

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 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	87,144	-	87,144	52,546
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
	78,858	-	78,858	55,075
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	10,147	-	10,147	1,861

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)	
		10,147	1,861
Net Assets		10,147	1,861
Funds			
Unrestricted funds		10,147	1,861
Shareholders' funds		10,147	1,861

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

RD Ferdinand
RD Ferdinand (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
	<hr/>	<hr/>
	16,609	6,917

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	<hr/>	<hr/>
	385	385

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>