hoop Iron	Rolls	2	3,600	7,200	52
8	Sand	Loads	15	10,000	150,000	1,079
9	Timber 6 x 1	Ft	500	50	25,000	180
10	Timber 4 x 2	Ft	1,500	50	75,000	540
11	Timber 3 x 1	Ft	200	100	20,000	144
12	Timber 3 x 2	Ft	700	50	35,000	252
13	Iron Sheets 2.5	Mtrs	96	1,000	96,000	691
14	Ridges	Pcs	13	400	5,200	37
15	Steel Bars D-12	Pcs	28	1,300	36,400	262
16	Steel Bars D-8	Pcs	21	650	13,650	98
17	Binding Wire/Nails				10,000	72
18	Steel Windows	Pcs	8	12,000	96,000	691
19	Steel Doors	Pcs	2	16,000	32,000	230
20	Wooden Doors/Frames	Pcs	2	7,000	14,000	101
21	Gutters plus holders and connectors				25,320	182
	Total				1,102,270	7,930
	Labour			30%	330,681	2,379
	Total				1,432,951	10,309
	Contingencies			5%	71,648	515
	Total construction				1,504,599	10,824
FURNITURE & FITTINGS						
Ref	ITEM	Unit	Quantity	Unit cost KES	Total KES	Total GBP
1	Electric Installation (cables and accessories)				110,000	791
2	Chairs	Pcs	40	3,500	140,000	1,007
3	Tables	Pcs	10	9,500	95,000	683
4	Storage Shelves	Pcs	3	14,500	43,500	313
5	Fridge	Pc	1	47,000	47,000	338
6	Microwave Oven	Pc	1	23,000	23,000	165
7	Copia Von 4 gas+	Pc	1	60,000	60,000	432
8	Gas Cylinder 22kg	Pcs	1	13,080	13,080	94
	Total furniture and fittings)				531,580	3,824
						-
	Project Grand Total				2,036,179	14,649

ANNEX 2:

Income and expenditure summary for 3 Naivasha projects (FF 648, 649, 650)		
Receipts		GBP
Balance from previous project	573	
Grants received Dec 23	29,737	
Total funds available		30,310
Expenditure		GBP
NTTI (FF 648)	10,192	
Sunshine (FF 649)	13,820	
Wambari (FF 650)	4,630	
Total expenditure (3 projects)		28,642
Balance remaining		£1,668

ANNEX 3: Audit checks

Footsteps International board member Wendy McMahon visited the new facility on 14th September 2023 to check how it was operating. She was served a delicious lunch prepared and served by the trainees:



On 13th September 2023, Musk Associates carried out an independent audit of the project – their report is copied below:

**REPORT ON THE AUDIT OF INCOME & EXPENDITURES OF FOOD AND
BEVERAGE WORKSHOP CONSTRUCTION AT NTTI NAIVASHA**

FOUNDATION EAGLE AND FOOTSTEPS INTERNATIONAL (UK)

IMPLEMENTED BY AIC NAIVASHA TECHNICAL TRAINING INSTITUTE (NTTI)

DURING THE YEAR 2023

SEPTEMBER 2023

Funding Agency: Foundation Eagle and Footsteps International
Implemented by: AIC Naivasha Technical Training Institute (NTTI).
Project title: Food and Beverage workshop
Period Subject to audit: 2023

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MUSK ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

Audit • Accountancy • Tax • Business Advisory

REPORT OF THE INDEPENDENT AUDITOR ON PROJECT EXPENDITURES BY AIC NAIVASHA TECHNICAL TRAINING INSTITUTE FUNDED BY FOUNDATION EAGLE AND FOOTSTEPS INTERNATIONAL

Opinion

We hereby confirm that we have reviewed the final report and audited the Summary of income & expenditures of AIC Naivasha Technical Training Institute as presented on page 3 below in respect of the financing of the project **Food and Beverage workshop**.

To this end, we have inspected the books, vouchers and inspected the project and report that:

1. Proofs of receipts and expenditure have been properly furnished in the form of vouchers.
2. The expenditures, for which evidence has been supplied, are in keeping with the appointed purpose as set out in the budget plan.
3. The various project items have been purchased, installed and constructed.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs) and terms of reference provided. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the organisation in accordance with the International Ethics Standards Board for Accountant's Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the financial statements in Kenya, and we have fulfilled our ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other information

The Management are responsible for the other information. Other information comprises the information included in the Final Report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the expenditures, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the expenditure report or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

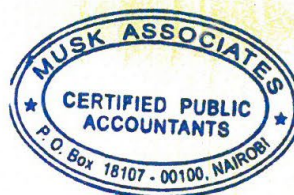
Management responsibility for the Expenditure Report.

Management is responsible for the preparation and fair presentation of the income and expenditure report that give a true and fair view in accordance with Generally Accepted Accounting Principles (GAAPs) and the requirements of the donors and for such internal control as the Management determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Musk Associates

Certified Public Accountant
Nairobi

.....13/09/2023.....



