

THE BEEHIVE CHILDREN'S FOUNDATION (AFRICA)

England & Wales · Charity number 1189893

Details

| | |
|----------------|---|
| Status | Registered |
| Legal form | Charitable company |
| Company number | 12273506 |
| Registered | 2020-06-11 |
| Register | View on the Charity Commission register |

Contact

| | |
|---------|---|
| Address | 50 Princes Street Ipswich Suffolk IP1 1RJ |
| Phone | 03333011014 |
| Email | info@beehiveafrica.org |
| Website | https://www.beehiveafrica.org |

Activities

Objects: THE CHARITY'S OBJECTS ('OBJECTS') ARE SPECIFICALLY RESTRICTED TO THE FOLLOWING:(1) THE RELIEF OF POVERTY, SICKNESS, HARDSHIP AND DISTRESS OF CHILD MOTHERS IN AFRICAN COUNTRIES WHO HAVE BEEN SUBJECT TO SEXUAL ABUSE AND, AS A RESULT, ARE EITHER PREGNANT OR HAVE GIVEN BIRTH BY:-(A) PROVIDING APPROPRIATE CARE AND SUPPORT SERVICES;(B) RUNNING AND ENCOURAGING PREVENTATIVE AWARENESS CAMPAIGNS AND, PUBLIC AWARENESS CAMPAIGNS WHICH HAVE THE AIM OF REDUCING THE NUMBER OF CHILD MUMS RESULTING FROM SEXUAL ABUSE IN AFRICA;(C) SUPPORTING OTHER ORGANISATIONS AND/OR CHARITIES THAT FURTHER THE SAME CHARITABLE PURPOSE.

Activities: The Beehive works for the relief of poverty amongst young, teen-age, African girls who become pregnant through sexual abuse. Through our sister Kenyan charity, The Beehive Trust, we provide a long-term, family style home with medical care, parental training, counselling, and education or vocational training to enable them to become confident and self-sufficient adults with their child.

Classification

- **How:** Provides Other Finance
- **What:** The Prevention Or Relief Of Poverty
- **Who:** Children/young People

Geography

- Kenya

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-04-04 | £120,965 | £87,002 | - | - |
| 2024-04-04 | £108,004 | £103,870 | - | - |
| 2023-04-04 | £103,902 | £104,080 | - | - |
| 2022-04-04 | £102,959 | £148,412 | - | - |
| 2021-04-04 | £138,904 | £17,736 | - | - |

Trustees

| Name | Role | Appointed |
|-----------------------------------|-------|------------|
| Ian William George Jenkins | Chair | 2021-06-24 |
| Alan Edward Thomas Nunn | | 2025-09-25 |
| Annette Tindal | | 2023-03-23 |
| BRUCE FREDERICK LAWS | | 2021-05-24 |
| Dorothee Double | | 2023-03-23 |
| Jane Hutt | | 2022-08-25 |
| Pamela Diane Jenkins | | 2021-06-24 |
| Samuel Che Fu | | 2026-04-23 |

THE BEEHIVE CHILDREN'S FOUNDATION (AFRICA)

England & Wales - Charity number 1189893

Accounts

REGISTERED COMPANY NUMBER: 12273506 (England and Wales)
REGISTERED CHARITY NUMBER: 1189893

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 4 April 2025
for
The Beehive Children's Foundation
(Africa)

The Beehive Children's Foundation
(Africa)

Contents of the Financial Statements
for the Year Ended 4 April 2025

| | Page |
|---|-------------|
| Report of the Trustees | 1 to 4 |
| Independent Examiner's Report | 5 |
| Statement of Financial Activities | 6 |
| Balance Sheet | 7 |
| Notes to the Financial Statements | 8 to 12 |
| Detailed Statement of Financial Activities | 13 |

The Beehive Children's Foundation
(Africa)

Report of the Trustees
for the Year Ended 4 April 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 4 April 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The directors are happy to report another successful year of providing specialist care for our Kenyan young teen girls who become pregnant through sexual abuse. Our work continues to be based in Nakuru, delivered by a well-established team working for our sister Kenyan charity, The Beehive Trust. The staff employed by the Beehive Trust are invaluable in delivering our services and we have continued to show their valued contribution by continuing the practice of having a modest treat day which is much appreciated and helps deepen loyalty and commitment. Whilst many of our girls are from within Nakuru district, due to our unique approach, we also have referrals to us from other parts of Kenya. We continue to be encouraged by the positive results that are achieved from our 'family style' care approach that heals the psychological and emotional trauma of many of our girls. This, in turn, is reflected in the positive and increased support from our donors and grant makers, as shown in our accounts. The directors of the Foundation are Christians and administer the Foundation under a general Christian ethos. However, our volunteers and supporters have a range of faith backgrounds or are of no faith, all sharing a common compassion for the plight of these girls. We offer help to girls regardless of their faith background or tribal connection although the part of Kenya in which we operate is predominately 'nominal Christian'.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Beehive Foundation's objects are: -

The relief of poverty, sickness, hardship and distress of child mothers in African countries who have been subject to sexual abuse and, as a result, are either pregnant or have given birth by providing appropriate care and support services, preventative awareness campaigns, public awareness campaigns which have the aim of reducing the number of child mums resulting from sexual abuse and supporting other organisations and/or charities that further the same charitable purpose.

The Beehive Children's Foundation
(Africa)

Report of the Trustees
for the Year Ended 4 April 2025

OBJECTIVES AND ACTIVITIES

Significant activities

The Foundation's charitable benefit was delivered by funding the following:

- a) Accommodation. Sustaining the operation of three rental properties.
- b) Food and Living Necessities. The provision of meals, clothing and toiletries, etc and also pocket money and modest trips out.
- c) Mental and Emotional Wellbeing. We address the emotional and psychological trauma resulting from the abuse and provide support through any associated criminal proceedings against the abuser. This is provided by the Beehive permanent staff through one-to-one sessions as required. If necessary, a professional counsellor, clinical psychologist or psychiatrist has been engaged.
- d) Education. Provision of education that match the child's age and ability have been provided through ongoing assessment and considering each child's ability and aspirations. This includes paying for school fees, books and uniform so that the mums can return to school. Education is not only provided for the child mums but, if they are in the long-term care of The Beehive Trust, it also includes their children when they become school age.
- e) Vocational Training. Training opportunities have been provided to facilitate entering paid employment, particularly for those less academic children. External vocational training has included enrolment at sewing and baking schools.
- f) Life Skills. The development of life skills to enable each mother to lead a self-sufficient adult life as a contributing member of her community has continued to be a key aim that is delivered through practical and emotional support by the Beehive staff. This has helped to develop self-confidence, grow self-worth, improve their English and hence maximise their employment prospects.
- g) Child Care. Baby and child care has been provided to enable mothers to attend school and study. Whilst the child mums look after and play with their own children, child care is provided for those too young to start infant school whilst their mums are at school or are doing homework.
- h) Natal Care. Pre- and post-natal care, parenting instruction and support has been provided. All first-time mums of any age need support, but for these child mums it is crucial for them to learn to look after their children for themselves and to build loving bonds with their baby, especially as their baby is associated with their sexual abuse.
- i) General Medical Care. Access has been provided to general medical, dental and eye care. Medical care is funded, not only for pre-natal care and delivery, but also for the ongoing everyday health needs of both mothers and their children.

At the start of the year the Beehive Trust had cared for a total of 24 mums child mums and 24 babies/children (since the inception of The Beehive). At the year-end it was 22 child mums and 23 babies/children. In the interim year 13 mums have been able to re-join their families or have become adults and are in university or employment. Of the 13 that have been reintegrated into their families, we continue to support 1 of these girls to be in university. Her daughter remains in our care and we continue to support one of their daughters in her education.

Over the year there have been 9 births in private hospitals, of which 7 have required caesarean section, often due to their immature and petite bodies.

At the start of the year 16 mums were in full-time education and 4 of their children were also in school. At year end 15 mums were in full-time education and 4 of their children were also in school. We also continued to support the ongoing educational costs of 2 of our girls who have left the residential care of The Beehive Trust and 8 children.

Public benefit

Through funding the rental of three residential small properties in Nakuru, Kenya and the associated running costs, the Foundation provides a home for vulnerable girls who, having been sexually abused, subsequently become pregnant, are at risk of further harm and cannot remain in their current home environment. Girls are referred to The Beehive Trust by the District Child Welfare Department and are placed into their legal care by the Courts making them legal guardians. These girls come from areas of social deprivation, where there are seldom options for the family to provide care in a safe place for them and their babies. There is no state provision for abused children and within the charitable sector, the long-term care of pregnant children and child mums is virtually non-existent in Kenya.

Apart from providing shelter, food, clothing and keep for our girls and babies/children, we also provide:

- " pre- and post- natal care,
- " access to a maternity hospital
- " medical and dental care,
- " counselling and access to psychiatric or psychology professionals
- " parental training,
- " access to schooling and homework support, including care for their babies/toddlers to achieve this,
- " access to vocational training, as required,
- " a sense of love and worth within the Beehive Family.

