Macheo Children's Organisation

STRATEGIC PLAN

2026 - 2030

Since its establishment in 2005, Macheo has become a source of hope for countless children and families, witnessing lives transformed, dreams restored, and futures rewritten. This journey leaves us deeply moved, grateful, and mindful of the responsibility we carry.

We are inspired by the resilience and determination of the children, parents, caregivers, and community partners who walk this journey with us. We are equally grateful for the unwavering support of partners and friends across the world whose belief in our mission has made every milestone possible.

The progress made so far is not the end, but a call to reach even more children and families with compassion, dignity, and lasting impact. This Strategic Plan for 2026–2030 reflects our commitment to that responsibility and our vision to deepen impact and strengthen communities in the years ahead.

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1.0: Introduction

We are deeply honored to share Macheo Children's Organization's Strategic Plan for 2026–2030, a roadmap that reflects not only where we are going, but why we exist. This plan is more than a document; it is a promise. A promise to the children and families we walk alongside every day, and a commitment to continue reaching those who need us most. It sets out our priorities, our approach, and the path we will take as we grow, adapt, and deepen our impact across Kenya. This plan will also serve as a shared reference for Stichting Macheo Nederland, Macheo USA, and Kipawa UK as they continue to support and shape their contributions to Macheo's work in Kenya.

This strategy has been carefully shaped through Macheo's leadership team, enriched by insights of our clients, staff members, partner organizations & government departments, funding partners and board members, and formally endorsed by the Board of Macheo Kenya. We recognize that the world around us does not stand still, the realities facing vulnerable children and families continue to shift, and so must we. For this reason, this plan remains a living guide that we will continually refine and update on a rolling basis, to remain relevant, responsive, and impactful.

For 20 years since its establishment, Macheo has supported hundreds of thousands of children who were growing up in deeply challenging circumstances and whose future once felt uncertain, and opportunity seemed distant or out of reach. Through targeted interventions, we have witnessed remarkable transformation with renewed hope and opportunities to shape brighter, more stable futures for themselves. Families and communities that once struggled to cope are increasingly strengthened and empowered to provide better care and protection.

Despite the progress made, there is still much more to be done, and too many children continue to face similar challenges today, not because of their choices, but because of circumstances beyond their control. The "lottery of life" remains painfully unfair to them and this reality that continues to move us, to challenge us, and to strengthen our commitment. Even though we are living in fast-changing and increasingly complex world, shaped by shifting dynamics and evolving needs, our commitment remains firm. We are determined to remain flexible, adaptive, and responsive, to serve more effectively, to scale up our reach where it is needed most, and to continue walking side every child in need until lasting change becomes a reality for all.

2.0: Executive summary

Macheo Children's Organization is a Kenyan child-focused NGO dedicated to empowering and protecting vulnerable children and their communities so that children can lead brighter, safer, and more fulfilling lives. Since its establishment in 2005, Macheo has grown into a respected, evidence-based organization supporting approximately 52,000 children annually through integrated interventions in child protection, education, healthcare, psychosocial support, nutrition, economic empowerment, and family strengthening. Over the past two decades, the organization has continuously adapted its approaches to respond to the changing and complex realities facing vulnerable children and families in Kenya.

Macheo distinguishes itself through its holistic child-centered approach which tailors interventions to the specific needs and root causes affecting each child and family, the implementation of its Family Needs-Based Method which allows interventions to be implemented concurrently, thereby creating higher impact within a shorter period and addressing the root causes of vulnerability more effectively and strong investment in Monitoring, Evaluation, Accountability and Learning MEAL) systems. The organization also integrates both preventive and curative interventions, works closely with local government structures and communities, and maintains a strong culture of continuous learning, innovation, and organizational improvement.

Macheo remains committed to maximizing impact through cost-effective and efficient service delivery. During the 2026–2030 strategic period, the organization will strengthen operational efficiency through improved procurement systems, stronger planning and budgeting processes, better systems integration, and continuous review of intervention cost-effectiveness. Macheo will also intensify collaboration with government institutions, schools, healthcare facilities, and other partners to increase access to free or subsidized services for vulnerable children and families while maintaining careful control of operational and overhead costs.

This Strategic Plan 2026–2030 outlines Macheo Children's Organization's long-term vision, strategic priorities, and organizational ambitions for the next five years. It builds on key lessons learned from years of practical experience and positions the organization for sustainable growth, innovation, and deeper impact in the lives of vulnerable children and families. By 2030, Macheo aspires to be recognized as one of Kenya's leading data-driven child protection and family strengthening organizations, known for delivering high-impact, evidence-based interventions supported by strong Monitoring, Evaluation, Accountability, and Learning (MEAL) systems. The organization also aims to develop innovative and scalable models for child protection and family empowerment, strengthen collaboration with government institutions and communities, and enhance long-term organizational sustainability and financial resilience.

To achieve this ambition, Macheo has identified five strategic priorities for the 2026–2030 period. One of the key priorities is to enhance operational efficiency by strengthening internal systems, improving coordination across teams, advancing data use, innovation, and impact measurement to support better decision-making and accountability. This will also include reducing the unit cost of interventions by optimizing both direct and indirect expenditures while maintaining and improving service quality. Increasing funding and financial reserves also remain as a key priority for Macheo. In recognition of growing uncertainty in the international donor environment. Macheo will therefore diversify funding streams, strengthen local fundraising efforts, increase unrestricted income, and build sustainable financial reserves, supported by prudent financial planning and strategic use of organizational assets to promote long-term financial resilience and reduced donor dependency

Macheo also prioritize to increase success rates and impact, by strengthening high-impact interventions, improving long-term outcomes for vulnerable children and families, and scaling and refining sustainable community models such as the Family Needs-Based Method and the pilot Community Needs-Based Model. The organization also seeks to strengthen strategic partnerships by deepening collaboration with government institutions, donors, communities, and international partners to maximize sustainable impact and and ensure that community-based approaches are effectively supported and scaled. Finally, the organization prioritize to strengthen organizational stability. Recognizing that sustainable impact depends on strong leadership, capable staff, and a healthy organizational culture. Macheo will continue investing in staff and leadership development, reinforcing internal systems, and strengthening governance and institutional continuity, while fostering a safe and supportive work environment that promotes accountability, continuous learning, innovation, and professional growth.

Our key targets by 2030 are to increase our annual reach from approximately 52,000 to 70,000 children and caregivers while strengthening the quality, sustainability, and long-term impact of interventions, expanding selected programs to additional communities, and deepening collaboration with government and community stakeholders to ensure more vulnerable children access holistic care and protection.

Macheo also seeks to reduce dependency on the Netherlands for funding from the current 90% to 65% of total income, increase our funding base from Kes:230M to Kes:375M and build financial reserves equivalent to at least three to six months of operational costs. We also aim to increase our Child Status Index (SCI) success rate from the current 70% to 85%, maintain intervention success rates of at least 80% across programs, and achieve full integration of finance, human resources, fundraising, and MEAL systems. Macheo further aims to strengthen its use of technology by developing scalable digital dashboards that enable real-time impact monitoring and data-driven decision-making.

This Strategic Plan serves as a shared framework for Macheo Kenya, Stichting Macheo Nederland, Macheo USA, and Kipawa UK as they continue working together to support vulnerable children and families in Kenya. The Strategic Plan will be reviewed annually on a rolling basis to incorporate emerging needs, lessons learned, changes in the operational and funding environment, technological advancements, policy and regulatory developments, and new evidence and innovations that can strengthen organizational effectiveness, sustainability, and impact.

3.0: Organizational overview

Macheo Children's Organization was founded in 2005 with the vision of creating a fairer future for vulnerable children in Kenya. Over the past twenty years, the organization has evolved into a respected child protection and community development organization with strong operational systems, experienced leadership, and trusted partnerships.

Macheo was originally registered in 2005 under the NGO Coordination Board of Kenya and, as part of its institutional strengthening and compliance evolution, transitioned to Public Benefit Organization (PBO) status in 2026. This transition reflects the organization's continued commitment to good governance, transparency, and alignment with Kenya's evolving legal and regulatory framework for civil society organizations.

The organization currently employs approximately 120 Kenyan staff members and is governed by an independent Board of Directors responsible for strategic oversight including financial accountability, and safeguarding of organizational integrity. Day-to-day leadership is provided by the Leadership Team composing of 4 Managers and 10 Coordinators who provide operational leadership across key programmatic and support functions, ensuring effective coordination, accountability, and delivery of services across all areas of Macheo's work, under the direction of the Managing Director, ensuring effective implementation of strategy, strong operational performance, and alignment with Macheo's mission and values

Over the years, Macheo has developed a strong organizational culture centered on accountability, evidence-based decision-making, continuous learning, innovation, and impact maximization. The organization embraces regular critical reflection on both successes and challenges as part of its commitment to continuous improvement and adaptive programming.

Macheo strongly values staff growth and internal leadership development. The organization prioritizes staff capacity building, mentorship, professional development, and succession planning. Notably, all current Coordinators and Management Team members have been promoted internally, reflecting Macheo's long-term investment in nurturing talent and strengthening institutional leadership capacity.

