

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**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. 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**

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*Ferdinando  
RDFerdinando (Dec 13, 2024 12:36 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 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
<b>INCOMING RESOURCES</b>				
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
<b>TOTAL INCOMING RESOURCES</b>	<b>75,369</b>	<b>-</b>	<b>75,369</b>	<b>87,144</b>
<b>RESOURCES EXPENDED</b>				
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
	<b>82,725</b>	<b>-</b>	<b>82,725</b>	<b>78,858</b>
Excess expenditure over income	(7,356)	-	(7,356)	8,286
Balance of brought forward 1 April 2023	10,147		10,147	1,861
			-	-
<b>Balances carried forward 31 March 2024</b>	<b>2,791</b>	<b>-</b>	<b>2,791</b>	<b>10,147</b>

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

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

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

*RD Ferdinand*  
 RDFerdinando (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.

<b>2 Activities for generating funds</b>	<b>2024 £</b>	<b>2023 £</b>
Events and fundraising	4,189	16,609
	<u>4,189</u>	<u>16,609</u>

**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

<b>4 Creditors: amounts falling due within one year</b>	<b>2024 £</b>	<b>2023 £</b>
Accruals	<u>-</u>	<u>385</u>

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

**5 Movement in funds**

	<b>B/fwd</b>	<b>Net</b>	<b>Transfer</b>	<b>C/fwd</b>
	<b>£</b>	<b>movement</b>	<b>between</b>	<b>£</b>
		<b>in funds</b>	<b>funds</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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

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