

KENYA CHILDREN CENTRES

England & Wales · Charity number 1103868

Details

Status Registered

Legal form Charitable company

Company number [04624555](#)

Registered 2004-05-21

Register [View on the Charity Commission register](#)

Contact

Address Ladybrook House
Thame Road
Warborough
Oxon
OX10 7DA

Phone 07973102285

Email admin@kenyachildrencentres.com

Website www.kenyachildrencentres.com

Activities

Objects: TO ADVANCE THE EDUCATION OF, AND RELIEVE POVERTY, SICKNESS AND DISTRESS AMONG CHILDREN IN KENYA BY THE PROVISION OF HOUSING, SHELTER, REFUGE, COUNSELLING AND THE PROMOTION OF HEALTHCARE.

Activities: Kenya Children Centres cares for 2,000 poor orphaned and vulnerable children at our 8 feeding centres in slum villages, in families in the community and at our homes for abandoned babies and children. Our outreach projects support destitute families with education, counselling, micro-business grants, clothing and personal hygiene items.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Buildings/facilities/open Space
- **What:** Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** FOR CHILDREN IN KENYA.
- Kenya
- Oxfordshire

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-03-31 | £141,770 | £115,768 | - | - |
| 2024-03-31 | £135,042 | £113,848 | - | - |
| 2023-03-31 | £114,567 | £132,163 | - | - |
| 2022-03-31 | £160,483 | £114,224 | - | - |
| 2021-03-31 | £116,415 | £119,584 | - | - |

Trustees

| Name | Role | Appointed |
|------------------------------|-------|------------|
| Dr WILFRED EATON | Chair | |
| Alhaji Beargie Jawara | | 2024-07-18 |
| Diane Ellen Agnes Law | | 2020-06-16 |
| ELIZABETH EATON | | |
| Ian Faulkner | | 2017-12-19 |
| John William James Willcocks | | 2026-03-24 |

KENYA CHILDREN CENTRES

England & Wales - Charity number 1103868

Accounts

Charity Registration No. 1103868

Company Registration No. 04624555 (England and Wales)

KENYA CHILDREN CENTRES
COMPANY LIMITED BY GUARANTEE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2025



10 Bridge Street
Christchurch
BH23 1EF

KENYA CHILDREN CENTRES

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KENYA CHILDREN CENTRES

COMPANY INFORMATION

| | | |
|-----------------------------|--|--------------------------|
| Trustees | Mrs. E Eaton Dr. W C Eaton Mr. I Faulkner Ms. C Clark Mrs. D Law Mr. A Jawara | (Appointed 18 July 2024) |
| Secretary | Mrs. E Eaton | |
| Charity number | 1103868 | |
| Company number | 04624555 | |
| Registered office | 3 Acorn Business Centre Northarbour Road Cosham Portsmouth Hampshire PO6 3TH | |
| Independent examiner | TC Group 10 Bridge Street Christchurch Dorset BH23 1EF | |

KENYA CHILDREN CENTRES

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

Kenya Children Centres (KCC) enable extremely disadvantaged and vulnerable children in Kenya to be safe, healthy, educated and ultimately self-sustaining.

Achievements and performance

KCC continued to fund the Kujali Children's Centre in Thika. The Centre provides temporary residential care for critically vulnerable children who have been identified by the Kenya Government Children's Department and placed by the Family Court. The Kenyan Government allows children to stay at the centre for up to 3 years, but some may only stay for a few days or weeks if their issues can be resolved quickly. Kujali carers help them to rehabilitate physically and mentally before social workers find a safe family situation for them. The social workers support them after reintegration with counselling, healthcare and education.

A specialised home, based at the Kujali Centre, rescues and rehabilitates abandoned babies and abused young teenage mothers. The centre has the capacity for 14 abandoned babies and 10 teenage mothers with their babies. If our social workers are unable to identify safe family members to look after an abandoned baby when it has recovered, the Family Court will allow the baby to be placed for adoption. Five babies were reunited with family members, and two babies were placed for fostering and adoption during the year.

Our outreach team of social workers and kitchen staff support children at locations across Kiambu and Kirinyaga counties. They operate 8 feeding centres, which are located alongside schools in very poor slum and rural communities. During 2024-25, the number of vulnerable children attending the feeding centres each day increased by 200 to 1,200. A daily hot meal is one of the most effective ways of improving a child's health, growth, behaviour and performance in school, which significantly increases the likelihood of employment and self-sufficiency in later life. The most needy children attending these centres also received counselling, school uniforms and schoolbooks.

Our partner school for children with special needs cares for 80 children, an increase of 5 during the year. KCC also assisted 40 children from poor families to attend school, vocational training or university, which will give them skills that will help them gain future employment.

KCC continued to provide education on reproductive health and life skills for 1,200 girls and boys in slums near Thika – an increase of 700 children. The team also provided one-to-one counselling for 150 of the most troubled children and their parents. The purpose is to reduce teenage pregnancies, deal with dysfunctional family issues and remove barriers to academic achievement.

Income from regular monthly donors, grants and fundraising campaigns meets the costs of operating its projects. KCC provides funds to its associated PBO registered in Kenya as "Kujali Children's Centre". Kujali receives occasional small donations of food and materials from donors locally in Kenya. The Trustees donate the cost of all administrative overheads in the UK and travel expenses to ensure that 100% of income from donors is spent on childcare and education in Kenya. Reserves are held on deposit and will be used to fund committed ongoing projects, the initial costs of new activities, and any shortfall in future income.

KENYA CHILDREN CENTRES

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

Financial review

It is the policy of the charity that unrestricted funds should be maintained at a level equivalent to between nine and twelve month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association incorporated on 23 December 2002 as amended by a Special Resolution dated 26 March 2004.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs. E Eaton

Dr. W C Eaton

Mr. D J Morgan

(Resigned 24 November 2024)

Mr. I Faulkner

Ms. C Clark

Mrs. D Law

Mr. A Jawara

(Appointed 18 July 2024)

New trustees are proposed by the Chairman and approved by the Board of Trustees.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees' report was approved by the Board of Trustees.



Dr. W C Eaton

Trustee

Dated: 16/09/25

KENYA CHILDREN CENTRES

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF KENYA CHILDREN CENTRES

I report to the trustees on my examination of the financial statements of Kenya Children Centres (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

TC Group

Dean Pullen FCCA

TC Group

10 Bridge Street
Christchurch
Dorset
BH23 1EF

Dated:19/09/2025.....

KENYA CHILDREN CENTRES

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 MARCH 2025

| | Notes | Unrestricted funds general 2025 £ | Unrestricted funds designated 2025 £ | Restricted funds 2025 £ | Total 2025 £ | Total 2024 £ |
|---|-------|---|--|----------------------------------|--------------------|--------------------|
| Income from: | | | | | | |
| Donations and legacies | 2 | 125,655 | - | 12,498 | 138,153 | 133,004 |
| Investments | 3 | 3,617 | - | - | 3,617 | 2,038 |
| Total income | | 129,272 | - | 12,498 | 141,770 | 135,042 |
| Expenditure on: | | | | | | |
| Charitable activities | 4 | 103,042 | - | 12,726 | 115,768 | 113,848 |
| Total expenditure | | 103,042 | - | 12,726 | 115,768 | 113,848 |
| Net income/(expenditure) | | 26,230 | - | (228) | 26,002 | 21,194 |
| Transfers between funds | | (38,052) | 40,000 | (1,948) | - | - |
| Other recognised gains and losses: | | | | | | |
| Other gains/(losses) | 9 | (392) | - | - | (392) | 5 |
| Net movement in funds | | (12,214) | 40,000 | (2,176) | 25,610 | 21,199 |
| Reconciliation of funds: | | | | | | |
| Fund balances at 1 April 2024 | | 84,126 | 55,000 | 9,885 | 149,011 | 127,812 |
| Fund balances at 31 March 2025 | | 71,912 | 95,000 | 7,709 | 174,621 | 149,011 |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

KENYA CHILDREN CENTRES

BALANCE SHEET

AS AT 31 MARCH 2025

| | Notes | 2025 £ | £ | 2024 £ | £ |
|---|-------|----------------|----------------|----------------|----------------|
| Current assets | | | | | |
| Debtors | 10 | 9,384 | | 10,044 | |
| Investments | 11 | 64,298 | | 42,304 | |
| Cash at bank and in hand | | 100,939 | | 109,161 | |
| | | <u>174,621</u> | | <u>161,509</u> | |
| Creditors: amounts falling due within one year | 12 | - | | (12,498) | |
| Net current assets | | | <u>174,621</u> | | <u>149,011</u> |
| Income funds | | | | | |
| Restricted funds | 13 | | 7,709 | | 9,885 |
| <u>Unrestricted funds</u> | | | | | |
| Designated funds | 15 | 95,000 | | 55,000 | |
| General unrestricted funds | | <u>71,912</u> | | <u>84,126</u> | |
| | | | <u>166,912</u> | | <u>139,126</u> |
| | | | <u>174,621</u> | | <u>149,011</u> |

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The members have not required the company to obtain an audit in accordance with the section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and for their preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on16/9/25.....