Macheo operates primarily in the vulnerable areas of Kiambu, Murang'a, and Machakos counties and works closely with county and national government institutions, schools, healthcare facilities, community leaders, volunteers, and international partners to strengthen child protection systems, and improve access to essential services for vulnerable children, families and communities. These partnerships play an important role in improving sustainability, reducing intervention costs, and expanding access to quality services within communities.

Macheo's work is guided by the understanding that children's needs are multidimensional and interconnected. Sustainable child wellbeing requires addressing not only immediate needs, but also the underlying structural and family-level factors contributing to vulnerability.

4.0: Mission, Vision & Core values

4.1: Our Mission:

"To empower and protect vulnerable children and their communities so that these children can lead a bright future"

4.2: Our Vision:

"A society where children live happily in a safe, caring and stimulating environment that promotes the best of their potential

4.3: Core Values:

Integrity

We behave in an honest, ethical and trustworthy manner.

Child orientation

We display a personal, caring, professional and efficient way to respond to pronounced and unpronounced children's needs. The children's best interest is always our guiding principle.

Impact maximization

We set ambitious goals and strive towards creating the highest possible impact for all participants with continuous improvement.

Teamwork

We show respect for the views and contributions of other team members. We listen, support and care for others. And actively build on our team spirit by reconciling conflict and adapting to the team. See it, say it, fix it.

Professionalism

We value the expertise and skills of workmanship, take the corresponding responsibility and invest in our professional development.

5.0: Strategic context analysis

Macheo responds to complex and evolving challenges within its community by implementing insight-driven, resource-efficient interventions that promote sustainable development.

5.1 Political context:

- Kenya is facing a challenging political environment marked by political tensions, periodic demonstrations over governance concerns, high cost of living, rising fuel prices, unemployment, and increasing pressure on public services, particularly affecting vulnerable communities
- Despite Kenya upholds constitutional governance, increased corruption, political patronage, and the need for judicial and electoral reforms to enhance transparency remain a big concern.
- Cuts in Dutch development aid and the U.S. shift toward domestic priorities have reduced available funding, increasing competition among NGOs, seek alternative donors, many of whom Macheo also relies on.
- Kenya's election periods is usually characterized by political uncertainty and unrest which occasionally disrupting access to communities.

5.2 Economic context:

- Increasing cost of living, unemployment, inflation, corruption, and high debt and interests servicing reduce government investment in essential services, increasing vulnerability among children and families supported by Macheo
- Exchange rate fluctuations pose a significant risk factor for Macheo.
- Steady population growth strains resources, increases competition for employment and places additional pressure on essential services.

5.3 Socio-cultural context:

- The new university funding model may misclassify vulnerable students due to inaccurate income data, limiting their access to funding and denying them opportunities to join universities or risking disruption of their studies
- Increasing poverty, gender inequality, substance abuse, and dysfunctional families continue to affect vulnerable children and households
- High cost of Social health insurance Fund (SHIF), its unreliability, and medicine shortages in hospitals hinder timely and effective treatment

5.4 Technological Context:

- Technological advancements, particularly in digital systems and Artificial Intelligence (AI), create opportunities for improved case management, predictive vulnerability analysis, real-time monitoring, automated reporting, enhanced donor communication and operational efficiency. However, unequal access to technology, limited digital literacy, and cybersecurity risks remain challenges that require ongoing investment in digital capacity and responsible technology use.

5.5 Environmental Context:

- Climate-related shocks including droughts and floods disrupts agriculture, resulting to food insecurity and economic challenges thus continue to increase vulnerability among low-income families

5.6 Legal and Policy context:

- Kenya's changing regulatory environment, including taxation, the PBO Act transition, and national care reforms strategy (2022 – 2032) may affect our operations. However, Macheo remains fully committed to compliance with Kenyan laws, safeguarding standards, and ethical operational practices

6.0: Organizational analysis

6.1 SWOT analysis

Strengths

- **Clarity of direction.** Our mission is to empower and protect vulnerable children and their communities, and a vision focused on creating a society where children can thrive are clear and well embedded in our culture. This clarity can guide decision-making and strategy development.
- **Strong core values and shared culture.** Integrity, child orientation, teamwork, professionalism, and impact maximization form the foundation of all our actions. These core values foster a strong internal environment which maximizes impact on children's lives and enhance Macheo's reputation and effectiveness, which is important in maintaining stable relations with all stakeholders.
- **Holistic and integrated approach.** We apply a multi-dimensional strategy to address the needs of children, emphasizing on our core values, ensuring comprehensive support. We tailor interventions to the unique needs of each child and family, we believe this is a unique approach increases relevance and impact through designing evidence-based and cost-effective interventions.
- **Advanced Technology**: We have embraced the use of mobile apps and has developed our own APP to improve data collection and accuracy, case management, monitoring, and reporting. This has enhanced efficiency, accountability
- **Robust Monitoring & Evaluation System:** we use real-time data to assess program effectiveness, improve real-time decision-making, service delivery, and timely support to vulnerable children and families within the community, demonstrating accountability to our stakeholders.
- **Staff development.** We have experienced and committed leadership team of staff and volunteers who are passionate about the cause and contribute their time, skills, and expertise effectively. There's a strong emphasis on providing opportunities to colleagues, to assist them in furthering their education end entrusting them with responsibilities.
- **Reputation and Credibility**: Macheo has a strong reputation among the stakeholders for transparency, accountability, and effectiveness in delivering its programs and services.
- **Strategic Partnerships**: we have established good relationships with local and international donors and have established valuable partnerships with other organizations, government agencies, community groups, and stakeholders that help us leverage resources, share knowledge, and maximize impact.

Weaknesses

- **Donor dependency:** We lack of financial reserves to maintain stable service delivery and a focus on growth since we rely heavily on external donors for our operations, which can lead to financial instability and limit long-term sustainability in case of changes in donor priorities, economic downturns, or shifts in global giving trends that can severely disrupt our services and planning.
- **Low domestic fundraising capacity:** Due to limited ability to mobilize domestic resources the organization get limited local fundraising opportunities within Kenya. It's ambitious of expanding funding base and supporting a larger number of clients due to the growing community needs. , may encounter operational challenges.
- **Inadequate digital infrastructure:** This limits the organization's ability to effectively leverage technology for efficient operations and service delivery
- **HR Strategy**. Staff turnover, due to inability to match higher remuneration packages offered by international NGOs, particularly in key departments (fundraising, communications, and M&E) making it difficult to retain specialized talent over the long term. Similarly, Lack of a staff backup in key

departments may lead to loss of specific knowledge and expertise, particularly if the departing individual held specialized skills or experience crucial to the organization's operations

Opportunities

- **Donor focus:** The growing interest in child protection, mental health, and community-based development funding
- **The growing Government Collaboration and Sector Support:** The shift in government attitude towards NGOs and children's well-being in general presents an opportunity for increased collaboration and support for the people Macheo serves.
- **Monitoring & Evaluation, Accountability and Learning (MEAL):** Macheo's scalable monitoring & evaluation tools also present opportunities to help other NGO's measurer their impact.
- **Technological advancements.** Further rapid developments in – especially - technology presents an opportunity to enhance operational efficiency, data management, and stakeholder engagement.
- **Holistic approach.** The success of the family needs-based method offers a replicable framework for broader application, potentially increasing the organization's impact and scope.
- **The presence of dedicated volunteer board members in the Netherlands, US and UK:** The increased strength and stability of the organization, in combination with the presence of dedicated volunteer board members in the Netherlands, US, and UK presents a strategic opportunity for Macheo to further grow and diversify our funding sources. These board members offer invaluable local representation in key international regions, allowing the organization to engage with a wider range of donors, build meaningful corporate partnerships, and explore innovative fundraising strategies tailored to each context.

Threats

- **Change in healthcare systems:** Rising costs and unreliability of healthcare systems such as Social Health Insurance Fund (SHIF) hence, increased number of vulnerable families seeking support.
- **Political instability:** Ttribal politics, diversion of resources from development to fund political campaigns has led to disruption of service provision and unfavorable environment for organizational planning, due to tensions and demonstrations disrupting community activities and accessibility.
- **Economic instability:** Inflation, exchange rates and national debts, which could impact funding and operational stability of the Government services. Similarly, unemployment in Kenya can increase family vulnerabilities.
- **Changing legal and regulatory environment.** Compliance with evolving laws and regulations, such as data protection and safeguarding standards, requires constant vigilance and adaptation.
- **Environmental challenges.** Climate change and environmental degradation pose significant risks to the communities served, potentially exacerbating vulnerabilities and increasing the need for interventions.
- **Key staff dependency.** Macheo chooses not to compete with salaries that International NGO's pay in Kenya. This means that, especially in Macheo's Admin department the threat of staff continuing their career elsewhere is real.

6.2: Stakeholders analysis

Macheo recognizes that sustainable impact depends on meaningful engagement with a wide range of stakeholders. Effective implementation of this Strategic Plan requires understanding their interests, influence, and expectations. During 2026–2030, we will consider working closely with the below stakeholders to promote collaboration, and community participation, leading to more impactful and sustainable initiatives.We will prioritize strengthening collaboration with government for improved sustainability and service integration, increasing participation of children, caregivers, and communities in program design and evaluation, enhancing donor communication through timely impact reporting, strengthening partnerships with corporate and philanthropic actors, and deepening collaboration with peer organizations to promote learning and best practices.