The Beehive Children's Foundation
(Africa)

Report of the Trustees
for the Year Ended 4 April 2025

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The Beehive Trust continues to rent three properties as our place-of-safety refuges and operations managers' accommodation which is a significant part of our recurring costs. Whilst this has enabled our work to be established and grow, apart from the cost, there are a number of other practical disadvantages and limitations in this method of operation which we are seeking to address. Whilst the Beehive Foundation is staffed only by volunteers, The Beehive Trust employed 12 staff in Kenya at year end. This included two full time social workers, house mums and care assistants as well as a maintenance worker. The Beehive Trust also engaged external professional services such as hospitals, doctors, dentists and clinical psychologists, as required. The Trust also paid for the schooling of our children in the state and "private" system. Our accommodation and social interaction of staff and children facilitates creating a stable family style environment, which is key to our children's practical and emotional support and development against the background of their own family dysfunction.

Beehive Community Project

We have been progressing our medium-term project of developing a bespoke campus of buildings to form a 'Beehive Community' on the 2.75 acres of land we purchased in Njoro, Nakuru, the previous year. After a frustrating time of delay within the Kenyan planning process we now have all the required planning permissions and approved environmental reports. The plans submitted for planning permission include six mum-and-child units, each housing six girls and their babies/children and a 'house mum' to supervise them. This will expand our capacity to 36 child mums with their offspring. We feel that to increase the capacity beyond this would compromise the effectiveness of being one Beehive family, with the attendant benefits of personal loving care, emotional security and a sense of belonging which are so important in healing the psychological and emotional trauma experienced during their abuse. A communal hall with kitchen will be used for meeting and eating. Staff quarters, administration block and manger's bungalow will enable more efficient use of staff, some of which need to be present 24/7. The Beehive community will give us both better flexibility and financial security by removing our reliance on finding rental properties in the same neighbourhood. It continues to be the Foundation's strategic aim to eventually move to a more self-sufficient funding model for such a community and we see this as an important step towards that goal. Apart from eliminating our rental expenditure, it will insulate us against inflationary price rises by installing a solar energy system, an on-site water borehole and using some of the space for growing vegetables, thus reducing dependence on the Foundation. This will allow us to consider how we could extend our services to another location in Eastern Africa.

Having completed the first phase (costing £93,320) of our four-phase plan, with an estimated grand total of £760,150, we have started phase two with the building of a secure wall to initially protect building supplies and equipment and then the occupants. We continue to make grant applications and fundraising appeals for the phase 2 (cost £167,680) but grant makers are under pressure on their funds and grant income has been slow.

FINANCIAL REVIEW

Financial position

We continue to be greatly encouraged by, and grateful for, the generosity of our many donors and personal fundraisers which has made us fiscally viable during the challenges from global inflationary pressures and exchange rate fluctuations. We are very fortunate to be supported by a very faithful and loyal group of donors and supporters, and we have seen a growth in both the number of one-off donations and regular monthly giving which includes a marked improvement in the monthly sponsorships of a child's educational and/or home care. This regular giving provides us better financial stability and enables more positive financial planning.

We also continue to benefit from our digital presence. Our Facebook page provides a valuable form of communication and enables us to launch appeals for one-off needs such as new furniture or costly medical procedures. Our web site also continues to be valuable for communicating with new people and to provide an online channel for people to register for our newsletter. It also allows new donors to make one off or regular payments and any gift aid declarations. This is remarkable in the continued economic environment of increased costs and downward pressure on the income of our donors. Kenyan inflation also continues to be a contributing factor in driving up our operational costs. However, our present funding streams have been sufficient to allow an increase in the coming years budget for our recurring-costs. Our income forecast looks strong despite the provision for these operational increases in our 2024-25 budget, whilst still meeting our policy for holding a 3-month reserve.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Beehive Children's Foundation
(Africa)

Report of the Trustees
for the Year Ended 4 April 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

Over the last year, the board of directors have continued with the same seven trustees who have met eight times to continue to ensure the prudent operation and governance of the Foundation, reviewing our finances, discussing our fundraising, revising our policies, keeping our safeguarding training and registration up to date, maintaining our awareness of the Charity Commission guidance.

Under a formal 'Partnership Agreement' with the trustees of The Beehive Trust, the Foundation continues its practice of funding its recurring operational costs by making grants against a quarterly budget forecast, submitted to the Board. Performance and spend are monitored at monthly board meetings and reviewed quarterly. Capital budget requests continue to be decided against individual grant requests and proof of purchase requested afterwards. Large specific capital projects are also managed on an individual or phased basis and reviewed monthly. The Beehive Trust's independently audited, annual financial report is also reviewed by the Board. The Foundation has the right to inspect the care homes and the Board received a report from our trustee, Annette Tindal, after her visit. The Kenyan Authorities also have their own inspections.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

12273506 (England and Wales)

Registered Charity number

1189893

Registered office

50 Princes Street
Ipswich
Suffolk
IP1 1RJ

Trustees

C M Jackson
Mrs J Hutt
I W G Jenkins
Mrs P D Jenkins
B F Laws
Mrs D Double
Mrs A Tindall

Company Secretary

Ms O Ashaolu

Approved by order of the board of trustees on 25 September 2025 and signed on its behalf by:



I W G Jenkins - Trustee

Independent Examiner's Report to the Trustees of
The Beehive Children's Foundation
(Africa)

Independent examiner's report to the trustees of The Beehive Children's Foundation (Africa) ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 4 April 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Sarah Chamberlain

25 September 2025

The Beehive Children's Foundation
(Africa)

Statement of Financial Activities
for the Year Ended 4 April 2025

| | Notes | Unrestricted funds £ | Restricted funds £ | 4.4.25 Total funds £ | 4.4.24 Total funds £ |
|------------------------------------|-------|----------------------------|--------------------------|-------------------------------|-------------------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | | 110,960 | 7,100 | 118,060 | 105,000 |
| Other trading activities | 2 | 785 | - | 785 | 1,693 |
| Investment income | 3 | <u>2,120</u> | <u>-</u> | <u>2,120</u> | <u>1,311</u> |
| Total | | <u>113,865</u> | <u>7,100</u> | <u>120,965</u> | <u>108,004</u> |
| EXPENDITURE ON | | | | | |
| Raising funds | 4 | 48 | - | 48 | - |
| Charitable activities | | | | | |
| Grants made | | 64,954 | 22,000 | 86,954 | 103,863 |
| Support costs | | <u>-</u> | <u>-</u> | <u>-</u> | <u>7</u> |
| Total | | <u>65,002</u> | <u>22,000</u> | <u>87,002</u> | <u>103,870</u> |
| NET INCOME/(EXPENDITURE) | | 48,863 | (14,900) | 33,963 | 4,134 |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | <u>54,571</u> | <u>25,100</u> | <u>79,671</u> | <u>75,537</u> |
| TOTAL FUNDS CARRIED FORWARD | | <u><u>103,434</u></u> | <u><u>10,200</u></u> | <u><u>113,634</u></u> | <u><u>79,671</u></u> |

The notes form part of these financial statements

The Beehive Children's Foundation
(Africa)

Balance Sheet
4 April 2025

| | Notes | Unrestricted funds £ | Restricted funds £ | 4.4.25 Total funds £ | 4.4.24 Total funds £ |
|--|-------|----------------------------|--------------------------|-------------------------------|-------------------------------|
| CURRENT ASSETS | | | | | |
| Cash at bank | | 103,434 | 10,200 | 113,634 | 79,677 |
| CREDITORS | | | | | |
| Amounts falling due within one year | 7 | - | - | - | (6) |
| NET CURRENT ASSETS | | <u>103,434</u> | <u>10,200</u> | <u>113,634</u> | <u>79,671</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>103,434</u> | <u>10,200</u> | <u>113,634</u> | <u>79,671</u> |
| NET ASSETS | | <u>103,434</u> | <u>10,200</u> | <u>113,634</u> | <u>79,671</u> |
| FUNDS | | | | | |
| Unrestricted funds | 8 | | | 103,434 | 54,571 |
| Restricted funds | | | | <u>10,200</u> | <u>25,100</u> |
| TOTAL FUNDS | | | | <u>113,634</u> | <u>79,671</u> |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 4 April 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 4 April 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 25 September 2025 and were signed on its behalf by:



I W G Jenkins - Trustee

The notes form part of these financial statements

The Beehive Children's Foundation
(Africa)

Notes to the Financial Statements
for the Year Ended 4 April 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

| | | |
|-------------|------------|--------------|
| | 4.4.25 | 4.4.24 |
| | £ | £ |
| Craft sales | <u>785</u> | <u>1,693</u> |

3. INVESTMENT INCOME

| | | |
|--------------------------|--------------|--------------|
| | 4.4.25 | 4.4.24 |
| | £ | £ |
| Deposit account interest | <u>2,120</u> | <u>1,311</u> |

The Beehive Children's Foundation
(Africa)

Notes to the Financial Statements - continued
for the Year Ended 4 April 2025

4. RAISING FUNDS

Raising donations and legacies

| | | |
|---------------|-----------|----------|
| | 4.4.25 | 4.4.24 |
| | £ | £ |
| Support costs | <u>48</u> | <u>-</u> |

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 4 April 2025 nor for the year ended 4 April 2024.

