

BALA CHILDREN'S CENTRE KENYA

England & Wales · Charity number 1101120

Details

Other names BALA ORPHANAGE KENYA

Status Registered

Legal form Other

Registered 2003-12-09

Register [View on the Charity Commission register](#)

Contact

Address Orchard House
Bagbury Lane
Restrop
Purton
Swindon
SN5 4LX

Phone 07825770523

Email dorianferdinando@hotmail.co.uk

Website www.balachildrenscentre.com

Activities

Objects: 1) FURTHERANCE OF THE CHRISTIAN RELIGION IN THE UK AND ELSEWHERE IN THE WORLD AND, IN PARTICULAR, AFRICA.2) RELIEF OF POVERTY, NEED, HARDSHIP DISTRESS AND SICKNESS AND ADVANCEMENT OF EDUCATION OF CHILDREN IN THE UK & ELSEWHERE IN THE WORLD PARTICULARLY IN AFRICA.3) SUPPORT THE ORPHANAGES & PLACES OF REFUGE FOR CHILDREN WORLDWIDE.

Activities: The charity engages in 2 activities: 1) raising funds within the UK and 2) creating businesses in Western Kenya that will allow the Children's Centre to become sustainable for its day-to-day running costs. The centre cares for around 300 orphans and needy children, providing primary and secondary education. The children live on site or with extended local family groups and are fed and cared for.

Classification

- **How:** Provides Other Finance, Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Accommodation/housing
- **Who:** Children/young People, People Of A Particular Ethnic Or Racial Origin

Geography

- **Area of benefit:** IN THE UK AND ELSEWHERE IN THE WORLD AND IN PARTICULAR AFRICA.
- Kenya
- Gloucestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£55,719	£55,663	-	-
2024-03-31	£75,369	£82,725	-	-
2023-03-31	£87,144	£78,858	-	-
2022-03-31	£52,546	£55,075	-	-
2021-03-31	£53,898	£59,296	-	-

Trustees

Name	Role	Appointed
RICHARD DORIAN FERDINANDO	Chair	
MAURA VIVIENNE FERDINANDO		
Paul Hargreaves MA		2014-10-01

BALA CHILDREN'S CENTRE KENYA

England & Wales - Charity number 1101120

Accounts

Registered charity number
1101120

Bala Children's Centre Kenya

Report and Accounts

31 March 2025

Bala Children's Centre Kenya
Report and accounts
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Bala Children's Centre Kenya Report of the Trustees

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in 2005.

Reference and Administrative Details

Registered Charity Number
1101120

Principal Address
Orchard House
Bagbury Lane
Restrop
Purton
Wiltshire
SN5 4LX

Trustees
Dorian Ferdinando (Chairman)
Maura Ferdinando
Paul Hargreaves

Treasurer
Paul Hargreaves

Independent Examiner
Fiona Fraser

Bankers
Lloyds TSB

Structure, Governance and Management

Trust Deed

The trust deed lays down the objectives of the charity which can be summarised as the furtherance of the Christian religion, the relief of poverty and distress and the advancement of the education of children. Specific mention is made of the support of orphanages and places of refuge for children. These objectives to be pursued in the U.K. elsewhere in the world and in particularly in Africa.

Seeking to follow these objectives the trustees have for many years financed the work of Bala Mercy Children's Centre (The Centre) which is based in western Kenya, near Homa Bay, and is registered N.G.O. in Kenya,

Bala Children's Centre Kenya Report of the Trustees

Achievement and Performance

It was disappointing to see a further decrease in funds this year compared to the previous year, with income 29% down on the previous year. This means that what we raise in the UK and send to the centre in Kenya is, by necessity, lower than the amount they need to run the two schools and centre. We are currently aiming to send £4,250 per month, and we achieved that in 2024-25, with a little extra, but really what the centre needs to run effectively is closer to £8,000 a month.

The stark facts are that many of the original supports of the charity from over a decade ago are now pensioners and sadly some have passed on, so the regular monthly giving has decreased to around £2,200 per month. The trustees continue to look for other ways to raise funds and have intensified our efforts to write to trusts and other grant-making organisations where the aims of the charity are aligned with theirs. We hope to see more funds come into the charity this way in 2025-26. A fund-raising garden party took place in July 2024, which raised nearly £5,000 and we expect to do the same again in the following year.

As for the centre itself in Western Kenya, despite the reduced funds, a huge difference continues to be made to the students lives. Children receive a good education when they wouldn't otherwise. Girls running away from villages in the south of the country that still practice female genital mutilation (FGM) are accommodated and educated. And several students graduate to university education, which will give them a much better start in life than they otherwise could have expected. The work continues and we are planning to make another trip to the centre to assess progress in early 2026.

Financial Review

The total incoming resources for the year amounted to £55,719 (2024 - £75,369). Expenditure in the year amounted to £55,663 (2024 - £82,725). This brought the surplus for year to £56 (2024 deficit £7,356).

Statement of Trustees Responsibilities

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

The law applicable to charities in England and Wales, The Charities Act 2011, Charity (Accounts and Reports) regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements each financial year which give a true and fair view of the state of affairs of the charity and of incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently,
- Observe the methods and principles in the Charity SORP,
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business

Bala Children's Centre Kenya Report of the Trustees

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provision of the trust deed. They 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.

