

THE FRIENDS OF JULIUS AND DORA CHILDRENS CENTRE, MASENO

England & Wales · Charity number 1122222

Details

Status	Registered
Legal form	Charitable company
Company number	06283224
Registered	2008-01-08
Register	View on the Charity Commission register

Contact

Address	9 Five Acres Dursley Gloucestershire GL11 4JP
Phone	01612242596
Email	eugeniah@janddchildrenscentre.org
Website	http://www.janddchildrenscentre.org

Activities

Objects: TO RELIEVE POVERTY, HARDSHIP, SICKNESS, HOMELESSNESS AND DISTRESS AMONGST DESTITUTE CHILDREN AND YOUNG PEOPLE IN PARTICULAR IN WESTERN KENYA AND AT JULIUS AND DORA'S CHILDREN'S CENTRE IN MASENO THROUGH THE PROVISION OF FINANCIAL ASSISTANCE FOR THE ESTABLISHMENT, PROVISION AND MAINTENANCE OF ACCOMMODATION, ESSENTIAL SUPPLIES (INCLUDING WATER, FOOD, MEDICAL TREATMENT AND CLOTHING), FACILITIES, COUNSELLING AND CARERS AND OTHER CHARITABLE SUPPORT.

Activities: The Friends of Julius and Dora Children's Centre generates funds and provides support for the Julius and Dora Children's Centre at Maseno, Kenya. The J&D Children's Centre started operations as a registered NGO in Kenya in April 2008 providing a home for orphaned and abandoned children, including food, education and care, and offering them dignity and hope for a sustainable future.

Classification

- **How:** Makes Grants To Organisations
- **What:** The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Accommodation/housing
- **Who:** Children/young People

Geography

- **Area of benefit:** OVERSEAS
- Kenya

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£62,891	£50,669	-	-
2024-06-30	£49,185	£50,589	-	-
2023-06-30	£52,285	£44,674	-	-
2022-06-30	£48,029	£46,210	-	-
2021-06-30	£60,959	£54,706	-	-

Trustees

Name	Role	Appointed
BALBENA VIOLA WINT		2008-04-17
CHRISTINE MORGAN		2015-07-02
DAVID PAYNE		2007-05-09
JAMES FRANCIS DOBSON		2007-05-09
JANET ELIZABETH AWNA DOBSON		2007-05-09
MRS BETTY PAYNE		2007-05-09
Professor Anne Strachan Garden		2022-10-20
REVD CANON AMIEL MARY ELLINOR OSMASTON		2007-05-09
Rev EUGENIAH OMBWAYB ADOYO M PHIL		2007-05-09

THE FRIENDS OF JULIUS AND DORA CHILDRENS CENTRE, MASENO

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Accounts

THE FRIENDS OF JULIUS & DORA CHILDREN'S CENTRE, MASENO

A Company Limited by Guarantee - Year to 30 June 2025

Company Number 06283224

Registered Charity Number: 1122222

TRUSTEES' ANNUAL REPORT AND ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2025

INDEX

Legal and Administrative Information	2
Report of the Trustees	3-6
Trustees' Responsibilities	7
Report of the Independent Examiner	8
Income and Expenditure Account	9
Balance Sheet	10

THE FRIENDS OF JULIUS & DORA CHILDREN'S CENTRE, MASENO

A Company Limited by Guarantee - Year to 30 June 2025

LEGAL AND ADMINISTRATIVE INFORMATION

For the Year ended 30 June 2024

The organisation was registered with Companies House on 18 June 2007 and registered with the Commission later that year.

Trustees

Rev'd Eugenia Adoyo
Mr. James Dobson
Mrs Janet Dobson
Rev'd Amiel Osmaston
Mrs Betty Payne
Mr. David Payne
Mrs Balbena Wint
Mrs Christine Morgan
Dr. Annie Garden

Principal Officers

Rev'd Eugenia Adoyo	Chairman
James Dobson	Treasurer
Christine Morgan	Secretary

Registered Office

9 Five Acres
Dursley
Gloucestershire
GL11 4JP

Business Address

9, Five Acres
Dursley
Gloucestershire
GL11 4JP

Independent Examiner

R J Kenyon FCA
31 White Ox Way
Penrith
Cumbria
CA11 8QP

Bankers

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Registered Charity

1122222

Registered Company

06283224

Website

www.janddchildrenscentre.org

REPORT OF THE TRUSTEES

The trustees present their report and financial statements of The Friends of Julius and Dora Children's Centre, Maseno for the year ended 30 June 2025. The Accounts are in the Receipts & Payments format with Balance Sheet.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Friends of Julius and Dora Children's Centre, Maseno (the Friends of J & D) is governed by its Memorandum & Articles of Association prepared according to The Companies Acts 1985 and 1989 as a Company Limited by Guarantee and Not Having a Share Capital.

Organisational Management

The trustees meet three times per year and run the business of the charity in a voluntary capacity, without paid staff. The trustees are resident in the UK, and all trustees are registered as Directors of the Company. Two of the three annual trustees meetings are held via Zoom internet link, and the third, in the summer, is held at the house of one of the trustees. Any trustees unable to make this meeting in person join via Zoom.

The main function of the Friends of J & D is to generate funds and provide support for the Julius and Dora Children's Centre at Maseno, Kenya (the Centre). The Centre started operations in April 2008 as a registered NGO in Kenya providing a home for orphaned and abandoned children, including food, education and care, and offering them dignity and hope for a sustainable future.

The trustees receive and review progress reports from their sister charity in Kenya. The chairman is in regular contact with the Director of the Centre, who is accountable to the Kenyan board for the running of the Centre. The Director responds to the Friends of J & D trustees' queries about the Centre's policy and activities. The trustees fundraise in support of the Centre's activities, publicise the Centre's needs and activities, and facilitate prayer support and gifts in kind.

Recruitment and Training of Trustees

The Trustees' policy is to appoint trustees with due consideration for the skills and experience required to assist the development of the Friends of J & D being careful to ensure a breadth of diversity. Trustees are required to retire from office on the third anniversary of the commencement of their term of office and may be reappointed. New trustees receive a copy of the Governing Documents, the previous annual financial statements, minutes of meetings and progress reports. The trustees are briefed on the current aims and objectives of both the Friends of J & D and the Children's Centre and are fully advised on the financial position of the charity.

OBJECTS AND ACTIVITIES

Objects of the charity

The objects of the charity are to relieve poverty, hardship, sickness, homelessness and distress amongst destitute children and young people in particular in Western Kenya and at the Julius and Dora Children's Centre, Maseno, through the provision of financial assistance for the establishment, provision and maintenance of accommodation, essential supplies (including water, food, medical treatment and clothing), facilities, education, counselling and carers and other charitable support.

Background

The problem of abandoned babies is increasing in Western Kenya. Children discarded and left to die sometimes end up with social services, who try to find suitable places to look after them. However, in that part of the country such places are few and inadequate and funding is extremely hard to find. For that reason, the Friends

THE FRIENDS OF JULIUS & DORA CHILDREN'S CENTRE, MASENO

A Company Limited by Guarantee - Year to 30 June 2025

of J & D was registered as a charity in the UK in 2007 in order to provide support for the Julius & Dora Children's Centre in Kenya in caring for some of these children. The Centre was named after a Christian couple who fostered many children in their home during their lifetime. Their daughter, Flossie Adoyo, was appointed as Director and started operating the Centre in April 2008 in rented premises on the outskirts of Kakamega in Western Kenya. The Centre was relocated to its permanent site at Maseno in January 2014, when the first accommodation building was made ready for occupation. The Board of Directors of the Kenya NGO firmly believes that without the Friends of J & D's support from the UK the provision of care for the children would have been impossible.

Most of our longer-term children were victims of attempted infanticide, having been abandoned outside and left to die. They were brought to us soon after birth. None of these children would be alive without the Centre's help. There is no other charity or government agency in Kenya's Western Province which is willing to take on the demanding work of providing long-term care for abandoned babies. The Centre was registered as a Children's Home by the local authority in March 2014. In recent years, the Government of Kenya has closed many children's homes, but has rated J&D as "Excellent" and has taken children there to be looked after. This has significantly increased the number of children in the Centre.

Principal Activities and Public Benefit

The Friends of J & D's main activity is fundraising and providing support for the Children's Centre. The main beneficiaries are the children who receive the love and care provided by the Centre's staff and volunteers. The local community benefits, too, from the rescue of abandoned children, who would otherwise not have lived. The Trustees are deeply grateful to Floice Adoyo for all that she does in ensuring the high standard of care that is provided for the children.

ACHIEVEMENTS AND PERFORMANCE

The trustees acknowledge with gratitude the generous support of individual Friends, which accounts for the majority of income received during the year ended 30 June 2025. Information about the charity's activities may be found at www.janddchildrenscentre.org.