Trustees' expenses

| | | |
|--------------------|----------|--------------|
| | 4.4.25 | 4.4.24 |
| | £ | £ |
| Trustees' expenses | <u>-</u> | <u>5,442</u> |

There was a total of £5,441.50 paid to Mr and Mrs Butt. Mrs Jane Hutt is a trustee and director of the charity. Mr and Mrs Butt are the operational managers on the ground in Kenya. An amount of £4,513.14 was for a visit to the UK to promote the charity and give talks at all the churches that provide ongoing financial support and includes flights, RAC breakdown cover for a borrowed car and fuel. An amount of £928.36 was for healthcare insurance. These were agreed by all the trustees.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted funds £ | Restricted funds £ | Total funds £ |
|------------------------------------|----------------------------|--------------------------|---------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | 99,900 | 5,100 | 105,000 |
| Other trading activities | 1,693 | - | 1,693 |
| Investment income | <u>1,311</u> | <u>-</u> | <u>1,311</u> |
| Total | <u>102,904</u> | <u>5,100</u> | <u>108,004</u> |
| EXPENDITURE ON | | | |
| Charitable activities | | | |
| Grants made | 102,937 | 926 | 103,863 |
| Support costs | <u>7</u> | <u>-</u> | <u>7</u> |
| Total | <u>102,944</u> | <u>926</u> | <u>103,870</u> |
| NET INCOME/(EXPENDITURE) | (40) | 4,174 | 4,134 |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | <u>54,611</u> | <u>20,926</u> | <u>75,537</u> |
| TOTAL FUNDS CARRIED FORWARD | <u>54,571</u> | <u>25,100</u> | <u>79,671</u> |

The Beehive Children's Foundation
(Africa)

Notes to the Financial Statements - continued
for the Year Ended 4 April 2025

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | | |
|-----------------|----------|----------|
| | 4.4.25 | 4.4.24 |
| | £ | £ |
| Trade creditors | <u>-</u> | <u>6</u> |

8. MOVEMENT IN FUNDS

| | At 5.4.24 | Net movement in funds | At 4.4.25 |
|---------------------------|---------------|-----------------------------|----------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 54,571 | 48,863 | 103,434 |
| Restricted funds | | | |
| Building | 25,100 | (14,900) | 10,200 |
| | <u>79,671</u> | <u>33,963</u> | <u>113,634</u> |

Net movement in funds, included in the above are as follows:

| | Incoming resources | Resources expended | Movement in funds |
|---------------------------|-----------------------|-----------------------|----------------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 113,865 | (65,002) | 48,863 |
| Restricted funds | | | |
| Building | 7,100 | (22,000) | (14,900) |
| | <u>120,965</u> | <u>(87,002)</u> | <u>33,963</u> |

Comparatives for movement in funds

| | At 5.4.23 | Net movement in funds | At 4.4.24 |
|---------------------------|---------------|-----------------------------|---------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 54,611 | (40) | 54,571 |
| Restricted funds | | | |
| Education | 478 | (478) | - |
| Living | 448 | (448) | - |
| Building | 20,000 | 5,100 | 25,100 |
| | <u>20,926</u> | <u>4,174</u> | <u>25,100</u> |
| TOTAL FUNDS | <u>75,537</u> | <u>4,134</u> | <u>79,671</u> |

The Beehive Children's Foundation
(Africa)

Notes to the Financial Statements - continued
for the Year Ended 4 April 2025

8. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 102,904 | (102,944) | (40) |
| Restricted funds | | | |
| Education | - | (478) | (478) |
| Living | - | (448) | (448) |
| Building | <u>5,100</u> | <u>-</u> | <u>5,100</u> |
| | <u>5,100</u> | <u>(926)</u> | <u>4,174</u> |
| TOTAL FUNDS | <u>108,004</u> | <u>(103,870)</u> | <u>4,134</u> |

A current year 12 months and prior year 12 months combined position is as follows:

| | At 5.4.23 £ | Net movement in funds £ | At 4.4.25 £ |
|---------------------------|----------------|----------------------------------|----------------|
| Unrestricted funds | | | |
| General fund | 54,611 | 48,823 | 103,434 |
| Restricted funds | | | |
| Education | 478 | (478) | - |
| Living | 448 | (448) | - |
| Building | <u>20,000</u> | <u>(9,800)</u> | <u>10,200</u> |
| | <u>20,926</u> | <u>(10,726)</u> | <u>10,200</u> |
| TOTAL FUNDS | <u>75,537</u> | <u>38,097</u> | <u>113,634</u> |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 216,769 | (167,946) | 48,823 |
| Restricted funds | | | |
| Education | - | (478) | (478) |
| Living | - | (448) | (448) |
| Building | <u>12,200</u> | <u>(22,000)</u> | <u>(9,800)</u> |
| | <u>12,200</u> | <u>(22,926)</u> | <u>(10,726)</u> |
| TOTAL FUNDS | <u>228,969</u> | <u>(190,872)</u> | <u>38,097</u> |

The Beehive Children's Foundation
(Africa)

Notes to the Financial Statements - continued
for the Year Ended 4 April 2025

9. RELATED PARTY DISCLOSURES

£11,319 was received in donations from trustees without conditions in the year.

The Beehive Children's Foundation
(Africa)

Detailed Statement of Financial Activities
for the Year Ended 4 April 2025

| | 4.4.25 | 4.4.24 |
|---------------------------------|---------------|----------------|
| | £ | £ |
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Monthly giving | 45,111 | 40,712 |
| Donations | 33,434 | 31,652 |
| Gift aid | 11,073 | 8,279 |
| Blessing jars | 416 | 928 |
| Charitable grant | 25,923 | 19,732 |
| Other | - | 943 |
| Retail schemes | 891 | 1,084 |
| Appeals | <u>1,212</u> | <u>1,670</u> |
| | 118,060 | 105,000 |
| Other trading activities | | |
| Craft sales | 785 | 1,693 |
| Investment income | | |
| Deposit account interest | <u>2,120</u> | <u>1,311</u> |
| Total incoming resources | 120,965 | 108,004 |
| EXPENDITURE | | |
| Charitable activities | | |
| Trustees' expenses | - | 5,442 |
| Accommodation | 15,750 | 27,200 |
| Awareness | 150 | 200 |
| Building projects | 22,000 | - |
| Education | 5,250 | 13,201 |
| Living costs | 12,850 | 23,201 |
| Medical | 1,925 | 3,000 |
| Sundries | 1,950 | 3,300 |
| Transport | 6,825 | 5,000 |
| Administration | - | 1,400 |
| Staff costs | <u>14,000</u> | <u>15,600</u> |
| | 80,700 | 97,544 |
| Support costs | | |
| Management | | |
| Advertising | 126 | 107 |
| Travel | <u>3,720</u> | <u>-</u> |
| | 3,846 | 107 |
| Finance | | |
| IT | 422 | 297 |
| Services | 1,475 | 5,400 |
| Bank charges | 340 | 135 |
| Fee on paypal donations | <u>219</u> | <u>387</u> |
| | <u>2,456</u> | <u>6,219</u> |
| Total resources expended | <u>87,002</u> | <u>103,870</u> |
| Net income | 33,963 | 4,134 |

This page does not form part of the statutory financial statements

This page does not form part of the statutory financial statements

THE BEEHIVE CHILDREN'S FOUNDATION (AFRICA)

England & Wales - Charity number 1189893

Accounts

REGISTERED COMPANY NUMBER: 12273506 (England and Wales)
REGISTERED CHARITY NUMBER: 1189893

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 4 April 2024
for
The Beehive Children's Foundation
(Africa)

The Beehive Children's Foundation
(Africa)

Contents of the Financial Statements
for the Year Ended 4 April 2024

| | Page |
|---|-------------|
| Report of the Trustees | 1 to 4 |
| Independent Examiner's Report | 5 |
| Statement of Financial Activities | 6 |
| Balance Sheet | 7 |
| Notes to the Financial Statements | 8 to 12 |
| Detailed Statement of Financial Activities | 13 to 14 |

The Beehive Children's Foundation
(Africa)

Report of the Trustees
for the Year Ended 4 April 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 4 April 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The directors are happy to report another successful year of providing specialist care for our Kenyan young teen girls who become pregnant through sexual abuse. Our work continues to be based in Nakuru, delivered by a well-established team working for our sister Kenyan charity, The Beehive Trust. This last year we recognised our staff's valued contribution via a treat day which they much appreciated and helped deepen loyalty and commitment. Whilst many of our girls are from within Nakuru district, due to our unique approach, we also have referrals to us from other parts of Kenya.

We are greatly encouraged by the results we achieve from our care approach that heals the psychological and emotional trauma of many of our girls, which in turn is reflected in the positive support from our donors and grant makers as shown in our accounts. The directors of the Foundation are Christians and administer the Foundation under a general Christian ethos. However, our volunteers and supporters have a range of faith backgrounds or are of no faith, all sharing a common compassion for the plight of these girls. We offer help to girls regardless of their faith background or tribal connection although the part of Kenya in which we operate is predominately 'nominal Christian'.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Foundation's objects are:-

The relief of poverty, sickness, hardship and distress of child mothers in African countries who have been subject to sexual abuse and, as a result, are either pregnant or have given birth by providing appropriate care and support services, preventative awareness campaigns, public awareness campaigns which have the aim of reducing the number of child mums resulting from sexual abuse and supporting other organisations and/or charities that further the same charitable purpose.

