

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

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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

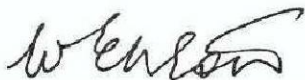
Ms. C Clark

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
Dated: 13/12/2022

.....

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.



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

		Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
	Notes					
<u>Income from:</u>						
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
<u>Expenditure on:</u>						
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)
<u>Other recognised gains and losses</u>						
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	(7,500)		(692)	
Net current assets			145,409		99,150
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>	
			129,217		94,192
			<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.

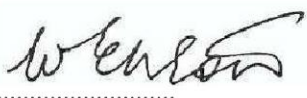
The members have not required the company to obtain an audit in accordance with the section 476 of the Companies Act 2006.

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>
	114,224	119,584
	<u> </u>	<u> </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:

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