



FINAL report to Fondation Eagle – 15th September 2023

Rainwater storage reservoirs at the Sunshine street boys Centre, Naivasha, Kenya

Fondation Eagle Reference: FF 649

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 10,794. The aim of the project was to provide rainwater storage reservoirs to improve water supply certainty, increase crop yields and reduce food costs at the Sunshine street boys Centre in Naivasha, Kenya.

The project involved construction of 2 water reservoirs from 2 abandoned fish ponds into which rainwater run-off can be collected and stored.

The **project beneficiaries** are the 75 former street boys resident at the Centre, and 20 staff who care for them (95 total).

We **received the grant** on 23rd December and **transferred funds** to Kenya on 27th December 2022, The start of the project was delayed to allow the construction team to complete the Food and Beverage workshop at NTTI (Fondation Eagle grant FF650), and work commenced on **14th April 2023**.

Project achievements

Purchase of Building Materials

The grant from Eagle Foundation enabled us to buy construction materials for the reservoirs.



Site clearance

The ponds were originally dug in 2010 but with time the polythene sheet dam liners degraded due to prolonged exposure to the sun.



The pre-construction phase involved digging out the worn out dam liners, vegetation, and all the materials deposited into the ponds. This was intense manual work and it took a week to clear the 2 reservoirs.

The sides of the ponds were then excavated and smoothed to prevent future vegetation growth before the base was compacted and the dimensions checked so that construction could commence.



Design

Prior to construction starting the management team reviewed the design with the builder Patrick Mungai. After a critical look at the volume of water, Patrick advised using BRC and concrete to build the reservoirs instead of the building stones and steel bars originally proposed. (BRC is a high yield prefabricated steel reinforcement a mesh used to add tensile strength to the concrete in the base and flanks of the reservoirs to reduce the risk of cracking.)

Patrick advised that this would make the reservoirs stronger to withstand the weight of the huge volumes of water and the change could be accommodated within the agreed budget, so we adopted this method of construction.

Construction

After laying a damp proof membrane, the BRC was installed followed by 6 inches of concrete mixed in a concrete mixer and vibrated to ensure that it was compacted to the high standards required for the reinforced foundation to carry thousands of litres of water.



After the curing of the base, timber formwork was fixed to allow concrete to be poured to form the sloped sides of the reservoirs.



After giving time for the concrete to cure, the wooden formwork was removed, leaving two concrete water storage facilities ready for operation.



A water catchment was also dug to convey water to the water reservoirs via the intake pipes of 8 inch diameter (photo right)

Water pumping

We purchased a petrol driven pump that will be used for pumping water from the reservoirs into the existing overhead water tanks for distribution and use.



Expenditure summary

Our estimated cost for the project was 1,500, 343 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.

The table below provides a detailed breakdown of the budgeted and actual expenditure (overspends are shown as negative figures, and note changes of materials resulting from the change of construction method). Our project team delivered the project with an **underspend of GBP 602** against the budget; this was achieved through tight budget control and a favourable exchange rate when we transferred the funds to Kenya.

		Exchange rate	139			147.4
Sunshine Centre Reservoir 1			Budget	Actual		
Ref	Material	Est cost KES	Est cost GBP	Actual cost KES	Variance KES	Total GBP
1	Stones 6x9	182,000	1,309	-	182,000	0
2	Sand Kedong	120,000	863	125,700	-5,700	853
3	Cement	130,000	935	139,600	-9,600	947
4	Steel bars D-10	162,000	1,165	-	162,000	0
5	Ballast	60,000	432	136,500	-76,500	926
6	Pipes			9,600	-9,600	65
7	BRC			178,770	-178,770	1,213
8	Timber			41,040	-41,040	278
9	Nails			5,040	-5,040	34
10	Dam Liner			41,700	-41,700	283
	Total materials	654,000	4,705	677,950	-23,950	4,599
	30% labour	196,200	1,412	184,900	11,300	1,254
	5% contingency	42,510	306	-	42,510	-
		892,710	6,422	862,850	29,860	5,854
Sunshine Centre Reservoir 2				Actual		
Ref	Material	Total KES	Total GBP	Total KES		Total GBP
1	Stones	117,000	842	-	117,000	0
2	Sand Kedong	90,000	647	94,300	-4,300	640
3	Cement	97,500	701	104,700	-7,200	710
4	Steel bars D-10	81,000	583	-	81,000	0
5	Ballast	45,000	324	102,500	-57,500	695
6	Pipes			6,400	-6,400	43
7	BRC			124,230	-124,230	843
8	Timber			30,960	-30,960	210
9	Nails			3,960	-3,960	27
10	Dam Liner			26,700	-26,700	181
	Total materials	430,500	3,097	493,750	-63,250	3,350
	30% labour	129,150	929	121,250	7,900	823
	5% contingency	27,983	201		27,983	0
		587,633	4,228	615,000	-27,368	4,172
	Petrol-driven pump	20,000	144	24,500	-4,500	166
	Project total	1,500,343	10,794	1,502,350	-2,008	10,192

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.