The Beehive Children's Foundation
(Africa)

Report of the Trustees
for the Year Ended 4 April 2024

OBJECTIVES AND ACTIVITIES

Significant activities

The Foundation's charitable benefit was delivered by funding the following:

- a) Accommodation. Sustaining the operation of three rental properties.
- b) Food and Living Necessities. The provision of meals, clothing and toiletries, etc and also pocket money and modest trips out.
- c) Mental and Emotional Wellbeing. We address the emotional and psychological trauma resulting from the abuse and provide support through any associated criminal proceedings against the abuser. This is provided by the Beehive permanent staff through one-to-one sessions as required. If necessary, a professional counsellor, clinical psychologist or psychiatrist has been engaged.
- d) Education. Educational opportunities that match the child's age and ability have been provided through ongoing assessment and considering each child's aspirations. This includes the school fees, books and uniform so that the mums can return to school. Education is not only provided for the child mums but, if they are in the long-term care of The Beehive it also includes their children when they become school age.
- e) Vocational Training. Training opportunities have been provided to facilitate entering paid employment, particularly for those less academic children. External vocational training has included enrolment at sewing and baking schools.
- f) Life Skills. The development of life skills to enable each mother to lead a self-sufficient adult life as a contributing member of her community has continued to be a key aim that is delivered through practical and emotional support by the Beehive staff. This has helped to develop self-confidence, grow self-worth, improve their English and hence maximise their employment prospects.
- g) Child Care. Baby and child care has been provided to enable mothers to attend school and study. Whilst the child mums look after and play with their own children, child care is provided for those too young to start infant school whilst their mums are at school or are doing homework.
- h) Natal Care. Pre- and post-natal care, parenting instruction and support has been provided. Any first-time mum needs support, but for these child mums it is crucial for them to learn to look after their children for themselves and to build loving bonds with their baby, especially as their baby is associated with the sexual abuse.
- i) General Medical Care. Access has been provided to general medical, dental and eye care. Medical care is funded, not only for pre-natal care and delivery, but also for the ongoing everyday health needs of both mothers and their children. At the start of the year the Trust has cared for a total of 79 mums child mums and 75 babies/children (since the inception of The Beehive). At the year-end it was 21 child mums and 22 babies/children. In the interim year 14 mums have been able to re-join their families or have become adults and are in employment. Of the 14 that have been reintegrated into their families, we support 1 of these children to be in school. 0 have moved into employment, and 2 continue to work as members of staff, where we continue to support one of their daughters in her education. Over the year there have been 7 births in private hospitals, of which 4 have required caesarean section, often due to their immature petite bodies. At the start of the year 12 mums were in full-time education and 5 of their children were also in school. At year end 14 mums were in full-time education and 6 of their children were also in school. We also continued to support the ongoing educational costs of 2 of our girls who have left the residential care of The Beehive Trust and 3 children.

Public benefit

Through funding the rental of three residential small properties in Nakuru, Kenya and the associated running costs, the Foundation provides a home for vulnerable girls who, having been sexually abused, subsequently become pregnant, are at risk of further harm and cannot remain in their current home environment. Girls are referred to The Beehive Trust by the District Child Welfare Department and are placed into their legal care by the Courts making them legal guardians. These girls come from areas of deprivation, where there are seldom options for the family to provide care in a safe place for them and their babies.

Apart from providing shelter, food, clothing and keep for our girls and babies/children, we also provide:

- " pre- and post- natal care,
- " access to a maternity hospital
- " medical and dental care,
- " counselling and access to psychiatric or psychology professionals
- " parental training,
- " access to schooling and homework support, including care for their babies/toddlers to achieve this,
- " access to vocational training, as required,
- " a sense of love and worth within the Beehive Family.

The Beehive Children's Foundation
(Africa)

Report of the Trustees
for the Year Ended 4 April 2024

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Beehive Trust continues to rent three properties as our place-of-safety refuges and operations managers' accommodation which is a significant part of our recurring costs. Whilst this has enabled our work to be established and grow, apart from the cost, there are a number of other practical disadvantages and limitations in this method of operation which we are seeking to address. Whilst the Foundation has no employees, at year end, The Beehive Trust employed 12 staff in Kenya, including full time social workers and care assistants and a part time driver and maintenance worker. The Beehive Trust also engaged external professional services such as hospitals, doctors, dentists and clinical psychologists, as required as well as paying for the schooling of our children in the state and "private" system. Our accommodation and social interaction of staff and children facilitates creating a family style environment, which is key to our children's practical and emotional support and development.

Beehive Community Project

We have been progressing our medium-term project of developing a bespoke campus of buildings to form a 'Beehive Community' on the 2.75 acres of land we purchased in Njoro, Nakuru, the previous year. The plans submitted for planning permission include six mum-and-child units, each housing six girls and their babies/children and a 'house mum' to supervise them. This expands our capacity to 36 child mums with their offspring. We feel that to increase the capacity beyond this would compromise the effectiveness of being one Beehive family, with the attendant benefits of personal loving care, emotional security and a sense of belonging which are so important in healing the psychological and emotional trauma experienced during their abuse. A communal hall with kitchen will be used for meeting and eating. Staff quarters, administration block and manger's bungalow will enable more efficient use of staff, some of which need to be present 24/7. The Beehive community will give us both better flexibility and financial security by removing our reliance on finding rental properties in the same neighbourhood. It continues to be the Foundation's strategic aim to eventually move to a more self-sufficient funding model for such a community and we see this as an important step towards that goal. Apart from eliminating our rental expenditure, it will insulate us against inflationary price rises by installing a solar energy system, an on-site water borehole and using some of the space for growing vegetables, thus reducing dependence on the Foundation. This will allow us to consider how we could extend our services to another location in Eastern Africa.

Gaining local planning permission and fulfilling the requirements of environment reports has been frustrating due to changing bureaucracies in the various official departments, but eventually we were granted planning permission. This completed the first phase (costing £93,320) of a four-phase plan with an estimated grand total of £760,150. However, we have had to resubmit due to the need to change our perimeter fencing to a security wall due to some theft of the timber fencing. (This planning change has been approved in August 2024). We have been and continue to make grant applications and fundraising appeals for the phase 2 (cost £167,680). We already have the funds to start the security wall and we plan to establish the water borehole, sewerage and solar power infrastructure by April 2025.

FINANCIAL REVIEW

Financial position

We continue to be greatly encouraged by, and grateful for, the generosity of our many donors and personal fundraisers which has made us fiscally viable during the challenges from global inflationary pressures and exchange rate fluctuations. We are very fortunate to be supported by a very faithful and loyal group of donors and supporters, and we have seen a growth in both the number of one-off donations and regular monthly giving which includes a marked improvement in the monthly sponsorships of a child's educational and/or home care. This regular giving provides us better financial stability and enables more positive financial planning.

We also continue to benefit from our digital presence. Our Facebook page provides a valuable form of communication and enables us to launch appeals for one-off needs such as new furniture or costly medical procedures. We have migrated to a 'fee-free' electronic giving platform that makes our appeals more cost efficient. Our web site also continues to be valuable for communicating with new people and to provide an online channel for people to register for our newsletter. It also allows new donors to make one off or regular payments and any gift aid declarations. The ongoing major geo-political events continue to impact western economies, driving up inflation and eroding people's disposable income which has meant losing some donors, but generally this has been offset by a growth in donors and also in the size of some donations. High Kenyan inflation, due to hampered supply of staples from the Ukraine and continued droughts in Africa has increased our operational costs and shows no sign of stabilising. However, our present funding streams have been sufficient to allow an increase in the coming years budget for our recurring-costs to allow for these affects, whilst still meeting our policy for holding a 3-month reserve.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Beehive Children's Foundation
(Africa)

Report of the Trustees
for the Year Ended 4 April 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

Over the last year, the board of directors have benefitted from the appointment of two new director trustees in March 2023. Annette Tindal and Dorothee Double, both have many years of experience of volunteering within Africa and their new perspectives strengthen our team. For several years Annette has spent time visiting and short term volunteering in our refuge care homes in Nakuru.

The director trustees continue to ensure the prudent operation and governance of the Foundation, reviewing and revising our policies, keeping our safeguarding training and registration up to date, maintaining our awareness of the Charity Commission guidance and attending some of their training seminars for English Charities operating overseas.

