

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
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FOR THE YEAR ENDED 31ST MARCH 2021

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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;

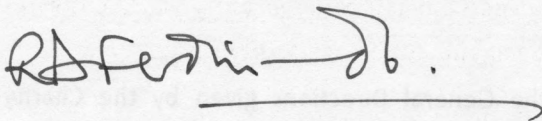
BALA CHILDREN'S CENTRE KENYA

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

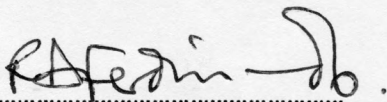
	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income		46,678	-	46,678	65,844
Activities for generating funds	2	7,220	-	7,220	2,584
Investment income	3	-	-	-	-
Total incoming resources		<u>53,898</u>	<u>-</u>	<u>53,898</u>	<u>68,428</u>
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		<u>59,296</u>	<u>-</u>	<u>59,296</u>	<u>65,774</u>
NET INCOMING/ (OUTGOING) RESOURCES BEFORE TRANSFERS		(5,398)	-	(5,398)	2,654
Gross transfers between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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		<u>4,390</u>	<u>-</u>	<u>4,390</u>	<u>9,788</u>

BALA CHILDREN'S CENTRE KENYA

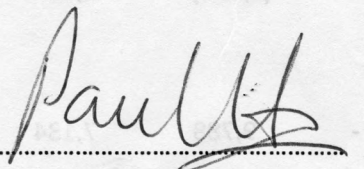
BALANCE SHEET AT 31ST MARCH 2021

	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	7				
<i>Unrestricted funds</i>				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>
	<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	-	-	-
	<hr/>	<hr/>	<hr/>
	-	-	-
TOTAL FUNDS	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	53,898	59,296	(5,398)

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>