Fundraising activities in the year included:

- Promoting the support of the Centre through community events and the website
- Sending regular email newsletters to donors and interested friends
- Speaking at various events
- Trustees and friends encouraging support for the charity and organising fundraising events including coffee mornings and quizzes.
- Our financial support comes from individual donors, friends and contacts, amounting to a little over 100 people, and a few generous charitable trusts.

Activities: from reports received from Floice Adoyo, Director of the Julius & Dora Children's Centre:

Accommodation: Following the lightning strike which destroyed one of the original water tanks and some of the solar panels, we were able to replace these.

Education: At the start of the period, there were 10 children in boarding secondary schools, 3 children in boarding primary schools, with 4 in day primary schools and ten being home schooled. At the end of the period, there were 10 children in boarding secondary schools, 9 children in primary schools, with 4 in day primary schools and nine being home schooled. Education costs are a major part of the running costs of the Centre and these will increase again next year when more of the children start primary and secondary school, and the first two start University.

Childcare and health: One of the children, who has cerebral palsy, was transferred to another home during the year, which has better facilities for children with disabilities. One of the children has HIV and his medication had been supplied and paid for by US aid. Now this has been withdrawn we are looking into alternatives before the supply runs out.

THE FRIENDS OF JULIUS & DORA CHILDREN'S CENTRE, MASENO

A Company Limited by Guarantee - Year to 30 June 2025

During the year four children were reunited with their families/relatives. This is in accordance with the Government of Kenya policy that children with known parents or any relatives should not stay in a children's home but should live with their relatives. We continue to try to place children in permanent family homes, and the main route to this is via fostering, with a view to adoption. The process is slow, with much documentation required. During this financial year, four children were adopted. At the end of the year, five children were being fostered with a view to being fostered, and documentation being prepared for more children.

In addition to the child with cerebral palsy, a further two children were transferred to another home. This home is nearer to the family of the two brothers and should make it easier to provide support to them.

The children we had at the end of the year were:

A LIST OF THE J and D CHILDREN AND DATES OF BIRTH

NAME	DATE OF BIRTH
1. Steven Musheba	15 - June 2006
2. Moses Am'matsi	26 - October - 2007
3. Baraka Obama	28 - April - 2008
4. Tumaini Job	20 - May - 2008
5. Neema Milakon	22 - June - 2008
6. Imani Daniel	4 - July- 2008
7. Lulu Winfreda Tamara	17 - August - 2008
8. Neema Joyce	9 - September - 2008
9. Riziki Rael	14 - September - 2008
10. Zawadi Elizabeth	19 - August - 2009
11. Emmanuel Shikuku	9 - August - 2009
12. Zubeda Monique Achien'g	4 - November - 2009
13. Zubira Maryanne	24 - June - 2010
14. Andala Collins	12 - October - 2010
15. Precious Karren	24 - October - 2010
16. Fabian Ushindi	1 - 12 - 2014
17. Edward Nelly	About seven years old
18. Naomi Ruth	03 - September - 2016
19. Rayson Adams Otieno	23 - April - 2018
20. Philip Etale	02 - 01 - 2019
21. Maximilla Cynthia Asami	13 - 10 - 2021
22. Brooklyn Emmanuela Avindo	07 - 06 - 2022
23. Davis Jonathan Keya	04 - 03 - 2022
24. Ashik Ochado	16-07-2016
25. Joseph Miracle Obanda	17 - 03 - 2023
26. Blessing Musimbi	17- April 2023
27. Justice Ushindi	12-May 2023
28. Nacia Asangali	17-April 2022
29. Alexsander Odhiambo	2023 approx
30. Christopher Okwaro	2016 approx
31. Ashly Bavin	2021 approx
32. Taji Kylian	2021 approx
The children below are already being fostered with a view to being adopted	
33. Jonathan Lucky Bahati In foster care adoption process has started	12 - 03 - 2020
34. Elvis Wanjala In foster care pending adoption.	15 - 05 - 2020
35. David Michael Opinyi Foster care. Adoption process almost complete	17 - 02 - 2023
36. Janell Mukamiti in foster care	
37. Abigael Ondiso in foster care	

THE FRIENDS OF JULIUS & DORA CHILDREN'S CENTRE, MASENO

A Company Limited by Guarantee - Year to 30 June 2025

RESERVES POLICY

The trustees currently aim to hold a minimum of £1000 as 'free reserves' - other than funds which are restricted or set aside for a specific purpose - to finance publicity and fundraising events in the immediate future. (The trustees do not, at present, employ staff nor have significant overhead liabilities.) The trustees' reserves policy is kept under review, considering the current needs and situation of the Centre.

FINANCIAL REVIEW

The trustees are grateful to all donors for their contributions, together with the tax refund on gift aided donations, which amounted to £60,600.12 (2024 - £49,161.41) during the year.

A total of £50,500 (2024 - £50,370.00) transferred to the Centre during this period, representing more than 99% of the year's expenditure, thanks to the trustees' voluntary administration of the charity.

We continue to look for more sponsors of individual children in the Centre's care, and for funds to continue the further education and cover the general running costs.

TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

The financial statements are required by law (UK Accounting Standards) to give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources for that period. In preparing these financial statements, the trustees should follow best practice and

- select suitable accounting policies and apply them consistently
- make judgments and estimates that are reasonable and prudent
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the applicable law, regulations and Memorandum & Articles of Association. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Notes to the accounts

1. For the year ending 30 June 2025 the company was entitled to exemption under section 249A(1) of the Companies Act 1985.
2. The members have not required the company to obtain an audit in accordance with section 249B(2) of the Companies Act 1985.
3. The Directors acknowledge their responsibility for:
 - i. Ensuring the company keeps accounting records which comply with section 221; and
 - ii. Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its profits or loss for the financial year, in accordance with the requirements of section 226, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as is applicable to the company.
4. The accounts have been prepared in accordance with the special provisions in Part VII of the Companies Act 1985 relating to small companies.

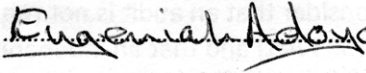
THE FRIENDS OF JULIUS & DORA CHILDREN'S CENTRE, MASENO


A Company Limited by Guarantee - Year to 30 June 2025

5. The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller entities effective January 2005.

Approved by the board on 5th February 2026

And signed on behalf of the Trustees by :

 Eugeniah Adoyo – Chairman

 Christine Morgan - Secretary

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report on the accounts of the **Friends of Julius & Dora Children's Centre** for the year ended 30 June 2025 set out on pages 9 - 10.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 43 of the 1993 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 43(7)(b) of the 1993 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

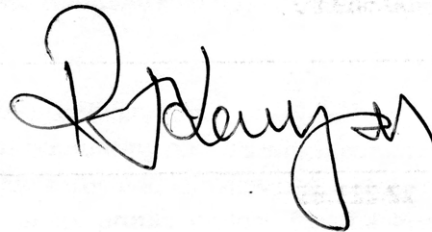
My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - a. to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - b. to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

R J Kenyon FCA
31 White Ox Way
Penrith
Cumbria CA11 8QP



10/03/2026

THE FRIENDS OF JULIUS & DORA CHILDREN'S CENTRE, MASENO

A Company Limited by Guarantee - Year to 30 June 2025

INCOME AND EXPENDITURE ACCOUNT

For the Year ended 30 June 2025

	<u>2025</u> £	<u>2024</u> £
INCOME:		
Donations received:		
Regular donations	22,870.00	16,689.92
One-off donations	29,062.25	24,138.60
Received via Charities Trust	2,040.98	1,734.20
Tax Refund on Gift Aid	8,879.39	6,598.69
Bank Interest	38.03	23.34
Total Income	62,890.65	49,184.75
LESS EXPENDITURE:		
Contributions to J & D Children's Centre	<u>50,500.00</u>	<u>50,370.00</u>
Costs:		
Companies House	34.00	34.00
Bank Account Fees	60.00	60.00
Bank Transfer Charges	75.00	125.00
	169.00	219.00
Total Expenditure	50,669.00	50,589.00
Net Income (Deficit) in Year	12,221.65	(1,404.25)

THE FRIENDS OF JULIUS & DORA CHILDREN'S CENTRE, MASENO

A Company Limited by Guarantee - Year to 30 June 2025

BALANCE SHEET

As at 30 June 2025

	<u>2025</u> £	<u>2024</u> £
Current assets		
Bank Balance	24,495.20	14,526.05
Debtor	8,492.25	6239.75
Net Worth	32,987.45	20,765.80
Capital and reserves		
General funds brought forward	20,765.80	22,170.05
Net Income (Deficit) in Year	12,221.65	(1,404.25)
Balance carried forward	32,987.45	20,765.80

THE FRIENDS OF JULIUS AND DORA CHILDRENS CENTRE, MASENO

England & Wales - Charity number 1122222

Accounts

THE FRIENDS OF JULIUS & DORA CHILDREN'S CENTRE, MASENO
(A Company limited by guarantee)- Year to 30 June 2024