Approved by the order of the board of trustees on

and signed on its behalf by:

RICHARD DORIAN FERDINANDO
RICHARD DORIAN FERDINANDO (Nov 17, 2025 17:32:25 GMT)

Dorian Ferdinando
Chairman

**Bala Children's Centre Kenya
Accountants' Report**

**Independent Examiner's Report to the Trustees of
Bala Children's Centre Kenya**

I report on the accounts for the year ended 31 March 2025 set out on pages 4 to 7

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions (under section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a true and fair view and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Fiona Fraser

Fiona Fraser

Fraser + Accountants
3 Barossa Place
Perth
PH1 5HG

**Bala Children's Centre Kenya
Profit and Loss Account
for the year ended 31 March 2025**

	Unrestricted funds	Restricted funds	Total funds	
				2025
				2024
INCOMING RESOURCES				
Voluntary income	46,328		46,328	64,907
Activities for generating income	4,363		4,363	4,189
Gift aid tax refund	5,028		5,028	6,273
TOTAL INCOMING RESOURCES	55,719	-	55,719	75,369
RESOURCES EXPENDED				
Activities relating to the charity's objects				
Grants to Bala Mercy Children's Centre	54,650		54,650	81,194
Just Giving facility	216		216	216
Fundraising consultancy	423		423	423
Administration				
Website	-		-	500
Finance				
Bank charges	242		242	260
Governance costs				
Accountancy	132		132	132
	55,663	-	55,663	82,725
Excess expenditure over income	56	-	56	(7,356)
Balance of brought forward 1 April 2023	2,791		2,791	10,147
			-	-
Balances carried forward 31 March 2024	2,847	-	2,847	2,791

Bala Children's Centre Kenya**Registered number:** 1101120**Balance Sheet****as at 31 March 2025**

	Notes	2025 £	2024 £
Current assets			
Cash at bank and in hand		2,847	2,791
Creditors: amounts falling due within one year			
	4	-	-
		<hr/>	<hr/>
		2,847	2,791
Net Assets			
		<hr/>	<hr/>
		2,847	2,791
Funds			
Unrestricted funds		<hr/>	<hr/>
		2,847	2,791
Shareholders' funds		<hr/>	<hr/>
		2,847	2,791

The financial statements were approved by the Board of Trustees on
on its behalf by:

and were signed

RICHARD DORIAN FERDINANDO
RICHARD DORIAN FERDINANDO (Nov 17, 2025 17:32:25 GMT)

Dorian Ferdinando - Trustee

Bala Children's Centre Kenya
Notes to the Accounts
for the year ended 31 March 2025

1 Accounting policies

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under the headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for the particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2 Activities for generating funds	2025	2024
	£	£
Events and fundraising	4,363	4,189
	<hr/>	<hr/>
	4,363	4,189

3 Trustees' remuneration and benefits

There were no trustee's remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024

4 Creditors: amounts falling due within one year	2025	2024
	£	£
Accruals	<hr/>	<hr/>
	-	-

Bala Children's Centre Kenya
Notes to the Accounts
for the year ended 31 March 2025

5 Movement in funds

	B/fwd	Net	Transfer	C/fwd
	£	movement	between	£
		in funds	funds	
	£	£	£	£
Unrestricted funds				
General funds	2,791	56	-	2,847
	<u>2,791</u>	<u>56</u>	<u>-</u>	<u>2,847</u>







Bala accounts 31 March 2025

Final Audit Report

2025-11-17

Created:	2025-11-17
By:	Fiona Fraser (fiona@fiona-fraser.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAvjsa8udrpT_kpr4zKI2l16z6FV-WIOam

"Bala accounts 31 March 2025" History

-  Document created by Fiona Fraser (fiona@fiona-fraser.com)
2025-11-17 - 9:39:51 AM GMT
-  Document emailed to dorianferdinando@hotmail.co.uk for signature
2025-11-17 - 9:39:56 AM GMT
-  Email viewed by dorianferdinando@hotmail.co.uk
2025-11-17 - 5:30:37 PM GMT
-  Signer dorianferdinando@hotmail.co.uk entered name at signing as RICHARD DORIAN FERDINANDO
2025-11-17 - 5:32:23 PM GMT
-  Document e-signed by RICHARD DORIAN FERDINANDO (dorianferdinando@hotmail.co.uk)
Signature Date: 2025-11-17 - 5:32:25 PM GMT - Time Source: server
-  Agreement completed.
2025-11-17 - 5:32:25 PM GMT

BALA CHILDREN'S CENTRE KENYA

England & Wales - Charity number 1101120

Accounts

Registered charity number
1101120

Bala Children's Centre Kenya

Report and Accounts

31 March 2024

Bala Children's Centre Kenya
Report and accounts
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Bala Children's Centre Kenya Report of the Trustees

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Reference and Administrative Details

Registered Charity Number
1101120

Principal Address
Orchard House
Bagbury Lane
Restrop
Purton
Wiltshire
SN5 4LX

Trustees
Dorian Ferdinando (Chairman)
Maura Ferdinando
Paul Hargreaves

Treasurer
Paul Hargreaves

Independent Examiner
Fiona Fraser

Bankers
Lloyds TSB

Structure, Governance and Management

Trust Deed

The trust deed lays down the objectives of the charity which can be summarised as the furtherance of the Christian religion, the relief of poverty and distress and the advancement of the education of children. Specific mention is made of the support of orphanages and places of refuge for children. These objectives to be pursued in the U.K. elsewhere in the world and in particularly in Africa.

Seeking to follow these objectives the trustees have for many years financed the work of Bala Mercy Children's Centre (The Centre) which is based in western Kenya, near Homa Bay, and is registered N.G.O. in Kenya,

Bala Children's Centre Kenya Report of the Trustees

Achievement and Performance

Funds have not been as forthcoming as in previous year with donations and fundraising 14% down on the previous year. With the expenditure being 5% higher than the previous year this leaves us with lower funds than we would like as a balance at the end of the year. This was despite the second and final donation from Camelia Trust, which contributed to the continual programme of classroom re-building.

At their own costs Paul Hargreaves (Trustee) visited the centre with a team in January 2024. Cotswold Fayre Ltd continues to be a major funder of the charity since 2012 and the team included two employees of the company and two suppliers. The team did a fabulous job and worked incredibly hard for the week they were there running sessions with children from all levels of the school - Early Years, Primary, and Secondary. Here is what one of the team said: *" Volunteering at the Bala Children's Centre has been a profoundly rewarding and moving experience and one I will carry in my heart forever. The genuine smiles on the children's faces and the sense of community have enriched my life in ways I never imagined, The transformative impact that compassion and connection can have on both the giver and the receiver is not to be underestimated. I could not be more grateful for being given this opportunity and cannot recommend more highly to others to give it a try, you'll be a better person for it"*

Thanks once again to the UK Bala Committee of Warren, Nicky and Claire who regularly meet with the trustees (Dorian, Mura and Paul). Also, thanks to Cotswold Fayre Ltd who via their foundation continue to give generously, both from their profits and pro bono time spent on newsletters and other marketing activities.