Under a formal 'Partnership Agreement' with the trustees of The Beehive Trust, the Foundation funds its recurring operational costs by making grants against a quarterly budget forecast, submitted to the Board. Performance and spend are monitored at monthly board meetings and reviewed quarterly. Capital budget requests continue to be decided against individual grant requests and proof of purchase requested afterwards. Large specific capital projects are also managed on an individual or phased basis and reviewed monthly. The Beehive Trust's independently audited, annual financial report is also reviewed by the Board. The Foundation has the right to inspect the care homes and the Board reviewed a written report from Annette Tindal after her visit. It was this report that recommended the modest staff treat day that was held. The Kenyan Authorities have their own inspections

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

12273506 (England and Wales)

Registered Charity number

1189893

Registered office

50 Princes Street
Ipswich
Suffolk
IP1 1RJ

Trustees

C M Jackson
Mrs J Hutt
I W G Jenkins
Mrs P D Jenkins
B F Laws
Mrs D Double
Mrs A Tindall

Company Secretary

Ms O Ashaolu

Independent Examiner

Sarah Chamberlain FCCA FCA
17 Ashley Rise
Tiverton
Devon
EX16 5PW

Approved by order of the board of trustees on 26th September, 2024 and signed on its behalf by:



.....
I W G Jenkins - Trustee

Independent Examiner's Report to the Trustees of
The Beehive Children's Foundation
(Africa)

Independent examiner's report to the trustees of The Beehive Children's Foundation (Africa) ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 4 April 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Sarah Chamberlain FCCA FCA
17 Ashley Rise
Tiverton
Devon
EX16 5PW

Date: 22 September 24

The Beehive Children's Foundation
(Africa)

Statement of Financial Activities
for the Year Ended 4 April 2024

| | Notes | Unrestricted funds £ | Restricted funds £ | 4.4.24 Total funds £ | 4.4.23 Total funds £ |
|------------------------------------|-------|----------------------------|--------------------------|-------------------------------|-------------------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | | 99,900 | 5,100 | 105,000 | 99,866 |
| Charitable activities | | | | | |
| Grants made | | - | - | - | 938 |
| Other trading activities | 2 | 1,693 | - | 1,693 | 3,098 |
| Investment income | 3 | <u>1,311</u> | <u>-</u> | <u>1,311</u> | <u>-</u> |
| Total | | <u>102,904</u> | <u>5,100</u> | <u>108,004</u> | <u>103,902</u> |
| EXPENDITURE ON | | | | | |
| Charitable activities | | | | | |
| Grants made | | 102,937 | 926 | 103,863 | 103,930 |
| Support costs | | <u>7</u> | <u>-</u> | <u>7</u> | <u>150</u> |
| Total | | <u>102,944</u> | <u>926</u> | <u>103,870</u> | <u>104,080</u> |
| NET INCOME/(EXPENDITURE) | | (40) | 4,174 | 4,134 | (178) |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | <u>54,611</u> | <u>20,926</u> | <u>75,537</u> | <u>75,715</u> |
| TOTAL FUNDS CARRIED FORWARD | | <u><u>54,571</u></u> | <u><u>25,100</u></u> | <u><u>79,671</u></u> | <u><u>75,537</u></u> |

The notes form part of these financial statements

The Beehive Children's Foundation
(Africa)

Balance Sheet
4 April 2024

| | Notes | Unrestricted funds £ | Restricted funds £ | 4.4.24 Total funds £ | 4.4.23 Total funds £ |
|--|-------|----------------------------|--------------------------|-------------------------------|-------------------------------|
| CURRENT ASSETS | | | | | |
| Cash at bank | | 54,577 | 25,100 | 79,677 | 75,535 |
| CREDITORS | | | | | |
| Amounts falling due within one year | 6 | (6) | - | (6) | 2 |
| NET CURRENT ASSETS | | <u>54,571</u> | <u>25,100</u> | <u>79,671</u> | <u>75,537</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>54,571</u> | <u>25,100</u> | <u>79,671</u> | <u>75,537</u> |
| NET ASSETS | | <u>54,571</u> | <u>25,100</u> | <u>79,671</u> | <u>75,537</u> |
| FUNDS | | | | | |
| Unrestricted funds | 7 | | | 54,571 | 54,611 |
| Restricted funds | | | | <u>25,100</u> | <u>20,926</u> |
| TOTAL FUNDS | | | | <u>79,671</u> | <u>75,537</u> |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 4 April 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 4 April 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 26th September, 2024 and were signed on its behalf by:



.....
I W G Jenkins - Trustee

The notes form part of these financial statements

The Beehive Children's Foundation
(Africa)

Notes to the Financial Statements
for the Year Ended 4 April 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

| | 4.4.24 | 4.4.23 |
|-------------|--------------|--------------|
| | £ | £ |
| Craft sales | <u>1,693</u> | <u>3,098</u> |

3. INVESTMENT INCOME

| | 4.4.24 | 4.4.23 |
|--------------------------|--------------|----------|
| | £ | £ |
| Deposit account interest | <u>1,311</u> | <u>-</u> |

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 4 April 2024 nor for the year ended 4 April 2023.

Trustees' expenses

| | 4.4.24 | 4.4.23 |
|--------------------|--------------|----------|
| | £ | £ |
| Trustees' expenses | <u>5,442</u> | <u>-</u> |

The Beehive Children's Foundation
(Africa)

Notes to the Financial Statements - continued
for the Year Ended 4 April 2024

4. TRUSTEES' REMUNERATION AND BENEFITS - continued

There was a total of £5,441.50 paid to Mr and Mrs Hutt. Mrs Jane Hutt is a trustee and director of the charity. Mr and Mrs Hutt are the operational managers on the ground in Kenya. An amount of £4,513.14 was for a visit to the UK to promote the charity and give talks at all the churches that provide ongoing financial support and includes flights, RAC breakdown cover for a borrowed car and fuel. An amount of £928.36 was for healthcare insurance. These were agreed by all the trustees.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted funds £ | Restricted funds £ | Total funds £ |
|------------------------------------|----------------------------|--------------------------|---------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | 92,490 | 7,376 | 99,866 |
| Charitable activities | | | |
| Grants made | 938 | - | 938 |
| Other trading activities | <u>3,098</u> | <u>-</u> | <u>3,098</u> |
| Total | <u>96,526</u> | <u>7,376</u> | <u>103,902</u> |
| EXPENDITURE ON | | | |
| Charitable activities | | | |
| Grants made | 93,322 | 10,608 | 103,930 |
| Support costs | <u>150</u> | <u>-</u> | <u>150</u> |
| Total | <u>93,472</u> | <u>10,608</u> | <u>104,080</u> |
| NET INCOME/(EXPENDITURE) | 3,054 | (3,232) | (178) |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | <u>51,557</u> | <u>24,158</u> | <u>75,715</u> |
| TOTAL FUNDS CARRIED FORWARD | <u>54,611</u> | <u>20,926</u> | <u>75,537</u> |

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | | |
|-----------------|----------|------------|
| | 4.4.24 | 4.4.23 |
| | £ | £ |
| Trade creditors | <u>6</u> | <u>(2)</u> |

The Beehive Children's Foundation
(Africa)

Notes to the Financial Statements - continued
for the Year Ended 4 April 2024

7. MOVEMENT IN FUNDS

| | At 5.4.23 £ | Net movement in funds £ | At 4.4.24 £ |
|---------------------------|----------------------|----------------------------------|----------------------|
| Unrestricted funds | | | |
| General fund | 54,611 | (40) | 54,571 |
| Restricted funds | | | |
| Education | 478 | (478) | - |
| Living | 448 | (448) | - |
| Building | <u>20,000</u> | <u>5,100</u> | <u>25,100</u> |
| | <u>20,926</u> | <u>4,174</u> | <u>25,100</u> |
| TOTAL FUNDS | <u><u>75,537</u></u> | <u><u>4,134</u></u> | <u><u>79,671</u></u> |

Net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 102,904 | (102,944) | (40) |
| Restricted funds | | | |
| Education | - | (478) | (478) |
| Living | - | (448) | (448) |
| Building | <u>5,100</u> | <u>-</u> | <u>5,100</u> |
| | <u>5,100</u> | <u>(926)</u> | <u>4,174</u> |
| TOTAL FUNDS | <u><u>108,004</u></u> | <u><u>(103,870)</u></u> | <u><u>4,134</u></u> |

Comparatives for movement in funds

| | At 5.4.22 £ | Net movement in funds £ | At 4.4.23 £ |
|---------------------------|----------------------|----------------------------------|----------------------|
| Unrestricted funds | | | |
| General fund | 51,557 | 3,054 | 54,611 |
| Restricted funds | | | |
| Education | 2,120 | (1,642) | 478 |
| Living | 1,830 | (1,382) | 448 |
| Medical | 208 | (208) | - |
| Building | <u>20,000</u> | <u>-</u> | <u>20,000</u> |
| | <u>24,158</u> | <u>(3,232)</u> | <u>20,926</u> |
| TOTAL FUNDS | <u><u>75,715</u></u> | <u><u>(178)</u></u> | <u><u>75,537</u></u> |

The Beehive Children's Foundation
(Africa)

Notes to the Financial Statements - continued
for the Year Ended 4 April 2024

7. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 96,526 | (93,472) | 3,054 |
| Restricted funds | | | |
| Education | 2,658 | (4,300) | (1,642) |
| Living | 2,218 | (3,600) | (1,382) |
| Medical | - | (208) | (208) |
| Building | <u>2,500</u> | <u>(2,500)</u> | <u>-</u> |
| | <u>7,376</u> | <u>(10,608)</u> | <u>(3,232)</u> |
| TOTAL FUNDS | <u>103,902</u> | <u>(104,080)</u> | <u>(178)</u> |

A current year 12 months and prior year 12 months combined position is as follows:

| | At 5.4.22 £ | Net movement in funds £ | At 4.4.24 £ |
|---------------------------|----------------|----------------------------------|-------------------|
| Unrestricted funds | | | |
| General fund | 51,557 | 3,014 | 54,571 |
| Restricted funds | | | |
| Education | 2,120 | (2,120) | - |
| Living | 1,830 | (1,830) | - |
| Medical | 208 | (208) | - |
| Building | <u>20,000</u> | <u>5,100</u> | <u>25,100</u> |
| | <u>24,158</u> | <u>942</u> | <u>25,100</u> |
| TOTAL FUNDS | <u>75,715</u> | <u>3,956</u> | <u>79,671</u> |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 199,430 | (196,416) | 3,014 |
| Restricted funds | | | |
| Education | 2,658 | (4,778) | (2,120) |
| Living | 2,218 | (4,048) | (1,830) |
| Medical | - | (208) | (208) |
| Building | <u>7,600</u> | <u>(2,500)</u> | <u>5,100</u> |
| | <u>12,476</u> | <u>(11,534)</u> | <u>942</u> |
| TOTAL FUNDS | <u>211,906</u> | <u>(207,950)</u> | <u>3,956</u> |

The Beehive Children's Foundation
(Africa)

Notes to the Financial Statements - continued
for the Year Ended 4 April 2024

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 4 April 2024.