Company Number 06283224

Registered Charity Number: 1122222

TRUSTEES' ANNUAL REPORT AND ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2024

INDEX

Legal and Administrative Information	2
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Trustees	Rev'd Eugenia Adoyo Mr. James Dobson Mrs Janet Dobson Rev'd Amiel Osmaston Mrs Betty Payne Mr. David Payne Mrs Balbena Wint Mrs Christine Morgan Dr. Annie Garden	
Principal Officers	Rev'd Eugenia Adoyo James Dobson Christine Morgan	Chairman Treasurer Secretary
Registered Office	9 Five Acres Dursley Gloucestershire GL11 4JP	
Business Address	9, Five Acres Dursley Gloucestershire GL11 4JP	
Independent Examiner	R J Kenyon FCA 31 White Ox Way Penrith Cumbria CA11 8QP	
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ	
Registered Charity	1122222	
Registered Company	06283224	
Website	www.janddchildrenscentre.org	

THE FRIENDS OF JULIUS & DORA CHILDREN'S CENTRE, MASENO

(A Company limited by guarantee)- Year to 30 June 2024

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OBJECTS AND ACTIVITIES

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THE FRIENDS OF JULIUS & DORA CHILDREN'S CENTRE, MASENO

(A Company limited by guarantee)- Year to 30 June 2024

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Principal Activities and Public Benefit

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ACHIEVEMENTS AND PERFORMANCE

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- Trustees and friends encouraging support for the charity and organising fundraising events including coffee mornings and quizzes.
- Our financial support comes from individual donors, friends and contacts, amounting to a little over 100 people, and a few generous charitable trusts.

Activities: from reports received from Floice Adoyo, Director of the Julius & Dora Children's Centre:

Accommodation: Donations have enabled the Centre to install an additional rainwater collection tank and solar panels, but a lightning strike destroyed one of the original water tanks and some of the solar panels.

Education: At the start of the period, there were 4 children in boarding secondary schools, 9 children in boarding primary schools, with 4 in day primary schools and nine being home schooled. At the end of the period, there were 10 children in boarding secondary schools, 3 children in boarding primary schools, with 4 in day primary schools and ten being home schooled. Education costs are a major part of the running costs of the Centre and these will increase again next year when more of the children start primary and secondary school.

Childcare and health: One of the children, who has cerebral palsy, had surgery during the year, funded by a donor, with the Centre only having to pay expenses. It is hoped this will allow him to walk eventually. Another child had an accident in Maseno and broke his leg. A donation meant that he could have the necessary operation to pin the bones and he is making a good recovery.

THE FRIENDS OF JULIUS & DORA CHILDREN'S CENTRE, MASENO

(A Company limited by guarantee)- Year to 30 June 2024

During the year several children were reunited with their families/relatives. This is in accordance with the Government of Kenya policy that children with known parents or any relatives should not stay in a children's home but should live with their relatives. We continue to try to place children in permanent family homes, and the main route to this is via fostering, with a view to adoption. The process is slow, with much documentation required. At the end of the year, three children are being fostered, and documentation is being prepared for a further eight.

The children we had at the end of the year were:

A LIST OF THE J and D CHILDREN AND DATES OF BIRTH

NAME	DATE OF BIRTH
1. Steven Musheba	15 - June 2006
2. Moses Am'matsi	26 - October - 2007
3. Baraka Obama	28 - April - 2008
4. Tumaini Job	20 - May - 2008
5. Neema Milakon	22 - June - 2008
6. Imani Daniel	4 - July- 2008
7. Lulu Winfreda Tamara	17 - August - 2008
8. Neema Joyce	9 - September - 2008
9. Riziki Rael	14 - September - 2008
10. Zawadi Elizabeth	19 - August - 2009
11. Emmanuel Shikuku	9 - August - 2009
12. Zubeda Monique Achien'g	4 - November - 2009
13. Zubira Maryanne	24 - June - 2010
14. Andala Collins	12 - October - 2010
15. Precious Karren	24 - October - 2010
16. Enos Gadi	Probably born 2013
17. Mshindi Kensley	26 - October - 2014
18. Fabian Ushindi	1 - 12 - 2014
19. Edward Nelly	Probably born 2016 or 2017
20. Fidel Brian	Probably born 2016 or 2017
21. Naomi Ruth	03 - September - 2016
22. Janell Mukamiti	Probably born 2016 or 2017
23. Rayson Adams Otieno	23 - April - 2018
24. Elvis Wanjala	15 - 05 - 2020
25. Abigael Ondiso	13 - 01 - 2020
26. Brooklyn Emmanuela Avindo	07 - 06 - 2022
27. Mercy Andika	Born around Aug 2022
28. Dalia Blessing	Born in 2022
29. Maria Michelle	Born in 2011 or 2012
30. Simon Peter	
31. Noah Ikhavi	Born early 2024
32. Philip Etale Kuka	02-01-2019
33. Maximilla Cynthia Asami	13-10-2021
The children below are still at the Centre but paperwork is being prepared to start the foster to adoption process	
34 Lucky Jonathan Bahati	12-03-2020
35 David Joanthan Keya	04-03-2022
36 David Michael Opinyi	17-02-2023
37 Miracle Joseph Obienda	17-03-2023

THE FRIENDS OF JULIUS & DORA CHILDREN'S CENTRE, MASENO

(A Company limited by guarantee)- Year to 30 June 2024

38 Blessing Musundi	17-04-2023
39 Justice Ushindi	12-05-2023
The children below are already being fostered with a view to adoption	
1. Carolyn Sara Aseka	19 -10 – 2018
2. David Michael Opinyi	17- 02- 2023
3. Nathan Amani	

RESERVES POLICY

The trustees currently aim to hold a minimum of £1000 as 'free reserves' - other than funds which are restricted or set aside for a specific purpose - to finance publicity and fundraising events in the immediate future. (The trustees do not, at present, employ staff nor have significant overhead liabilities.) The trustees' reserves policy is kept under review, considering the current needs and situation of the Centre.

FINANCIAL REVIEW

The trustees are grateful to all donors for their contributions, together with the tax refund on gift aided donations, which amounted to £49,161.41 during the year.

A total of £50,370.00 transferred to the Centre during this period, representing more than 99% of the year's expenditure, thanks to the trustees' voluntary administration of the charity.

We continue to look for more sponsors of individual children in the Centre's care, and for funds to continue the further education and cover the general running costs.

TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

The financial statements are required by law (UK Accounting Standards) to give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources for that period. In preparing these financial statements, the trustees should follow best practice and

- select suitable accounting policies and apply them consistently
- make judgments and estimates that are reasonable and prudent
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the applicable law, regulations and Memorandum & Articles of Association. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE FRIENDS OF JULIUS & DORA CHILDREN'S CENTRE, MASENO

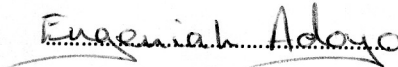
(A Company limited by guarantee)- Year to 30 June 2024

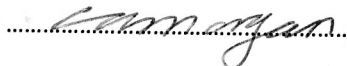
Notes to the accounts

1. For the year ending 30 June 2024 the company was entitled to exemption under section 249A(1) of the Companies Act 1985.
2. The members have not required the company to obtain an audit in accordance with section 249B(2) of the Companies Act 1985.
3. The Directors acknowledge their responsibility for:
 - i. Ensuring the company keeps accounting records which comply with section 221; and
 - ii. Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its profits or loss for the financial year, in accordance with the requirements of section 226, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as is applicable to the company.
4. The accounts have been prepared in accordance with the special provisions in Part VII of the Companies Act 1985 relating to small companies.
5. The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller entities effective January 2005.

