

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

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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.

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

		Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
	Notes					
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

	Notes	2024 £	£	2023 £	£
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><u>149,011</u></u>		<u><u>127,813</u></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><u>149,011</u></u>		<u><u>127,813</u></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.

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> </u>	<u> </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> </u>	<u> </u>
	3,205	2,645
Grant funding of activities	110,643	129,518
	<u> </u>	<u> </u>
	<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	13,451	11,380
	<u>110,643</u>	<u>129,518</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)	-

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
	<u> </u>	<u> </u>

10 Current asset investments

	2024	2023
	£	£
Fixed term interest bearing deposits	42,304	41,634
	<u> </u>	<u> </u>

11 Creditors: amounts falling due within one year

	2024	2023
	£	£
Deferred income	12,498	5,000
	<u> </u>	<u> </u>

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.

KENYA CHILDREN CENTRES

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
	55,000	-	55,000

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
	149,011	-	-	149,011	127,813

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).