

Registered charity number
1101120

Bala Children's Centre Kenya

Report and Accounts

31 March 2022

Bala Children's Centre Kenya
Report and accounts
Contents

	Page
Report of the Trustees	1
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6

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 (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	52,546	-	52,546	53,898
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
	55,075	-	55,075	59,296
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	1,861	-	1,861	4,390

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)
#NAME?		<u>1,861</u>	<u>4,390</u>
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	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>

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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**

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