Category	Who	Level of Engagement	Level of influence
Client participants	Infants, Individual children and caregivers, children in institutions, teen mums, youths and communities	High level engagement through regular communication and participatory approaches	• Influence decision making in designing Macheo's interventions through participation in needs identification process • Are recipient of service delivery • Provide information in review meetings • Provide security. • Social capital to each other
Implementers	Staff, volunteers interns and the board members	High level engagement through regular communication and participatory approaches	• Professional & skilled people are crucial to the daily operations. They Influence performance and impact. • Engage them full time, improve their capacity to deliver and give them space to utilize their knowledge, skills, expertise and experience in Project design and implementation, strategic oversight, and provide technical support and expertise.
International Support Organizations	Macheo Netherlands, Macheo US, KIPAWA - UK	High level engagement through regular communication, meetings regular reporting.	• Support in fundraising, • Donor stewardship, and continuous communication and representation • Strategic planning for strategic growth and long-term sustainability
Funding partners	Philanthropists, government agencies, international funding organizations, impact investors and Corporate Partners	High level engagement. Regular engagement. Maintain relation through impact creation, timely reporting and high integrity	• Provide financial and technical support for programs implementation. Help sustain and expand our initiatives, enabling us to reach more clients and create long-term impact. • Strategic partnerships and CSR initiatives including community investments.

County & National government	NGO bureau, Chiefs, children department, prison department, ministry of health, Judiciary, ministry of education, Kenya revenue authority (KRA), probation department, remand homes. Social Health Insurance Fund (SHIF), Department of birth registration.	Medium level engagement. Engage them from time to time and keep them satisfied through compliance to child safeguarding national operational set standards, guidelines and laws.	• Facilitate legal registration and other requirements, good will and security enabling smooth operation. • Provide policy influence, funding opportunities and government resources, services that our clients' access enhancing our impact and sustainability. • Provide services • Monitor compliance to national operational set standards, guidelines and laws aimed at safeguarding children and vulnerable adults.
Community leaders and elders	Teachers, village elders (Nyumba Kumi), religious leaders, Community Health Workers	High level engagement through regular communication and participatory approaches	• Provide valuable insights into community needs, cultural nuances, and effective strategies for community development. Community mobilization, and participatory planning • Increases community support, ownership, credibility and impact.
Peer organizations and networks	Like minded organizations and meaningful networks	Medium level engagement through meetings and referrals	• Provide services to referred clients • Knowledge sharing and collaboration • Learning and lobby group partnerships

6.3: Organizational capacity assessment

The organizational capacity assessment reviewed Macheo Children's Organization's ability to effectively deliver its mission and successfully implement the Strategic Plan 2026–2030. Overall, Macheo demonstrates strong institutional foundations, experienced leadership, robust MEAL systems, and effective program models that position it well for future growth and impact.

We will focus on strengthening financial sustainability and reserve development, enhancing systems integration and digital transformation, building leadership succession and staff capacity, strengthening governance through the development of a Board Charter, expanding partnerships with government and local resource mobilization actors, and improving operational efficiency and cost-effectiveness across all interventions. These priorities will enhance organizational resilience, deepen impact, and support Macheo's ambition to become one of Kenya's leading evidence-based child protection and family strengthening organizations by 2030.

7.0: Strategic Positioning & Theory of Change

7.1: Strategic Positioning

Macheo Children's Organization seeks to position itself as one of Kenya's leading evidence-based child protection and family strengthening organizations, recognized for delivering high-impact, cost-effective, and data-driven interventions that create sustainable and measurable improvements in the lives of vulnerable children and families.
The organization distinguishes itself through its Family Needs-Based Method, which holistically addresses the interconnected challenges and vulnerabilities faced by families. This approach is supported by strong Monitoring, Evaluation, Accountability, and Learning (MEAL) systems that ensure programs remain effective, accountable, and results-oriented. Macheo further strengthens its impact through the integration of both preventive and curative interventions, a culture of continuous learning and innovation, and strong partnerships with government institutions, communities, and other stakeholders. Combined with a commitment to operational efficiency and evidence-driven decision-making, these strengths enable Macheo to deliver meaningful and lasting change while maximizing the value and impact of available resources.

7.2: Theory of change

Macheo Children's Organization's Theory of Change is based on the understanding that sustainable improvements in the well-being of vulnerable children are achieved when their needs are addressed in a holistic and integrated way, alongside strengthening families, communities, and systems.

Macheo believes children thrive when their immediate needs for safety, education, health, nutrition, and psychosocial support are met. Since children depend heavily on their families, we prioritizes strengthening household resilience by improving economic stability, caregiving capacity, and social functioning. This enables families to provide consistent care and protection to children.

We also recognizes communities as key actors in child protection. Through community engagement and local structures, we promotes shared responsibility for identifying risks and preventing harm. In addition, we works closely with government systems to strengthen the delivery of child protection, health, education, and social services, supporting them to be more responsive and accessible to vulnerable families.

Our approach is guided by the Family Needs-Based Method, which ensures that interventions are tailored to the specific circumstances of each household rather than using standardized solutions. This is reinforced by strong monitoring, evaluation, accountability, and learning systems that promote evidence-based decision-making and continuous improvement.

Our Theory of Change therefore, links strengthened families, empowered communities, responsive systems, and adaptive programming to long-term outcomes such as improved child protection, better education, stronger health and well-being, increased family resilience, and expanded opportunities for vulnerable children.

8.0: Future directions and strategic priorities

8.1: Future directions

Macheo is making strategic choices about growth. In some of the interventions we will maintain the same number of clients to help at year 2025 levels, while in other interventions, we have an ambitious growth target of 25% by 2030 in terms of number of children or families helped. The interventions where we choose not to grow in terms of numbers, do have an ambition level defined by qualitative or cost-reduction targets. See the appendices (multi-year budgets).

However, the targets for the Temporary Residential Care Centre and Baby House are lower than those of 2025. Our focus is to remain committed to supporting the Government of Kenya's National Care Reform Strategy (2022–2032) which seeks to progressively reduce reliance on residential care and promote family- and community-based care alternatives. Our goal is to progressively reduce number of children admitted in the residential care by investing in alternative family- and community-based care options. At the same time, we will continue working closely with the Government of Kenya to provide temporary safe care for children need to be rescued from abuse, neglect, or abandonment. While delivering these essential services, we will continue prioritizing timely and safe reintegration, ensuring that children are reunited with nurturing family environments as quickly as possible, currently within an average period of six months.

School feeding (porridge, lunch and conditional cash transfer)
We continue providing the service with main consideration that the Government of Kenya will eventually role out an ambitious program to take over school feeding, while partnering with the Government in this transition.

Daycare program: The newly established daycare program to support teenage mothers intervention will remain operation due it's impact of providing integrated care, learning opportunities, and essential services to children, teen mothers, and families. It offers a safe, structured, and dignified environment where young mothers are able to continue their education or engage in income-generating activities while their children receive professional care.

Community Need Based Model (CNBM) - 3 years Pilot project: Similarly, we will continue implementing the CNBM pilot project in Matunda village, initiated late 2025. This is an approach that places communities at the centre of identifying their own needs, planning solutions, and participating in the implementation and monitoring of interventions. It builds on local knowledge, strengths, and resources to ensure that development efforts are relevant, inclusive, and sustainable. At the end of the project, an evaluation will be conducted to assess outcomes and document lessons learned. The findings will be compared with those of the Family Needs-Based Model to determine which approach has a greater and more sustainable impact on improving the lives of vulnerable families and informing future programming decisions

8.2: Strategic priorities and objectives

To realize its vision and maximize its impact over the 2026–2030 strategic period, Macheo will be guided by the following strategic priorities and objectives. These priorities have been carefully developed to build on the organization's strengths and opportunities while proactively addressing the key weaknesses and challenges identified through the SWOT analysis.

Strategic priority 1: Increase efficiency.

Macheo spends in the direct costs per intervention (for example where we provide medication, food, school fees, etc) and in the indirect costs (this includes staff salaries, overhead and the costs of the Needs Assessments). Based on the two costs an average unit cost per intervention have been set including the targets number to be helped for the coming years, as can be seen in the appendix with the year budgets. This is taking into consideration Kenya's expected inflation rates. How these targets will be achieved is captured in the intervention year plans.

Strategic Objective:

To enhance operational efficiency by reducing unit costs of interventions and optimizing both direct and indirect expenditures, while improving service quality for vulnerable children and families. This will be achieved through improved procurement systems (better choices better purchasing) , stronger inter-agency partnerships (particularly with government and implementing partners), increased community and beneficiary contributions where appropriate, and continuous critical review and control of overhead costs.

Strategic priority 2: Increased funding base & financial reserves

The more funding we receive, the more we can help. Fundraising is a critical element of Macheo's success. We have trained staff in fundraising (currently 3 full time and 2 part time) and it's also a responsibility of the directors, managers and all our volunteers who fundraise for Macheo in the Netherlands, UK and USA.

