

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

		Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
	Notes					
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
Income funds					
Restricted funds	12		4,958		18,023
Unrestricted funds			94,192		84,358
			<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 2021 £	Total 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>7,961</u>	<u>9,351</u>

10 Current asset investments

	2021	2020
	£	£
Fixed term interest bearing deposits	40,791	40,000
	<u>40,791</u>	<u>40,000</u>

11 Creditors: amounts falling due within one year

	2021	2020
	£	£
Deferred income	-	1,800
Other creditors	692	1,598
	<u>692</u>	<u>3,398</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 April 2020	Movement in funds		Balance at 31 March 2021
	£	Incoming resources	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>9,753</u>	<u>1,800</u>	<u>(11,553)</u>	<u>4,958</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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

14 Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total	Total
	2021	2021	2021	2021	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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