Financial Review

The total incoming resources for the year amounted to £75,369 (2023 - £87,144). Expenditure in the year amounted to £82,725 (2023 - £78,858). This brought the deficit for year to £7,356 (2023 surplus £8,286).

Statement of Trustees Responsibilities

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

The law applicable to charities in England and Wales, The Charities Act 2011, Charity (Accounts and Reports) regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements each financial year which give a true and fair view of the state of affairs of the charity and of incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently,
- Observe the methods and principles in the Charity SORP,
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business

Bala Children's Centre Kenya Report of the Trustees

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provision of the trust deed. They 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.

Approved by the order of the board of trustees on 23 December 2024 and signed on its behalf by:

RD Ferdinandando

RD Ferdinandando (Dec 13, 2024 12:36 GMT)

Dorian Ferdinandando
Chairman

Bala Children's Centre Kenya Accountants' Report

Independent Examiner's Report to the Trustees of Bala Children's Centre Kenya

I report on the accounts for the year ended 31 March 2024 set out on pages 4 to 7

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions (under section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a true and fair view and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Fiona Fraser

Fiona Fraser

Fraser + Accountants
3 Barossa Place
Perth
PH1 5HG

**Bala Children's Centre Kenya
Profit and Loss Account
for the year ended 31 March 2024**

	Unrestricted funds	Restricted funds	Total funds	
				2024
				2023
INCOMING RESOURCES				
Voluntary income	64,907		64,907	68,037
Activities for generating income	4,189		4,189	16,609
Gift aid tax refund	6,273		6,273	2,498
TOTAL INCOMING RESOURCES	<u>75,369</u>	-	<u>75,369</u>	<u>87,144</u>
RESOURCES EXPENDED				
Activities relating to the charity's objects				
Grants to Bala Mercy Children's Centre	81,194		81,194	77,475
Just Giving facility	216		216	216
Fundraising consultancy	423		423	729
Administration				
Website	500		500	-
Finance				
Bank charges	260		260	306
Governance costs				
Accountancy	132		132	132
	<u>82,725</u>	-	<u>82,725</u>	<u>78,858</u>
Excess expenditure over income	(7,356)	-	(7,356)	8,286
Balance of brought forward 1 April 2023	10,147		10,147	1,861
			-	-
Balances carried forward 31 March 2024	<u>2,791</u>	-	<u>2,791</u>	<u>10,147</u>

Bala Children's Centre Kenya**Registered number:** 1101120**Balance Sheet****as at 31 March 2024**

	Notes	2024 £	2023 £
Current assets			
Cash at bank and in hand		2,791	10,532
Creditors: amounts falling due within one year			
	4	-	(385)
		<hr/>	<hr/>
		2,791	10,147
Net Assets			
		<hr/>	<hr/>
		2,791	10,147
Funds			
Unrestricted funds		<hr/>	<hr/>
		2,791	10,147
Shareholders' funds		<hr/>	<hr/>
		2,791	10,147

The financial statements were approved by the Board of Trustees on 23rd December 2024 and were signed on its behalf by:

RD Ferdinando

RD Ferdinando (Dec 13, 2024 12:36 GMT)

Dorian Ferdinando - Trustee

Bala Children's Centre Kenya
Notes to the Accounts
for the year ended 31 March 2024

1 Accounting policies

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under the headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for the particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2 Activities for generating funds	2024	2023
	£	£
Events and fundraising	4,189	16,609
	4,189	16,609

3 Trustees' remuneration and benefits

There were no trustee's remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023

4 Creditors: amounts falling due within one year	2024	2023
	£	£
Accruals	-	385

Bala Children's Centre Kenya
Notes to the Accounts
for the year ended 31 March 2024

5 Movement in funds

	B/fwd	Net	Transfer	C/fwd
	£	movement	between	£
		in funds	funds	
	£	£	£	£
Unrestricted funds				
General funds	10,147	(7,356)	-	2,791
	<u>10,147</u>	<u>(7,356)</u>	<u>-</u>	<u>2,791</u>







BalaAccounts2024

Final Audit Report

2024-12-13

Created:	2024-12-12
By:	Fiona Fraser (fiona@fiona-fraser.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAeuYfyfej1_exfV0JOVUjpAn9PfzR5ema

"BalaAccounts2024" History

-  Document created by Fiona Fraser (fiona@fiona-fraser.com)
2024-12-12 - 4:11:19 PM GMT
-  Document emailed to dorianferdinando@hotmail.co.uk for signature
2024-12-12 - 4:11:24 PM GMT
-  Email viewed by dorianferdinando@hotmail.co.uk
2024-12-13 - 12:34:21 PM GMT
-  Signer dorianferdinando@hotmail.co.uk entered name at signing as RDFerdinando
2024-12-13 - 12:36:15 PM GMT
-  Document e-signed by RDFerdinando (dorianferdinando@hotmail.co.uk)
Signature Date: 2024-12-13 - 12:36:17 PM GMT - Time Source: server
-  Agreement completed.
2024-12-13 - 12:36:17 PM GMT

BALA CHILDREN'S CENTRE KENYA

England & Wales - Charity number 1101120

Accounts

Registered charity number
1101120

Bala Children's Centre Kenya

Report and Accounts

31 March 2023

Bala Children's Centre Kenya
Report and accounts
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Bala Children's Centre Kenya Report of the Trustees

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in 2005.

