

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 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 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

		Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
	Notes					
Income from:						
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
Expenditure on:						
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 on14/12/2023



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

4 Charitable activities

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

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:

	Balance at 1	Movement in funds			Balance at 31
	April 2022	Incoming	Resources	Transfers	March 2023
	£	resources	expended	£	£
		£	£		
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 2023 £	Designated funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 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.