Strategic Objective:

To expand and diversify sustainable funding streams, growth of unrestricted income, strengthening of financial reserves, and increased local fundraising to enhance long-term financial sustainability and program continuity. This will be achieved through strengthening local and international fundraising capacity by, targeted trainings, mentorship and coaching to improve internal fundraising skills, developing a clear strategy for engaging local donors, corporates, and foundations, and improving how the organization communicates its impact to domestic audiences. Also active engagement of fundraising staff in resource mobilization, increased in-kind and government-supported contributions, and strategic utilization of non-core assets (sale of unutilized farm land) to establish reserve funds to support long-term financial resilience. These initiatives will exand Macheo's funding base & establish financial reserves, hence reduce dependency on international donors.

Strategic priority 3: Increase success rates / impact:

Helping more also means becoming better at how we apply the interventions, and for who. Our organizational culture of constantly critically reviewing our own success rates, and mistakes should drive us towards continuous improvements. Intervention targets have been set for desired success rate and the exact definition of success. How these targets will be achieved is captured in intervention year plans. The model of working Family Needs Based, and the constant improvements on our systems are the drivers towards higher success rates and more impact

Strategic Objective:

To improve the effectiveness and impact of interventions by strengthening program quality,

targeting, and implementation based on continuous learning and evidence. This will be achieved through consistent review of interventions outcomes, clear definition and tracking of success indicators, and the continuous refinement of the Family Needs-Based Model and other intervention approaches to ensure higher and more sustainable impact for children and families.

Strategic priority 4: Strategic partnerships

Macheo seeks to strengthen collaboration with government institutions, donors, community organizations, and international partners in order to increase impact, improve efficiency, and enhance sustainability.

Strategic objective

To enhance Macheo's impact, efficiency, and sustainability by leveraging the complementary resources, expertise, and networks of key stakeholders, by deepening collaboration with government institutions, donors, communities, and international partners to maximize sustainable impact and ensure that community-based approaches are effectively supported and scaled

Strategic priority 5: Organizational stability:

Macheo recognizes that long-term impact depends on a strong and stable organization. The organization will therefore continue investing in its people, systems, and structures to create an enabling environment where staff can perform at their highest potential

Strategic Objective:

To strengthen organizational systems, culture, and leadership capacity to ensure a stable, resilient, and high-performing institution capable of delivering quality services. This will be achieved through promoting a safe and learning-oriented organizational culture, integrating data systems across departments (financial, impact, HR, and communications), strengthening governance frameworks including the development of a board charter, and enhancing human resource systems such as performance management, recruitment, succession planning, and staff development.

- **Culture:** even though we have made much progress on providing a safe and stimulating internal working culture, the management realizes this is never static. It will need constant awareness and critical self-reflection to maintain a culture of trust, where mistakes can be identified and shared, learnt from and where the environment is supportive of implementing (possible) improvements. Continuous trainings are embraced to strengthen this culture.

- **Data management:** further integration between financial data, impact data and Human resource(HR) is critical. Macheo's systems never operate in isolation from each other, they constantly influence each other, and we see great possibilities on how they can also constantly reinforce each other. Priority is now on integrating impact, financial and communication data and processes. After this further integration with hr data systems will follow.

- **Governance:** Macheo is governed by an independent Board that provides strategic oversight, financial accountability, risk management, and policy direction. The organization benefits from active Board engagement with firm commitment to safeguarding and accountability. Our strategic focus is to further strengthen governance systems through the development and implementation of a formal Board Charter in 2026, expose members to Macheo work in the field in order to support stronger long-term governance effectiveness.

- **Human Resources:** only colleagues who feel safe, respected, fairly rewarded and stimulated will perform at their best to give the people who (partly) depend on us the best services. This means a fair performance management system, meet all legal obligations, promote fairly, recruit safely, and have

good succession planning. There is a strong emphasis on providing opportunities to colleagues, to assist them in furthering their education, knowledge, skills and entrusting them with responsibilities. Macheo will develop and implement a robust succession plan to identify and groom potential successors for key positions within the organization. We will therefore continue identifying internal talent, providing training and development opportunities, and ensuring knowledge transfer.

- **Technology and Systems Capacity**: Macheo has made significant investments in digital systems and operational technology, including digital case management and strengthening data infrastructure, supporting growing analytics capacity to support decision-making. Priority areas for improvement include full systems integration across departments, enhanced cybersecurity, increased use of AI-supported reporting and analysis, and improved staff digital literacy to fully leverage digital transformation opportunities.

- **Leadership:** Leadership development and performance are critical for any organization, and Macheo recognizes this. We are proud to note that all of Macheo's Coordinators and Management Team members have been promoted from within; clear evidence that our leadership development efforts are bearing fruit. It is good to note that continuous leadership development and support for Macheo's leaders remain a constant and essential focus. Our improvement focus include formal succession planning for critical roles, expanded leadership development programs, strengthened staff wellbeing and retention strategies, and increased specialist technical capacity to support growing organizational complexity.

- **Monitoring & evaluation**: Children's future chances depend on decisions we make. This department provides the insights on which we base our decisions. Future improvements will focus on strengthening longitudinal impact tracking, introducing predictive analytics, increasing automation, and improving integration between MEAL, finance, and fundraising systems.

- **Needs assessment**: the colleagues who are responsible for the needs assessment are really at the driving wheel of Macheo's operations. The quality of their assessment, the highly complicated and difficult choices they have to make, deserve our best efforts in training, supporting, guiding them and solving the challenges they face.

  Responsibilities for achieving these ambitions is given in the appendix, as well as where a more detailed plan will be presented.

Fall in love with the problem, not with your solution

9.0: Philosophy & Approaches

9.1: Holistic framework

Macheo supports vulnerable children with a tailored set of cost-effective interventions that address specific individual needs and the underlying root causes. Our mission is to empower parents and communities to provide a safe, caring and stimulating environment for children, so they can live a fulfilling life and provide a good foundation for the next generation. Macheo applies a holistic framework that considers the multiple types of needs of each child we help. Our toolbox of interventions may address psychosocial wellbeing, health, education & skills, food & nutrition, shelter, care and protection - as well as the underlying root causes on family and societal level.

Whenever possible, interventions are executed in partnership with local communities and authorities. applies a holistic framework that considers the multiple types of needs of each child we help. Our toolbox of interventions may address psychosocial wellbeing, health, education & skills, food & nutrition, shelter, care and protection - as well as the underlying root causes on family and societal level.
Whenever possible, interventions are executed in partnership with local communities and authorities.

Acknowledging that so many Kenyan children have unmet needs while resources are scarce, it will not be possible to help everyone. Therefore, Macheo operates very consciously on how to maximize the change we make given the available resources. Our stepped approach focuses on those vulnerable children that will benefit most:

Step 1. We make evidence-based assessments and prioritize the children where our interventions will have the highest impact in well-being;

Step 2. In case we discover emergency situations during the initial identification phase, we refer these children for emergency relief, either executed by relevant Government functions or by Macheo;

Step 3. Once we have identified those in most need, we investigate their strengths, development needs and the root causes of these needs. Based on this investigation, we work together with them on a plan to support and empower them and their families;

Step 4. Based on this plan, we use our decision tree, along with the expertise of our local social workers, to select the most effective and appropriate intervention(s)[2] and addressing the root causes where possible;

Step 5. We continuously check how our interventions affect their needs and adjust our strategy where needed;

Step 6. Finally, we monitor the impact of our interventions by measuring our social return of investment through comparing our impact and costs.

9.2: Impact Maximization through separation of duties

Applying elements of a business approach for Macheo means that we aim to mimic the push for continuous improvement and value addition that commercial markets create into our own work. We need someone to be critical of the choices we make and the execution of the interventions we apply. This is organized through a separation of duties within Macheo's program staff. The needs assessment of individual children – and the families they live in - is done by Macheo's holistic Area Social Workers who on intake ask themselves four critical questions:

1. **What is the problem?**
2. **What is causing this problem?**
3. **What can be done to address this problem and its root cause?**
4. **Who is the best provider of this solution?**

Answering these questions leads to the decision whether we feel Macheo can and should help this child or family or whether our scarce resources are better allocated to another child or family.

When we decide to help, then this leads to internal or external referrals for children and/or caregivers to be helped. Internal referrals are done by Macheo's Area Social Workers to Macheo's colleagues who work in the Service Delivery of the different interventions. External referrals are referrals done to the Government services, to other NGO's or by mobilizing the communities.

9.3: Family need based method

All the above (diagnosis, service delivery and evaluation) come together in Macheo's unique approach, which truly allows us to follow the children's needs. We call this the Family Needs Based Method.

We work child oriented. To provide impartial protection and assistance, we must respond based on needs. This means that we do not offer just one service or intervention but give the families and children a central role in allowing them to discover and use their talents and strengths. We explicitly involve the caregivers and children in choosing the interventions that can work best for them.