The Beehive Children's Foundation
(Africa)

Detailed Statement of Financial Activities
for the Year Ended 4 April 2024

| | 4.4.24 £ | 4.4.23 £ |
|--|--------------|---------------|
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Monthly giving | 40,712 | 37,742 |
| Donations | 31,652 | 34,427 |
| Gift aid | 8,279 | 8,766 |
| Blessing jars | 928 | 555 |
| Charitable grant | 19,732 | 13,296 |
| Just Giving | - | 2,630 |
| Other | 943 | 339 |
| Retail schemes | 1,084 | 2,111 |
| Appeals | <u>1,670</u> | <u>-</u> |
| | 105,000 | 99,866 |
| Other trading activities | | |
| Craft sales | 1,693 | 3,098 |
| Investment income | | |
| Deposit account interest | 1,311 | - |
| Charitable activities | | |
| Fundraising Event | <u>-</u> | <u>938</u> |
| Total incoming resources | 108,004 | 103,902 |
| EXPENDITURE | | |
| Charitable activities | | |
| Trustees' expenses | 5,442 | - |
| Accommodation | 27,200 | 18,800 |
| Awareness | 200 | 200 |
| Building projects | - | 2,500 |
| Education | 13,201 | 10,533 |
| Living costs | 23,201 | 16,830 |
| Medical | 3,000 | 5,360 |
| Sundries | 3,300 | 1,200 |
| Transport | 5,000 | 3,800 |
| Administration | 1,400 | 2,300 |
| Staff costs | 15,600 | 15,600 |
| Grants to The Beehive Trust for Land/Truck | <u>-</u> | <u>22,000</u> |
| | 97,544 | 99,123 |
| Support costs | | |
| Management | | |
| Advertising | 107 | 434 |
| Travel | <u>-</u> | <u>2,538</u> |
| | 107 | 2,972 |
| Finance | | |
| IT | 297 | 576 |
| Carried forward | 297 | 576 |

This page does not form part of the statutory financial statements

The Beehive Children's Foundation
(Africa)

Detailed Statement of Financial Activities
for the Year Ended 4 April 2024

| | 4.4.24 | 4.4.23 |
|---------------------------------|---------------------|---------------------|
| | £ | £ |
| Finance | | |
| Brought forward | 297 | 576 |
| Services | 5,400 | 772 |
| Bank charges | 135 | 72 |
| Fee on PayPal donations | <u>387</u> | <u>565</u> |
| | <u>6,219</u> | <u>1,985</u> |
| Total resources expended | <u>103,870</u> | <u>104,080</u> |
| Net income/(expenditure) | <u><u>4,134</u></u> | <u><u>(178)</u></u> |

This page does not form part of the statutory financial statements

THE BEEHIVE CHILDREN'S FOUNDATION (AFRICA)

England & Wales - Charity number 1189893

Accounts

REGISTERED COMPANY NUMBER: 12273506 (England and Wales)
REGISTERED CHARITY NUMBER: 1189893

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 4 April 2023
for
The Beehive Children's Foundation
(Africa)

Kirk Hills Chartered Accountants
5 Barnfield Crescent
Exeter
Devon
EX1 1QT

The Beehive Children's Foundation
(Africa)

Contents of the Financial Statements
for the Year Ended 4 April 2023

| | Page |
|--|-------------|
| Report of the Trustees | 1 to 4 |
| Independent Examiner's Report | 5 |
| Statement of Financial Activities | 6 |
| Balance Sheet | 7 |
| Notes to the Financial Statements | 8 to 11 |
| Detailed Statement of Financial Activities | 12 |

The Beehive Children's Foundation
(Africa)

Report of the Trustees
for the Year Ended 4 April 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 4 April 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Foundation's objects are:-

The relief of poverty, sickness, hardship and distress of child mothers in African countries who have been subject to sexual abuse and, as a result, are either pregnant or have given birth by providing appropriate care and support services, preventative awareness campaigns, public awareness campaigns which have the aim of reducing the number of child mums resulting from sexual abuse and supporting other organisations and/or charities that further the same charitable purpose.

Significant activities

The Foundation's charitable benefit was delivered by funding the following:

- a) Accommodation. Sustaining the operation of two rental properties.
- b) Food and Living Necessities. The provision of meals, clothing and toiletries, etc and also pocket money and modest trips out.
- c) Mental and Emotional Wellbeing. We have addressed the emotional and psychological trauma resulting from the abuse and from any criminal proceedings against the abuser. This is provided by the Beehive permanent staff through one-to-one sessions as required. If necessary, a professional counsellor or clinical professional has been engaged.
- d) Education. Educational opportunities that match the child's age and ability have been provided. This includes the school fees, books and uniform so that the mums can return to school, and is not only for the child mums but, if they are in long-term in the care of The Beehive it also includes their children starting school. However, for much of the year, the schools have been closed due to COVID-19 restrictions.
- e) Vocational Training. Training opportunities have been provided to facilitate entering paid employment, particularly for less academic children. External vocational training has included enrolment at sewing and baking schools.
- f) Life Skills. The development of life skills to enable each mother to lead a self-sufficient adult life as a contributing member of her community has continued to be a key aim that is delivered through practical and emotional support by the Beehive staff. This has helped to develop self-confidence, grow self-worth, improve their English and hence maximise their employment prospects.
- g) Child Care. Baby and child care has been provided to enable mothers to attend school and study. Whilst the child mums look after and play with their own children, child care is provided for those too young to start school whilst their mums are at school or are doing homework.
- h) Natal Care. Pre- and post-natal care, parenting instruction and support has been provided. Any first-time mum needs support, but for these child mums it is crucial for them to learn to look after their children for themselves and to build loving bonds with their baby, especially as their baby has been the result of sexual abuse.
- i) General Medical Care. Access has been provided to general medical, dental and eye care. Medical care is funded, not only for pre-natal care and delivery, but also for the ongoing everyday health needs of both mothers and their children. At the start of the year the Trust had care of a total of 28 child mums and 21 babies/children. At the year-end it was 24 child mums and 24 babies/children. In the interim year 5 mums have been able to re-join their families or have become adults and are in employment. 3 have been reintegrated into their families, and we support 1 of these children to be in daycare, 1 is in employment, and 1 has 'graduated' from being a mummy to being a staff member, and we support her son in his education.

Over the year there have been 6 births, all of which have required caesarean section at private hospitals.

At the start of the year 15 mums were in full-time education and 5 of their children were also in school. At year end 18 mums were in full-time education and 4 of their children were also in school. At year end we also continued to support the educational costs of 3 of our girls who have left the residential care of The Beehive in school, and 4 of these children.

The Beehive Children's Foundation
(Africa)

Report of the Trustees
for the Year Ended 4 April 2023

OBJECTIVES AND ACTIVITIES

Public benefit

The Foundation funds the rental of residential small properties in Nakuru, Kenya to provide a home for vulnerable girls who, having been sexually abused, subsequently become pregnant, are at risk of further harm and cannot remain in their current home environment. Girls are referred to The Beehive Trust by the District Child Welfare Department and are placed into their legal care by the Courts making them legal guardians. These girls come from areas of deprivation, where there are seldom options for the family to provide care in a safe place for them and their babies.

Apart from providing shelter, food, clothing and keep for our girls and babies/children, we also provide:

- " pre- and post- natal care,
- " access to medical and dental care,
- " counselling,
- " parental training,
- " access to schooling and homework support,
- " access to vocational training, as required,
- " a sense of love and worth within the Beehive Family.

