



**FINAL report to Fondation Eagle – 20<sup>th</sup> Septmeber 2023**

**Digital Learning Centre for Bishop Wambari Girl's Secondary School, Naivasha, Kenya**

**Fondation Eagle Reference:** FF 650

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

**Introduction**

On 14<sup>th</sup>December 2022, Fondation Eagle accepted our project proposal and awarded Footsteps International a grant of GBP 4,924. The aim of the project was to provide the Bishop Wambari Girl's Secondary school with a modern Digital Learning Centre which would provide the students with access to IT resources that form an increasingly important part of today's school curriculum in Kenya.

The project involved converting a classroom by installing desks, chairs and IT equipment. The **project beneficiaries** are the 130 students at the school, many of whom come from poor families.

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

**Project achievements**

During the first weeks of the new term, we constructed desks and installed 50 chairs, computers and the associated wiring and router needed to complete the network and connect the computers to the internet. The new facility was ready for use by the students 11<sup>th</sup> May 2023.





## Appreciation notes

From the ICT Teacher Diana:



Eagle Foundation.

I teacher Diana of computer studies would like to take this chance to give gratitude to Eagle Foundation for the tremendous support you have given us as Bishop Kibari Fraternity. The design for the computer class is commendable and this would make our students to acquire better knowledge. The digital library helps our students to carry out their research and download online materials.

Regards  
Diana.

From Mr. Evans Mahinda, Deputy Principal

On behalf of the Wambari Girls Fraternity I would like to express our sincere gratitude to the Eagle Foundation for their generous support towards setting up a digital library. This has really helped the students with E-learning facilities and academic research. It has also helped to equip them with the necessary knowledge and skills to fit in this modern technological world. This gives us more hope that they will perform even better in academic

Deputy Principal,  
Bishop Wambari Aic  
Girls Sec School.

## Expenditure summary

Our estimated cost for the project was 684,400 Kenya Shillings (KES) at an exchange rate of GBP 1 = KES 139. We received the grant on 23<sup>rd</sup> December and transferred funds to Kenya on 27<sup>th</sup> December 2022, obtaining an actual exchange rate of GBP 1= 147.4 KES.

Our project team delivered the project with an **underspend of GBP 294** 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).

<b>Bishop Wambari School</b>						
<b>Digital Learning Centre</b>		<i>Exchange rate</i>	139			147.4
<b>Budget</b>			<b>Actual</b>			
<b>Ref</b>	<b>Item</b>	<b>Est cost KES</b>	<b>Est cost GBP</b>	<b>Actual cost KES</b>	<b>Variance KES</b>	<b>Total GBP</b>
1	Computers	252,000	1,813	252,200	-200	1,711
2	Tables	82,500	594	82,400	100	559
3	shelves	135,000	971	134,500	500	912
4	chairs	150,000	1,079	149,000	1,000	1,011
5	Study tables	31,500	227	31,000	500	210
6	Network cable (300 mts)	6,500	47	6,500	0	44
7	Switch 24 port	6,500	47	6,500	0	44
8	RJ 45	1,000	7	900	100	6
9	Cable crimper	1,500	11	1,600	-100	11
10	Rack/ cabinet	6,700	48	6,650	50	45
11	Trunking	500	4	500	0	3
12	Router Tonda (6000 mbps)	3,000	22	3,000	0	20
	Labour Network	7,700	55	7,700	0	52
	<b>Grand total</b>	<b>684,400</b>	<b>4,924</b>	<b>682,450</b>	<b>1,950</b>	<b>4,630</b>

The original budget is included in Annex 1 for reference. Annex 2 provides a summary of income and expenditure for the 3 Naivasha projects Foundation Eagle funded in December 2022.

## Summary of project benefits

### Successes:

We highlight some of the successes and direct benefits that we are deriving from the new digital learning centre:

- We can now meet the requirements of Kenya's Competency Based Curriculum (C.B.C system) which requires ICT to be integrated into many subjects.
- The students will now be able to get extra ICT-based learning and teaching, and are able to access revision materials online.
- Our students are now being equipped with skills necessary to succeed in a constantly changing technological, social and economic environment.

- It is providing a wide range of research for both teachers and students helping our students to become critical thinkers and information gatherers.
- The girls are becoming more engaged in their work because the technology they can now access provides opportunities to make learning more fun and enjoyable by teaching the same things in different ways.
- It is opening up avenues for communication between the students whereby they can talk and discuss what they are doing for their work.

**Challenges:**

- The School has access to experienced carpenters and IT specialists from NTTI which is on the adjacent plot. The project was delivered quickly and efficiently by this experienced team, and there were no significant challenges to implementation.

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**Conclusion**

This vital project was completed on time and in full, and below budget cost in GBP due to the advantageous exchange rate and tight budget control by the implementation team.

The digital library enables the school to meet the needs of Kenya’s new CBC education system and provides the students with access to study materials and wider general knowledge, equipping them for life in modernizing Kenya, and will provide excellent service for many years to come.

The project has also made Bishop Wambari Girl’s School a more attractive place for parents to educate their daughters. Thank you Fondation Eagle for standing with us again.