Dr. W C Eaton
Trustee

Company Registration No. 04624555

1 Accounting policies

Charity information

Kenya Children Centres is a private company limited by guarantee incorporated in England and Wales. The registered office is 3 Acorn Business Centre, Northarbour Road, Cosham, Portsmouth, Hampshire, PO6 3TH.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

KENYA CHILDREN CENTRES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Income from grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amounts of the obligation can be measured reliably. It has been classified under headings that aggregate all costs related to the category. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Grants payable are recognised when the expenditure is incurred.

1.6 Investments

Current asset investments relate to fixed term deposits and are stated at the lower of cost and net realisable value.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

1.9 Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.10 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 Donations and legacies

| | Unrestricted funds general £ | Restricted funds £ | Total 2025 £ | Total 2024 £ |
|---------------------|---------------------------------------|--------------------------|--------------------|--------------------|
| Donations and gifts | 125,655 | 12,498 | 138,153 | 133,004 |

KENYA CHILDREN CENTRES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

3 Investments

| | 2025 | 2024 |
|---------------------|--------------|--------------|
| | £ | £ |
| Interest receivable | 3,617 | 2,038 |
| | <u>3,617</u> | <u>2,038</u> |

4 Charitable activities

| | 2025 | 2024 |
|-----------------------------|----------------|----------------|
| | £ | £ |
| Donation processing charges | 1,398 | 1,109 |
| Bank charges | 1,624 | 1,356 |
| Insurance | 1,531 | 740 |
| | <u>4,553</u> | <u>3,205</u> |
| Grant funding of activities | 111,215 | 110,643 |
| | <u>115,768</u> | <u>113,848</u> |

KENYA CHILDREN CENTRES**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2025****5 Grants payable**

| | Grants Payable 2025 £ | Grants Payable 2024 £ |
|----------------------------|--|--|
| Grants to institutions: | | |
| Abandoned baby unit | 25,680 | 23,942 |
| Feeding programme | 18,938 | 22,385 |
| Kenya social workers costs | 10,915 | 9,812 |
| Orphan children centre | 20,931 | 19,227 |
| Women leaders | 1,358 | 552 |
| Autistic school | 4,150 | 3,902 |
| Other | 1,893 | 6,690 |
| Reproductive health | 11,368 | 7,257 |
| Sanitary program | 128 | 3,425 |
| | <u>95,361</u> | <u>97,192</u> |
| Education Grant | 15,854 | 13,451 |
| | <u>111,215</u> | <u>110,643</u> |

The amount of £111,215 (2024 - £110,643) relates to grants payable to a related charity, as disclosed in Note 17, to cover operating costs implementing the charities objectives.

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

7 Employees

There were no employees during the year.

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

KENYA CHILDREN CENTRES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

| 9 Other gains or losses | Unrestricted funds general 2025 £ | Total 2024 £ |
|--|---|------------------------|
| Foreign exchange losses | 392 | (5) |
| | 392 | (5) |
| 10 Debtors | 2025 | 2024 |
| Amounts falling due within one year: | £ | £ |
| Other debtors | 9,384 | 10,044 |
| | 9,384 | 10,044 |
| 11 Current asset investments | 2025 | 2024 |
| | £ | £ |
| Fixed term interest bearing deposits | 64,298 | 42,304 |
| | 64,298 | 42,304 |
| 12 Creditors: amounts falling due within one year | 2025 | 2024 |
| | £ | £ |
| Deferred income | - | 12,498 |
| | - | 12,498 |

Deferred income represents grants received for multi-year projects.

KENYA CHILDREN CENTRES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

13 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

| | At 1 April 2024 | Incoming resources | Resources expended | Transfers | At 31 March 2025 |
|---------------------------|-----------------|--------------------|--------------------|----------------|------------------|
| | £ | £ | £ | £ | £ |
| Women Leaders programme | 1,948 | 2,500 | (1,358) | (1,948) | 1,142 |
| Reproductive Health Funds | 7,937 | 9,998 | (11,368) | - | 6,567 |
| | <u>9,885</u> | <u>12,498</u> | <u>(12,726)</u> | <u>(1,948)</u> | <u>7,709</u> |

The specific purposes for which the funds are applied are as follows:

Women Leaders Programme

In 2021 Kenya Children Centres (KCC) launched our Women Leaders Programme (WLP), to support 20 girls from extremely disadvantaged backgrounds to become women leaders and role models in their communities.

We are providing educational support, comprehensive mentoring, and world-class leadership training for 10 girls at university and 10 girls at high school. They will develop skills, knowledge, and confidence to become self-sustaining adults in paid employment or running their own businesses. In return the girls have committed to mentoring a younger girl through their education, and sharing their learning with their families and communities.

Reproductive Health

KCCs Reproductive Health Programme was set up to tackle the root causes of unwanted babies and their abandonment. Most young people in the poorer areas of Kenya receive no guidance on sexual matters or support for their adolescent concerns due to absent parents and overworked teachers. KCC aims to fill that gap. We want to help girls and boys avoid being stigmatised and rejected, discontinuing school, suffering poverty and ill health, and risking further abuse. The first stage of the Programme, kindly funded by a grant from the Geoff Herrington Foundation, employed three counsellors to engage with children through their schools. A second round of funding, secured last financial year, will allow the work to continue for another two years.

KENYA CHILDREN CENTRES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

14 Unrestricted funds - designated

The trustees have decided to increase the level of designated funds included in unrestricted funds from £55,000 to £95,000. This is to cover the amount committed by Kenya Children Centres for supporting the projects run by Kujali Children's Centre in Kenya for at least a year.

Kujali Children's Centre is a Charitable Children's Institution (CCI) and Public Benefit Organisation (PBO) in Kenya which delivers services on behalf of Kenya Children Centres.

| At 1 April 2024 | Transfers | At 31 March 2025 |
|-----------------|---------------|------------------|
| £ | £ | £ |
| 55,000 | 40,000 | 95,000 |
| <u>55,000</u> | <u>40,000</u> | <u>95,000</u> |

15 Unrestricted funds

The figures below do not include designated funds.

| | At 1 April 2024 | Incoming resources | Resources expended | Transfers | Gains and losses | At 31 March 2025 |
|---------------|-----------------|--------------------|--------------------|-----------------|------------------|------------------|
| | £ | £ | £ | £ | £ | £ |
| General funds | 84,126 | 129,272 | (103,042) | (38,052) | (392) | 71,912 |
| | <u>84,126</u> | <u>129,272</u> | <u>(103,042)</u> | <u>(38,052)</u> | <u>(392)</u> | <u>71,912</u> |

16 Analysis of net assets between funds

| | Unrestricted funds general 2025 | Unrestricted funds designated 2025 | Restricted funds 2025 | Total 2025 |
|------------------------------|---------------------------------|------------------------------------|-----------------------|----------------|
| | £ | £ | £ | £ |
| At 31 March 2025: | | | | |
| Current assets/(liabilities) | 71,912 | 95,000 | 7,709 | 174,621 |
| | <u>71,912</u> | <u>95,000</u> | <u>7,709</u> | <u>174,621</u> |

KENYA CHILDREN CENTRES**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2025****16 Analysis of net assets between funds****(Continued)**

| | Unrestricted funds general 2024 £ | Unrestricted funds designated 2024 £ | Restricted funds 2024 £ | Total 2024 £ |
|------------------------------|--|---|--|-----------------------------|
| At 31 March 2024: | | | | |
| Current assets/(liabilities) | 84,126 | 55,000 | 9,885 | 149,011 |
| | <u>84,126</u> | <u>55,000</u> | <u>9,885</u> | <u>149,011</u> |

17 Related party transactions

During the financial year the trustees and foundations under control of the trustees made donations totalling £1,305 (2024 - £29,734) to the charity and received reimbursed expenses totalling £nil (2024 - £nil).

The charity provides grant funding to Kujali Children's Centre, a registered public benefit organisation in Kenya, to further its charitable objectives. Kujali Children's Centre is a related party by virtue of Ian Faulkner, a trustee of both Kenya Children Centres and Kujali Children's Centre. During the year, grants totalling £111,215 (2024 - £110,643) were given to Kujali Children's Centre.

KENYA CHILDREN CENTRES

England & Wales - Charity number 1103868

Accounts

Charity Registration No. 1103868

Company Registration No. 04624555 (England and Wales)

**KENYA CHILDREN CENTRES
COMPANY LIMITED BY GUARANTEE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2024**



10 Bridge Street
Christchurch
BH23 1EF

KENYA CHILDREN CENTRES

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KENYA CHILDREN CENTRES

LEGAL AND ADMINISTRATIVE INFORMATION

| | |
|-----------------------------|--|
| Trustees | Mrs. E Eaton Dr. W C Eaton Mr. D J Morgan Mr. I Faulkner Ms. C Clark Mrs. D Law |
| Secretary | Mrs. E Eaton |
| Charity number | 1103868 |
| Company number | 04624555 |
| Principal address | Ladybrook House Thame Road Warborough Oxfordshire United Kingdom OX10 7DA |
| Registered office | 3 Acorn Business Centre Northarbour Road Cosham Portsmouth Hampshire PO6 3TH |
| Independent examiner | TC Group 10 Bridge Street Christchurch Dorset BH23 1EF |

KENYA CHILDREN CENTRES

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their report and financial statements for the year ended 31 March 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

Kenya Children Centres (KCC) enable extremely disadvantaged and vulnerable children in Kenya to be safe, healthy, educated and ultimately self-sustaining.