Experience and research show that the healthy development of children is multi-dimensional. We believe that our solutions should be too. That is why we use a holistic approach: we focus on the situation of a specific child to determine which interventions we offer. To fully integrate this approach into our core, funding should also be needs-oriented. This means, in this methodology, we do not request for financial support for a single intervention but ask the funding partner to trust us with funding based on impact. Because we believe that children's development is multi-dimensional, we look at 7 aspects of a child's development:

- Care
- Protection
- Health
- Food & nutrition
- Education & skills
- Psycho-social wellbeing
- Shelter

The steps of diagnosis, service delivery, and evaluation are separated into different departments. This division of tasks allows employees to specialize in their field, which benefits objectivity and

performance. This leads to a greater impact per family helped and more cost efficiency, allowing us to help more children with limited resources. It is our ambition to know what works, in what situation and why it works. We want to know this to improve how we diagnose and what services we need to apply. In this way, we optimize our services so that we can create impact by networking with other service providers. Macheo supports vulnerable children with a tailored set of cost-effective interventions that address specific issues.

9.4: Importance of systems

Macheo's colleagues working directly with the children we serve or with their caregivers, can only function to their best when Macheo provides them with the right tools, environment, information and resources.

This happens from Macheo's Admin and Finance departments, comprising of the following functions:

- Communication & fundraising
- Finance
- Human Resources
- Information Technology
- Monitoring & evaluation
- Procurement

YOU DO NOT RISE TO THE LEVEL OF YOUR GOALS, YOU FALL TO THE LEVEL OF YOUR SYSTEMS

Atomic habits

While each of these functions must operate at the highest possible level, we are actively working towards greater integration between them to enhance overall impact and efficiency.

10.0 Programmatic interventions

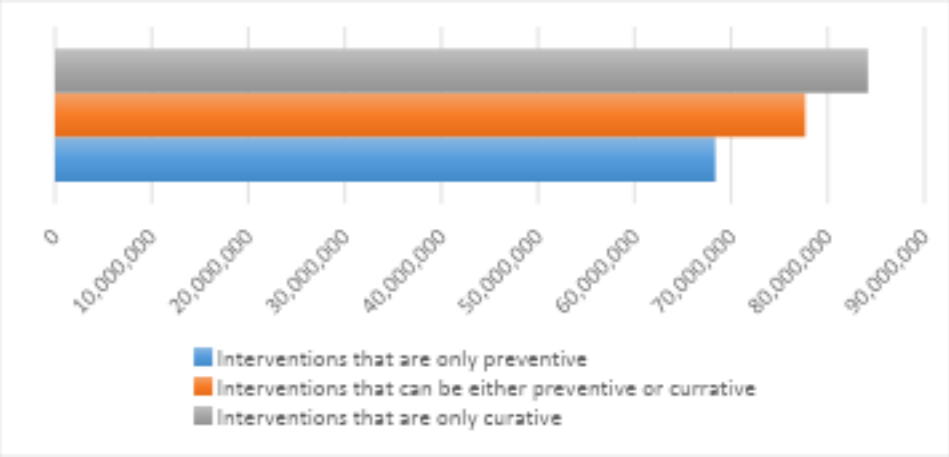
Macheo implements integrated preventive and curative interventions designed to address the multidimensional needs of vulnerable children and families.We describe our interventions in a variety of ways, each reflecting the unique needs of the children and communities we serve."

10.1: Preventive interventions versus curative interventions

Preventive interventions focus on empowering children and families to prevent or address challenges early, thereby preventing situations from deteriorating further. Curative interventions are designed to alleviate severe hardships circumstances. In our case these are situations where children are already experiencing significant suffering

Preventive interventions	Both preventive and curative	Curative interventions
Prevention of abuse & neglect	Facilitate emergency family support	Temporary Residential Care
Payment of school fees – secondary day schools	Payment of school fees – Early Childhood Development	Family reintegration
Provision of uniforms	Group counselling	Alternative family care & foster
Provision of desks	Family Economic Empowerment	Baby house
Remedial teaching	Assist teenage mothers	Rescue from abuse & neglect
School feeding: Lunch	Improve school infrastructure	Individual health support
	Projects and Day care	
School feeding: Porridge		Malnourished children health
School feeding: Conditional Cash Transfer		Individual counselling
Deworming		Improve physical living conditions
Youth employability		
Reproductive health and life skills		
Sports & games in schools		

In our 2026 budget the division between these 3 different categories is:



However, it is good to notice that in the complexity of daily operations of protecting children and contributing to their holistic well-being, the actual long-term impact of curative interventions also has a big preventive aspect to it.

When we compare these percentages to the ambition level in 2030, we see slight changes only in emphasis. The interventions that are only preventive will take 31% the interventions that both preventive and curative will take 32% and the interventions that are only curative will remain at 37%

10.2: Collective interventions versus family / individual interventions

Another distinction within Macheo's interventions lies whether they are collective or individual in nature. While some interventions address the needs of groups, the majority are tailored to individuals. This is a consequence of our strong belief that we can only truly do justice to the complexity of the situation when we maintain flexibility to adjust our approaches to the situation, so that we can also give honest agency to the children and/or their caregivers in choosing whether and how they would wish to be helped by Macheo

Child development is multidimensional, we believe our solutions should be too. That is why we take a holistic, individual approach in addition to our collective interventions.

However, collective interventions play a vital role particularly in preventive efforts and especially empowering adolescent girls, and boys. Additionally, they tend to be significantly more cost-effective compared to individual interventions.

Collective interventions	Individual interventions
Prevention of abuse & neglect	Temporary Residential Care
Provision of desks	Family reintegration
Group counselling	Alternative family care
Reproductive health and life skills training	Foster care
Sports & games in schools	Baby house
Improve school infrastructure	Rescue from abuse & neglect
	Facilitate emergency family support
	Payment of school fees-ECD
	Payment of school fees – secondary day
	Provision of uniforms
	Remedial teaching
	School feeding: Lunch
	School feeding: Porridge
	School feeding: Conditional Cash Transfer
	Individual health support
	Malnourished children health support
	Individual counselling
	Family Economic Empowerment
	Youth employability
	Assist teenage mothers
	Improve physical living conditions

11.0 Monitoring, Evaluation, Accountability& Learning (MEAL)

Macheo will continue investing in robust MEAL systems to ensure that organizational decisions and interventions are informed by reliable evidence and real-time data. By 2030, we aim to maintain fully operational live data systems, strengthen impact tracking, improve social return on investment analysis, and increase the use of evidence in program design, implementation, and strategic planning. Through these efforts, we will enhance accountability to thechildren and families we support, donors, government partners, and other stakeholders while continuously improving the effectiveness and efficiency of our programs.

Macheo's monitoring and evaluation efforts and investments are guided by one basic principle: we are the custodians of funds entrusted to us on behalf of the children we are helping and the ones who also need our help, but that we are currently unable to help.

Thus, the real question is not only: how did we help? But what else could we have used these funds for and would that have yielded more positive impact?

As explained on page 22, Macheo applies both preventive and curative interventions. This distinction has consequences for the monitoring and evaluation. In preventive interventions we aim to prevent something from occurring, which is hard to measure and/or proof. In these interventions we will rely more on:

Monitoring of inputs

Academic evidence

Participatory qualitative evaluations

For the curative interventions the questions to be answered by Monitoring & Evaluation practices are very different, as reflected in Macheo's Theory of Change (see appendix), and by the four questions we ask ourselves during the (possible) intake process:

What is the problem?

What causes this problem?

What can be done about it?

Who is the best provider for this?

These 4 questions are accompanied by three other very important considerations:

Who should we be helping? (and – painfully – who not?)

How do we know if we have really made a (lasting) difference?

What else could we have done with these resources? And would that have yielded more or less impact?

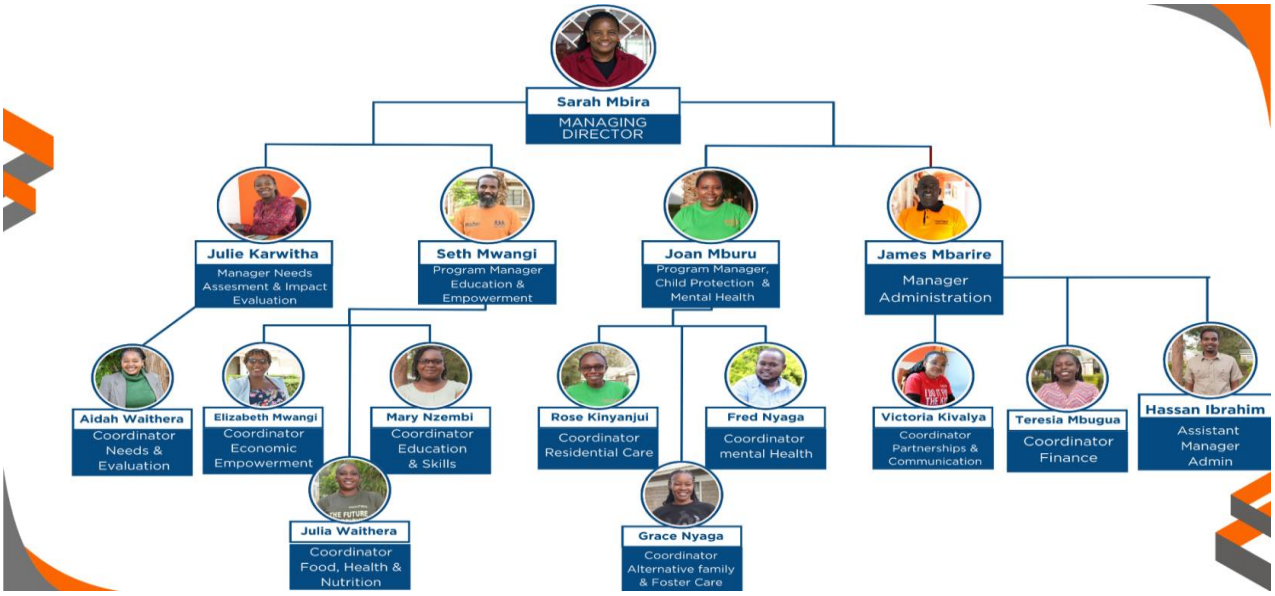
On a strategic level this should be the role of monitoring & evaluation in Macheo. The outcomes of these questions should lead us on a path of continuous improvement; we owe this to the children who depend on us. Obviously, we also feel that all stakeholders are equally entitled to this information, since it affects them also directly, or shows the impact Macheo created through their support.

