

Charity no. 1099611

**Saidia Children's Charity**  
**Report and Unaudited Financial Statements**  
**31 March 2021**

## Saidia Children's Charity

### Reference and administrative details

**For the year ended 31 March 2021**

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<b>Charity number</b>	1099611								
<b>Registered office and operational address</b>	Glyn Cottage Devauden Chepstow NP16 6PW								
<b>Trustees</b>	<p>The trustees who served during the year and up to the date of this report were as follows:</p> <p>Antonia Joy Griffiths (appointed 4 Feb 2021) Briony Bax - Treasurer from 20 July 2021 Charlotte Bax Emily Wade - Secretary Geoffrey Dinneen - Treasurer (resigned 20 July 2021) Medina Johnson - Chair</p>								
<b>Bankers</b>	<table><tr><td>HSBC Bank</td><td>Virgin Money plc</td></tr><tr><td>40 High Street</td><td>Jubilee House</td></tr><tr><td>Portishead</td><td>Gosforth</td></tr><tr><td>BS20 6EN</td><td>NE3 4PL</td></tr></table>	HSBC Bank	Virgin Money plc	40 High Street	Jubilee House	Portishead	Gosforth	BS20 6EN	NE3 4PL
HSBC Bank	Virgin Money plc								
40 High Street	Jubilee House								
Portishead	Gosforth								
BS20 6EN	NE3 4PL								
<b>Independent examiners</b>	Godfrey Wilson Limited Chartered Accountants and Statutory Auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD								

## **Saidia Children's Charity**

### **Report of the trustees**

#### **For the year ended 31 March 2021**

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Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Constitution and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

#### **Objectives and activities**

Saidia Children's Charity (Kenya) continues to be the main funder of Saidia Children's Home in Gilgil. We are pleased to present our annual report and accounts for the year 2020-21.

#### **Achievements and performance**

Almost 60 children call Saidia home and all have remained safe, well and healthy this year thanks to our excellent staff team, their commitment and hard work. Schools started back in January with some disruption in the spring due to the pandemic but are now running smoothly. During the holidays and at weekends, children continue to work on the shamba (vegetable plot) with record harvests providing fresh greens and vegetables for our Saidia family and the children at Bondeni pre-school. A legacy donation from Anne Mitchell, founder of the UK charity, has been used in part to fund the purchase and planting of 150 fruit trees on the shamba, apple and guava, along with 200 avocado plants. Sport continues to be a favourite past time for our children along with learning the ukulele and riding the new bikes very kindly funded by two of our long-time donors and supporters. A stream of babies and toddlers have been brought into Saidia this year either from the police or local children's department. Many had been neglected, abandoned or removed from family unable or unwilling to care for them. The need for nappies and formula milk has stretched the limited budget to capacity.

Some of our older children have now begun higher education courses in social work, hotel and tourism management and teacher training. A number of young people already in higher education are expected to graduate this December. The economy and businesses in Kenya have been hard hit by the pandemic and we anticipate challenges for our graduates as they enter the world of work. We thank those donors who contribute towards higher education and know that this opportunity is treasured by our young people. We commit to support each graduate with a stipend to facilitate their next steps into independent living and adulthood.

For the second year, our annual trip by Saidia CC (Kenya) board members and volunteers had to be postponed due to COVID. We continue our regular virtual contact via zoom and WhatsApp with the Board in Kenya, staff and children although this is tantalising for all concerned and welcome, it is not at all the same as being together face to face. We thank the team in Kenya for regular updates, photos and videos which we share via our social media channels. We continue to share news of children, their school achievements and lives with our sponsors and encourage all readers to please consider becoming a sponsor if they are not already and to in turn encourage friends and family to join in sponsoring the Saidia family and supporting our work.

#### **Financial review**

Total income for the year was £59,912 (2020: £47,211). Donation income included £14,535 from the Orphan Support League (OSL), our sister organisation in the USA. On the expenditure side, grants to the Saidia Children's Home totalled £58,251. Our annual commitment to Saidia remains £40,000 per annum along with a variable amount for higher education expenses previously borne by OSL. The general fund balance carried forward is £27,808 in addition to the contingency fund of £21,000.