Achievements and performance

KCC continued to provide a temporary refuge at the Kujali Children's Centre in Thika for critically vulnerable children identified by the Kenya Government Children's Department and placed by the Family Court. Kujali carers help them to rehabilitate physically and mentally before social workers find a safe family situation for them. The social workers support them after re-integration with counselling, healthcare and education.

The Kujali Centre also contains a specialised home that rescues and rehabilitates abandoned babies and abused young teenage mothers. The centre cares for 14 abandoned babies and 10 teenage mothers with their babies. If our social workers are unable to identify safe family members to look after an abandoned baby relative when it has recovered, the Family Court will approve that it is placed for adoption. Three babies were placed for adoption during the year. Seven pregnant teenage girls were supported during their pregnancy, taught parenting skills and helped to return to their community and complete their education.

The outreach team of social workers and kitchen staff are based at the Kujali Centre and support children at multiple locations across Kiambu and Kirinyaga counties. Our feeding centres, which are located at 8 schools in very poor slum and rural communities, are attended by 1,000 vulnerable children each day. A daily hot meal is one of the most effective ways of improving a child's health, growth, behaviour and performance in school, which significantly increases the likelihood of employment and self-sufficiency in later life. The impact of the feeding programme is tracked for each child every term. The most needy children attending these centres also received counselling, school uniforms and school books.

Our partner school for children with special needs cares for 75 children. We also assisted 80 children from poor families to attend school, vocational training or university, which will give them skills that will help them gain future employment.

KCC continued to provide education on reproductive health and life skills for 500 girls and boys, adding a third school this year, in slums near Thika. The team also provided one-to-one counselling for 150 of the most troubled children and parents. The purpose is to reduce teenage pregnancies, deal with dysfunctional family issues and remove barriers to academic achievement. KCC is grateful to the Geoff Herrington Foundation for extending their funding for this project until 2026.

Income from regular monthly donors, grants and fund-raising campaigns meets the costs of operating its projects. KCC provides funds to its associated NGO registered in Kenya as "Kujali Children's Centre". Kujali receives occasional small donations of food and materials from donors locally in Kenya. The Trustees donate the cost of all administrative overheads in the UK and travel expenses to ensure that 100% of income from donors is spent on child care and education in Kenya. Reserves are held on deposit and will be used to fund committed ongoing projects, the initial costs of new activities, and any shortfall in future income.

KENYA CHILDREN CENTRES

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

Financial review

It is the policy of the charity that unrestricted funds should be maintained at a level equivalent to between nine and twelve month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association incorporated on 23 December 2002 as amended by a Special Resolution dated 26 March 2004.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs. E Eaton

Dr. W C Eaton

Mr. D J Morgan

Mr. I Faulkner

Ms. C Clark

Mrs. D Law

New trustees are proposed by the Chairman and approved by the Board of Trustees.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees' report was approved by the Board of Trustees.

Dr. W C Eaton

Trustee

Dated: 27 September 2024

KENYA CHILDREN CENTRES

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF KENYA CHILDREN CENTRES

I report to the trustees on my examination of the financial statements of Kenya Children Centres (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Dean Pullen FCCA
TC Group

10 Bridge Street
Christchurch
Dorset
BH23 1EF

Dated: 30 September 2024

KENYA CHILDREN CENTRES

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

| | Notes | Unrestricted funds general 2024 £ | Unrestricted funds designated 2024 £ | Restricted funds 2024 £ | Total 2024 £ | Total 2023 £ |
|---|-------|---|--|----------------------------------|--------------------|--------------------|
| Income from: | | | | | | |
| Donations and legacies | 2 | 117,866 | - | 15,138 | 133,004 | 113,754 |
| Investments | 3 | 2,038 | - | - | 2,038 | 813 |
| Total income | | 119,904 | - | 15,138 | 135,042 | 114,567 |
| Expenditure on: | | | | | | |
| Charitable activities | 4 | 98,011 | - | 15,837 | 113,848 | 132,163 |
| Net incoming/(outgoing) resources before transfers | | 21,893 | - | (699) | 21,194 | (17,596) |
| Gross transfers between funds | | (2,192) | - | 2,192 | - | - |
| Net income/(expenditure) for the year/ Net incoming/(outgoing) resources | | 19,701 | - | 1,493 | 21,194 | (17,596) |
| Other recognised gains and losses | | | | | | |
| Other gains or losses | 8 | 5 | - | - | 5 | - |
| Net movement in funds | | 19,706 | - | 1,493 | 21,199 | (17,596) |
| Fund balances at 1 April 2023 | | 64,420 | 55,000 | 8,392 | 127,812 | 145,409 |
| Fund balances at 31 March 2024 | | 84,126 | 55,000 | 9,885 | 149,011 | 127,813 |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

KENYA CHILDREN CENTRES**BALANCE SHEET****AS AT 31 MARCH 2024**

| | | 2024 | | 2023 | |
|---|-------|----------------|----------------|----------------|----------------|
| | Notes | £ | £ | £ | £ |
| Current assets | | | | | |
| Debtors | 9 | 10,044 | | 6,130 | |
| Investments | 10 | 42,304 | | 41,634 | |
| Cash at bank and in hand | | 109,161 | | 85,049 | |
| | | <u>161,509</u> | | <u>132,813</u> | |
| Creditors: amounts falling due within one year | 11 | (12,498) | | (5,000) | |
| Net current assets | | | 149,011 | | 127,813 |
| | | | <u>149,011</u> | | <u>127,813</u> |
| Income funds | | | | | |
| Restricted funds | 12 | | 9,885 | | 8,392 |
| <u>Unrestricted funds</u> | | | | | |
| Designated funds | 13 | 55,000 | | 55,000 | |
| General unrestricted funds | | 84,126 | | 64,421 | |
| | | <u>139,126</u> | | <u>119,421</u> | |
| | | | 149,011 | | 127,813 |
| | | | <u>149,011</u> | | <u>127,813</u> |

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

The members have not required the company to obtain an audit in accordance with the section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and for their preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 27 September 2024

Dr. W C Eaton
Trustee

Company Registration No. 04624555

1 Accounting policies

Charity information

Kenya Children Centres is a private company limited by guarantee incorporated in England and Wales. The registered office is 3 Acorn Business Centre, Northarbour Road, Cosham, Portsmouth, Hampshire, PO6 3TH.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

KENYA CHILDREN CENTRES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Income from grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amounts of the obligation can be measured reliably. It has been classified under headings that aggregate all costs related to the category. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Grants payable are recognised when the expenditure is incurred.

1.6 Investments

Current asset investments relate to fixed term deposits and are stated at the lower of cost and net realisable value.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

1.9 Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.10 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 Donations and legacies

| | Unrestricted funds general £ | Restricted funds £ | Total 2024 £ | Total 2023 £ |
|---------------------|---------------------------------------|--------------------------|--------------------|--------------------|
| Donations and gifts | 117,866 | 15,138 | 133,004 | 113,754 |

KENYA CHILDREN CENTRES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

3 Investments

| | 2024 | 2023 |
|---------------------|--------------|-------------|
| | £ | £ |
| Interest receivable | 2,038 | 813 |
| | <u>2,038</u> | <u>813</u> |

4 Charitable activities

| | 2024 | 2023 |
|-----------------------------------|----------------|----------------|
| | £ | £ |
| Donation processing charges | 1,109 | 995 |
| Bank charges | 1,356 | 957 |
| Accountancy and professional fees | - | 13 |
| Insurance | 740 | 680 |
| | <u>3,205</u> | <u>2,645</u> |
| Grant funding of activities | 110,643 | 129,518 |
| | <u>113,848</u> | <u>132,163</u> |

KENYA CHILDREN CENTRES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

5 Grants payable

| | Grants Payable 2024 £ | Grants Payable 2023 £ |
|----------------------------|--|--|
| Grants to institutions: | | |
| Abandoned baby unit | 23,942 | 23,365 |
| Feeding programme | 22,385 | 27,587 |
| Kenya social workers costs | 9,812 | 12,004 |
| Orphan children centre | 19,227 | 36,358 |
| Womans leaders | 552 | 8,972 |
| Autistic school | 3,902 | 4,325 |
| Other | 6,690 | 5,527 |
| Reproductive health | 7,257 | - |
| Sanitary program | 3,425 | - |
| | <u>97,192</u> | <u>118,138</u> |
| Education Grant | <u>13,451</u> | <u>11,380</u> |
| | <u><u>110,643</u></u> | <u><u>129,518</u></u> |

The amount of £110,643 (2023 - £129,518) relates to grants payable for normal day to day operating costs.

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

7 Employees

There were no employees during the year.