That is why this is one connected system of data collection, data verification, data visualization that is shared with stakeholders, accompanied with explanations and plans to address issues.

12.0: Leadership team & Governance

13.1: Leadership team.

Macheo's leadership team consists of 15 staff under the guidance of the Managing Director who provides overall strategic leadership and organizational oversight, while managers are responsible for departmental leadership, planning, and performance management, and coordinators oversee the day-to-day implementation of interventions. Together, we ensure effective delivery of Macheo's interventions, translating strategy into action and maintaining quality, efficiency, and impact for vulnerable children and families.



13.2: Governance

Macheo Children's Organization was registered in 2005 as a Kenyan registered NGO with the Kenyan NGO Coordination Board (registration number: OP.218/051/2005/0410/3824). As part of its institutional strengthening and compliance evolution, Macheo was transitioned to Public Benefit Organization (PBO) status in 2026. To operate our temporary residential care facilitate we are also registered as a Charitable Children's Institution by the National Council of Children's Services.

Macheo is governed by an independent board currently comprising six members. The board is responsible for strategic oversight, financial accountability, and safeguarding of organizational integrity The Secretary, who also serves as the Managing Director, does not hold voting rights in board decisions. Members include;

1. Josphat Ngaira Musembi, chairman
2. Dirk-Jan Koeman, treasurer
3. Sarah Mbira, secretary
4. Jennifer Wanjiru, member
5. Marnix Huis in 't Veld, member
6. Anne Mukami, member

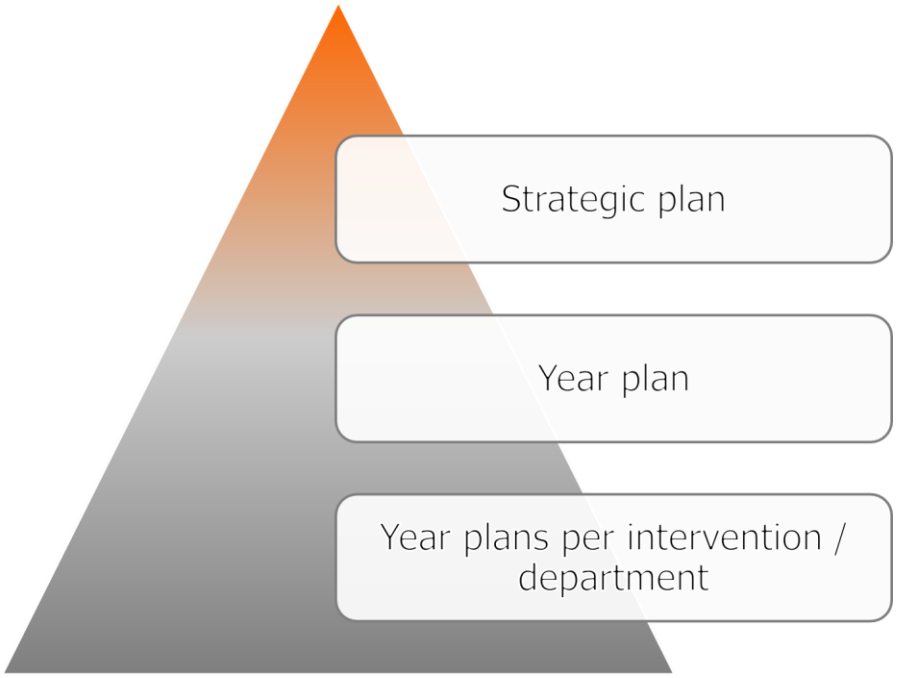
13.0: Risk analysis & mitigation

Risk	Mitigation measure	Responsibility
Dependency on individuals in key positions, leading to disruptions and risks in performance	Systems and identifying talents leading to succession planning for key positions (finance, fundraising, M&E, coordinators, MT members, board members)	Manager Admin & Managing director

Donor fatigue, leading to lower incomes	Diversify sources of funding, investments as an organization, maintain creativity in interventions and communication	Managing director, Admin mgr and fundraising coordinator
Exchange rate, leading to lower income in KES	Careful budgeting, close monitoring of trends, utilize hatching possibilities	Senior accountant & Treasurer stichting Macheo Nederland
Financial mismanagement, leading to: integrity issues, inefficiency to clients, loss of donor trust	Robust financial control & procedures	Manager Admin & Finance
Gaps in communication or reporting, leading to loss of donor trust	Automation of information flows for communication and reporting, single responsibilities	Manager Admin
Incorrect assumptions in budgeting, leading to under- or over expenditures and/or performance, leading to lack of donor trust	Realistic budgeting of unit costs, realistic assumptions on number of referrals	Managing director and Manager Admin & Finance
Inflation, leading higher costs in Kenya	Careful budgeting, close monitoring, stocking up when possible	Manager Admin & Finance
Loss of organizational information through human errors, data breaches, hacks	Backup systems for M&E(Azure), finance (Quickbooks online), hr (ZoHo), communications & fundraising (Capsule CRM)	Manager Admin & Finance
Non-compliance with government regulations, leading to closure	Ensure full legal and regulatory compliance and maintaining strong engagement with relevant government authorities and statutory bodies.	Manager Admin & Managing director
Reputation-damage, leading to loss of trust of donors, the public, staff	Maintaining strong transparency, accountability, safeguarding standards, and ethical conduct by staff & volunteers, thorough due diligence to potential partners, address unethical behavior swiftly and decisively	Managing director
Uncontrollable costs, especially medical bills for children in baby house, residential care and reintegrated, leading to overspendings	Tracing guardians and support them register with SHIF, building relationships with senior government health officials, and probono pediatricians, knowledge of crucial health systems and providers	Manager and coordinator of Childcare interventions
Political instability and election related tensions, leading to disrupt service provision	Strengthen contingency planning, staff safety, and flexible service delivery to ensure continuity of programs during political instability or election-related tensions.	Management
Underperformance, leading to low success rates, longer duration, higher costs or lower incomes	Increase staff & leadership capacity, performance management (Job descriptions, appraisals) & training, mentorship, coaching	Manager Admin

14.0: Macheo planning cycle

As explained in the previous chapter, Macheo's plans are implemented through different plans. These plans are available on request for anyone interested.



The progress on these plans is monitored internally through several internal monitoring tools, such as financial data, data regarding the impact and hr data. These outcomes are discussed in regular meetings.
The board of the NGO is kept informed regularly, both through formal and informal communication.
Contacts with the board of stichting Macheo Netherlands, Macheo US and Kipawa Trust (UK) are monthly though online meetings and through regular visits to Kenya to maintain close contact with all key staff and developments.

Externally Macheo's progress is communicated through the reports we make for our funding partners. With relevant other stakeholders, such as the Kenyan government, regular meetings are scheduled.

15.0: Contact details

Macheo Children's Organization NGO (Kenya)

Physical address:
P.O. Box 3443-01002,
Madaraka, Thika,
Kenya (East-Africa)

www.macheo.ngo
info@macheo.org

Contact details managing director:
Sarah Mbira
sarah.mbira@macheo.org
+254 721 927 999

Banking details:

Bank:	Standard Chartered Bank Ltd
Bank account KES:	0102098436001
Bank account Euro:	9302098436000
Bank account USD:	8702098436000
BIC/SWIFT code:	SCBLKENX
M-pesa paybill:	689270

Stichting Macheo Nederland (the Netherlands)

Physical address:
Reesloot 29, 2641 PM, Pijnacker, the Netherlands
www.macheo.nl
Chairman: Barth de Klerk (barth@macheo.org)

Banking details:

IBAN:	NL80 ABNA 0413 2325 06
ANBI/RSIN:	813577834

Macheo US 501c (3) (United States of America)

Physical address:
2112 White Owl Wat, Okemos, MI 48864, USA
www.us.macheo.ngo
Chairlady: Anne Thompson (anne@macheo.org)

Banking details:

Account name:	Macheo US
Bank:	MSU Federal Credit Union
Routing#:	272479663
Account#:	123396082

16.0: Appendices

i. Overview of Interventions

Macheo is executing the following interventions:

