

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

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

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(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

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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

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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

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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

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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.

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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

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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

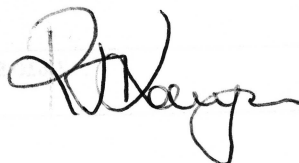
My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or 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

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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	20,229.54	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

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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

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