Approved by the board on 6th February 2025

And signed on behalf of the Trustees by :

 Eugenia Adoyo – Chairman

 Christine Morgan - Secretary

THE FRIENDS OF JULIUS & DORA CHILDREN'S CENTRE, MASENO

(A Company limited by guarantee)- Year to 30 June 2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report on the accounts of the **Friends of Julius & Dora Children's Centre** for the year ended 30 June 2024 set out on pages 9 - 10.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 43 of the 1993 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 43(7)(b) of the 1993 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - a. to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - b. to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

R J Kenyon FCA
31 White Ox Way
Penrith
Cumbria CA11 8QP



THE FRIENDS OF JULIUS & DORA CHILDREN'S CENTRE, MASENO

(A Company limited by guarantee)- Year to 30 June 2024

INCOME AND EXPENDITURE ACCOUNT

For the Year ended 30 June 2024

	<u>2024</u> £	<u>2023</u> £
INCOME:		
Donations received:		
Regular donations	16,689.92	21,800.00
One-off donations	24,138.60	20,229.54
Received via Charities Trust	1,734.20	1,102.93
Tax Refund on Gift Aid	6,598.69	9,132.43
Bank Interest	23.34	20.12
Total Income	49,184.75	52,285.02
LESS EXPENDITURE:		
Contributions to Julius & Dora Children's Centre	<u>50,370.00</u>	<u>39,400.00</u>
Costs:		
Companies House	34.00	84.80
Bank Account Fees	60.00	63.00
Bank Transfer Charges	125.00	126.25
Repayment Asylum Support	-----	5,000.00
	<u>219.00</u>	<u>5,274.05</u>
Total Expenditure	50,589.00	44,674.05
Net (Deficit) Income in Year	(1,404.25)	7,610.97

THE FRIENDS OF JULIUS & DORA CHILDREN'S CENTRE, MASENO
(A Company limited by guarantee)- Year to 30 June 2024

BALANCE SHEET

As at 30 June 2024

	<u>2024</u> £	<u>2023</u> £
Current assets		
Bank Balance	14,526.05	13,261.80
Debtor	6239.75	8,908.25
Net Worth	20,765.80	22,170.05
Capital and reserves		
General funds brought forward	22,170.05	14,559.08
Net (Deficit) Income in Year	(1,404.25)	7,610.97
Balance carried forward	20,765.80	22,170.05

THE FRIENDS OF JULIUS AND DORA CHILDRENS CENTRE, MASENO

England & Wales - Charity number 1122222

Accounts

THE FRIENDS OF JULIUS & DORA CHILDREN'S CENTRE, MASENO

(A Company limited by guarantee)- Year to 30 June 2023

INDEX

Legal and Administrative Information	2
Report of the Trustees	3 – 6
Trustees' Responsibilities	7
Report of the Independent Examiner	8
Income and Expenditure Account	9
Balance Sheet	10

THE FRIENDS OF JULIUS & DORA CHILDREN'S CENTRE, MASENO

(A Company limited by guarantee)- Year to 30 June 2023

LEGAL AND ADMINISTRATIVE INFORMATION

For the Year ended 30 June 2023

The organisation was registered with Companies House on 18 June 2007 and registered with the Charity Commission later that year.

Trustees	Rev'd Eugenia Adoyo Mr. James Dobson Mrs Janet Dobson Rev'd Amiel Osmaston Mrs Betty Payne Mr. David Payne Mrs Balbena Wint Mrs Christine Morgan Dr. Annie Garden	
Principal Officers	Rev'd Eugenia Adoyo James Dobson Christine Morgan	Chairman Treasurer Secretary
Registered Office	9 Five Acres Dursley Gloucestershire GL11 4JP	
Business Address	9, Five Acres Dursley Gloucestershire GL11 4JP	
Independent Examiner	R J Kenyon FCA 30 Wordsworth Street Penrith Cumbria CA11 7QY	
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ	
Registered Charity	1122222	
Registered Company	06283224	
Website	www.janddchildrenscentre.org	

THE FRIENDS OF JULIUS & DORA CHILDREN'S CENTRE, MASENO

(A Company limited by guarantee)- Year to 30 June 2023

REPORT OF THE TRUSTEES

The trustees present their report and financial statements of The Friends of Julius and Dora Children's Centre, Maseno for the year ended 30 June 2023. The Accounts are in the Receipts & Payments format with Balance Sheet.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Friends of Julius and Dora Children's Centre, Maseno (the Friends of J & D) is governed by its Memorandum & Articles of Association prepared according to The Companies Acts 1985 and 1989 as a Company Limited by Guarantee and Not Having a Share Capital.

Organisational Management

The trustees meet three times per year and run the business of the charity in a voluntary capacity, without paid staff. The trustees are resident in the UK, and all trustees are registered as Directors of the Company. Two of the three annual trustees meetings are held via Zoom internet link, and the third, in the summer, is held at the house of one of the trustees. Any trustees unable to make this meeting in person join via Zoom..

The main function of the Friends of J & D is to generate funds and provide support for the Julius and Dora Children's Centre at Maseno, Kenya (the Centre). The Centre started operations in April 2008 as a registered NGO in Kenya providing a home for orphaned and abandoned children, including food, education and care, and offering them dignity and hope for a sustainable future.

The trustees receive and review progress reports from their sister charity in Kenya. The chairman is in regular contact with the Director of the Centre, who is accountable to the Kenyan board for the running of the Centre. The Director responds to the Friends of J & D trustees' queries about the Centre's policy and activities. The trustees fundraise in support of the Centre's activities, publicise the Centre's needs and activities, and facilitate prayer support and gifts in kind.

Recruitment and Training of Trustees

The Trustees' policy is to appoint trustees with due consideration for the skills and experience required to assist the development of the Friends of J & D being careful to ensure a breadth of diversity. Trustees are required to retire from office on the third anniversary of the commencement of their term of office and may be reappointed. New trustees receive a copy of the Governing Documents, the previous annual financial statements, minutes of meetings and progress reports. The trustees are briefed on the current aims and objectives of both the Friends of J & D and the Children's Centre and are fully advised on the financial position of the charity.

OBJECTS AND ACTIVITIES

Objects of the charity

The objects of the charity are to relieve poverty, hardship, sickness, homelessness and distress amongst destitute children and young people in particular in Western Kenya and at the Julius and Dora Children's Centre, Maseno, through the provision of financial assistance for the establishment, provision and maintenance of accommodation, essential supplies (including water, food, medical treatment and clothing), facilities, counselling and carers and other charitable support.

Background

The problem of abandoned babies is increasing in Western Kenya. Children discarded and left to die sometimes end up with social services, who try to find suitable places to look after them. However, in

THE FRIENDS OF JULIUS & DORA CHILDREN'S CENTRE, MASENO

(A Company limited by guarantee)- Year to 30 June 2023

that part of the country such places are few and inadequate and funding is extremely hard to find. For that reason, the Friends of J & D was registered as a charity in the UK in 2007 in order to provide support for the Julius & Dora Children's Centre in Kenya in caring for some of these children. The Centre was named after a Christian couple who fostered many children in their home during their lifetime. Their daughter, Flossie Adoyo, was appointed as Director and started operating the Centre in April 2008 in rented premises on the outskirts of Kakamega in Western Kenya. The Centre was relocated to its permanent site at Maseno in January 2014, when the first accommodation building was made ready for occupation. The Board of Directors of the Kenya NGO firmly believes that without the Friends of J & D's support from the UK the provision of care for the children would have been impossible.

Most of our longer-term children were victims of attempted infanticide, having been abandoned outside and left to die. They were brought to us soon after birth. None of these children would be alive without the Centre's help. There is no other charity or government agency in Kenya's Western Province which is willing to take on the demanding work of providing long-term care for abandoned babies. The Centre was registered as a Children's Home by the local authority in March 2014. In recent years, the Government of Kenya has closed many children's homes, but has rated J&D as "Excellent" and has taken children there to be looked after. This has significantly increased the number of children in the Centre. .

Principal Activities and Public Benefit

The Friends of J & D's main activity is fundraising and providing support for the Children's Centre. The main beneficiaries are the children who receive the love and care provided by the Centre's staff and volunteers. The local community benefits, too, from the rescue of abandoned children, who would otherwise not have lived. The Trustees are deeply grateful to Floice Adoyo for all that she does in ensuring the high standard of care that is provided for the children.

ACHIEVEMENTS AND PERFORMANCE

The trustees acknowledge with gratitude the generous support of individual Friends, which accounts for the majority of income received during the year ended 30 June 2023. Information about the charity's activities may be found at www.janddchildrenscentre.org.

Fundraising activities in the year included:

- Promoting the support of the Centre through community events and the website
- Sending regular email newsletters to donors and interested friends
- Speaking at various events
- Trustees and friends encouraging support for the charity and organising fundraising events
- Our financial support comes from individual donors, friends and contacts, amounting to a little over 100 people, and a few generous charitable trusts. The donations were a major contribution towards building extra accommodation for the larger number of children being cared for (see below).

Activities: from reports received from Floice Adoyo, Director of the Julius & Dora Children's Centre:

Accommodation: During this period work continued on the children's dining hall, kitchen and store room with money being raised by the Soroptimist International – Vihiga Ladies Club. The money raised by the Soroptimists was insufficient to finish the project, and a Friend made a generous donation to allow the work to be completed. The dining hall is used for teaching the pre-school children as well as eating..

Education: At the start of the period, there were 3 children in boarding secondary schools, 10 children in boarding primary schools, with 5 in day primary schools and 11 being home schooled. At the end of the period, we had 4 children in boarding secondary schools, 9 children in boarding primary schools, with 4 in day primary schools and nine being home schooled. Education costs are a major part of the

THE FRIENDS OF JULIUS & DORA CHILDREN'S CENTRE, MASENO

(A Company limited by guarantee)- Year to 30 June 2023

running costs of the Centre and will significantly increase next year as 7 more of the children should start secondary school..