## **Saidia Children's Charity**

### **Report of the trustees**

#### **For the year ended 31 March 2021**

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##### **Structure, governance and management**

We are sorry to share the sad news that Angus Simpson, husband of Jill Simpson who co-founded Saidia, passed away in September. Angus had chaired the board in Kenya for many years, was a stalwart of the home, a father figure to our children and a kind and lovely man. He will be missed by both the Saidia team and family in Kenya and our team in the UK. We are working to support the remaining board members in Kenya and encouraging them to recruit new board members from with the graduates from Saidia who are now working and have their own families. It is important that governance of Saidia is informed by those who called it home and who understand first-hand the needs of the children and young people.

We thank Geoff Dinneen for his term as Treasurer. Geoff stepped down from our board in the summer to focus on work and family commitments. Thanks to Briony Bax for managing our finances while we recruit to the Treasurer role.

##### **Plans for future periods**

In summary, as for many charities, both small like ours and large, the pandemic has continued to create challenges for, and barriers to, our work in terms of fundraising and delivering work on the ground. The ongoing need to raise sufficient funds to maintain our financial promise to Saidia grows and we thank you for your continuing support, encouragement and donations. Without these, our work with Saidia is impossible to sustain and develop.

##### **Statement of responsibilities of the trustees**

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## **Saidia Children's Charity**

### **Report of the trustees**

#### **For the year ended 31 March 2021**

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The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

#### **Independent examiners**

Godfrey Wilson Limited were appointed as independent examiners to the charity during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 15 November 2021 and signed on their behalf by

*Briony Bax, Acting Treasurer*

Medina Johnson, Chair

## **Independent examiner's report**

### **To the trustees of**

### **Saidia Children's Charity**

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I report to the trustees on my examination of the accounts of Saidia Children's Charity (the charity) for the year ended 31 March 2021, which are set out on pages 6 to 12.

#### **Responsibilities and basis of report**

As trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the charity as required by section 130 of the Act;
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

*Alison Godfrey*

Date: 16 November 2021

**Alison Godfrey FCA**

**Member of the ICAEW**

For and on behalf of:

**Godfrey Wilson Limited**

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

**Saidia Children's Charity**

**Statement of financial activities**

**For the year ended 31 March 2021**

		<b>2021 Total £</b>	<b>2020 Total £</b>
<b>Income from:</b>	Note		
Donations		<b>59,813</b>	47,064
Investments		<b>99</b>	147
<b>Total income</b>		<b>59,912</b>	47,211
<b>Expenditure on:</b>			
Raising funds		<b>2,358</b>	1,401
Charitable activities		<b>58,251</b>	41,390
<b>Total expenditure</b>	3	<b>60,609</b>	42,791
<b>Net income / (expenditure) and net movement in funds</b>	4	<b>(697)</b>	4,420
<b>Reconciliation of funds:</b>			
Total funds brought forward		<b>49,505</b>	45,085
<b>Total funds carried forward</b>		<b>48,808</b>	49,505

All income and expenditure in the current and prior year was unrestricted

All of the above results are derived from continuing activities. Movements in funds are disclosed in note 8 to the accounts.

## Saidia Children's Charity

### Balance sheet

As at 31 March 2021

	Note	2021 £	2020 £
<b>Current assets</b>			
Debtors	6	11,546	5,418
Cash at bank and in hand		<u>37,262</u>	<u>44,537</u>
		<b>48,808</b>	49,955
<b>Liabilities</b>			
Creditors: amounts falling due within 1 year	7	<u>-</u>	<u>(450)</u>
<b>Net current assets and net assets</b>		<u><b>48,808</b></u>	<u>49,505</u>
<b>Funds</b>	8		
Unrestricted funds			
Designated funds		21,000	21,000
General funds		<u>27,808</u>	<u>28,505</u>
<b>Total funds</b>		<u><b>48,808</b></u>	<u>49,505</u>

Approved by the trustees on 15 November 2021 and signed on their behalf by

*Briony Bax, Acting Treasurer*

Medina Johnson, Chair



## Saidia Children's Charity

### Notes to the financial statements

For the year ended 31 March 2021

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#### 1. Accounting policies

##### a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Saidia Children's Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

##### b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

##### c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

##### d) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

##### e) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

##### f) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**Notes to the financial statements**

**For the year ended 31 March 2021**

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**1. Accounting policies (continued)**

**g) Allocation of support and governance costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. Support and governance costs have been allocated in full to raising funds.