8 Other gains or losses

| | Unrestricted funds general 2024 £ | Total 2023 £ |
|------------------------|--|-----------------------------|
| Foreign exchange gains | (5) | - |
| | <u><u>(5)</u></u> | <u><u>-</u></u> |

KENYA CHILDREN CENTRES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

| | | |
|--|-------------|-------------|
| 9 Debtors | 2024 | 2023 |
| | £ | £ |
| Amounts falling due within one year: | | |
| Other debtors | 10,044 | 6,130 |
| | ===== | ===== |
| 10 Current asset investments | 2024 | 2023 |
| | £ | £ |
| Fixed term interest bearing deposits | 42,304 | 41,634 |
| | ===== | ===== |
| 11 Creditors: amounts falling due within one year | 2024 | 2023 |
| | £ | £ |
| Deferred income | 12,498 | 5,000 |
| | ===== | ===== |

Deferred income represents grants received for multi year projects.

KENYA CHILDREN CENTRES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

12 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

| | Movement in funds | | | | |
|---------------------------|------------------------------------|-------------------------------|-------------------------------|------------------|-------------------------------------|
| | Balance at 1 April 2023 | Incoming resources | Resources expended | Transfers | Balance at 31 March 2024 |
| | £ | £ | £ | £ | £ |
| Womens Leaders programme | - | 2,500 | (552) | - | 1,948 |
| Reproductive Health Funds | 5,196 | 19,995 | (7,257) | - | 17,934 |
| Sanitary Programme Funds | 3,196 | - | (3,425) | 229 | - |
| Umoja Feeding Centre | - | 2,640 | (2,640) | - | - |
| Feeding Programme | - | - | (1,963) | 1,963 | - |
| | <u>8,392</u> | <u>25,135</u> | <u>(15,837)</u> | <u>2,192</u> | <u>9,885</u> |

12 Restricted funds

(Continued)

The specific purposes for which the funds are applied are as follows:

Womens Leaders Programme

In 2021 Kenya Children Centres (KCC) launched our Women Leaders Programme (WLP), to support 20 girls from extremely disadvantaged backgrounds to become women leaders and role models in their communities.

We are providing educational support, comprehensive mentoring, and world-class leadership training for 10 girls at university and 10 girls at high school. They will develop skills, knowledge, and confidence to become self-sustaining adults in paid employment or running their own businesses. In return the girls have committed to mentoring a younger girl through their education, and sharing their learning with their families and communities.

Reproductive Health

KCCs Reproductive Health Programme was set up to tackle the root causes of unwanted babies and their abandonment. Most young people in the poorer areas of Kenya receive no guidance on sexual matters or support for their adolescent concerns due to absent parents and overworked teachers. KCC aims to fill that gap. We want to help girls and boys avoid being stigmatised and rejected, discontinuing school, suffering poverty and ill health, and risking further abuse. The first stage of the Programme, kindly funded by a grant from the Geoff Herrington Foundation, employed three counsellors to engage with children through their schools. A second round of funding, secured this financial year, will allow the work to continue for another two years.

Sanitary Programme

Numerous studies recognise “period poverty” (the lack of access to hygienic sanitary products during menstruation) as a primary reason for teenage abuse and health problems. Girls miss school when they have periods and endure shame among their friends and family. They are vulnerable to sexual predators and at risk of sexually transmitted diseases (STDs). According to UNESCO studies:

- 65% of females in Kenya cannot afford sanitary pads, leading to missed education and shaming in school.
- 10% of fifteen-year-old girls resort to prostitution in order to access sanitary products.
- The Kenyan Ministry of Education recently estimated that a girl is absent from school for 6 weeks in a year due to menstruation-related issues.
- Lack of knowledge and education about menstruation has a significant impact on society. Africa Business Daily reported in Feb 2020 that a 14-year-old schoolgirl in Bomet hanged herself after being humiliated by a teacher for having her period and staining her uniform.
- “Free” alternatives that are used include cow dung, leaves, and rags. All of these have a very high risk of infections such as urinary tract infections (UTIs) and adverse impacts on health. Importantly, the girls affected usually have no one to discuss this with and cannot afford adequate healthcare and medication. KCC’s Sanitary Programme aims to help address these issues, but providing free sanitary health products to girls in the schools that we support. We raised donations specifically for this programme; these are now spent, and the Feeding Programmes are funded from our unrestricted funds.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

12 Restricted funds**(Continued)****Feeding Programmes**

In Kenya, a considerable number of students face the formidable challenge of attending school on an empty stomach, making it difficult for them to concentrate on their studies. Recognising this predicament, Kenya Children's Centres (KCC) has embarked on a comprehensive programme designed not only to address the immediate nutritional needs but also to instigate enduring positive changes in the lives of over 1500 children who would otherwise go hungry.

The primary objective of KCC's school feeding program is to break the cycle of hunger, thereby fostering improved concentration and heightened engagement in learning among the beneficiaries. KCC ensures that these students receive nutritious meals daily, providing them with the necessary sustenance to focus in the classroom and actively participate in the educational process. Some of the donations that we received in the past were specifically to support our feeding programmes and were reserved for this purpose. Some of the donations were specifically for the feeding programme at Umoja School and were reserved for this purpose. These are now spent, and the Feeding Programmes are funded from our unrestricted funds.

13 Designated funds

| | Movement in funds | | |
|---|----------------------------|-----------------------|-----------------------------|
| | Balance at 1 April 2023 | Incoming resources | Balance at 31 March 2024 |
| | £ | £ | £ |
| Unfunded charity activities for next financial year | 55,000 | - | 55,000 |
| | <u>55,000</u> | <u>-</u> | <u>55,000</u> |

The trustees have decided to designate £55,000 of the unrestricted funds to meet the unfunded (in terms of committed donations) charitable activities planned for the future. The designated fund is based on the gap between the expected expenditure and income for the next 12 month period.

14 Analysis of net assets between funds

| | Unrestricted funds 2024 | Designated funds 2024 | Restricted funds 2024 | Total 2024 | Total 2023 |
|--|-------------------------------|-----------------------------|-----------------------------|----------------|----------------|
| | £ | £ | £ | £ | £ |
| Fund balances at 31 March 2024 are represented by: | | | | | |
| Current assets/(liabilities) | 149,011 | - | - | 149,011 | 127,813 |
| | <u>149,011</u> | <u>-</u> | <u>-</u> | <u>149,011</u> | <u>127,813</u> |

15 Related party transactions

KENYA CHILDREN CENTRES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

15 Related party transactions

(Continued)

During the financial year the trustees and foundations under control of the trustees made donations totalling £29,734 (2023- £23,421) to the charity and received reimbursed expenses totalling £nil (2023 - £13).

KENYA CHILDREN CENTRES

England & Wales - Charity number 1103868

Accounts

Charity Registration No. 1103868

Company Registration No. 04624555 (England and Wales)

KENYA CHILDREN CENTRES
COMPANY LIMITED BY GUARANTEE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2023

tc accounts · tax · legal · financial planning

10 Bridge Street
Christchurch
BH23 1EF

KENYA CHILDREN CENTRES

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KENYA CHILDREN CENTRES

LEGAL AND ADMINISTRATIVE INFORMATION

| | |
|-----------------------------|--|
| Trustees | Mrs. E Eaton Dr. W C Eaton Mr. D J Morgan Mr. I Faulkner Ms. C Clark Mrs. D Law |
| Secretary | Mrs. E Eaton |
| Charity number | 1103868 |
| Company number | 04624555 |
| Principal address | Ladybrook House Thame Road Warborough Oxfordshire United Kingdom OX10 7DA |
| Registered office | 3 Acorn Business Centre Northharbour Road Cosham Portsmouth Hampshire PO6 3TH |
| Independent examiner | TC Group 10 Bridge Street Christchurch Dorset BH23 1EF |

KENYA CHILDREN CENTRES

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their report and financial statements for the year ended 31 March 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

Kenya Children Centres (KCC) enable extremely disadvantaged and vulnerable children in Kenya to be safe, healthy, educated and ultimately self-sustaining.

Achievements and performance

KCC continued to provide a temporary refuge at the Kujali Children's Centre in Thika for critically vulnerable children identified by the Kenya Government Children's Department. Kujali carers help them to rehabilitate physically and mentally before social workers find a safe family situation for them. The social workers support them after re-integration with counselling, healthcare and education.

KCC supports a specialised home that rescues and rehabilitates abandoned babies and raped young teenage mothers. It is also located at the Kujali Centre. During the year, eight babies have been placed for adoption. The pregnant teenage girls are supported during their pregnancy, taught parenting skills and helped to return to their community and complete their education.

KCC supported approximately 1,200 vulnerable children living with families in the community. The number of vulnerable children attending our feeding centres, which are based at 8 schools in very poor slum and rural communities, increased by 200 to more than 1,000 each day. The most needy children attending these centres also received counselling, school uniforms and school books. The health, academic performance and wellbeing of the children are measured at the start and finish of each school term. The data collected since January 2020 provides evidence that a daily hot meal is one of the most effective ways of improving a child's health, growth, behaviour and performance in school, which significantly increases the likelihood of employment and self-sufficiency in later life.