Childcare and health: During the year several children were reunited with their families/relatives. This is in accordance with the Government of Kenya policy that children with known parents or any relatives should not stay in a children's home but should live with their relatives. Attempts will be made in the coming year to reunite more children. Ten of the 39 children we had at the end of this year are in this category. One child is with foster parents, who are interested in adopting him. Several more children arrived at the Centre during the year..

The children we had at the end of the year were:

NAME	DATE OF BIRTH
1. Steven Musheba	15 - June 2006
2. Moses Am'matsi	26 – October – 2007
3. Baraka Obama	28 – April - 2008
4. Tumaini Job	20 – May – 2008
5. Neema Milakon	22 – June - 2008
6. Imani Daniel	4 – July- 2008
7. Lulu Winfreda Tamara	17 – August - 2008
8. Neema Joyce	9 – September – 2008
9. Riziki Rael	14 – September – 2008
10. Zawadi Elizabeth	19 – August – 2009
11. Emmanuel Shikuku	9 – August – 2009
12. Zubeda Monique Achien'g	4 – November – 2009
13. Zubira Maryanne	24 – June – 2010
14. Andala Collins	12 – October – 2010
15. Precious Karren	24 – October – 2010
16. Enos Gadi	Probably born 2013
17. Mshindi Kensley	26 – October – 2014
18. Fabian Ushindi	1 – 12 – 2014
19. Edward Nelly	Probably born 2016 or 2017
20. Fidel Brian	Probably born 2016 or 2017
21. Naomi Ruth	03 – September – 2016
22. Janell Mukamiti	Probably born 2016 or 2017
23. Carolyn Sara Aseka	19 -10 – 2018
24. Rayson Adams Otieno	23 – April – 2018
25. Philip Etale Kuka	02 – 01 – 2019
26. Lucky Jonathan Bahati	12 – 03 – 2020
27. Elvis Wanjala	15 – 05 – 2020
28. Abigael Ondiso	13 – 01 – 2020
29. Maximilla Cynthia Asami	13 – 10 – 2021
30. Brooklyn Emmanuela Avindo	07 – 06 – 2022
31. Davis Jonathan Keya	04 - 03 - 2022
32. Mercy Andika	Born around Aug 2022
33. Nathan Amani	Being fostered with view to adoption
34. David Michael Opinyi	17/2/2023
35. Miracle Joseph Obienda	17/3/2023
36. Blessing Musundi	17/4/2023
37. Justice Ushindi	12/5/2023

THE FRIENDS OF JULIUS & DORA CHILDREN'S CENTRE, MASENO

(A Company limited by guarantee)- Year to 30 June 2023

38. Dalia Blessing	Born in 2022
39. Maria Michelle	Born in 2011 or 2012

RESERVES POLICY

The trustees currently aim to hold a minimum of £1000 as 'free reserves' - other than funds which are restricted or set aside for a specific purpose - to finance publicity and fundraising events in the immediate future. (The trustees do not, at present, employ staff nor have significant overhead liabilities.) The trustees' reserves policy is kept under review, considering the current needs and situation of the Centre.

FINANCIAL REVIEW

The trustees are grateful to all donors for their contributions, together with the tax refund on gift aided donations, which amounted to £52,265 during the year. Regular donors to the Friends of J & D include six 'sponsors' making monthly donations in support of named children.

A total of £39,400 was transferred to the Centre during this period, representing 99% of the year's expenditure, thanks to the trustees' voluntary administration of the charity.

The costs of caring for the Centre's 33 children rose steeply during the corona virus pandemic due to price inflation in Kenya, which means that we need to increase our funding in future. We are currently looking for more sponsors of individual children in the Centre's care, and for funds to continue the further education of many of the children.

TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

The financial statements are required by law (UK Accounting Standards) to give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources for that period. In preparing these financial statements, the trustees should follow best practice and

- select suitable accounting policies and apply them consistently
- make judgments and estimates that are reasonable and prudent
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the applicable law, regulations and Memorandum & Articles of Association. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE FRIENDS OF JULIUS & DORA CHILDREN'S CENTRE, MASENO
(A Company limited by guarantee)- Year to 30 June 2023

Notes to the accounts

1. For the year ending 30 June 2023 the company was entitled to exemption under section 249A(1) of the Companies Act 1985.
2. The members have not required the company to obtain an audit in accordance with section 249B(2) of the Companies Act 1985.
3. The Directors acknowledge their responsibility for:
 - i. Ensuring the company keeps accounting records which comply with section 221; and
 - ii. Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its profits or loss for the financial year, in accordance with the requirements of section 226, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as is applicable to the company.
4. The accounts have been prepared in accordance with the special provisions in Part VII of the Companies Act 1985 relating to small companies.
5. The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller entities effective January 2005.

Approved by the board on 15th February 2024

And signed on behalf of the Trustees by :

Eugeniah Adoyo..... Eugeniah Adoyo – Chairman

Christine Morgan..... Christine Morgan - Secretary

THE FRIENDS OF JULIUS & DORA CHILDREN'S CENTRE, MASENO

(A Company limited by guarantee)- Year to 30 June 2023

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report on the accounts of the Friends of Julius & Dora Children's Centre for the year ended 30 June 2023 set out on pages 9 - 10.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 43 of the 1993 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 43(7)(b) of the 1993 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

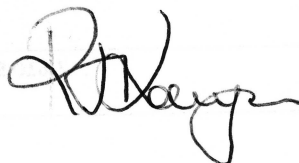
My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - a. to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - b. to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

R J Kenyon FCA
30 Wordsworth Street
Penrith
Cumbria
CA11 7QY



25/02/2024

THE FRIENDS OF JULIUS & DORA CHILDREN'S CENTRE, MASENO

(A Company limited by guarantee)- Year to 30 June 2023

INCOME AND EXPENDITURE ACCOUNT

For the Year ended 30 June 2023

	<u>2023</u>	<u>2022</u>
	£	£
INCOME:		
Donations received:		
Regular donations	21,800.00	10,910.00
One-off donations	20229.54	24,707.00
Received via Charities Trust	1,102.93	5,137.58
Tax Refund on Gift Aid	9,132.43	7,272.84
Bank Interest	20.12	1.74
Total Income	52,285.02	48,029.16
LESS EXPENDITURE:		
Contributions to Julius & Dora Children's Centre	<u>39,400.00</u>	<u>46,000.00</u>
Costs:		
Companies House	84.80	13.00
Bank Account Fees	63.00	96.50
Bank Transfer Charges	126.25	100.00
Repayment Asylum Support	5,000.00	—
	<u>5,274.05</u>	<u>209.50</u>
Total Expenditure	44,674.05	46,209.50

THE FRIENDS OF JULIUS & DORA CHILDREN'S CENTRE, MASENO

(A Company limited by guarantee)- Year to 30 June 2023

Net Income in Year	7,610.97	1,819.66
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BALANCE SHEET

As at 30 June 2023

	<u>2023</u>		<u>2022</u>	
		£		£
Current assets				
Bank Balance	13,261.80		8,508.08	
Debtor	8,908.25		6,051.00	
Net Worth	22,170.05		14,559.08	

Capital and reserves

General funds brought forward	14,559.08		12,739.42	
Net Income in Year	7,610.97		1,819.66	
Balance carried forward	22,170.05		14,559.08	

;

THE FRIENDS OF JULIUS AND DORA CHILDRENS CENTRE, MASENO

England & Wales - Charity number 1122222

Accounts

THE FRIENDS OF JULIUS & DORA CHILDREN'S CENTRE, MASENO

(A Company limited by guarantee)- Year to 30 June 2022

INDEX

Legal and Administrative Information	2
Report of the Trustees	3 – 6
Trustees' Responsibilities	7
Report of the Independent Examiner	8
Income and Expenditure Account	9
Balance Sheet	10

THE FRIENDS OF JULIUS & DORA CHILDREN'S CENTRE, MASENO

(A Company limited by guarantee)- Year to 30 June 2022

LEGAL AND ADMINISTRATIVE INFORMATION

For the Year ended 30 June 2022

The organisation was registered with Companies House on 18 June 2007 and registered with the Charity Commission later that year.