Summary of project successes and benefits

Successes:

The successful completion of the two reservoirs provides our Centre with a capacity to hold nearly one million litres of rainwater that would otherwise have run off to waste. The water stored will be of great significance to our Centre as it will ensure vegetable production throughout the year including the times of prolonged droughts when vegetables are very expensive. The Sunshine Centre now has an excellent source of water for farming, ensuring a sustainable vegetable supply to the kitchen and ensuring healthy beneficiaries throughout the year.

Challenges:

1. The change of construction method has been explained earlier – we are confident that this was the correct decision based on the volumes of water we expect to store.
2. The start of construction was delayed to allow the builders to complete the Food and Beverage workshop at NTTI. As a result, most of the construction happened during the month of April which coincided with the start of the rainy season and a period of heavy downpours which interfered with the work plans. We are happy to report that despite the challenges the two reservoirs are ready for use.
3. We still need to fence off the two water storage facilities to keep off the boys and the Centre's sheep and cows.

Conclusion

We are most grateful to Fondation Eagle for their support that will ensure we have enough vegetables for our kitchen which will boost the health of the former street boys we care for. We expect we will have surpluses at times which we will provide to needy neighbours.

Simon Kuria – Sunshine Centre Social Worker.

Acknowledgment

Our final thanks comes from Rev Simon Kinyanjui, director of the Sunshine Centre

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

(Rev Simon is pictured with Francis Kagotho, a street boy who came to the Sunshine Centre when it opened in 2004 and who we looked after for many years. Francis is now married and has three children and was part of the team that constructed the two reservoirs).



ANNEX 1: Original project budget breakdown for reference

				Exchange rate	139
Sunshine Centre Reservoir 1					
Ref	Material	Quantity	Unit cost KES	Total KES	Total GBP
1	Stones 6x9	14 loads	13,000	182,000	1,309
2	Sand Kedong	8 loads	15,000	120,000	863
3	Cement	200 bags	650	130,000	935
4	Steel bars D-10	180 Pcs	900	162,000	1,165
5	Ballast	4 loads	15,000	60,000	432
			Total materials	654,000	4,705
			30% labour	196,200	1,412
			5% contingency	42,510	306
			Total	892,710	6,422
Sunshine Centre Reservoir 2					
Ref	Material	Quantity	Unit cost KES	Total KES	Total GBP
1	Stones	9 loads	13,000	117,000	842
2	Sand Kedong	6 loads	15,000	90,000	647
3	Cement	150 bags	650	97,500	701
4	Steel bars D-10	90 pcs	900	81,000	583
5	Ballast	3 loads	15,000	45,000	324
			Total materials	430,500	3,097
			30% labour	129,150	929
			5% contingency	27,983	201
			Grand Total	587,633	4,228
Sunshine Centre petrol-driven water pump				20,000	144
Sunshine Centre project total				1,500,343	10,794

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 2: Audit checks

Footsteps International board member Wendy McMahon visited the Sunshine Centre to inspect the new reservoirs on 13th September 2023. Construction was completed at the end of the last rainy season, since when there has been no rain. However, a recent storm has just started to fill the reservoirs (photos below), and the reservoirs will fill completely as the rainy season develops.



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 WATER RESERVOIRS
AT SUNSHINE REHABILITATION CENTRE**

FOUNDATION EAGLE AND FOOTSTEPS INTERNATIONAL (UK)

IMPLEMENTED BY SUNSHINE REHABILITATION CENTRE

DURING THE YEAR 2023

SEPTEMBER 2023

Funding Agency: Foundation Eagle and Footsteps International
Implemented by: Sunshine Rehabilitation Centre.
Project title: Water Reservoirs
Period Subject to audit: 2023

Table of Contents

Report of the independent auditor	2
Statement of income & Expenditure	3
Notes	4
Appendix	5-6



MUSK ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

Audit • Accountancy • Tax • Business Advisory

REPORT OF THE INDEPENDENT AUDITOR ON PROJECT INCOME & EXPENDITURES BY SUNSHINE REHABILITATION CENTRE 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 Sunshine Rehabilitation Centre as presented on page 3 below in respect of the financing of the **Water reservoir project**.

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.
4. Major deviations from the budget have been explained in Note 7 of the report.

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 Accountants' 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.

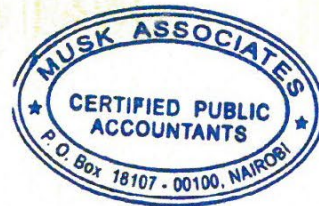
Management responsibility for the Expenditure Report.