Childcare & protection	
1a	Temporary residential care
1b	Family Reintegration
1c-1	Alternative family care & foster care
1d	Baby house
1e	Rescue from abuse & neglect
1f	Prevention of abuse & neglect
Emergency family support	
2	Facilitate emergency family support
Education & Skills	
3a-1	Payment of school fees - Early Childhood Education (ECD)
3a-2	Payment of school fees - secondary dayschool
3b	Provision of uniforms
3c	Provision of desks
3d	Remedial teaching
3e	School feeding: Lunch
3f	School feeding: Porridge
3g	School feeding: Conditional Cash Transfer (CCT)
Health care	
4a	Individual health support
4b	Malnourished children health support
4c	Deworming
Mental health care	

5a	Individual counseling
5b	Group counseling
Economic empowerment	
6a	Family economic empowerment
6b	Youth employability
Life skills	
7a	Reproductive health and life skills training
7b	Sports & games in schools
Teenage mothers	
8	Assist teenage mothers
Physical living & learning conditions	
9a	Improve physical living conditions
9b	Improve school infrastructure
Projects	

ii. Objectives, Key Results, Responsibilities – 2026

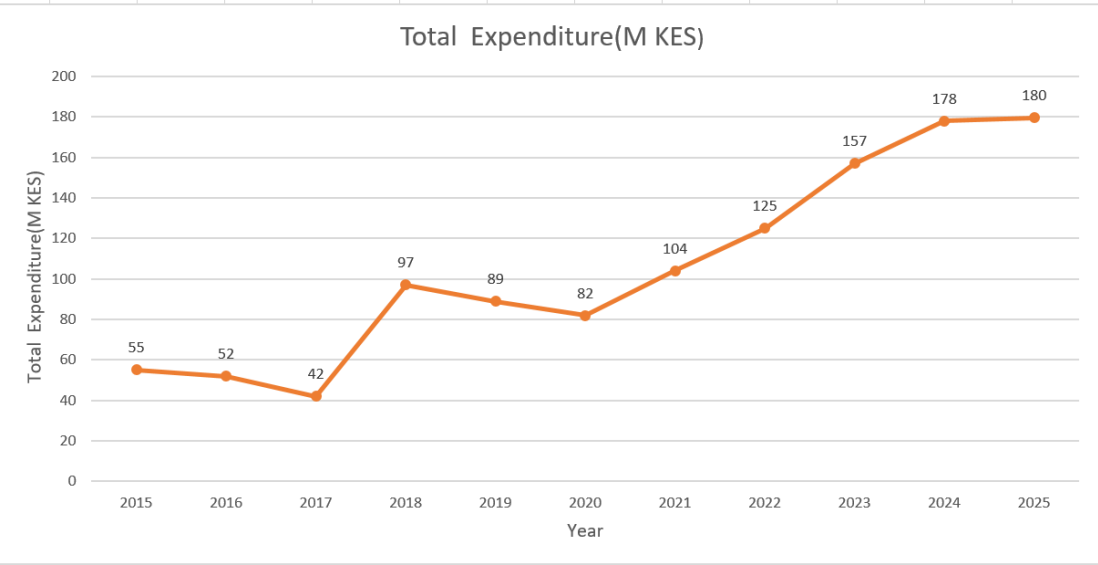
Objectives	Key results	Responsibility		
		Owner	Detailed plan	Deadline
Increase efficiency	Increase government partnerships in Alternative Family and Foster Care to have 60 children referred in 2026	Manager Service delivery	Year plan Childcare & protection	1 Nov '26
	Increase government partnerships in Health to have medical bills waived with a total value of Kes 4M for children and/or caregivers we help	Manager Service delivery	Year plans School Feeding & Health	1 Aug '26
	Increase government partnerships in Education, to lobby bursaries worth Kes 550,000 for children we help.	Manager Service delivery	Year plans School Feeding & Health	1 Aug '26
	Operate within budget and the unit costs – no intervention should have a deviation larger than 20%	MT	Monthly review	Date 15
Increase funding & fin reserves	Budget 2027, prevent over- and under budgeting of 10% above or under budget, through realistic assumptions on unit costs, and on number of referrals	Managing director and Manager Admin & Finance	Budget 2027, review	30 Jul '26
	Explore possibilities of creating finance reserve of Kes 21M by the sale of assets	Managing director & the Kenya Board	Fin reserve plan	30th Dec '26

	Add further Kes 34M to the financial reserves	Managing director & the Kenya Board	Fin reserve plan	1 July '27
	Fundraise 230M for 2026	Fundraising team	Fundraising plan '26	1 July '26
	Fundraise 250M for 2027 from 1 July 2026	Fundraising team	Fundraising plan '27	1 July '27
	Manage exchange rates, through careful budgeting, close monitoring of trends, utilize hatching possibilities	Manager admin & finance	Continuous	Continuous
	Monitor inflation*, through careful budgeting, close monitoring, and stocking up when possible	Manager admin & finance	Continuous	Continuous
Increase success rate / impact	At least 70% of the children are rated 3 ("fair") or 4 ("good") on all sub-domains in the Child Status Index on exit	Manager Needs Assessment	Needs Assessment	Continuous
	At least 80% of the interventions should meet their success targets	MT	Intervention plans	Continuous
	At least 80% of the interventions should meet their targets on days a participant should stay in the intervention.	MT	Intervention plans	Continuous
Compliance with new government regulations	Transition the children's home according to the National Care reforms strategy 2022 - 2032	Manager - service delivery	Transitioning plan	Dec '26
	All staff to obtain the required practicing including certificate of good conduct, driving licenses, food handling, nursing practicing certificates and counselors' registration and practicing license from Counselors & Psychologists Board	Manager service delivery	Practicing certificates renewal plans	Continuous

Objectives	**Key results**	**Responsibility** Owner	Detailed plan	Deadline
Organizational stability	Data safety*, preventing loss of organizational information through human errors, data breaches, hacks	Manager Admin & Finance	M&E plan	1 July '26
	Governance: Developing and regularly updating key compliance policies (safeguarding, child protection, finance, procurement, HR, and data protection) to ensure alignment with Kenyan laws and regulations.	Boar & Managing director	Policy development plan, review and approval plan	Dec '26
	Governance - Ensure compliance with the PBO act	Managing director	Compliance plan	1 July '26

	Governance – Develop a board charted	Managing director	Board Charter developmet and approval plan	30th Dec '26
	Human Resources: increase staff capacity, performance management (JD's, appraisals) & training, mentorship, coaching	Manager Admin & Finance, Managing director	Continuous improvement	Continuous
	Human Resources: Continuous mentorship and coaching of fallback staff in key positions - – MT, Finance, fundraising, and M&E	Manager Admin & Finance, Managing director	HR plan	1 Aug '26
	Integrated data system with M&E, finance (KE + NL), reporting to prevent gaps in communication to provide timely quarterly and annual reporting	Manager Admin & Finance	M&E plan	1 Aug '26
	Integrated data system with hr	Manager Admin & Finance	M&E plan	1 Aug '26
	Leadership*, increase leadership capacity	Need assessment Manager	Leadership dev. plan	1 July '26
	Maintain government compliance – Timely renewal of MCH operational certificate, staff statutory deductions	Manager care & protection Managing director	Monthly review	1 Oct '26 Date 15
	M&E – 100% live data and reliability	Manager Admin & Finance	Continuous Improvement	Continous
	Needs Assessment – high quality needs assessments, referrals, escalation model	Manager Needs Assessment	Needs Assessment	1 Sept '26
	Needs Assessment – workflow, ratio of 20%:60%:20% for CSI intakes : CSI follow ups : CSI exits	Manager Needs Assessment	Needs Assessment	1 July '26
	Prevent donor fatigue*, diversification of funding partners, maintain creativity in interventions and communication	Manager Admin & Finance	Continuous improvement	Continuous
	Reputation management	Managing director	Quarterly review and audit	Quarterly
	Safe culture*	Managing director	Quarterly review	Continuous
	Sound financial management, prevent financial mismanagement -	Manager Admin & finance	Review of financial internal controls & Procedures	1 Aug '26

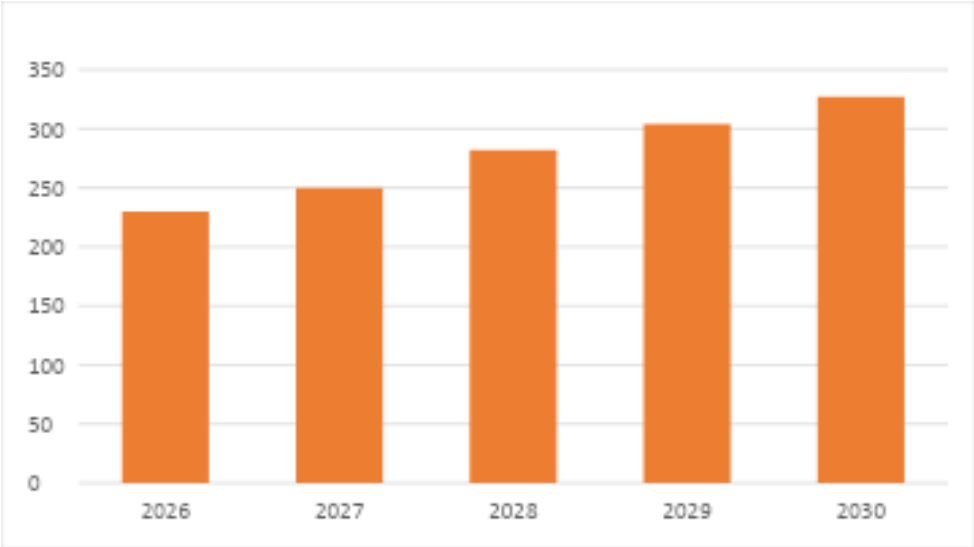
iii. Macheo's Growth & Ambition



Macheo's growth is best reflected in the value added to children's lives, the number of children supported, and the annual budget utilized. Budget spent is most accurate and independently audited. The graph above illustrates Macheo's expenditure growth for the last 10 years (2016 to 2025)

