

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

CONTENTS

	Page
Company information	1
Trustees' report	2 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 14

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

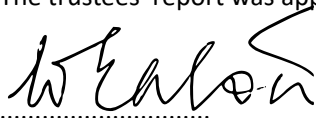
Mr. A Jawara

(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

		Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes					
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> </u>	<u> </u>

4 Charitable activities

	2025	2024
	£	£
Donation processing charges	1,398	1,109
Bank charges	1,624	1,356
Insurance	1,531	740
	<u> </u>	<u> </u>
	4,553	3,205
Grant funding of activities	111,215	110,643
	<u> </u>	<u> </u>
	115,768	113,848
	<u> </u>	<u> </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 £
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Foreign exchange losses	392	(5)
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10 Debtors

2025 £	2024 £
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Amounts falling due within one year:

Other debtors	9,384	10,044
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11 Current asset investments

2025 £	2024 £
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Fixed term interest bearing deposits	64,298	42,304
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12 Creditors: amounts falling due within one year

2025 £	2024 £
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Deferred income	-	12,498
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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

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

16 Analysis of net assets between funds

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

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.