Reference and Administrative Details

Registered Charity Number
1101120

Principal Address
Orchard House
Bagbury Lane
Restrop
Purton
Wiltshire
SN5 4LX

Trustees
Dorian Ferdinando (Chairman)
Maura Ferdinando
Paul Hargreaves

Treasurer
Paul Hargreaves

Independent Examiner
Fiona Fraser

Bankers
Lloyds TSB

Structure, Governance and Management

Trust Deed

The trust deed lays down the objectives of the charity which can be summarised as the furtherance of the Christian religion, the relief of poverty and distress and the advancement of the education of children. Specific mention is made of the support of orphanages and places of refuge for children. These objectives to be pursued in the U.K. elsewhere in the world and in particularly in Africa.

Seeking to follow these objectives the trustees have for many years financed the work of Bala Mercy Children's Centre (The Centre) which is based in western Kenya, near Homa Bay, and is registered N.G.O. in Kenya,

Bala Children's Centre Kenya

Report of the Trustees

Achievement and Performance

This has been one of the best years for fund-raising for more than 5 years. Whilst the monthly standing order donations have remained lower than required, the occasional fund-raising has been successful. There was a significant donation from Cotswold Fayre from their biennial Summer Ball in July 2022 and there was a generous donation from the Camelia Trust. Other funds came in from local fund-raising events and small donations from trusts.

The extra funds have allowed us to continue our building programme and build two new classrooms as well as ensure the bank account balance remains higher to subsidise the monthly monies sent to Kenya for the regular running costs. Paul Hargreaves (Trustee) visited the centre during July 2022 at his own cost for the first time since the pandemic and was encouraged to see that the centre had continued to flourish despite the difficulties of Covid. He also implemented an updated Safeguarding Policy whilst there and ensured that all stakeholders (adults and students) were fully aware of its contents.

We were also pleased this year to launch a new website <https://balachildrencentre.com/> which should further help with future fundraising. Thanks once again to the Bala Committee of Warren, Nicky, and Claire who together with the trustees (Dorian, Mura and Paul) are responsible for the increase in funds raised this year. Also, thanks to Cotswold Fayre Ltd, who continue to give generously, both from their profits and time spent on marketing.

Financial Review

The total incoming resources for the year amounted to £87,144 (2022 - £52,546). Expenditure in the year amounted to £78,858 (2022 - £55,075). This brought the surplus for year to £8,286 (2022 Deficit £2,529).

Statement of Trustees Responsibilities

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

The law applicable to charities in England and Wales, The Charities Act 2011, Charity (Accounts and Reports) regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements each financial year which give a true and fair view of the state of affairs of the charity and of incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently,
- Observe the methods and principles in the Charity SORP,
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business

Bala Children's Centre Kenya Report of the Trustees

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provision of the trust deed. They 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.

Approved by the order of the board of trustees on 22 December 2023 and signed on its behalf by:


RD.Ferdinando (Dec 20, 2023 13:54 GMT)

Dorian Ferdinando
Chairman

Bala Children's Centre Kenya Accountants' Report

Independent Examiner's Report to the Trustees of Bala Children's Centre Kenya

I report on the accounts for the year ended 31 March 2023 set out on pages 4 to 7

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions (under section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a true and fair view and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Fiona Fraser

Fiona Fraser

Fraser + Accountants
3 Barossa Place
Perth
PH1 5HG

**Bala Children's Centre Kenya
Profit and Loss Account
for the year ended 31 March 2023**

	Unrestricted funds	Restricted funds	Total funds	
				2023
				2022
INCOMING RESOURCES				
Voluntary income	68,037		68,037	45,629
Activities for generating income	16,609		16,609	6,917
Gift aid tax refund	2,498		2,498	-
TOTAL INCOMING RESOURCES	<u>87,144</u>	-	<u>87,144</u>	<u>52,546</u>
RESOURCES EXPENDED				
Activities relating to the charity's objects				
Grants to Bala Mercy Children's Centre	77,475		77,475	53,700
Just Giving facility	216		216	216
Fundraising consultancy	729		729	580
Finance				
Bank charges	306		306	444
Governance costs				
Accountancy	132		132	135
	<u>78,858</u>	-	<u>78,858</u>	<u>55,075</u>
Excess expenditure over income	8,286	-	8,286	(2,529)
Balance of brought forward 1 April 2022	1,861		1,861	4,390
			-	-
Balances carried forward 31 March 2023	<u>10,147</u>	-	<u>10,147</u>	<u>1,861</u>

Bala Children's Centre Kenya**Registered number:** 1101120**Balance Sheet****as at 31 March 2023**

	Notes	2023 £	2022 £
Current assets			
Cash at bank and in hand		10,532	2,246
Creditors: amounts falling due within one year	4	(385)	(385)
		<hr/> 10,147	<hr/> 1,861
Net Assets		<hr/> 10,147	<hr/> 1,861
Funds			
Unrestricted funds		<hr/> 10,147	<hr/> 1,861
Shareholders' funds		<hr/> 10,147	<hr/> 1,861

The financial statements were approved by the Board of Trustees on 22nd December 2023 and were signed on its behalf by:

RD Ferdinando
RD Ferdinando (Dec 20, 2023 13:54 GMT)

Dorian Ferdinando - Trustee

Bala Children's Centre Kenya
Notes to the Accounts
for the year ended 31 March 2023

1 Accounting policies

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under the headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for the particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2 Activities for generating funds	2023	2022
	£	£
Events and fundraising	16,609	6,917
	<u>16,609</u>	<u>6,917</u>

3 Trustees' remuneration and benefits

There were no trustee's remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022

4 Creditors: amounts falling due within one year	2023	2022
	£	£
Accruals	<u>385</u>	<u>385</u>

Bala Children's Centre Kenya
Notes to the Accounts
for the year ended 31 March 2023

5 Movement in funds

	B/fwd	Net	Transfer	C/fwd
	£	movement	between	£
		in funds	funds	
	£	£	£	£
Unrestricted funds				
General funds	1,861	8,286	-	10,147
	<u>1,861</u>	<u>8,286</u>	<u>-</u>	<u>10,147</u>

BALA CHILDREN'S CENTRE KENYA

England & Wales - Charity number 1101120

Accounts

Registered charity number
1101120

Bala Children's Centre Kenya

Report and Accounts

31 March 2022

Bala Children's Centre Kenya
Report and accounts
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Bala Children's Centre Kenya Report of the Trustees

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in 2005.