The Foundation also recognises that it would better if no girl faced the trauma of sexual abuse, and in the past, has funded 'in-country' awareness campaigns to challenge the widespread abuse of girls. However, during the COVID pandemic, our public awareness activities in Kenya had to be suspended. Infection levels are still high and we await more conducive conditions before planning our re-engagement in this activity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Beehive Children's Foundation
(Africa)

Report of the Trustees
for the Year Ended 4 April 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

Although this Annual Report is written for the Beehive Children's Foundation (Africa), 'the Foundation', which was incorporated in 2019, our work in general was established in Nakuru, Kenya, 2014 by our founders, Jane and Alan Hutt as a personal ministry. The work has continued to grow in maturity. Firstly, through the established working and governance of the Foundation. Secondly through the well managed execution of our charitable aims in Kenya by the highly experienced operational managers of our sister delivery organisation, The Beehive Trust. Those aims have not changed since the start of the work, in that we seek to provide a place of safety and loving support for child mums. We continue to support young girls who fall pregnant as a result of sexual abuse and cannot be safely supported in their family or community. This is usually due to the presence of the abuser but sometimes due to the community beliefs and tradition.

The 'Africa' in our title reflects our ongoing, long-term vision of helping child mums in other African countries beyond Kenya. The directors of the Foundation are Christians and administer the Foundation under a general Christian ethos. However, our volunteers and supporters have a range of faith or no faith backgrounds, sharing a common compassion for the plight of these girls. We offer help to girls regardless of their faith background although the part of Kenya in which we operate is predominately 'nominal Christian'. The charitable aims of the Foundation are delivered in Kenya by funding a Kenyan registered charitable trust, The Beehive Trust, 'the Trust' via a formal partnership agreement. The Trust is a Kenyan charity that provides the Kenyan legal entity that is required to meet Kenyan regulations. Jane and Alan Hutt are the Foundation's operations managers, working in Kenya, and are also two of the five trustees of the Beehive Trust. Jane Hutt is also the Operations director of the Foundation.

The Beehive Trust continues to rent two properties as our place-of-safety refuges, but there are a number of disadvantages and limitations in the method of operation which we are seeking to address. Whilst the Foundation has no employees, at year end, The Beehive Trust employed 13 staff in Kenya, including full time social workers and care assistants and part time drivers and maintenance worker. It also engaged external professional services such as medical services, dentists and clinical psychologists, as required. The Beehive Trust organises its accommodation and the social interaction of staff and children to create a family style environment, which is key to their practical and emotional support and development.

The Foundation manages the governance of funding of the Beehive Trust's recurring costs by making associated grants for forecasted quarterly budget. Performance and spend is monitored at monthly board meetings and reviewed quarterly. The Beehive Trust's annual independently audited finances are also reviewed. Large specific capital projects are managed on an individual basis and reviewed monthly. The Foundation has the right to inspect the homes although such inspections have not been possible during the pandemic. The Kenyan Authorities have their own inspections.

We are heartened by, and grateful for, the generosity of our many donors and personal fundraisers which has made us viable during the difficulties and aftermath caused by the COVID-19 pandemic. We are very fortunate to be supported by a very faithful and loyal group of donors and supporters, and we have seen a growth in the number of one-off donations and in regular monthly giving. We have seen a marked improvement in the monthly sponsorships of a child's educational and home care and this type of giving gives us better financial certainty. We continue to benefit from our digital presence. Our Facebook provides a ready form of communication and enables us to launch appeals for one-off needs such as new furniture or costly medical procedures. We are currently trialling new electronic giving platforms for such appeals which are more cost effective. Our web site also has proved valuable in communicating with new people and to provide an online channel for people to register for our newsletter or new donors to make one off or regular payments.

Looking forward, we continue to see a difficult fundraising environment impacting us in the coming year. Major geo-political changes and events are impacting western economies and driving up inflation, eroding people's disposable income. Kenyan inflation is also rising sharply due to the slowdown in the global economy, the decline in exports of staples from Ukraine and droughts in Africa. However, our present funding streams have been sufficient to allow an increase in the coming years budgets for our recurring-costs to allow for these affects, whilst still maintaining our 3-month reserve policy.

The Beehive Children's Foundation
(Africa)

Report of the Trustees
for the Year Ended 4 April 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Last year we were able to report that we had started a medium-term capital project to establish a purpose-built Beehive community, in Nakuru. This will give us both better flexibility for expansion and financial security by removing our reliance on finding rental properties in the same neighbourhood. To that end, through The Beehive Trust, we have purchased 2.75 acres of land in Nakuru district and we continue with our fundraising for developing that site. It has always been a long-term goal that the Beehive would move to a more self-sufficient funding model and we see this as an important step towards that goal. Apart from eliminating our rental expenditure, we plan to insulate against external costs with a solar energy system, an on-site borehole and using some of the space for growing vegetables. This will reduce the dependence on the Foundation in this locality. It will also help mitigate any large fluctuations in donation levels, as seen during the COVID-19 pandemic. The more immediate benefits of such a community development will include an improvement in operational efficiency, improved security and more effective provision of 24-hour supervision and care. It will enable us to increase the number of girls in our care to 36 helped, plus of course their babies and children. It will remove the current limitation to expansion such as finding a suitable rented property within our current locality and managing the step change in funding when taking this on. Whilst enabling us to help more children, we consider it essential to preserve the family style atmosphere by building small units that will accommodate groups of 6 girls and their babies, each with a 'house mum'. There will be communal meeting, cooking and eating facilities. We have engaged a local developer for the over-all work, who has produced detailed plans. At year end we had hoped to have gained all the local government approvals but the government process can be slow and their requirements have changed after our applications and are being applied retrospectively. Our initial feasibility costings of £600K are being re-worked for the project changes and inflation over the fund-raising period.

To fund the Beehive Community capital project, we plan to increase our engagement with UK grant making charities and have invested in producing a professional prospectus that makes a persuasive case for such an investment in delivering our services.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
12273506 (England and Wales)

Registered Charity number
1189893

Registered office
50 Princes Street
Ipswich
Suffolk
IP1 1RJ

Trustees

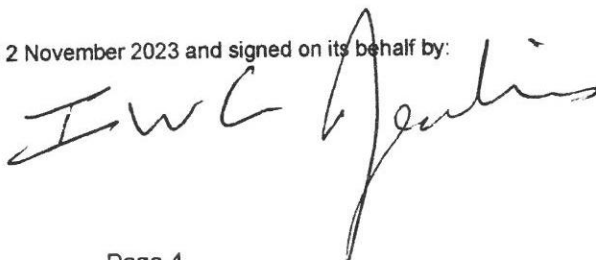
C M Jackson
A K Hutt (resigned 25.8.22)
Mrs J Hutt
I W G Jenkins
Mrs P D Jenkins
B F Laws
Mrs D Double (appointed 23.3.23)
Mrs A Tindall (appointed 23.3.23)

Company Secretary
Ms J Munis

Independent Examiner
Kirk Hills Chartered Accountants
5 Bamfield Crescent
Exeter
Devon
EX1 1QT

Approved by order of the board of trustees on 2 November 2023 and signed on its behalf by:

I W G Jenkins - Trustee



**Independent Examiner's Report to the Trustees of
The Beehive Children's Foundation
(Africa)**

Independent examiner's report to the trustees of The Beehive Children's Foundation (Africa) ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 4 April 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Sarah Chamberlain

Kirk Hills Chartered Accountants
5 Barnfield Crescent
Exeter
Devon
EX1 1QT

2 November 2023

**The Beehive Children's Foundation
(Africa)**

**Statement of Financial Activities
for the Year Ended 4 April 2023**

| | Notes | Unrestricted funds £ | Restricted funds £ | 4.4.23 Total funds £ | 4.4.22 Total funds £ |
|------------------------------------|-------|----------------------------|--------------------------|-------------------------------|-------------------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | | 92,490 | 7,376 | 99,866 | 96,844 |
| Charitable activities | | | | | |
| Grants made | | 938 | - | 938 | 2,100 |
| Other trading activities | 2 | 3,098 | - | 3,098 | 4,015 |
| Total | | <u>96,526</u> | <u>7,376</u> | <u>103,902</u> | <u>102,959</u> |
| EXPENDITURE ON | | | | | |
| Charitable activities | | | | | |
| Grants made | | 93,322 | 10,608 | 103,930 | 145,273 |
| Support costs | | 150 | - | 150 | 3,139 |
| Total | | <u>93,472</u> | <u>10,608</u> | <u>104,080</u> | <u>148,412</u> |
| NET INCOME/(EXPENDITURE) | | 3,054 | (3,232) | (178) | (45,453) |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | 51,557 | 24,158 | 75,715 | 121,168 |
| TOTAL FUNDS CARRIED FORWARD | | <u><u>54,611</u></u> | <u><u>20,926</u></u> | <u><u>75,537</u></u> | <u><u>75,715</u></u> |

The notes form part of these financial statements

The Beehive Children's Foundation
(Africa)

Balance Sheet
4 April 2023

| | Notes | Unrestricted funds £ | Restricted funds £ | 4.4.23 Total funds £ | 4.4.22 Total funds £ |
|--|-------|----------------------------|--------------------------|-------------------------------|-------------------------------|
| CURRENT ASSETS | | | | | |
| Cash at bank | | 54,611 | 20,924 | 75,535 | 75,715 |
| CREDITORS | | | | | |
| Amounts falling due within one year | 5 | - | 2 | 2 | - |
| NET CURRENT ASSETS | | <u>54,611</u> | <u>20,926</u> | <u>75,537</u> | <u>75,715</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 54,611 | 20,926 | 75,537 | 75,715 |
| NET ASSETS | | <u>54,611</u> | <u>20,926</u> | <u>75,537</u> | <u>75,715</u> |
| FUNDS | | | | | |
| Unrestricted funds | 6 | | | 54,611 | 51,557 |
| Restricted funds | | | | 20,926 | 24,158 |
| TOTAL FUNDS | | | | <u>75,537</u> | <u>75,715</u> |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 4 April 2023.