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**Acknowledgment**

Our final thanks comes from Rev Simon Kinyanjui, director of Bishop Wambari School:

*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

<b>Bishop Wambari School</b>						
<b>Digital Learning Centre</b>						
					<i>Exchange rate</i>	139
Ref	Item	Quantity	Unit cost KES	Total KES	Total GBP	
1	Computers	18	14,000	252,000	1,813	
2	Tables	3	27,500	82,500	594	
3	shelves	9	15,000	135,000	971	
4	chairs	50	3,000	150,000	1,079	
5	Study tables	3	10,500	31,500	227	
6	Network cable (300 mts)	1	6,500	6,500	47	
7	Switch 24 port	1	6,500	6,500	47	
8	RJ 45	100	10	1,000	7	
9	Cable crimper	1	1,500	1,500	11	
10	Rack/ cabinet	1	6,700	6,700	48	
11	Trunking	10	50	500	4	
12	Router Tonda (6000 mbps)	1	3,000	3,000	22	
	Labour Network			7,700	55	
			<b>Grand total</b>	684,400	4,924	

## ANNEX 2:

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

## **ANNEX 2: Audit checks**

Footsteps International board member Wendy McMahon visited the school facility on 19th September 2023 and was able to view the Digital Learning Centre (there were no lessons taking place at the time of her visit).

She also saw the wonderful crop of cabbages which are growing in the farm at the school which Fondation Eagle helped fund with a previous grant.



On 13<sup>th</sup> 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 DIGITAL LEARNING  
CENTRE**

**FOUNDATION EAGLE AND FOOTSTEPS INTERNATIONAL (UK)**

**IMPLEMENTED BY BISHOP WAMBARI GIRLS SECONDARY SCHOOL**

**DURING THE YEAR 2023**

**SEPTEMBER 2023**



**Funding Agency:** Foundation Eagle and Footsteps International  
**Implemented by:** Bishop Wambari Girls Secondary School.  
**Project title:** Digital Learning Centre  
**Period Subject to audit:** 2023

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**REPORT OF THE INDEPENDENT AUDITOR ON PROJECT EXPENDITURES BY BISHOP WAMBARI GIRLS SECONDARY SCHOOL TO FOUNDATION EAGLE AND FOOTSTEPS INTERNATIONAL**

**Opinion**

We hereby confirm that we have reviewed the final report and audited the Summary of income & expenditures of Bishop Wambari Girls Secondary School as presented on page 3 below in respect of the financing of the project **Digital Learning Centre by Foundation Eagle**.

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:** Bishop Wambari Girls Secondary School.  
**Project title:** Digital Learning Centre  
**Period Subject to audit:** 2023

SUMMARY STATEMENT OF EXPENDITURE

	Notes	2023 BUDGET Kshs	2023 ACTUAL Kshs
<b>INCOME</b>			
Income	3	684,400	684,400
Total Income		<u>684,400</u>	<u>684,400</u>
<b>EXPENDITURE</b>			
Digital Learning Centre (Appendix I)		684,400	682,450
Total Expenses for the Period		<u>684,400</u>	<u>682,450</u>
Net Surplus/(deficit)		<u>-</u>	<u>1,950</u>

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

Director... *Rev. Simon N. Chege Mjigi* ..... Date... *13/09/2023* .....

Program Accountant... *Mkatunga* ..... Date... *13/09/2023* .....

**Funding Agency:** Foundation Eagle and Footsteps International  
**Implemented by:** Bishop Wambari Girls Secondary School.  
**Project title:** Digital Learning Centre  
**Period Subject to audit:** 2023

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NOTES.

1. **STATEMENT OF INCOME AND EXPENDITURE.**  
The statement of Income & expenditure is as prepared by Bishop Wambari Girls Secondary School.
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, Bishop Wambari Girls Secondary School received in GBP 4,643.16 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.

**Funding Agency:** Foundation Eagle and Footsteps International  
**Implemented by:** Bishop Wambari Girls Secondary School.  
**Project title:** Digital Learning Centre  
**Period Subject to audit:** 2023

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**Appendix I**

Ref	Resource required	Institution	Est cost KES	Actual cost KES	Variance KES
1	Computers	Wambari	252,000	252,200	(200)
2	Tables	Wambari	82,500	82,400	100
3	Shelves	Wambari	135,000	134,500	500
4	Chairs	Wambari	150,000	149,000	1,000
5	Study Tables	Wambari	31,500	31,000	500
6	Network Cable (300mts)	Wambari	6,500	6,500	-
7	Switch 24 port	Wambari	6,500	6,500	-
8	RJ 45	Wambari	1,000	900	100
9	Cable crimper	Wambari	1,500	1,600	(100)
10	Rack/cabinet	Wambari	6,700	6,650	50
11	Trunking	Wambari	500	500	-
12	Router Tonds (6000 mbps)	Wambari	3,000	3,000	-
13	Labour	Wambari	7,700	7,700	-
	<b>Total</b>		<b>684,400</b>	<b>682,450</b>	<b>1,950</b>