Our partner school for children with special needs expanded to 85 children during the year. We also assisted 100 children from poor families to attend school, vocational training or university, giving them the opportunity to develop skills that will help them gain future employment.

KCC provides education on reproductive health and life skills for 600 girls and boys at two schools in slums near Thika. Our team also provides one-to-one counselling. The purpose is to reduce teenage pregnancies, deal with dysfunctional family issues and remove barriers to academic achievement. KCC is grateful to the Geoff Herrington Foundation for providing funds for the first two years of this project.

Income from regular monthly donors, grants and fund-raising campaigns meets the costs of operating its projects. KCC provides funds to its associated NGO registered in Kenya as "Kujali Children's Centre". Kujali receives occasional small donations of food and materials from donors locally in Kenya. The Trustees donate the cost of all administrative overheads in the UK and travel expenses to ensure that 100% of income from all other donors is spent on child care and education in Kenya. Reserves are held on deposit and will be used to fund committed ongoing projects, the initial costs of new activities, and any shortfall in future income.

KENYA CHILDREN CENTRES

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

Financial review

It is the policy of the charity that unrestricted funds should be maintained at a level equivalent to between nine and twelve month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association incorporated on 23 December 2002 as amended by a Special Resolution dated 26 March 2004.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs. E Eaton
Dr. W C Eaton
Mr. D J Morgan
Mr. I Faulkner
Ms. C Clark
Mrs. D Law

New trustees are proposed by the Chairman and approved by the Board of Trustees.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees' report was approved by the Board of Trustees.



.....
Dr. W C Eaton

Trustee

Dated:**14/12/2023**

KENYA CHILDREN CENTRES

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF KENYA CHILDREN CENTRES

I report to the trustees on my examination of the financial statements of Kenya Children Centres (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Dean Pullen FCCA
TC Group

10 Bridge Street
Christchurch
Dorset
BH23 1EF

Dated: 14/12/23

KENYA CHILDREN CENTRES

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 MARCH 2023

| | Notes | Unrestricted funds general 2023 £ | Unrestricted funds designated 2023 £ | Restricted funds 2023 £ | Total 2023 £ | Total 2022 £ |
|---|-------|---|--|----------------------------------|--------------------|--------------------|
| <u>Income from:</u> | | | | | | |
| Donations and legacies | 2 | 108,614 | - | 5,140 | 113,754 | 160,073 |
| Investments | 3 | 813 | - | - | 813 | 410 |
| Total income | | 109,427 | - | 5,140 | 114,567 | 160,483 |
| <u>Expenditure on:</u> | | | | | | |
| Charitable activities | 4 | 109,719 | - | 22,444 | 132,163 | 114,224 |
| Net (outgoing)/incoming resources before transfers | | (292) | - | (17,304) | (17,596) | 46,259 |
| Gross transfers between funds | | (9,504) | - | 9,504 | - | - |
| Net (expenditure)/income for the year/ Net movement in funds | | (9,796) | - | (7,800) | (17,596) | 46,259 |
| Fund balances at 1 April 2022 | | 74,217 | 55,000 | 16,192 | 145,409 | 99,150 |
| Fund balances at 31 March 2023 | | 64,421 | 55,000 | 8,392 | 127,813 | 145,409 |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

KENYA CHILDREN CENTRES

BALANCE SHEET

AS AT 31 MARCH 2023

| | Notes | 2023 £ | £ | 2022 £ | £ |
|---|-------|----------------|----------------|----------------|----------------|
| Current assets | | | | | |
| Debtors | 8 | 6,130 | | 15,086 | |
| Investments | 9 | 41,634 | | 41,201 | |
| Cash at bank and in hand | | 85,049 | | 96,622 | |
| | | <u>132,813</u> | | <u>152,909</u> | |
| Creditors: amounts falling due within one year | 10 | <u>(5,000)</u> | | <u>(7,500)</u> | |
| Net current assets | | | <u>127,813</u> | | <u>145,409</u> |
| Income funds | | | | | |
| Restricted funds | 11 | | 8,392 | | 16,192 |
| <u>Unrestricted funds</u> | | | | | |
| Designated funds | 12 | 55,000 | | 55,000 | |
| General unrestricted funds | | <u>64,421</u> | | <u>74,217</u> | |
| | | | <u>119,421</u> | | <u>129,217</u> |
| | | | <u>127,813</u> | | <u>145,409</u> |

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The members have not required the company to obtain an audit in accordance with the section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and for their preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on**14/12/2023**



.....
Dr. W C Eaton
Trustee

Company Registration No. 04624555

KENYA CHILDREN CENTRES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Kenya Children Centres is a private company limited by guarantee incorporated in England and Wales. The registered office is 3 Acorn Business Centre, Northarbour Road, Cosham, Portsmouth, Hampshire, PO6 3TH.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

KENYA CHILDREN CENTRES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Income from grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amounts of the obligation can be measured reliably. It has been classified under headings that aggregate all costs related to the category. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Grants payable are recognised when the expenditure is incurred.

1.6 Investments

Current asset investments relate to fixed term deposits and are stated at the lower of cost and net realisable value.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

1.9 Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.10 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 Donations and legacies

| | Unrestricted funds general £ | Restricted funds £ | Total 2023 £ | Total 2022 £ |
|---------------------|---------------------------------------|--------------------------|--------------------|--------------------|
| Donations and gifts | 108,614 | 5,140 | 113,754 | 160,073 |

KENYA CHILDREN CENTRES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

3 Investments

| | 2023 | 2022 |
|---------------------|-------------|-------------|
| | £ | £ |
| Interest receivable | 813 | 410 |
| | <u>813</u> | <u>410</u> |

4 Charitable activities

| | 2023 | 2022 |
|-----------------------------------|----------------|----------------|
| | £ | £ |
| Donation processing charges | 995 | 1,047 |
| Bank charges | 957 | 990 |
| Accountancy and professional fees | 13 | 13 |
| Insurance | 680 | 646 |
| | <u>2,645</u> | <u>2,696</u> |
| Grant funding of activities | 129,518 | 111,528 |
| | <u>132,163</u> | <u>114,224</u> |

KENYA CHILDREN CENTRES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

5 Grants payable

| | Grants Payable 2023 £ | Grants Payable 2022 £ |
|----------------------------|--|--|
| Grants to institutions: | | |
| Abandoned baby unit | 23,365 | 23,314 |
| Feeding programme | 27,587 | 20,734 |
| Kenya social workers costs | 12,004 | 12,284 |
| Orphan children centre | 36,358 | 29,717 |
| Womans leaders | 8,972 | 9,527 |
| Autistic school | 4,325 | 2,135 |
| Other | 5,527 | 2,133 |
| | <u>118,138</u> | <u>99,844</u> |
| Education Grant | 11,380 | 11,684 |
| | <u>129,518</u> | <u>111,528</u> |

The amount of £129,518 (2022 - £111,528) relates to grants payable for normal day to day operating costs.

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

7 Employees

There were no employees during the year.

8 Debtors

| | 2023 £ | 2022 £ |
|--------------------------------------|-------------------|-------------------|
| Amounts falling due within one year: | | |
| Other debtors | 6,130 | 15,086 |
| | <u>6,130</u> | <u>15,086</u> |

KENYA CHILDREN CENTRES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

9 Current asset investments

| | 2023 | 2022 |
|--------------------------------------|-------------------|-------------------|
| | £ | £ |
| Fixed term interest bearing deposits | 41,634 | 41,201 |
| | <u> </u> | <u> </u> |

10 Creditors: amounts falling due within one year

| | 2023 | 2022 |
|-----------------|-------------------|-------------------|
| | £ | £ |
| Deferred income | 5,000 | 7,500 |
| | <u> </u> | <u> </u> |

Deferred income consisted of donation of over four years for 4-5 girls.

11 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

| | Movement in funds | | | | |
|---|--------------------------|-------------------|-------------------|-------------------|----------------------|
| | Balance at 1 | Incoming | Resources | Transfers | Balance at 31 |
| | April 2022 | resources | expended | | March 2023 |
| | £ | £ | £ | £ | £ |
| Kiabarikiri School Feeding Programme Fund | 421 | - | (2,436) | 2,015 | - |
| Womens Leaders programme | - | 2,500 | (2,500) | - | - |
| Reproductive Health Funds | 9,227 | - | (4,031) | - | 5,196 |
| Sanitary Programme Funds | 4,078 | - | (882) | - | 3,196 |
| Umoja Feeding Centre | - | 2,640 | (2,640) | - | - |
| Feeding Programme | 2,466 | - | (9,955) | 7,489 | - |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| | 16,192 | 5,140 | (22,444) | 9,504 | 8,392 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> | <u> </u> |

KENYA CHILDREN CENTRES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

12 Designated funds

| | Movement in funds | | |
|---|-------------------------|--------------------|--------------------------|
| | Balance at 1 April 2022 | Incoming resources | Balance at 31 March 2023 |
| | £ | £ | £ |
| Unfunded charity activities for next financial year | 55,000 | - | 55,000 |
| | <u>55,000</u> | <u>-</u> | <u>55,000</u> |

The trustees have decided to designate £55,000 of the unrestricted funds to meet the unfunded (in terms of committed donations) charitable activities planned for the future. The designated fund is based on the gap between the expected expenditure and income for the next 12 month period.

