

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 supporters 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/> 2,847	<hr/> 2,791
Net Assets		<hr/> 2,847	<hr/> 2,791
Funds			
Unrestricted funds		<hr/> 2,847	<hr/> 2,791
Shareholders' funds		<hr/> 2,847	<hr/> 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

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