Trustees	Rev'd Eugeniah Adoyo Mr. James Dobson Mrs Janet Dobson Rev'd Amiel Osmaston Mrs Betty Payne Mr. David Payne Mrs Balbena Wint Mrs Christine Morgan	
Principal Officers	Rev'd Eugeniah Adoyo James Dobson Christine Morgan	Chairman Treasurer Secretary
Registered Office	9 Five Acres Dursley Gloucestershire GL11 4JP	
Business Address	9, Five Acres Dursley Gloucestershire GL11 4JP	
Independent Examiner	R J Kenyon FCA 30 Wordsworth Street Penrith Cumbria CA11 7QY	
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ	
Registered Charity	1122222	
Registered Company	06283224	
Website	www.janddchildrenscentre.org	

THE FRIENDS OF JULIUS & DORA CHILDREN'S CENTRE, MASENO

(A Company limited by guarantee)- Year to 30 June 2022

REPORT OF THE TRUSTEES

The trustees present their report and financial statements of The Friends of Julius and Dora Children's Centre, Maseno for the year ended 30 June 2022. The Accounts are in the Receipts & Payments format with Balance Sheet.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Friends of Julius and Dora Children's Centre, Maseno (the Friends of J & D) is governed by its Memorandum & Articles of Association prepared according to The Companies Acts 1985 and 1989 as a Company Limited by Guarantee and Not Having a Share Capital.

Organisational Management

The trustees meet three times per year and run the business of the charity in a voluntary capacity, without paid staff. The trustees are resident in the UK, and all trustees are registered as Directors of the Company. Trustees meetings are usually held in London or Cumbria, but since March 2022 due to government restrictions during the corona virus pandemic meetings were held via Zoom internet link.

The main function of the Friends of J & D is to generate funds and provide support for the Julius and Dora Children's Centre at Maseno, Kenya (the Centre). The Centre started operations in April 2008 as a registered NGO in Kenya providing a home for orphaned and abandoned children, including food, education and care, and offering them dignity and hope for a sustainable future.

The trustees receive and review progress reports from their sister charity in Kenya. The chairman is in regular contact with the Director of the Centre, who is accountable to the Kenyan board for the running of the Centre. The Director responds to the Friends of J & D trustees' queries about the Centre's policy and activities. The trustees fundraise in support of the Centre's activities, publicise the Centre's needs and activities, and facilitate prayer support and gifts in kind.

Recruitment and Training of Trustees

The trustees' policy is to appoint trustees with due consideration for the skills and experience required to assist the development of the Friends of J & D being careful to ensure a breadth of diversity. Trustees are required to retire from office on the third anniversary of the commencement of their term of office and may be reappointed. New trustees receive a copy of the Governing Documents, the previous annual financial statements, minutes of meetings and progress reports. The trustees are briefed on the current aims and objectives of both the Friends of J & D and the Children's Centre and are fully advised on the financial position of the charity.

OBJECTS AND ACTIVITIES

Objects of the charity

The objects of the charity are to relieve poverty, hardship, sickness, homelessness and distress amongst destitute children and young people in particular in Western Kenya and at the Julius and Dora Children's Centre, Maseno, through the provision of financial assistance for the establishment, provision and maintenance of accommodation, essential supplies (including water, food, medical treatment and clothing), facilities, counselling and carers and other charitable support.

THE FRIENDS OF JULIUS & DORA CHILDREN'S CENTRE, MASENO

(A Company limited by guarantee)- Year to 30 June 2022

Background

The problem of abandoned babies is increasing in Western Kenya. Children discarded and left to die sometimes end up with social services, who try to find suitable places to look after them. However, in that part of the country such places are few and inadequate and funding is extremely hard to find. For that reason, the Friends of J & D was registered as a charity in the UK in 2007 in order to provide support for the Julius & Dora Children's Centre in Kenya in caring for some of these children. The Centre was named after a Christian couple who fostered many children in their home during their lifetime. Their daughter, Flossie Adoyo, was appointed as Director and started operating the Centre in April 2008 in rented premises on the outskirts of Kakamega in Western Kenya. The Centre was relocated to its permanent site at Maseno in January 2014, when the first accommodation building was made ready for occupation. The Board of Directors of the Kenya NGO firmly believes that without the Friends of J & D's support from the UK the provision of care for the children would have been impossible.

Most of our longer-term children were victims of attempted infanticide, having been abandoned outside and left to die. They were brought to us soon after birth. None of these children would be alive without the Centre's help. There is no other charity or government agency in Kenya's Western Province which is willing to take on the demanding work of providing long-term care for abandoned babies. The Centre was registered as a Children's Home by the local authority in March 2014.

Principal Activities and Public Benefit

The Friends of J & D's main activity is fundraising and providing support for the Children's Centre. The main beneficiaries are the children who receive the love and care provided by the Centre's staff and volunteers. The local community benefits, too, from the rescue of abandoned children, who would otherwise not have lived. The Trustees are deeply grateful to Floice Adoyo for all that she does in ensuring the high standard of care that is provided for the children.

ACHIEVEMENTS AND PERFORMANCE

The trustees acknowledge with gratitude the generous support of individual friends, which accounts for the majority of income received during the year ended 30 June 2021. Information about the charity's activities may be found at www.janddchildrenscentre.org.

Fundraising activities in the year included:

- Promoting the support of the Centre through community events and the website
- Sending regular email newsletters to donors and interested friends
- Speaking at various events
- Trustees and friends encouraging support for the charity and organising fundraising events
- Our financial support comes from individual donors, friends and contacts, amounting to a little over 100 people, and a few generous charitable trusts. The donations were a major contribution towards building extra accommodation for the larger number of children being cared for (see below).

Activities: from reports received from Floice Adoyo, Director of the Julius & Dora Children's Centre:

Accommodation: During this period work started on the children's dining hall, kitchen and store room with money being raised by the Soroptimist International – Vihiga Ladies Club. By the end of the year, work was nearly completed, the building was roofed and the walls plastered. All that is remaining is to put in the ceiling, fixing the glasses in the windows and painting.

The County Lands Board gave its consent for the land that the Home stands on to be registered in the name of Julius & Dora Children's Centre and this Registration took place during this period.

THE FRIENDS OF JULIUS & DORA CHILDREN'S CENTRE, MASENO

(A Company limited by guarantee)- Year to 30 June 2022

Education: At the start of the period, there were 13 children in boarding primary schools, with nine others in day primary schools and eight being home schooled. Following National Examinations, three of the children in boarding primary schools moved up to secondary schools, leaving at the end of the period, 10 in boarding primary schools, five others in day primary schools, and 11 in home schooling. Education costs are a major part of the running costs of the Centre.

Childcare and health: During the year several children were reunited with their families/relatives. This is in accordance with the Government of Kenya policy that children with known parents or any relatives should not stay in a children's home but should live with their relatives. Attempts will be made in the coming year to reunite more children. One child is with foster parents, who are interested in adopting him. Several more children arrived at the Centre during the year, including a one-day old girl and other babies, as well as a teenage girl. The total number of children being looked after at the end of the period was 33.

They are:

NAME	DATE OF BIRTH
1. Steven Musheba	15 - June 2006
2. Moses Am'matsi	26 – October – 2007
3. Baraka Obama	28 – April - 2008
4. Tumaini Job	20 – May – 2008
5. Neema Milakon	22 – June - 2008
6. Imani Daniel	4 – July- 2008
7. Lulu Winfreda Tamara	17 – August - 2008
8. Neema Joyce	9 – September – 2008
9. Riziki Rael	14 – September – 2008
10. Zawadi Elizabeth	19 – August – 2009
11. Emmanuel Shikuku	9 – August – 2009
12. Zubeda Monique Achien'g	4 – November – 2009
13. Zubira Maryanne	24 – June – 2010
14. Andala Collins	12 – October – 2010
15. Precious Karren	24 – October - 2010
16. Enos Gadi	About ten years old
17. Mshindi Kensley	26 – October – 2014
18. Fabian Ushindi	1 – December – 2014
19. Edward Nelly	About seven years old
20. Fidel Brian	About seven years old
21. Naomi Ruth	03 – September – 2016
22. Janell Mukamiti	About six years old
23. Carolyn Sara Aseka	19 -October – 2018
24. Rayson Adams Otieno	23 – April – 2018
25. Philip Etale	02 – January – 2019
26. Lucky Bahati	12 – March – 2020
27. Elvis Wanjala	15 – May – 2020
28. AbigaelOndiso	13 – January – 2020
29. Maximilla Cynthia Asami	13 – October – 2021
30. Brooklyn Emmanuela Avindo	07 – June – 2022
31. Davis Jonathan Keya	04 - March - 2022
32. Mercy Andika	About one and a half years old
33. Nathan Amani	Being fostered with view to adoption

THE FRIENDS OF JULIUS & DORA CHILDREN'S CENTRE, MASENO

(A Company limited by guarantee)- Year to 30 June 2022

Thanks: The children remarked, "We are all well and thanking God because this far He has brought us. We also give God thanks for you, friends of J and D for all that you do for us. Thank you for the support you give us for our education. It is through this unfailing support that we are able to attend good boarding schools. We are sincerely thankful for this."

RESERVES POLICY

The trustees currently aim to hold a minimum of £1000 as 'free reserves' - other than funds which are restricted or set aside for a specific purpose - to finance publicity and fundraising events in the immediate future. (The trustees do not, at present, employ staff nor have significant overhead liabilities.) The trustees' reserves policy is kept under review, considering the current needs and situation of the Centre.