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.....



Davekon Palace Building, 2nd Floor Suite 2FC1 • Banana Hill, Limuru Road
P. O. Box 18107-00100 Nairobi, Kenya • Cell: +254 720 593 976, +254 736 593 976 • Email: info@muskassociates.co.ke

Funding Agency: Foundation Eagle and Footsteps International
Implemented by: Sunshine Rehabilitation Centre.
Project title: Water Reservoirs
Period Subject to audit: 2023

SUMMARY STATEMENT OF INCOME & EXPENDITURE

	Notes	2023 BUDGET Kshs	2023 ACTUAL Kshs
INCOME			
Income	3	1,500,343	1,500,343
Total Income		<u>1,500,343</u>	<u>1,500,343</u>
EXPENDITURE			
Sunshine Centre Reservoir 1(Appendix I)		892,710	862,850
Sunshine Centre Reservoir 2 (Appendix II)		587,633	615,000
Water Pump (Appendix II)		20,000	24,500
Total Expenses for the Period		<u>1,500,343</u>	<u>1,502,350</u>
Net Surplus/(deficit)		<u>-</u>	<u>(2,007)</u>

The Income and expenditure and accompanying accounting policies and notes on pages 4 to 6 were approved by the management of Sunshine Rehabilitation Centre with respect to the grant agreement and were signed on its behalf by:

Director *Rev. Simon K. Chege Kipoi* Date *13/9/2023*

for Program Accountant *HANNAH MURIMI* Date *13/09/2023*

Funding Agency: Foundation Eagle and Footsteps International
Implemented by: Sunshine Rehabilitation Centre.
Project title: Water Reservoirs
Period Subject to audit: 2023

NOTES.

1. **STATEMENT OF INCOME & EXPENDITURE.**
The statement of income and expenditure is as prepared by Sunshine Rehabilitation Centre.
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, Sunshine Rehabilitation Centre received in GBP 10,177 of the total approved grant agreement amount from Eagle Foundation for the water reservoirs 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.
7. **EXPLANATIONS TO DEVIATIONS**

There were significant deviations of some budget lines and introduction of new budget lines in the implementation stage. This was due to the change in the reservoir structural design; but this didn't have a significant change in the total costs.

Funding Agency: Foundation Eagle and Footsteps International
Implemented by: Sunshine Rehabilitation Centre.
Project title: Water Reservoirs
Period Subject to audit: 2023

Appendix I

Sunshine Centre Reservoir 1					
Ref	Resource required	Institution	Est cost KES	Actual cost KES	Variance KES
1	Stones 6x9	Sunshine	182,000	-	182,000
2	Sand kedong	Sunshine	120,000	125,700	(5,700)
3	Cement	Sunshine	130,000	139,600	(9,600)
4	Steel bars D-10	Sunshine	162,000	-	162,000
5	Ballast	Sunshine	60,000	136,500	(76,500)
6	Pipes	Sunshine	-	9,600	(9,600)
7	BRC	Sunshine	-	178,770	(178,770)
8	Timber	Sunshine	-	41,040	(41,040)
9	Nails	Sunshine	-	5,040	(5,040)
10	Dam Liner	Sunshine	-	41,700	(41,700)
11	Labour	Sunshine	196,200	184,900	11,300
12	Contingency	Sunshine	42,510	-	42,510
	Total		892,710	862,850	29,860

Funding Agency: Foundation Eagle and Footsteps International

Implemented by: Sunshine Rehabilitation Centre.

Project title: Water Reservoirs

Period Subject to audit: 2023

Appendix II

Sunshine Centre Reservoir 2					
Ref	Resource required	Institution	Est cost KES	Actual cost KES	Variance KES
1	Stones 6x9	Sunshine	117,000	-	117,000
2	Sand kedong	Sunshine	90,000	94,300	(4,300)
3	Cement	Sunshine	97,500	104,700	(7,200)
4	Steel bars D-10	Sunshine	81,000	-	81,000
5	Ballast	Sunshine	45,000	102,500	(57,500)
6	Pipes	Sunshine	-	6,400	(6,400)
7	BRC	Sunshine	-	124,230	(124,230)
8	Timber	Sunshine	-	30,960	(30,960)
9	Nails	Sunshine	-	3,960	(3,960)
10	Dam Liner	Sunshine	-	26,700	(26,700)
11	Labour	Sunshine	129,150	121,250	7,900
12	Contingency	Sunshine	27,983	-	27,983
	Total		587,633	615,000	(27,367)

Petro driven water pump					
Ref	Resource required	Institution	Est cost KES	Actual cost KES	Variance KES
1	Water pump	Sunshine	20,000	24,500	(4,500)
	Total		20,000	24,500	(2,007)