13 Analysis of net assets between funds

| | Unrestricted funds | Designated funds | Restricted funds | Total | Total |
|--|--------------------|------------------|------------------|----------------|----------------|
| | 2023 | 2023 | 2023 | 2023 | 2022 |
| | £ | £ | £ | £ | £ |
| Fund balances at 31 March 2023 are represented by: | | | | | |
| Current assets/(liabilities) | 64,421 | 55,000 | 8,392 | 127,813 | 145,409 |
| | <u>64,421</u> | <u>55,000</u> | <u>8,392</u> | <u>127,813</u> | <u>145,409</u> |

14 Related party transactions

During the financial year the trustees and foundations under control of the trustees made donations totalling £23,421 to the charity and received reimbursed expenses totalling £13.

KENYA CHILDREN CENTRES

England & Wales - Charity number 1103868

Accounts

Charity Registration No. 1103868

Company Registration No. 04624555 (England and Wales)

**KENYA CHILDREN CENTRES
COMPANY LIMITED BY GUARANTEE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2022**

tc accounts • tax • legal • financial planning

10 Bridge Street
Christchurch
BH23 1EF

KENYA CHILDREN CENTRES

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| Statement of financial activities | 5 |
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KENYA CHILDREN CENTRES

LEGAL AND ADMINISTRATIVE INFORMATION

| | |
|-----------------------------|--|
| Trustees | Mrs. E Eaton Dr. W C Eaton Mr. D J Morgan Mr. I Faulkner Ms. C Clark Mrs. D Law |
| Secretary | Mrs. E Eaton |
| Charity number | 1103868 |
| Company number | 04624555 |
| Principal address | Ladybrook House Thame Road Warborough Oxfordshire United Kingdom OX10 7DA |
| Registered office | 3 Acorn Business Centre Northarbour Road Cosham Portsmouth Hampshire PO6 3TH |
| Independent examiner | TC Group 10 Bridge Street Christchurch Dorset BH23 1EF |

KENYA CHILDREN CENTRES

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their report and financial statements for the year ended 31 March 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

Kenya Children Centres (KCC) enable extremely disadvantaged and vulnerable children in Kenya to be safe, healthy, educated and ultimately self-sustaining.

The charity's objects are to advance the education of, and relieve poverty, sickness and distress among children in Kenya by the provision of housing, shelter, refuge, counselling and the promotion of healthcare.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Kenya Children Centres (KCC) continued to provide a temporary refuge at the Kujali Children's Centre in Thika for critically vulnerable children identified by the Kenya Government Children's Department. Kujali carers help them to rehabilitate physically and mentally before social workers find a safe family situation for them. The social workers support them after re-integration with counselling, healthcare and education.

KCC supports a specialised home that rescues and rehabilitates abandoned babies and raped young teenage mothers. It is also located at the Kujali Centre. During the year, one abandoned baby has been re-united with its mother and eight babies have been placed for adoption. The pregnant teenage girls are supported during their pregnancy, taught parenting skills and helped to return to their community and complete their education.

KCC supported approximately 1,000 vulnerable children living with families in the community. About 800 attended our feeding centres, which are based at 8 schools in very poor slum and rural communities. The most needy children attending these centres also received counselling, school uniforms and school books. The health, academic performance and wellbeing of the children are measured at the start and finish of each school term. The data collected since January 2020 provides evidence that a daily hot meal is one of the most effective ways of improving a child's health, growth, behaviour and performance in school, which significantly increases the likelihood of employment and self-sufficiency in later life.

Our partner school for children with special needs expanded to 65 children during the year. We also assisted 100 children from poor families to attend school, vocational training or university, giving them the opportunity to develop skills that will help them gain future employment.

KCC commenced a new project in January 2022, which provides education on reproductive health and life skills for 600 girls and boys at two schools in slums near Thika. Our team also provides one-to-one counselling. The purpose is to reduce teenage pregnancies, deal with dysfunctional family issues and remove barriers to academic achievement. KCC is grateful to the Geoff Herrington Foundation for providing funds for the first two years of this project.

KENYA CHILDREN CENTRES

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

Income from regular monthly donors, grants and fund-raising campaigns meets the costs of operating its projects. KCC provides funds to its associated NGO registered in Kenya as "Kujali Children's Centre". Kujali receives occasional small donations of food and materials from donors locally in Kenya. The Trustees donate the cost of all administrative overheads in the UK and travel expenses to ensure that 100% of income from all other donors is spent on child care and education in Kenya. Reserves are held on deposit and will be used to fund committed ongoing projects, the initial costs of new activities, and any shortfall in future income.

Financial review

It is the policy of the charity that unrestricted funds should be maintained at a level equivalent to between nine and twelve month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association incorporated on 23 December 2002 as amended by a Special Resolution dated 26 March 2004.

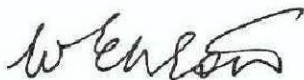
The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs. E Eaton
Dr. W C Eaton
Mr. D J Morgan
Mr. I Faulkner
Ms. C Clark
Mrs. D Law

New trustees are proposed by the Chairman and approved by the Board of Trustees.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees' report was approved by the Board of Trustees.



.....
Dr. W C Eaton

Trustee 13/12/2022
Dated:

KENYA CHILDREN CENTRES

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF KENYA CHILDREN CENTRES

I report to the trustees on my examination of the financial statements of Kenya Children Centres (the charity) for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

TC Group

Zoë Mowlem FCA

TC Group

10 Bridge Street
Christchurch
Dorset
BH23 1EF

Dated: 14/12/2022

KENYA CHILDREN CENTRES

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

| | Notes | Unrestricted funds general 2022 £ | Unrestricted funds designated 2022 £ | Restricted funds 2022 £ | Total 2022 £ | Total 2021 £ |
|---|-------|---|--|----------------------------------|--------------------|--------------------|
| Income from: | | | | | | |
| Donations and legacies | 2 | 117,378 | - | 42,695 | 160,073 | 116,303 |
| Investments | 3 | 410 | - | - | 410 | 112 |
| Total income | | 117,788 | - | 42,695 | 160,483 | 116,415 |
| Expenditure on: | | | | | | |
| Charitable activities | 4 | 82,763 | - | 31,461 | 114,224 | 119,584 |
| Net income/(expenditure) for the year/ Net incoming/(outgoing) resources | | 35,025 | - | 11,234 | 46,259 | (3,169) |
| Other recognised gains and losses | | | | | | |
| Other gains or losses | 8 | - | - | - | - | (62) |
| Net movement in funds | | 35,025 | - | 11,234 | 46,259 | (3,231) |
| Fund balances at 1 April 2021 | | 39,192 | 55,000 | 4,958 | 99,150 | 102,381 |
| Fund balances at 31 March 2022 | | 74,217 | 55,000 | 16,192 | 145,409 | 99,150 |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

KENYA CHILDREN CENTRES

BALANCE SHEET

AS AT 31 MARCH 2022

| | Notes | 2022 £ | £ | 2021 £ | £ |
|---|-------|----------------|----------------|---------------|---------------|
| Current assets | | | | | |
| Debtors | 9 | 15,086 | | 7,961 | |
| Investments | 10 | 41,201 | | 40,791 | |
| Cash at bank and in hand | | 96,622 | | 51,090 | |
| | | <u>152,909</u> | | <u>99,842</u> | |
| Creditors: amounts falling due within one year | 11 | <u>(7,500)</u> | | <u>(692)</u> | |
| Net current assets | | | <u>145,409</u> | | <u>99,150</u> |
| Income funds | | | | | |
| Restricted funds | 12 | | 16,192 | | 4,958 |
| <u>Unrestricted funds</u> | | | | | |
| Designated funds | 13 | 55,000 | | - | |
| General unrestricted funds | | <u>74,217</u> | | <u>94,192</u> | |
| | | | <u>129,217</u> | | <u>94,192</u> |
| | | | <u>145,409</u> | | <u>99,150</u> |

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

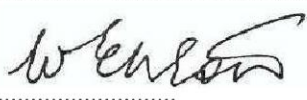
The members have not required the company to obtain an audit in accordance with the section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

13/12/2022

The financial statements were approved by the Trustees on



Dr. W C Eaton
Trustee

Company Registration No. 04624555

KENYA CHILDREN CENTRES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Kenya Children Centres is a private company limited by guarantee incorporated in England and Wales. The registered office is 3 Acorn Business Centre, Northarbour Road, Cosham, Portsmouth, Hampshire, PO6 3TH.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

KENYA CHILDREN CENTRES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

Income from grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amounts of the obligation can be measured reliably. It has been classified under headings that aggregate all costs related to the category. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Grants payable are recognised when the expenditure is incurred.