Reference and Administrative Details

Registered Charity Number
1101120

Principal Address
Orchard House
Bagbury Lane
Restrop
Purton
Wiltshire
SN5 4LX

Trustees
Dorian Ferdinando (Chairman)
Maura Ferdinando
Paul Hargreaves

Treasurer
Paul Hargreaves

Independent Examiner
Fiona Fraser

Bankers
Lloyds TSB

Structure, Governance and Management

Trust Deed

The trust deed lays down the objectives of the charity which can be summarised as the furtherance of the Christian religion, the relief of poverty and distress and the advancement of the education of children. Specific mention is made of the support of orphanages and places of refuge for children. These objectives to be pursued in the U.K. elsewhere in the world and in particularly in Africa.

Seeking to follow these objectives the trustees have for many years financed the work of Bala Mercy Children's Centre (The Centre) which is based in western Kenya, near Homa Bay, and is registered N.G.O. in Kenya,

Bala Children's Centre Kenya

Report of the Trustees

Achievement and Performance

As per the previous year, fund-raising during a year when Covid was dominant proved challenging as monies raised remained similar to the previous year. This has an impact on both fund-raising events and also on generosity on donations, but we expect both these amounts to be much higher in the following year. That said the monthly standing order donations have continued to decline and we remain more reliant on one-off donations from trusts, individuals and our business partner, Cotswold Fayre Ltd. Cotswold Fayre donated £10,000 in March 2022 which went towards a new admin building which is required to replace the previous building which was completely destroyed by a storm in late 2021.

Covid continued to have an impact on teaching at Bala Children's Centre, but the children were able to attend school for the period of this report. We previously reported that the secondary school was to be wound down, and this was indeed the plan, but the needs for good education for secondary pupils is not being fulfilled at other schools, so the secondary school, known as Downe House, is to continue for the time being. Most of the students at Downe House are boarders as they are from other areas of Kenya, and some of the girls in residence are there because they have run away from villages where the appalling practice of female genital mutilation (FGM) still takes place.

The ongoing challenges of travelling during Covid meant that again no visits were able to take place in the year pertaining to this report, but a visit was planned by Paul Hargreaves (Trustee) for the Summer of 2022. As with all other years all funds raised, excluding banking, fundraising and accounting fees, have gone towards the running costs and capital costs of the centre. As trustees we are very grateful for the support of the wider committee, so thank you to Warren, Nicky, Claire and Elliot.

Financial Review

The total incoming resources for the year amounted to £52,546 (2021 - £53,898). Expenditure in the year amounted to £55,075 (2021 - £59,296). This brought the deficit for year to £2,529 (2021 Deficit £5,398).

Statement of Trustees Responsibilities

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

The law applicable to charities in England and Wales, The Charities Act 2011, Charity (Accounts and Reports) regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements each financial year which give a true and fair view of the state of affairs of the charity and of incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently,
- Observe the methods and principles in the Charity SORP,
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business

Bala Children's Centre Kenya Report of the Trustees

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provision of the trust deed. They 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.

Approved by the order of the board of trustees on 23 December 2022 and signed on its behalf by:

*RD*Ferdinando
RDFerdinando (Dec 30, 2022 18:44 GMT)

Dorian Ferdinando
Chairman

Bala Children's Centre Kenya Accountants' Report

Independent Examiner's Report to the Trustees of Bala Children's Centre Kenya

I report on the accounts for the year ended 31 March 2022 set out on pages 4 to 7

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions (under section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a true and fair view and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Fiona Fraser

Fraser + Accountants
3 Barossa Place
Perth
PH1 5HG

**Bala Children's Centre Kenya
Profit and Loss Account
for the year ended 31 March 2022**

	Unrestricted funds	Restricted funds	Total funds	
				2022
				2021
INCOMING RESOURCES				
Voluntary income	45,629		45,629	46,678
Activities for generating income	6,917		6,917	7,220
Investment income			-	-
TOTAL INCOMING RESOURCES	<u>52,546</u>	-	<u>52,546</u>	<u>53,898</u>
RESOURCES EXPENDED				
Activities relating to the charity's objects				
Grants to Bala Mercy Children's Centre	53,700		53,700	58,204
Just Giving facility	216		216	216
Fundraising consultancy	580		580	254
Finance				
Bank charges	444		444	487
Governance costs				
Accountancy	135		135	135
	<u>55,075</u>	-	<u>55,075</u>	<u>59,296</u>
Excess expenditure over income	(2,529)	-	(2,529)	(5,398)
Balance of brought forward 1 April 2021	4,390		4,390	9,788
			-	-
Balances carried forward 31 March 2022	<u>1,861</u>	-	<u>1,861</u>	<u>4,390</u>

Bala Children's Centre Kenya

Registered number: 1101120

Balance Sheet

as at 31 March 2022

	Notes	2022 £	2021 £
Current assets			
Debtors	4	-	3,045
Cash at bank and in hand		2,246	1,595
		<u>2,246</u>	<u>4,640</u>
Creditors: amounts falling due within one year			
	5	(385)	(250)
		<u>1,861</u>	<u>4,390</u>
	#NAME?		
Net Assets		<u>1,861</u>	<u>4,390</u>
Funds			
Unrestricted funds		1,861	4,390
Restricted funds		-	-
Shareholders' funds		<u>1,861</u>	<u>4,390</u>

The financial statements were approved by the Board of Trustees on 23rd December 2022 and were signed on its behalf by:

RD Ferdinand
RDFerdinando (Dec 30, 2022 18:44 GMT)

Dorian Ferdinando - Trustee

Bala Children's Centre Kenya
Notes to the Accounts
for the year ended 31 March 2022

1 Accounting policies

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under the headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for the particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2 Activities for generating funds	2022	2021
	£	£
Events and fundraising	6,917	7,220
	<hr/>	<hr/>
	6,917	7,220