**h) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**i) Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**j) Creditors**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**k) Financial instruments**

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

**l) Foreign currency transactions**

Transactions in foreign currencies are translated at rates prevailing at the date of the transaction. Balances denominated in foreign currencies are translated at the rate of exchange prevailing at the year end.

**m) Accounting estimates and key judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There were no key sources of estimation uncertainty that would have a significant effect on the amounts recognised in the financial statements.

# Saidia Children's Charity

## Notes to the financial statements

For the year ended 31 March 2021

### 2. Government grants

The charity did not receive any government grants in the current or prior year.

### 3. Total expenditure

	Raising funds £	Charitable activities £	Support and governance £	2021 Total £
Fundraising expenses	180	-	-	180
Advertising and marketing	1,920	-	-	1,920
Accountancy fees	-	-	-	-
Bank fees	-	-	258	258
Grants payable *	-	58,251	-	58,251
<b>Sub-total</b>	2,100	58,251	258	60,609
Allocation of support and governance costs	258	-	(258)	-
<b>Total expenditure</b>	<b>2,358</b>	<b>58,251</b>	<b>-</b>	<b>60,609</b>
Prior year comparative	Raising funds £	Charitable activities £	Support and governance £	2020 Total £
Fundraising expenses	144	-	-	144
Advertising and marketing	670	-	-	670
Accountancy fees	-	-	450	450
Bank fees	-	-	137	137
Grants payable *	-	41,390	-	41,390
<b>Sub-total</b>	814	41,390	587	42,791
Allocation of support and governance costs	587	-	(587)	-
<b>Total expenditure</b>	<b>1,401</b>	<b>41,390</b>	<b>-</b>	<b>42,791</b>

\* Grants payable consist of funds paid to Gilgil Saidia Children's Home in Kenya.

Total governance costs were £nil (2020: £450).

# Saidia Children's Charity

## Notes to the financial statements

### For the year ended 31 March 2021

#### 4. Net movement in funds

This is stated after charging:

	2021 £	2020 £
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil
Independent examiner's remuneration:	-	450

#### 5. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for

#### 6. Debtors

	2021 £	2020 £
HMRC gift aid receivable	11,546	5,418

#### 7. Creditors: amounts due within 1 year

	2021 £	2020 £
Accruals	-	450

#### 8. Movements in funds

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
<b>Unrestricted funds</b>				
<i>Designated funds:</i>				
Contingency fund	21,000	-	-	21,000
General funds	28,505	59,912	(60,609)	27,808
<b>Total funds</b>	49,505	59,912	(60,609)	48,808

#### Purposes of designated funds

The contingency fund (designated) provides cover for any unexpected shortfall in fundraising so that our commitment to Saidia is protected.

General funds are unrestricted funds for the charity's work supporting children in the Gilgil district in and outside the Saidia Children's Home.

**Saidia Children's Charity**

**Notes to the financial statements**

**For the year ended 31 March 2021**

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**8. Movements in funds (continued)**

**Prior year comparative**

	At 1 April 2019 £	Income £	Expenditure £	At 31 March 2020 £
<b>Unrestricted</b>				
<i>Designated funds:</i>				
Contingency fund	<u>21,000</u>	<u>-</u>	<u>-</u>	<u>21,000</u>
General funds	<u>24,085</u>	<u>47,211</u>	<u>(42,791)</u>	<u>28,505</u>
<b>Total funds</b>	<u>45,085</u>	<u>47,211</u>	<u>(42,791)</u>	<u>49,505</u>

**9. Related party transactions**

There were no related party transactions in the current or prior year.