1.6 Investments

Current asset investments relate to fixed term deposits and are stated at the lower of cost and net realisable value.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

1.9 Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.10 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 Donations and legacies

| | Unrestricted funds general £ | Restricted funds £ | Total 2022 £ | Total 2021 £ |
|---------------------|---------------------------------------|--------------------------|--------------------|--------------------|
| Donations and gifts | 117,378 | 42,695 | 160,073 | 116,303 |

KENYA CHILDREN CENTRES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

3 Investments

| | 2022 | 2021 |
|---------------------|-------------------|-------------------|
| | £ | £ |
| Interest receivable | 410 | 112 |
| | <u> </u> | <u> </u> |

4 Charitable activities

| | 2022 | 2021 |
|-----------------------------------|-------------------|-------------------|
| | £ | £ |
| Donation processing charges | 1,047 | 820 |
| Bank charges | 990 | 1,053 |
| Accountancy and professional fees | 13 | 13 |
| Trustees expenses | - | 564 |
| Insurance | 646 | 634 |
| | <u> </u> | <u> </u> |
| | 2,696 | 3,084 |
| Grant funding of activities | 111,528 | 116,500 |
| | <u> </u> | <u> </u> |
| | <u>114,224</u> | <u>119,584</u> |

KENYA CHILDREN CENTRES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

5 Grants payable

| | Grants Payable 2022 £ | Grants Payable 2021 £ |
|----------------------------|--|--|
| Grants to institutions: | | |
| Abandoned baby unit | 23,314 | 30,361 |
| Feeding programme | 20,734 | 28,431 |
| Kenya social workers costs | 12,284 | 10,831 |
| Orphan children centre | 29,717 | 26,887 |
| Womans leaders | 9,527 | - |
| Autistic school | 2,135 | - |
| Other | 2,133 | 4,475 |
| | <u>99,844</u> | <u>101,315</u> |
| Education Grant | 11,684 | 15,185 |
| | <u>111,528</u> | <u>116,500</u> |

The amount of £111,528 (2021 - £116,500) relates to grants payable for normal day to day operating costs.

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

7 Employees

There were no employees during the year.

8 Other gains or losses

| | Unrestricted funds general 2022 £ | Total 2021 £ |
|------------------------|--|-----------------------------|
| Foreign exchange gains | - | 62 |
| | <u>-</u> | <u>62</u> |

KENYA CHILDREN CENTRES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

| | | |
|--|-------------------|-------------------|
| 9 Debtors | | |
| | 2022 | 2021 |
| | £ | £ |
| Amounts falling due within one year: | | |
| Other debtors | 15,086 | 7,961 |
| | <u> </u> | <u> </u> |
| 10 Current asset investments | | |
| | 2022 | 2021 |
| | £ | £ |
| Fixed term interest bearing deposits | 41,201 | 40,791 |
| | <u> </u> | <u> </u> |
| 11 Creditors: amounts falling due within one year | | |
| | 2022 | 2021 |
| | £ | £ |
| Deferred income | 7,500 | - |
| Other creditors | - | 692 |
| | <u> </u> | <u> </u> |
| | 7,500 | 692 |
| | <u> </u> | <u> </u> |

Deferred income consisted of donation of over four years for 4-5 girls.

12 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

| | Movement in funds | | | Balance at 31 March 2022 |
|---|----------------------------|-----------------------|-----------------------|-----------------------------|
| | Balance at 1 April 2021 | Incoming resources | Resources expended | |
| | £ | £ | £ | £ |
| Kiabarikiri School Feeding Programme Fund | 4,958 | - | (4,537) | 421 |
| Womens Leaders programme | - | 2,500 | (2,500) | - |
| Reproductive Health Funds | - | 9,425 | (198) | 9,227 |
| Sanitary Programme Funds | - | 4,930 | (852) | 4,078 |
| Umoja Feeding Centre | - | 2,640 | (2,640) | - |
| Feeding Programme | - | 23,200 | (20,734) | 2,466 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| | 4,958 | 42,695 | (31,461) | 16,192 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |

KENYA CHILDREN CENTRES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

13 Designated funds

| | Movement in funds | | |
|---|---------------------------------|----------------------------|----------------------------------|
| | Balance at 1 April 2021 £ | Incoming resources £ | Balance at 31 March 2022 £ |
| Unfunded charity activities for next financial year | 55,000 | - | 55,000 |
| | <u>55,000</u> | <u>-</u> | <u>55,000</u> |
| | <u><u>55,000</u></u> | <u><u>-</u></u> | <u><u>55,000</u></u> |

The trustees have decided to designate £55,000 of the unrestricted funds to meet the unfunded (in terms of committed donations) charitable activities planned for the future. The designated fund is based on the gap between the expected expenditure and income for the next 12 month period.

14 Analysis of net assets between funds

| | Unrestricted funds 2022 £ | Designated funds 2022 £ | Restricted funds 2022 £ | Total 2022 £ | Total 2021 £ |
|--|------------------------------------|----------------------------------|----------------------------------|-----------------------|----------------------|
| Fund balances at 31 March 2022 are represented by: | | | | | |
| Current assets/(liabilities) | 74,217 | 55,000 | 16,192 | 145,409 | 99,150 |
| | <u>74,217</u> | <u>55,000</u> | <u>16,192</u> | <u>145,409</u> | <u>99,150</u> |
| | <u><u>74,217</u></u> | <u><u>55,000</u></u> | <u><u>16,192</u></u> | <u><u>145,409</u></u> | <u><u>99,150</u></u> |

15 Related party transactions

Trustee expenses totalling £Nil were claimed during the year and held within Other creditors at year-end. They will be re-donated by the Trustees to the Charity when reimbursed. These are disclosed as follows: Trustee expenses - £Nil; Office costs - £Nil.

KENYA CHILDREN CENTRES

England & Wales - Charity number 1103868

Accounts

Charity Registration No. 1103868

Company Registration No. 04624555 (England and Wales)

KENYA CHILDREN CENTRES
COMPANY LIMITED BY GUARANTEE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2021

tc accounts · tax · legal · financial planning

10 Bridge Street
Christchurch
BH23 1EF

KENYA CHILDREN CENTRES

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KENYA CHILDREN CENTRES

LEGAL AND ADMINISTRATIVE INFORMATION

| | | |
|-----------------------------|---|--|
| Trustees | Mrs. E Eaton Dr. W C Eaton Mr. D J Morgan Mr. I Faulkner Ms. C Clark Mrs. D Law | (Appointed 16 June 2020) (Appointed 16 June 2020) |
| Secretary | Mrs. E Eaton | |
| Charity number | 1103868 | |
| Company number | 04624555 | |
| Principal address | Ladybrook House Thame Road Warborough Oxfordshire United Kingdom OX10 7DA | |
| Registered office | 3 Acorn Business Centre Northarbour Road Cosham Portsmouth Hampshire United Kingdom PO6 3TH | |
| Independent examiner | TC Group 10 Bridge Street Christchurch Dorset BH23 1EF | |

KENYA CHILDREN CENTRES

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and financial statements for the year ended 31 March 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

The charity's objects are to advance the education of, and relieve poverty, sickness and distress among children in Kenya by the provision of housing, shelter, refuge, counselling and the promotion of healthcare.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Kenya Children Centres (KCC) provides a temporary refuge for the most critically vulnerable children while carers help them to rehabilitate physically and mentally before finding a safe family situation for them. Social workers support them after re-integration with counselling, healthcare and education. KCC also rescues abandoned babies at its specialised residential home for abandoned babies and raped young teenage mothers. Abandoned babies will be re-united with relatives if they can be identified and are considered safe, otherwise they are placed for adoption.

The majority of KCC resources provide support for vulnerable children living with families in the community. During the lockdown caused by COVID, our residential care continued as before but our feeding and outreach projects had to be suspended while schools were closed between April and December 2020. In order to continue supporting our hundreds of very vulnerable non-residential children, KCC set up emergency distribution centres, which provided their families with a large monthly sack of food and hygiene essentials. We supported over two thousand vulnerable children, old folk and disabled people with these emergency supplies.

In January 2021, we were able to restart our feeding and family support projects, which are now based at local schools in very poor slum and rural communities. We built kitchens and employed cooks at four new locations in January. We operate seven centres now that provide hot daily meals to about 700 children. We measure the health, academic performance and wellbeing of the children at the start and finish of each school term and the data shows clearly that a hot meal is one of the most effective ways of improving a child's health, growth, behaviour and performance in school, which significantly increases the likelihood of employment and self-sufficiency in later life. We also provided counselling, school uniforms and school books for the most needy children attending these centres.

KCC partners with a school for 50 children with special needs, primarily children with autism. We also assist 100 poor families to send their children to school, vocational training or University, giving them the opportunity to develop skills that will increase their chances of gaining employment. KCC provides small grants and advice to help the families set up micro-businesses and many of the recipients are now able to generate an income and feed their families. KCC aims to help all of its beneficiaries to become self-supporting whenever possible.

KCC funds these projects through its associated NGO registered in Kenya as "Kujali Children's Centre". Kujali works closely with the Kenyan Government Department for Children's Services to agree priorities and identify the most vulnerable children.