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Funding Agency: Foundation Eagle and Footsteps International
Implemented by: AIC Naivasha Technical Training Institute (NTTI).
Project title: Food and Beverage workshop
Period Subject to audit: 2023

SUMMARY STATEMENT OF EXPENDITURE

	Notes	2023 BUDGET Kshs	2023 ACTUAL Kshs
INCOME			
Income	3	2,036,179	2,036,179
Total Income		<u>2,036,179</u>	<u>2,036,179</u>
EXPENDITURE			
Food & beverage Workshop (Appendix I)		1,504,599	1,505,490
Furniture & fittings (Appendix I)		531,580	531,580
Total Expenses for the Period		<u>2,036,179</u>	<u>2,037,070</u>
Net Surplus/(deficit)		<u>-</u>	<u>(891)</u>

The Income and expenditure and accompanying accounting policies and notes on pages 4 to 5 were approved by the management of NTTI with respect to the grant agreement and were signed on its behalf by:

Director *Rev. Simon K. Chege* Date *13/09/2023*

Program Manager *Peter Wachoka* Date *13/09/2023*

Funding Agency: Foundation Eagle and Footsteps International
Implemented by: AIC Naivasha Technical Training Institute (NTTI).
Project title: Food and Beverage workshop
Period Subject to audit: 2023

NOTES.

1. **STATEMENT OF INCOME AND EXPENDITURE.**
The statement of income & expenditure is as prepared by NTTI.
2. **BASIS OF PREPARATION.**
This summary of expenditure is prepared in compliance with the Generally Accepted Accounting Principles.
3. **PROJECT INCOME**

During the Period under review, NTTI received in GBP 13,811.07 of the total approved grant agreement amount from Eagle Foundation for the Food and Beverage workshop project.
4. **CURRENCY**

Expenditure was incurred and presented in Kenya shillings.
5. **ROUNDING OFF**

The figures have been rounded off to the nearest whole numbers.
6. **TRANSACTIONS & PERIOD**

The financial transactions were incurred and related to the year 2023.

Funding Agency: Foundation Eagle and Footsteps International
Implemented by: AIC Naivasha Technical Training Institute (NTTI).
Project title: Food and Beverage workshop
Period Subject to audit: 2023

Appendix I

Food and Beverage workshop (10m x 9m)				
Resource required	Institution	Est cost KES	Actual cost KES	Variance KES
Stones 9 x 9	NTTI	42,000	42,000	-
Dressed stones 6 x 9	NTTI	120,000	120,000	-
Ballast	NTTI	64,000	64,000	-
Murram	NTTI	13,500	15,000	(1,500)
Hardcore	NTTI	27,000	24,000	3,000
Cement	NTTI	195,000	196,300	(1,300)
Hoop iron	NTTI	7,200	7,200	-
Sand	NTTI	150,000	150,000	-
Timber 6 x 1	NTTI	25,000	25,000	-
Timber 4 x 2	NTTI	75,000	76,500	(1,500)
Timber 3 x 1	NTTI	20,000	15,000	5,000
Timber 3 x 2	NTTI	35,000	35,000	-
Iron Sheets 2.5	NTTI	96,000	100,800	(4,800)
Ridges	NTTI	5,200	5,200	-
Steel bars D-12	NTTI	36,400	36,400	-
Steel bars D-8	NTTI	13,650	13,650	(120)
Binding Wire/Nails	NTTI	10,000	10,120	-
Steel Windows	NTTI	96,000	96,000	-
Steel Doors	NTTI	32,000	32,000	(4,000)
Wooden Doors/Frames	NTTI	14,000	18,000	-
Gutters plus holders and connectors	NTTI	25,320	25,320	(5,220)
Labour	NTTI	330,681	334,000	(3,319)
Contingencies	NTTI	71,648	64,000	7,648
Total	NTTI	1,504,599	1,505,490	(891)

Funding Agency: Foundation Eagle and Footsteps International
Implemented by: AIC Naivasha Technical Training Institute (NTTI).
Project title: Food and Beverage workshop
Period Subject to audit: 2023

Appendix II

FURNITURE & FITTINGS				
Resource required	Institution	Est cost KES	Actual cost KES	Variance KES
Electric Installation (cables and Accessories)	NTTI	110,000	110,000	-
Chairs	NTTI	140,000	140,000	-
Tables	NTTI	95,000	95,000	-
Storage Shelves	NTTI	43,500	43,500	-
Fridge	NTTI	47,000	47,000	-
Microwave Oven	NTTI	23,000	23,000	-
Copia Von 4 gas+	NTTI	60,000	60,000	-
Gas Cylinder 22kg	NTTI	13,080	13,080	-
Total	NTTI	531,580	531,580	-