3 Trustees' remuneration and benefits

There were no trustee's remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021

4 Debtors	2022	2021
	£	£
Other debtors	-	3,045
	<hr/>	<hr/>

Bala Children's Centre Kenya
Notes to the Accounts
for the year ended 31 March 2022

5 Creditors: amounts falling due within one year	2022	2021
	£	£
Accruals	<u>385</u>	<u>250</u>

6 Movement in funds				
	B/fwd	Net	Transfer	C/fwd
	£	movement	between	£
		in funds	funds	
		£	£	
Unrestricted funds				
General funds	<u>4,390</u>	<u>(2,529)</u>	<u>-</u>	<u>1,861</u>
	<u>4,390</u>	<u>(2,529)</u>	<u>-</u>	<u>1,861</u>

Registered charity number
1101120

Bala Children's Centre Kenya

Report and Accounts

31 March 2022

Bala Children's Centre Kenya
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Bala Children's Centre Kenya Report of the Trustees

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in 2005.

Reference and Administrative Details

Registered Charity Number
1101120

Principal Address
Orchard House
Bagbury Lane
Restrop
Purton
Wiltshire
SN5 4LX

Trustees
Dorian Ferdinando (Chairman)
Maura Ferdinando
Paul Hargreaves

Treasurer
Paul Hargreaves

Independent Examiner
Fiona Fraser

Bankers
Lloyds TSB

Structure, Governance and Management

Trust Deed

The trust deed lays down the objectives of the charity which can be summarised as the furtherance of the Christian religion, the relief of poverty and distress and the advancement of the education of children. Specific mention is made of the support of orphanages and places of refuge for children. These objectives to be pursued in the U.K. elsewhere in the world and in particularly in Africa.

Seeking to follow these objectives the trustees have for many years financed the work of Bala Mercy Children's Centre (The Centre) which is based in western Kenya, near Homa Bay, and is registered N.G.O. in Kenya,

Bala Children's Centre Kenya

Report of the Trustees

Achievement and Performance

As per the previous year, fund-raising during a year when Covid was dominant proved challenging as monies raised remained similar to the previous year. This has an impact on both fund-raising events and also on generosity on donations, but we expect both these amounts to be much higher in the following year. That said the monthly standing order donations have continued to decline and we remain more reliant on one-off donations from trusts, individuals and our business partner, Cotswold Fayre Ltd. Cotswold Fayre donated £10,000 in March 2022 which went towards a new admin building which is required to replace the previous building which was completely destroyed by a storm in late 2021.

Covid continued to have an impact on teaching at Bala Children's Centre, but the children were able to attend school for the period of this report. We previously reported that the secondary school was to be wound down, and this was indeed the plan, but the needs for good education for secondary pupils is not being fulfilled at other schools, so the secondary school, known as Downe House, is to continue for the time being. Most of the students at Downe House are boarders as they are from other areas of Kenya, and some of the girls in residence are there because they have run away from villages where the appalling practice of female genital mutilation (FGM) still takes place.

The ongoing challenges of travelling during Covid meant that again no visits were able to take place in the year pertaining to this report, but a visit was planned by Paul Hargreaves (Trustee) for the Summer of 2022. As with all other years all funds raised, excluding banking, fundraising and accounting fees, have gone towards the running costs and capital costs of the centre. As trustees we are very grateful for the support of the wider committee, so thank you to Warren, Nicky, Claire and Elliot.

Financial Review

The total incoming resources for the year amounted to £52,546 (2021 - £53,898). Expenditure in the year amounted to £55,075 (2021 - £59,296). This brought the deficit for year to £2,529 (2021 Deficit £5,398).

Statement of Trustees Responsibilities

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

The law applicable to charities in England and Wales, The Charities Act 2011, Charity (Accounts and Reports) regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements each financial year which give a true and fair view of the state of affairs of the charity and of incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently,
- Observe the methods and principles in the Charity SORP,
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business

Bala Children's Centre Kenya Report of the Trustees

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provision of the trust deed. They 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.

Approved by the order of the board of trustees on 23 December 2022 and signed on its behalf by:

*RD*Ferdinando
RDFerdinando (Dec 30, 2022 18:44 GMT)

Dorian Ferdinando
Chairman

**Bala Children's Centre Kenya
Accountants' Report**

**Independent Examiner's Report to the Trustees of
Bala Children's Centre Kenya**

I report on the accounts for the year ended 31 March 2022 set out on pages 4 to 7

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions (under section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a true and fair view and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Fiona Fraser

Fraser + Accountants
3 Barossa Place
Perth
PH1 5HG

**Bala Children's Centre Kenya
Profit and Loss Account
for the year ended 31 March 2022**

	Unrestricted funds	Restricted funds	Total funds	
				2022
				2021
INCOMING RESOURCES				
Voluntary income	45,629		45,629	46,678
Activities for generating income	6,917		6,917	7,220
Investment income			-	-
TOTAL INCOMING RESOURCES	<u>52,546</u>	-	<u>52,546</u>	<u>53,898</u>
RESOURCES EXPENDED				
Activities relating to the charity's objects				
Grants to Bala Mercy Children's Centre	53,700		53,700	58,204
Just Giving facility	216		216	216
Fundraising consultancy	580		580	254
Finance				
Bank charges	444		444	487
Governance costs				
Accountancy	135		135	135
	<u>55,075</u>	-	<u>55,075</u>	<u>59,296</u>
Excess expenditure over income	(2,529)	-	(2,529)	(5,398)
Balance of brought forward 1 April 2021	4,390		4,390	9,788
			-	-
Balances carried forward 31 March 2022	<u>1,861</u>	-	<u>1,861</u>	<u>4,390</u>

Bala Children's Centre Kenya**Registered number:** 1101120**Balance Sheet****as at 31 March 2022**