KENYA CHILDREN CENTRES

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

Income from regular monthly donors, grants and fund-raising campaigns meets the monthly costs of operating its projects. The Trustees make a matching donation to pay for all administrative overheads in the UK and travel expenses to ensure that 100% of income from all other donors is spent on child care and education in Kenya. KCC projects also receive donations of food and materials from donors locally in Kenya. Any surplus income is held on deposit and will be used to fund the initial costs of new activities, committed future capital projects and any temporary shortfall in future income.

Financial review

It is the policy of the charity that unrestricted funds should be maintained at a level equivalent to between nine and twelve month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association incorporated on 23 December 2002 as amended by a Special Resolution dated 26 March 2004.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs. E Eaton

Dr. W C Eaton

Mr. D J Morgan

Mr. I Faulkner

Ms. C Clark

(Appointed 16 June 2020)

Mrs. D Law

(Appointed 16 June 2020)

New trustees are proposed by the Chairman and approved by the Board of Trustees.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees' report was approved by the Board of Trustees.



.....
Dr. W C Eaton

Trustee

04/12/2021

Dated:

KENYA CHILDREN CENTRES

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF KENYA CHILDREN CENTRES

I report to the trustees on my examination of the financial statements of Kenya Children Centres (the charity) for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

tc group

Zoë Mowlem FCA

TC Group

10 Bridge Street
Christchurch
Dorset
BH23 1EF

Dated: 09/12/2021

KENYA CHILDREN CENTRES

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

| | Notes | Unrestricted funds general 2021 £ | Unrestricted funds designated 2021 £ | Restricted funds 2021 £ | Total 2021 £ | Total 2020 £ |
|---|-------|---|--|----------------------------------|--------------------|--------------------|
| Income from: | | | | | | |
| Donations and legacies | 2 | 114,003 | - | 2,300 | 116,303 | 93,860 |
| Investments | 3 | 112 | - | - | 112 | 679 |
| Total income | | 114,115 | - | 2,300 | 116,415 | 94,539 |
| Expenditure on: | | | | | | |
| Charitable activities | 4 | 104,219 | - | 15,365 | 119,584 | 108,733 |
| Net income/(expenditure) for the year/ Net incoming/(outgoing) resources | | 9,896 | - | (13,065) | (3,169) | (14,194) |
| Other recognised gains and losses | | | | | | |
| Other gains or losses | 8 | (62) | - | - | (62) | - |
| Net movement in funds | | 9,834 | - | (13,065) | (3,231) | (14,194) |
| Fund balances at 1 April 2020 | | 29,358 | 55,000 | 18,023 | 102,381 | 116,575 |
| Fund balances at 31 March 2021 | | 39,192 | 55,000 | 4,958 | 99,150 | 102,381 |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

KENYA CHILDREN CENTRES

BALANCE SHEET

AS AT 31 MARCH 2021

| | Notes | 2021 £ | £ | 2020 £ | £ |
|---|-------|---------------|---------------|----------------|----------------|
| Current assets | | | | | |
| Debtors | 9 | 7,961 | | 9,351 | |
| Investments | 10 | 40,791 | | 40,000 | |
| Cash at bank and in hand | | 51,090 | | 56,428 | |
| | | <u>99,842</u> | | <u>105,779</u> | |
| Creditors: amounts falling due within one year | 11 | (692) | | (3,398) | |
| Net current assets | | | 99,150 | | 102,381 |
| | | | <u>99,150</u> | | <u>102,381</u> |
| Income funds | | | | | |
| Restricted funds | 12 | | 4,958 | | 18,023 |
| Unrestricted funds | | | 94,192 | | 84,358 |
| | | | <u>99,150</u> | | <u>102,381</u> |
| | | | <u>99,150</u> | | <u>102,381</u> |

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021.

The members have not required the company to obtain an audit in accordance with the section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 04/12/2021



Dr. W C Eaton

Trustee

Company Registration No. 04624555

KENYA CHILDREN CENTRES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

Kenya Children Centres is a private company limited by guarantee incorporated in England and Wales. The registered office is 3 Acorn Business Centre, Northarbour Road, Cosham, Portsmouth, Hampshire, PO6 3TH, United Kingdom.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

KENYA CHILDREN CENTRES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

Income from grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amounts of the obligation can be measured reliably. It has been classified under headings that aggregate all costs related to the category. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Grants payable are recognised when the expenditure is incurred.

1.6 Investments

Current asset investments relate to fixed term deposits and are stated at the lower of cost and net realisable value.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

1.9 Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.10 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 Donations and legacies

| | Unrestricted funds general £ | Restricted funds £ | Total 2021 £ | Total 2020 £ |
|---------------------|---------------------------------------|--------------------------|--------------------|--------------------|
| Donations and gifts | 114,003 | 2,300 | 116,303 | 93,860 |

KENYA CHILDREN CENTRES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

3 Investments

| | 2021 | 2020 |
|---------------------|------------|------------|
| | £ | £ |
| Interest receivable | 112 | 679 |
| | <u>112</u> | <u>679</u> |

4 Charitable activities

| | 2021 | 2020 |
|-----------------------------------|----------------|----------------|
| | £ | £ |
| Donation processing charges | 820 | 696 |
| Bank charges | 1,053 | 880 |
| Accountancy and professional fees | 13 | 13 |
| Trustees expenses | 564 | 1,627 |
| Insurance | 634 | 609 |
| | <u>3,084</u> | <u>3,825</u> |
| Grant funding of activities | 116,500 | 104,908 |
| | <u>119,584</u> | <u>108,733</u> |

KENYA CHILDREN CENTRES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

5 Grants payable

| | 2021 | 2020 |
|---|----------------|----------------|
| | £ | £ |
| Grants to institutions: | | |
| Orphan Children Centres | 26,887 | 34,318 |
| Feeding Programmes | 28,431 | 11,168 |
| Kenya Social Work Costs | 10,831 | 14,391 |
| Education Costs for Reintegrated Children | - | 5,834 |
| Abandoned Baby Unit | 30,691 | 21,186 |
| Mugumbo Autistic School | - | 2,368 |
| Other | 4,475 | - |
| | <u>101,315</u> | <u>89,265</u> |
| Grants to individuals: | | |
| Educational Grants | 15,185 | 12,499 |
| General Development Grants | - | 3,144 |
| | <u>15,185</u> | <u>15,643</u> |
| | <u>116,500</u> | <u>104,908</u> |

The amount of £116,500 (2020 - £104,908) relates to grants payable for normal day to day operating costs.

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

7 Employees

There were no employees during the year.

8 Other gains or losses

| | Unrestricted funds general | Total |
|------------------------|----------------------------------|----------|
| | 2021 | 2020 |
| | £ | £ |
| Foreign exchange gains | 62 | - |
| | <u>62</u> | <u>-</u> |

KENYA CHILDREN CENTRES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

| | | | |
|-----------|---|-------------------|-------------------|
| 9 | Debtors | | |
| | | 2021 | 2020 |
| | Amounts falling due within one year: | £ | £ |
| | Other debtors | 7,961 | 9,351 |
| | | <u> </u> | <u> </u> |
| 10 | Current asset investments | | |
| | | 2021 | 2020 |
| | | £ | £ |
| | Fixed term interest bearing deposits | 40,791 | 40,000 |
| | | <u> </u> | <u> </u> |
| 11 | Creditors: amounts falling due within one year | | |
| | | 2021 | 2020 |
| | | £ | £ |
| | Deferred income | - | 1,800 |
| | Other creditors | 692 | 1,598 |
| | | <u> </u> | <u> </u> |
| | | <u> </u> | <u> </u> |

Deferred income consisted of specific donations to sponsor children at the Ngoingwa home for 2020/21.

12 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

| | Balance at 1 | Movement in funds | | Balance at 31 |
|---|---------------------|--------------------------|-------------------|----------------------|
| | April 2020 | Incoming | Resources | March 2021 |
| | £ | resources | expended | £ |
| | | £ | £ | |
| Early Girls Fund | 9,753 | 1,800 | (11,553) | - |
| Kiabarikiri School Feeding Programme Fund | 8,270 | - | (3,312) | 4,958 |
| Womens Leaders programme | - | 500 | (500) | - |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |

13 Designated funds

The trustees have decided to designate £55,000 of the unrestricted funds to meet the unfunded (in terms of committed donations) charitable activities planned for the future.

KENYA CHILDREN CENTRES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

14 Analysis of net assets between funds

| | Unrestricted funds 2021 £ | Designated funds 2021 £ | Restricted funds 2021 £ | Total 2021 £ | Total 2020 £ |
|---|------------------------------------|----------------------------------|----------------------------------|--------------------|--------------------|
| Fund balances at 31 March 2021 are represented by: | | | | | |
| Current assets/(liabilities) | 27,639 | 55,000 | 16,511 | 99,150 | 102,381 |
| | <u>27,639</u> | <u>55,000</u> | <u>16,511</u> | <u>99,150</u> | <u>102,381</u> |

15 Related party transactions

Trustee expenses totalling £577 were claimed during the year and held within Other creditors at year-end. They will be re-donated by the Trustees to the Charity when reimbursed. These are disclosed as follows: Trustee expenses - £564; Office costs - £13.

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