FINANCIAL REVIEW

The trustees are grateful to all donors for their contributions, together with the tax refund on gift aided donations, which amounted to £60,958 during the year. Regular donors to the Friends of J & D include six 'sponsors' making monthly donations in support of named children.

A total of £54,500 was transferred to the Centre during this period, representing 99% of the year's expenditure, thanks to the trustees' voluntary administration of the charity.

The costs of caring for the Centre's 33 children rose steeply during the corona virus pandemic due to price inflation in Kenya, which means that we need to increase our funding in future. We are currently looking for more sponsors of individual children in the Centre's care, and for funds to continue the further education of many of the children.

TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

The financial statements are required by law (UK Accounting Standards) to give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources for that period. In preparing these financial statements, the trustees should follow best practice and

- select suitable accounting policies and apply them consistently
- make judgments and estimates that are reasonable and prudent
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the applicable law, regulations and Memorandum & Articles of Association. They are also

THE FRIENDS OF JULIUS & DORA CHILDREN'S CENTRE, MASENO

(A Company limited by guarantee)- Year to 30 June 2022

responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Notes to the accounts

1. For the year ending 30 June 2022 the company was entitled to exemption under section 249A(1) of the Companies Act 1985.
2. The members have not required the company to obtain an audit in accordance with section 249B(2) of the Companies Act 1985.
3. The Directors acknowledge their responsibility for:
 - i. Ensuring the company keeps accounting records which comply with section 221; and
 - ii. Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its profits or loss for the financial year, in accordance with the requirements of section 226, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as is applicable to the company.
4. The accounts have been prepared in accordance with the special provisions in Part VII of the Companies Act 1985 relating to small companies.
5. The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller entities effective January 2005.

Approved by the board on 22nd March 2022

And signed on behalf of the Trustees by :

..... Eugenia Adoyo – Chairman

..... Christine Morgan - Secretary

responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Notes to the accounts

1. For the year ending 30 June 2022 the company was entitled to exemption under section 249A (1) of the Companies Act 1985.
2. The members have not required the company to obtain an audit in accordance with section 249B (2) of the Companies Act 1985.
3. The Directors acknowledge their responsibility for:
 - i. Ensuring the company keeps accounting records which comply with section 221; and
 - ii. Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its profits or loss for the financial year, in accordance with the requirements of section 226, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as is applicable to the company.
4. The accounts have been prepared in accordance with the special provisions in Part VII of the Companies Act 1985 relating to small companies.
5. The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller entities effective January 2005.

Approved by the board on 22nd March 2022

And signed on behalf of the Trustees by :

Eugeniah Adoyo

Eugeniah Adoyo – Chairman

Christine Morgan

Christine Morgan - Secretary

I report on the accounts of the Friends of Julius & Dora Children's Centre for the year ended 30 June 2022 set out on pages 9 - 10.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 43 of the 1993 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 43(7)(b) of the 1993 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - a. to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - b. to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

R J Kenyon FCA
30 Wordsworth Street
Penrith
Cumbria
CA11 7QY



31/3/2023

THE FRIENDS OF JULIUS & DORA CHILDREN'S CENTRE, MASENO

(A Company limited by guarantee)- Year to 30 June 2022

BALANCE SHEET

As at 30 June 2022

	<u>2022</u> £	<u>2021</u> £
Current assets		
Bank Balance	8,508.08	6,143.17
Debtor	6,,051.00	6,596.25
Net Worth	14,559.08	12,739.42
Capital and reserves		
General funds brought forward	12,739.42	6,486.73
Net Income in Year	1,819.66	6,252..69
Balance carried forward	14,559.08	12,739.42

;

THE FRIENDS OF JULIUS AND DORA CHILDRENS CENTRE, MASENO

England & Wales - Charity number 1122222

Accounts

THE FRIENDS OF JULIUS & DORA CHILDREN'S CENTRE, MASENO
(A Company limited by guarantee)

Company Number 06283224

Registered Charity Number: 1122222

TRUSTEES' ANNUAL REPORT AND ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2021

THE FRIENDS OF JULIUS & DORA CHILDREN'S CENTRE, MASENO
(A Company limited by guarantee)

INDEX

Legal and Administrative Information	2
Report of the Trustees	3 – 6
Trustees' Responsibilities	7
Report of the Independent Examiner	8
Income and Expenditure Account	9
Balance Sheet	10

THE FRIENDS OF JULIUS & DORA CHILDREN'S CENTRE, MASENO
(A Company limited by guarantee)

LEGAL AND ADMINISTRATIVE INFORMATION

For the Year ended 30 June 2021

The organisation was registered with Companies House on 18 June 2007 and registered with the Charity Commission later that year.

Trustees	Rev'd Eugenia Adoyo Mr. James Dobson Mrs Janet Dobson Rev'd Amiel Osmaston Mrs Betty Payne Mr. David Payne Mrs Balbena Wint Mrs Christine Morgan	
Principal Officers	Rev'd Eugenia Adoyo James Dobson David Payne	Chairman Treasurer Secretary
Registered Office	1 Bensfield Cottages Beech Hill Wadhurst East Sussex TN5 6JR	
Business Address	The Rock Charney Wall Lane Grange-over-Sands LA11 6DB	
Independent Examiner	R J Kenyon FCA 30 Wordsworth Street Penrith Cumbria CA11 7QY	
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ	
Registered Charity no.	1122222	
Registered Company Number	06283224	
Website	www.janddchildrenscentre.org	

THE FRIENDS OF JULIUS & DORA CHILDREN'S CENTRE, MASENO

(A Company limited by guarantee)

REPORT OF THE TRUSTEES

The trustees present their report and financial statements of The Friends of Julius and Dora Children's Centre, Maseno for the year ended 30 June 2021. The Accounts are in the Receipts & Payments format with Balance Sheet.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Friends of Julius and Dora Children's Centre, Maseno (the Friends of J & D) is governed by its Memorandum & Articles of Association prepared according to The Companies Acts 1985 and 1989 as a Company Limited by Guarantee and Not Having a Share Capital.

Organisational Management

The trustees meet three times per year and run the business of the charity in a voluntary capacity, without paid staff. The trustees are resident in the UK, and all trustees are registered as Directors of the Company. Trustees meetings are usually held in London or Cumbria, but since March 2021 due to government restrictions during the coronavirus pandemic meetings were held via Zoom internet link.

The main function of the Friends of J & D is to generate funds and provide support for the Julius and Dora Children's Centre at Maseno, Kenya (the Centre). The Centre started operations in April 2008 as a registered NGO in Kenya providing a home for orphaned and abandoned children, including food, education and care, and offering them dignity and hope for a sustainable future.

The trustees receive and review progress reports from their sister charity in Kenya. The chairman is in regular contact with the Director of the Centre, who is accountable to the Kenyan board for the running of the Centre. The Director responds to the Friends of J & D trustees' queries about the Centre's policy and activities. The trustees fundraise in support of the Centre's activities, publicise the Centre's needs and activities, and facilitate prayer support and gifts in kind.

Recruitment and Training of Trustees

The trustees' policy is to appoint trustees with due consideration for the skills and experience required to assist the development of the Friends of J & D being careful to ensure a breadth of diversity. Trustees are required to retire from office on the third anniversary of the commencement of their term of office and may be reappointed. New trustees receive a copy of the Governing Documents, the previous annual financial statements, minutes of meetings and progress reports. The trustees are briefed on the current aims and objectives of both the Friends of J & D and the Children's Centre and are fully advised on the financial position of the charity.

OBJECTS AND ACTIVITIES

Objects of the charity

The objects of the charity are to relieve poverty, hardship, sickness, homelessness and distress amongst destitute children and young people in particular in Western Kenya and at the Julius and Dora Children's Centre, Maseno, through the provision of financial assistance for the establishment, provision and maintenance of accommodation, essential supplies (including water, food, medical treatment and clothing), facilities, counselling and carers and other charitable support.

THE FRIENDS OF JULIUS & DORA CHILDREN'S CENTRE, MASENO

(A Company limited by guarantee)

Background

The problem of abandoned babies is increasing in Western Kenya. Children discarded and left to die sometimes end up with social services, who try to find suitable places to look after them. However, in that part of the country such places are few and inadequate and funding is extremely hard to find. For that reason, the Friends of J & D was registered as a charity in the UK in 2007 in order to provide support for the Julius & Dora Children's Centre in Kenya in caring for some of these children. The Centre was named after a Christian couple who fostered many children in their home during their lifetime. Their daughter, Flossie Adoyo, was appointed as Director and started operating the Centre in April 2008 in rented premises on the outskirts of Kakamega in Western Kenya. The Centre was relocated to its permanent site at Maseno in January 2014, when the first accommodation building was made ready for occupation. The Board of Directors of the Kenya NGO firmly believes that without the Friends of J & D's support from the UK the provision of care for the children would have been impossible.