The increase in income and expenditures over this period can be attributed to several factors, including intensified fundraising efforts, strong donor retention, and favorable exchange rate developments.

iv. Proposed 2026 – 2030 budget



We aim to maintain the strong growth trajectory we have experienced over the past few years, with confidence that we can continue expanding at this pace while preserving the quality of our services and ensuring organizational stability. Achieving this ambition would result in growth from 230 million in 2026 to 327 million by 2030. The multi-year budgets outlined on page 29 highlight the key interventions where we anticipate the most significant growth. This growth may be driven by increasing unit costs, a rise in the number of participants, or a combination of both.

v. Multi– Year Budget, 2026 - 2030

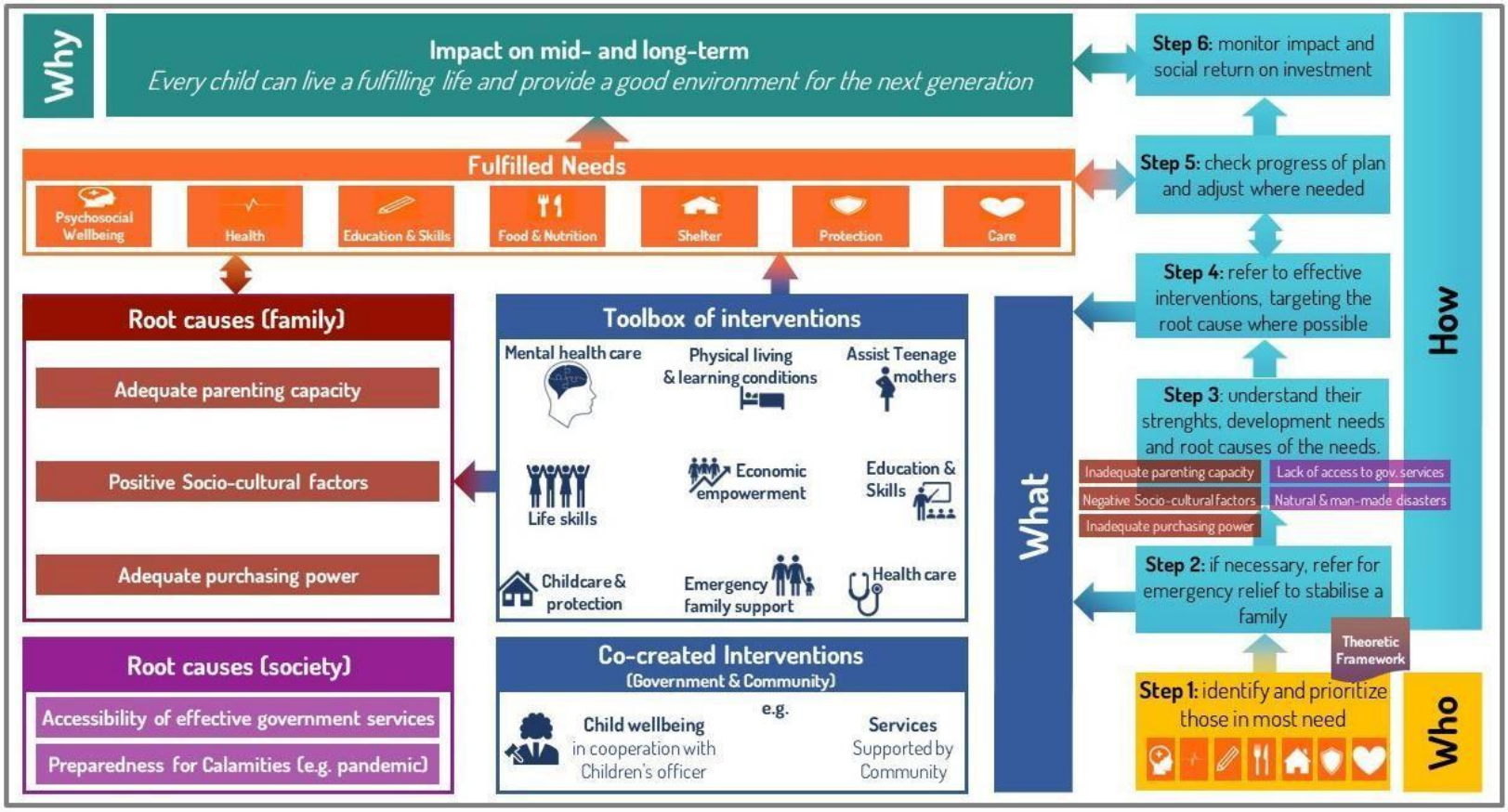
For easier overview we choose here to present number of participants to be served per intervention and the total costs per intervention, which is calculated by the number of participants multiplies by the budgeted

amount per participant (the unit cost). Detailed budgets per year and/or intervention are available through info@macheo.org.

	Intervention	2026		2027		2028		2029		2030	
		Participants	Total costs in KES	Participants	Total costs in KES	Participants	Total costs in KES	Participants	Total costs in KES	Participants	Total costs in KES
	Childcare & protection										
1a.	Temporary residential care	60	18M	40	13M	20	7M	20	7M	20	8M
1b.	Family Reintegration	160	9M	180	11M	180	11M	180	12M	180	13M
1c-1.	Alternative family care anf Foster Care	60	3M	60	3M	80	5M	80	5M	80	5M
1d.	Baby house	16	7M	16	8M	16	8M	16	9M	16	9M
1e.	Rescue from abuse & neglect	350	4M	400	5M	400	5M	400	5M	400	5M
1f.	Prevention of abuse & neglect	3,000	1M	3,200	1M	3,200	1M	3,200	2M	3,200	2M
	Emergency Family Support										
2	Facilitate emergency family support	1,100	3M	1,100	3M	1,200	4M	1,200	4M	1,200	4M
	Education & Skills										
3a-1	Payment of school fees-ECD	300	3M	300	3M	300	3M	300	4M	300	4M
3a-2.	Payment of school fees - secondary day	750	18M	750	19M	750	21M	750	22M	750	23M
3b.	Provision of uniforms	1,150	1M	1,208	1M	1,268	2M	1,331	2M	1,398	2M
3c.	Provision of desks	300	1M	300	1M	300	1M	300	1M	300	1M
3d.	Remedial Teaching	300	3M	300	3M	300	3M	300	3M	300	3M
3e.	Lunch	2,500	18M	2,500	19M	2,500	21M	2,500	22M	2,500	23M
3f.	Porridge	5,000	5M	5,000	6M	5,000	6M	5,000	6M	5,000	7M
3g.	School feeding - CCT	2,000	8M	2,500	11M	2,500	11M	2,500	12M	2,500	13M
	Health Care										
4a.	Individual health support	1,700	17M	1,785	19M	1,874	21M	1,968	24M	2,066	26M
4b.	Malnourished children health support	340	7M	357	8M	375	9M	394	10M	413	12M
4c.	Deworming	21,000	0M	25,000	1M	25,000	1M	25,000	1M	25,000	1M
	Mental health care										
5a.	Individual counseling	1,500	9M	1,500	10M	1,500	11M	1,500	11M	1,500	12M
5b.	Group counseling	800	1M	800	2M	800	2M	800	2M	800	2M
	Economic empowerment										
06a.	Family economic empowerment	1,800	36M	1,890	41M	1,985	46M	2,084	51M	2,188	57M
6b.	Youth employability	100	1M	150	2M	150	2M	150	2M	150	2M
	Life Skills										
7a.	Reproductive health and Life skills training	3,000	2M	5,000	4M	5,000	4M	5,000	4M	5,000	4M
7b.	Sports & games in schools	6,000	9M	6,000	10M	6,000	10M	6,000	11M	6,000	12M
	Teenage mothers										
8	Assist teenage mothers	210	5M	200	5M	200	6M	200	6M	200	6M
	Physical lifing & learning conditions										
9a.	Improve physical living conditions	1,500	9M	1,575	11M	1,654	12M	1,736	13M	1,823	15M
9b.	Improve school infrastructure	4	2M	4	3M	12	8M	12	8M	12	9M
	Projects main										
	Projects	1	26M	1	28M	1	42M	1	45M	1	47M
	Total		**230M**		**250M**		**282M**		**304M**		**327M**

vi. Theory of Change

Macheo is responding to complex and evolving challenges within its community, requiring interventions that are both insight-driven and resource-efficient to effectively support the children and/or caregivers we serve. As outlined on page 24 our approach combines both individual and collective interventions to maximize impact. The Theory of Change presented below is specifically designed for Macheo's individual interventions



vii. Organogram – Leadership Team

Macheo Children's Organisational Chart