	Notes	2022 £	2021 £
Current assets			
Debtors	4	-	3,045
Cash at bank and in hand		2,246	1,595
		<u>2,246</u>	<u>4,640</u>
Creditors: amounts falling due within one year			
	5	(385)	(250)
		<u>1,861</u>	<u>4,390</u>
	#NAME?		
Net Assets		<u>1,861</u>	<u>4,390</u>
Funds			
Unrestricted funds		1,861	4,390
Restricted funds		-	-
Shareholders' funds		<u>1,861</u>	<u>4,390</u>

The financial statements were approved by the Board of Trustees on 23rd December 2022 and were signed on its behalf by:

RD Ferdinand
RDFerdinando (Dec 30, 2022 18:44 GMT)

Dorian Ferdinando - Trustee

Bala Children's Centre Kenya
Notes to the Accounts
for the year ended 31 March 2022

1 Accounting policies

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under the headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for the particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2 Activities for generating funds	2022	2021
	£	£
Events and fundraising	6,917	7,220
	<u>6,917</u>	<u>7,220</u>

3 Trustees' remuneration and benefits

There were no trustee's remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021

4 Debtors	2022	2021
	£	£
Other debtors	<u>-</u>	<u>3,045</u>

Bala Children's Centre Kenya
Notes to the Accounts
for the year ended 31 March 2022

5 Creditors: amounts falling due within one year	2022	2021
	£	£
Accruals	<u>385</u>	<u>250</u>

6 Movement in funds		Net movement in funds	Transfer between funds	
	B/fwd	£	£	C/fwd
	£	£	£	£
Unrestricted funds				
General funds	<u>4,390</u>	<u>(2,529)</u>	<u>-</u>	<u>1,861</u>
	<u>4,390</u>	<u>(2,529)</u>	<u>-</u>	<u>1,861</u>

**Bala Children's Centre Kenya
Accountants' Report**

**Independent Examiner's Report to the Trustees of
Bala Children's Centre Kenya**

I report on the accounts for the year ended 31 March 2022 set out on pages 4 to 7

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions (under section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a true and fair view and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Fiona Fraser

Fraser + Accountants
3 Barossa Place
Perth
PH1 5HG

BALA CHILDREN'S CENTRE KENYA

England & Wales - Charity number 1101120

Accounts

REGISTERED CHARITY NUMBER: 1101120

BALA CHILDREN'S CENTRE KENYA
REPORT OF THE TRUSTEES
AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021

BALA CHILDREN'S CENTRE KENYA
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021

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Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 9
Detailed statement of Financial Activities	10

BALA CHILDREN'S CENTRE KENYA
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2021

The trustees present their report with the financial statements of the charity for the year ended 31st March 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Number

1101120

Principal Address

Orchard House
Bagbury Lane
Restrop
Purton
Wiltshire
SN5 4LX

Trustees

Dorian Ferdinando Chairman
Maura Ferdinando
Paul Hargreaves

Treasurer

Paul Hargreaves

Independent Examiner

Tom Slator

Bankers

The bankers of the charity are Lloyds TSB at Burford, Oxfordshire and CAF Bank at West Maling, Kent.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Trust Deed

The trust deed lays down the objectives of the charity which can be summarised as the furtherance of the Christian religion, the relief of poverty and distress and the advancement of the education of children. Specific mention is made of the support of orphanages and places of refuge for children. These objectives to be pursued in the U.K., elsewhere in the world and particularly in Africa.

Seeking to follow these objectives the trustees have for many years financed the work of Bala Mercy Children's Centre (The Centre) and which is based in western Kenya, near Homa Bay, and is registered N.G.O. in Kenya.

BALA CHILDREN'S CENTRE KENYA
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2021

ACHIEVEMENT AND PERFORMANCE

As with the rest of the world, the year April 2020-March 2021 was the most challenging ever with Covid playing a significant role in both what happened on the ground in Kenya and also our ability to raise funds. There remained an average of 240 children in the primary school, but all the boarders this year had to move out during the lockdowns to live with local families. Remote education in the minority world we live in was challenging and this was even more the case in the Homa Bay area with few children having good access to the internet. However, as in the past the students achieved good exam results compared to the other local. As previously reported the secondary school is in "wind down" mode due to the primary school no longer acting as a feeder for it as children are "poached" by other schools in the area. The wind-down should be complete by the end of 2021.

As usual all the funds donated and raised this year have gone towards the monthly running costs of the school and orphanage. In addition we managed to raise enough for a further classroom for the primary school towards the end of this financial year. Due to Covid fund-raising events have proved challenging to organise but we ran a successful annual garden fete which raised over £7,000. Letters have also continued to be written to several trusts and £3,000 have come in due to this type of fund-raising.

Due to Covid and for the second-year running there were no visits were made to the centre by a trustee; we hope to visit next year. As always, all running and admin costs for the charity have been borne by the Trustees and Management committee, no expenses are claimed by Trustees or the Management Committee, so 100% of all monies raised go to the Bala Kenyan charity.

FINANCIAL REVIEW

The total incoming resources for the year amounted to £53,898 (2020 - £68,428), which included interest received of £0 (2020 - £0). Expenditure in the year amounted to £59,296 (2020 - £65,774). This brought the deficit for the year to £5,398 (2020 Surplus - £2,654).

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standards 102 "The Financial Reporting standard applicable in the United Kingdom and the Republic of Ireland".

The law applicable to charities in England and Wales, The Charities Act 2011, Charity (Accounts and Reports) regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- Select suitable accounting policies and then apply them consistently;

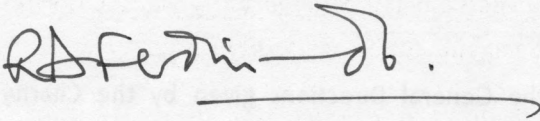
BALA CHILDREN'S CENTRE KENYA

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2021

- Observe the methods and principles in the Charity SORP;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to 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 trust deed. They 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.

Approved by order of the board of trustees on 16-12-21 and signed on its behalf by:



Dorian Ferdinando
Chairman

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BALA CHILDREN'S CENTRE KENYA

I report on the accounts for the year ended 31st March 2021 set out on pages 5 to 9.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a true and fair view' and the report is limited to those matters set out in the statements below.


Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


Signed.....

Tom Slator

Macallum Slator Chartered Accountants,

Queen Anne House, 66 Cricklade St, Cirencester, Gloucestershire, GL7 1JN

Date: 16.12.21.....

BALA CHILDREN'S CENTRE KENYA

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income		46,678	-	46,678	65,844
Activities for generating funds	2	7,220	-	7,220	2,584
Investment income	3	-	-	-	-
Total incoming resources		53,898	-	53,898	68,428
RESOURCES EXPENDED					
Costs of generating funds					
Cost of just Giving facility		216	-	216	216
Fundraising consultancy		254	-	254	348
Printing, Stationery & Postage		-	-	-	-
Charitable activities					
Grants to Bala Mercy children's Centre		58,204	-	58,204	64,530
Farm		-	-	-	-
Medical		-	-	-	-
Finance					
Bank charges		487	-	487	555
Governance costs					
Travel & Subsistence		-	-	-	-
Sundry Expenses		-	-	-	-
Accountancy		135	-	135	125
Total resources expended		59,296	-	59,296	65,774
NET INCOMING/ (OUTGOING) RESOURCES BEFORE TRANSFERS		(5,398)	-	(5,398)	2,654
Gross transfers between funds		-	-	-	-
Net incoming/ (outgoing) resources		(5,398)	-	(5,398)	2,654
RECONCILIATION OF FUNDS					
Total funds brought forward		9,788	-	9,788	7,134
TOTAL FUNDS CARRIED FORWARD		4,390	-	4,390	9,788

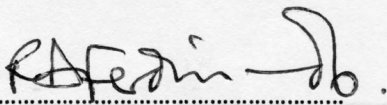
BALA CHILDREN'S CENTRE KENYA

BALANCE SHEET AT 31ST MARCH 2021

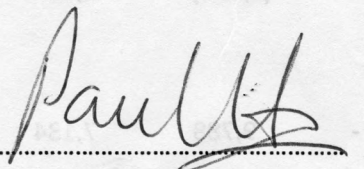
FOR THE YEAR ENDED 31ST MARCH 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
CURRENT ASSETS					
Debtors	5	3,045	-	3,045	5,933
Cash at bank		1,595	-	1,595	4,105
		<u>4,640</u>	<u>-</u>	<u>4,640</u>	<u>10,038</u>
CREDITORS:					
Amounts falling due within one year	6	(250)	-	(250)	(250)
NET CURRENT ASSETS		<u>4,390</u>	<u>-</u>	<u>4,390</u>	<u>9,788</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>4,390</u>	<u>-</u>	<u>4,390</u>	<u>9,788</u>
NET ASSETS		<u>4,390</u>	<u>-</u>	<u>4,390</u>	<u>9,788</u>
FUNDS					
<i>Unrestricted funds</i>	7			4,390	9,788
<i>Restricted funds:</i>				-	-
				-	-
TOTAL FUNDS				<u>4,390</u>	<u>9,788</u>

The financial statements were approved by the Board of Trustees on and were signed on its behalf by:



R. Dorian Ferdinando – Trustee



Paul Hargreaves - Trustee

1. ACCOUNTING POLICIES**Accounting convention**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. ACTIVITIES FOR GENERATING FUNDS

	2021 £	2020 £
Events and fundraising	7,220	2,584
	<u>7,220</u>	<u>2,584</u>

3. INVESTMENT INCOME

	2021 £	2020 £
Deposit account interest	-	-
	<u>-</u>	<u>-</u>

BALA CHILDREN'S CENTRE KENYA
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 31ST MARCH 2021

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustee's remuneration or other benefits for the year ended 31st March 2021 nor for the year ended 31st March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other debtors	3,045	5,933
	<u>3,045</u>	<u>5,933</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Accruals	250	250
	<u>250</u>	<u>250</u>

7. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	Transfer between funds £	At 31.3.21 £
Unrestricted funds				
General fund	9,788	(5,398)	-	4,390
Restricted funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	-	-	-	-
TOTAL FUNDS	<u>9,788</u>	<u>(5,398)</u>	<u>-</u>	<u>4,390</u>

BALA CHILDREN'S CENTRE KENYA
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 31ST MARCH 2021

7. MOVEMENT IN FUNDS - continued

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	53,898	59,296	(5,398)
Restricted funds			
Farm	-	-	-
English education	-	-	-
Bore Hole Project	-	-	-
Goats	-	-	-
Intel project	-	-	-
Medical	-	-	-
Undergraduates	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS	<u><u>53,898</u></u>	<u><u>59,296</u></u>	<u><u>(5,398)</u></u>

BALA CHILDREN'S CENTRE KENYA

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2021

	2021 £	2020 £
INCOMING RESOURCES		
Voluntary income		
Donations	22,263	33,661
Sponsorship	21,370	23,517
Legacies	-	-
Gift aid tax refund	3,045	8,666
	<u>46,678</u>	<u>65,844</u>
Activities for generating funds		
Events and fund raising	7,220	2,584
	<u>7,220</u>	<u>2,584</u>
Investment income		
Deposit account interest	-	-
	<u>-</u>	<u>-</u>
Total incoming resources	53,898	68,428
RESOURCES EXPENDED		
Costs of generating funds		
Cost of just Giving facility	216	216
Fundraising consultancy	254	348
Printing, Stationery & Postage	-	-
	<u>470</u>	<u>564</u>
Charitable activities		
Grants to Bala Mercy children's Centre	58,204	64,530
Farm	-	-
Medical	-	-
	<u>58,204</u>	<u>64,530</u>
Finance		
Bank charges	487	555
	<u>487</u>	<u>555</u>
Governance costs		
Travel & Subsistence	-	-
Sundry Expenses	-	-
Accountancy	135	125
	<u>135</u>	<u>125</u>
Total resources expended	59,296	65,774
Net income/ (expenditure)	<u>(5,398)</u>	<u>2,654</u>