Most of our longer-term children were victims of attempted infanticide, having been abandoned outside and left to die. They were brought to us soon after birth. None of these children would be alive without the Centre's help. There is no other charity or government agency in Kenya's Western Province which is willing to take on the demanding work of providing long-term care for abandoned babies. The Centre was registered as a Children's Home by the local authority in March 2014.

Principal Activities and Public Benefit

The Friends of J & D's main activity is fundraising and providing support for the Children's Centre. The main beneficiaries are the children who receive the love and care provided by the Centre's staff and volunteers. The local community benefits, too, from the rescue of abandoned children, who would otherwise not have lived. The Trustees are deeply grateful to Floice Adoyo for all that she does in ensuring the high standard of care that is provided for the children.

ACHIEVEMENTS AND PERFORMANCE

The trustees acknowledge with gratitude the generous support of individual friends, which accounts for the majority of income received during the year ended 30 June 2021. Information about the charity's activities may be found at www.janddchildrenscentre.org.

Fundraising activities in the year included:

- Promoting the support of the Centre through community events and the website
- Sending regular email newsletters to donors and interested friends
- Speaking at various events
- Trustees and friends encouraging support for the charity and organising fundraising events
- Our financial support comes from individual donors, friends and contacts, amounting to a little over 100 people, and a few generous charitable trusts. The donations were a major contribution towards building extra accommodation for the larger number of children being cared for (see below).

THE FRIENDS OF JULIUS & DORA CHILDREN'S CENTRE, MASENO **(A Company limited by guarantee)**

Activities: from reports received from Floice Adoyo, Director of the Julius & Dora Children's Centre:

Accommodation: During this period the Children's Centre was home to 32 children, having been put under severe pressure in 2019 by the Government to take in 12 extra children who could not be accommodated elsewhere. We were therefore seriously constrained for space, since our existing building was designed to house 15 children at most, with three house mothers and a small bedroom for the director. Despite the constraints of the coronavirus pandemic, by God's grace and the generosity of grant-making trusts and individuals, the Boys' House was built and opened by Bishop Asilutwa on 18th February 2021. This would not have been achieved without the dedication and commitment of the building contractor, Engineer George. The boys' house was named *Julius House* and the girls' *Dora House*.

Education: Due to the Coronavirus pandemic, schools were forced to close from March 2020 and the children had to continue with their studies at the Centre. One of the care-givers helped them with their studies, and one of the school teachers came to give them tuition, with regular testing, marking and grading. We found that the children's performance was actually better while they were at home rather than at school. This was due to them receiving individual attention from their teacher, while at school classes were too large and congested so the teacher was unable to give any one child individual attention.

Schools reopened in January 2021 after the children had stayed at home for a whole year due to the Covid-19 pandemic. The academic year was changed due to Covid to end in April, with the new school year starting in July. Due to the large class sizes (as many as 100 pupils per class) and overcrowding in local primary schools, we decided to move nine children in classes 5 – 7 to medium-cost private/government partnership schools. The partners are either the Catholic Church or the Anglican Church. The teachers in these 'partnered' schools are employed and paid by the government but management of the school is under the partner. Classes are a maximum of 45 pupils and teachers take an individual interest in their pupils, who are taught to think for themselves rather than just memorize things. The children have much enjoyed being at these boarding schools and have improved considerably in their academic performance and outlook.

17 of the early years primary and pre-primary children have continued in home schooling under Grace's tuition. Grace is well trained, talented, passionate about her work and loves the children. We are fortunate to have found a very good teacher to do the home schooling.

Childcare and health: The children learn to care for each other from an early age. For example, Kinsley came to us at only three weeks old. Soon after he was diagnosed with mild cerebral palsy. As he grew, he could not sit on his own nor could he walk but he loved just laying around on the floor. Since then we have been taking him for physiotherapy and speech therapy. He is now five years old and still unable to walk. We pray that one day he will be able to talk and to feed himself. There is no special school around here. The older children help Kinsley to drink his porridge. Whoever is near him at dinner time will automatically feed him first before taking his own food.

With some of the children reaching the adolescent stage, we arranged for a trained counsellor to meet them and discuss topics such as personal health care, sex education and relationships, drug and substance abuse, HIV/AIDS, etc. The staff also benefitted from these and their own sessions.

Thanks: The children remarked, "We are all fine here at Julius and Dora Children's Centre thanks to you and your unfailing support. We sincerely appreciate the support you give for our sustenance and development, including good food, quality education and health care, fine clothes, a nice home to live in and more especially the new house for the boys. We thank God for you every day and pray that he will continually bless you."

THE FRIENDS OF JULIUS & DORA CHILDREN'S CENTRE, MASENO
(A Company limited by guarantee)

RESERVES POLICY

The trustees currently aim to hold a minimum of £1000 as 'free reserves' - other than funds which are restricted or set aside for a specific purpose - to finance publicity and fundraising events in the immediate future. (The trustees do not, at present, employ staff nor have significant overhead liabilities.) The trustees' reserves policy is kept under review, considering the current needs and situation of the Centre.

FINANCIAL REVIEW

The trustees are grateful to all donors for their contributions, together with the tax refund on gift aided donations, which amounted to £60,958 during the year. Regular donors to the Friends of J & D include six 'sponsors' making monthly donations in support of named children.

A total of £54,500 was transferred to the Centre during this period, representing 99% of the year's expenditure, thanks to the trustees' voluntary administration of the charity.

The costs of caring for the Centre's 32 children has risen steeply during the coronavirus pandemic due to price inflation in Kenya, which means that we need to increase our funding in future. We are currently looking for more sponsors of individual children in the Centre's care, and for funds to complete the furnishing of the new Boys' House.

THE FRIENDS OF JULIUS & DORA CHILDREN’S CENTRE, MASENO
(A Company limited by guarantee)

TRUSTEES’ RESPONSIBILITIES

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

The financial statements are required by law (UK Accounting Standards) to give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources for that period. In preparing these financial statements, the trustees should follow best practice and

- select suitable accounting policies and apply them consistently
- make judgments and estimates that are reasonable and prudent
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the applicable law, regulations and Memorandum & Articles of Association. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Notes to the accounts

1. For the year ending 30 June 2021 the company was entitled to exemption under section 249A(1) of the Companies Act 1985.
2. The members have not required the company to obtain an audit in accordance with section 249B(2) of the Companies Act 1985.
3. The Directors acknowledge their responsibility for:
 - i. Ensuring the company keeps accounting records which comply with section 221; and
 - ii. Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its profits or loss for the financial year, in accordance with the requirements of section 226, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as is applicable to the company.
4. The accounts have been prepared in accordance with the special provisions in Part VII of the Companies Act 1985 relating to small companies.
5. The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller entities effective January 2005.

Approved by the board on 24 February 2022

And signed on behalf of the Trustees by :

..... Eugenia Adoyo – Chairman

..... David Payne - Secretary

THE FRIENDS OF JULIUS & DORA CHILDREN'S CENTRE, MASENO
(A Company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report on the accounts of the Friends of Julius & Dora Children's Centre for the year ended 30 June 2021 set out on pages 9 - 10.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 43 of the 1993 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 43(7)(b) of the 1993 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - a. to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - b. to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

R J Kenyon FCA

30 Wordsworth Street
Penrith
Cumbria
CA11 7QY

24 February 2022

THE FRIENDS OF JULIUS & DORA CHILDREN'S CENTRE, MASENO
(A Company limited by guarantee)

INCOME AND EXPENDITURE ACCOUNT

For the Year ended 30 June 2021

	<u>2021</u>	<u>2020</u>
	£	£
Receipts:		
Donations received:		
Regular donations	9,640.00	9,285.00
One-off donations	14,651.28	11,531.49
Received via Charities Trust	1,494.96	569.43
Building donations	27,000.00	21,500.00
Tax Refund on Gift Aid	8,172.45	4,371.83
Total Income	60,958.69	47,257.75
Payments:		
Contributions to Julius & Dora Childrens' Centre	<u>54,500.00</u>	<u>53,500.00</u>
Costs:		
Companies House	13.00	13.00
Bank Account Fees	78.00	60.00
Bank Transfer Charges	115.00	100.00
	<u>206.00</u>	<u>173.00</u>
Total Expenditure	54,706.00	53,673.00
Net Income (Deficit) in Year	6,252.69	(6,415.25)

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BALANCE SHEET

As at 30 June 2021

	<u>2021</u> £	<u>2020</u> £
Current assets		
Bank Balance	6,143.17	2,115.48
Debtor	6,596.25	4,371.25
Net Worth	12,739.42	6,486.73
Capital and reserves		
General funds brought forward	6,486.73	12,901.98
Net Income (Deficit) in Year	6,252.69	(6,415.25)
Balance carried forward	12,739.42	6,486.73

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