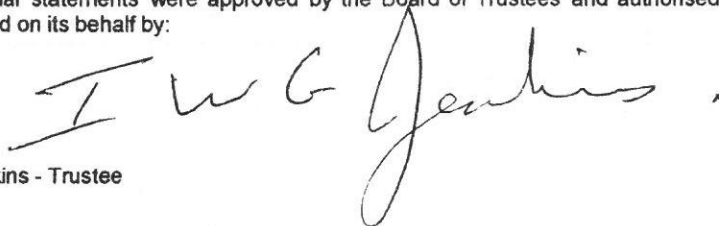
The members have not required the company to obtain an audit of its financial statements for the year ended 4 April 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 2 November 2023 and were signed on its behalf by:



I W G Jenkins - Trustee

The Beehive Children's Foundation
(Africa)

Notes to the Financial Statements
for the Year Ended 4 April 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

| | 4.4.23 | 4.4.22 |
|-------------|-------------------|-------------------|
| | £ | £ |
| Craft sales | 3,098 | 4,015 |
| | <u> </u> | <u> </u> |

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 4 April 2023 nor for the year ended 4 April 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 4 April 2023 nor for the year ended 4 April 2022.

**The Beehive Children's Foundation
(Africa)**

**Notes to the Financial Statements - continued
for the Year Ended 4 April 2023**

| 4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES | Unrestricted funds £ | Restricted funds £ | Total funds £ |
|---|----------------------------|----------------------------------|-------------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | 70,820 | 26,024 | 96,844 |
| Charitable activities | | | |
| Grants made | 2,100 | - | 2,100 |
| Other trading activities | 4,015 | - | 4,015 |
| Total | <u>76,935</u> | <u>26,024</u> | <u>102,959</u> |
| EXPENDITURE ON | | | |
| Charitable activities | | | |
| Grants made | 61,273 | 84,000 | 145,273 |
| Support costs | 3,139 | - | 3,139 |
| Total | <u>64,412</u> | <u>84,000</u> | <u>148,412</u> |
| NET INCOME/(EXPENDITURE) | 12,523 | (57,976) | (45,453) |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | 39,034 | 82,134 | 121,168 |
| TOTAL FUNDS CARRIED FORWARD | <u>51,557</u> | <u>24,158</u> | <u>75,715</u> |
| 5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR | | | |
| Trade creditors | | 4.4.23 £ <u>(2)</u> | 4.4.22 £ <u>-</u> |
| 6. MOVEMENT IN FUNDS | | | |
| | At 5.4.22 £ | Net movement in funds £ | At 4.4.23 £ |
| Unrestricted funds | | | |
| General fund | 51,557 | 3,054 | 54,611 |
| Restricted funds | | | |
| Education | 2,120 | (1,642) | 478 |
| Living | 1,830 | (1,382) | 448 |
| Medical | 208 | (208) | - |
| Building | 20,000 | - | 20,000 |
| | <u>24,158</u> | <u>(3,232)</u> | <u>20,926</u> |
| TOTAL FUNDS | <u>75,715</u> | <u>(178)</u> | <u>75,537</u> |

The Beehive Children's Foundation
(Africa)

Notes to the Financial Statements - continued
for the Year Ended 4 April 2023

6. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 96,526 | (93,472) | 3,054 |
| Restricted funds | | | |
| Education | 2,658 | (4,300) | (1,642) |
| Living | 2,218 | (3,600) | (1,382) |
| Medical | - | (208) | (208) |
| Building | 2,500 | (2,500) | - |
| | <u>7,376</u> | <u>(10,608)</u> | <u>(3,232)</u> |
| TOTAL FUNDS | <u>103,902</u> | <u>(104,080)</u> | <u>(178)</u> |

Comparatives for movement in funds

| | At 5.4.21 £ | Net movement in funds £ | At 4.4.22 £ |
|---------------------------|----------------|----------------------------------|-------------------|
| Unrestricted funds | | | |
| General fund | 39,034 | 12,523 | 51,557 |
| Restricted funds | | | |
| Education | 868 | 1,252 | 2,120 |
| Living | 1,058 | 772 | 1,830 |
| Medical | 208 | - | 208 |
| Building | 80,000 | (60,000) | 20,000 |
| | <u>82,134</u> | <u>(57,976)</u> | <u>24,158</u> |
| TOTAL FUNDS | <u>121,168</u> | <u>(45,453)</u> | <u>75,715</u> |

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 76,935 | (64,412) | 12,523 |
| Restricted funds | | | |
| Education | 3,252 | (2,000) | 1,252 |
| Living | 2,772 | (2,000) | 772 |
| Building | 20,000 | (80,000) | (60,000) |
| | <u>26,024</u> | <u>(84,000)</u> | <u>(57,976)</u> |
| TOTAL FUNDS | <u>102,959</u> | <u>(148,412)</u> | <u>(45,453)</u> |

**The Beehive Children's Foundation
(Africa)**

**Notes to the Financial Statements - continued
for the Year Ended 4 April 2023**

6. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

| | At 5.4.21 £ | Net movement in funds £ | At 4.4.23 £ |
|---------------------------|----------------|----------------------------------|-------------------|
| Unrestricted funds | | | |
| General fund | 39,034 | 15,577 | 54,611 |
| Restricted funds | | | |
| Education | 868 | (390) | 478 |
| Living | 1,058 | (610) | 448 |
| Medical | 208 | (208) | - |
| Building | 80,000 | (60,000) | 20,000 |
| | <u>82,134</u> | <u>(61,208)</u> | <u>20,926</u> |
| TOTAL FUNDS | <u>121,168</u> | <u>(45,631)</u> | <u>75,537</u> |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 173,461 | (157,884) | 15,577 |
| Restricted funds | | | |
| Education | 5,910 | (6,300) | (390) |
| Living | 4,990 | (5,600) | (610) |
| Medical | - | (208) | (208) |
| Building | 22,500 | (82,500) | (60,000) |
| | <u>33,400</u> | <u>(94,608)</u> | <u>(61,208)</u> |
| TOTAL FUNDS | <u>206,861</u> | <u>(252,492)</u> | <u>(45,631)</u> |

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 4 April 2023.

8. RETAIL SCHEMES

The trustees had agreed to reanalyse the income from Retail Schemes (formerly described as Facebook/retail) as donations rather than other trading activities. An amount of £2,057 was reanalysed for 2022 accounts..

**The Beehive Children's Foundation
(Africa)**

**Detailed Statement of Financial Activities
for the Year Ended 4 April 2023**

| | 4.4.23 £ | 4.4.22 £ |
|--|----------------|-----------------|
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Monthly giving | 37,742 | 34,287 |
| Donations | 34,427 | 18,676 |
| Gift aid | 8,766 | 25,687 |
| Blessing jars | 555 | 870 |
| Charitable grant | 13,296 | 9,062 |
| Just Giving | 2,630 | 5,369 |
| Other | 339 | 836 |
| Retail schemes | 2,111 | 2,057 |
| | <u>99,866</u> | <u>96,844</u> |
| Other trading activities | | |
| Craft sales | 3,098 | 4,015 |
| Charitable activities | | |
| Fundraising Event | 938 | 2,100 |
| | <u>103,902</u> | <u>102,959</u> |
| Total incoming resources | | |
| EXPENDITURE | | |
| Charitable activities | | |
| Accommodation | 18,800 | 16,800 |
| Awareness | 200 | 200 |
| Building projects | 2,500 | - |
| Education | 10,533 | 11,979 |
| Living costs | 16,830 | 17,179 |
| Medical | 5,360 | 4,000 |
| Sundries | 1,200 | 824 |
| Transport | 3,800 | 5,377 |
| Administration | 2,300 | 600 |
| Staff costs | 15,600 | 10,200 |
| Grants to The Beehive Trust for Land/Truck | 22,000 | 80,000 |
| | <u>99,123</u> | <u>147,159</u> |
| Support costs | | |
| Management | | |
| Advertising | 434 | - |
| Travel | 2,538 | - |
| | <u>2,972</u> | <u>-</u> |
| Finance | | |
| IT | 576 | 138 |
| Services | 772 | 294 |
| Bank charges | 72 | 246 |
| Fee on paypal donations | 565 | 575 |
| | <u>1,985</u> | <u>1,253</u> |
| Total resources expended | <u>104,080</u> | <u>148,412</u> |
| Net expenditure | <u>(178)</u> | <u>(45,453)</u> |

This page does not form part of the statutory financial statements

THE BEEHIVE CHILDREN'S FOUNDATION (AFRICA)

England & Wales - Charity number 1189893

Accounts

REGISTERED COMPANY NUMBER: 12273506 (England and Wales)
REGISTERED CHARITY NUMBER: 1189893

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 4 April 2022
for
The Beehive Children's Foundation
(Africa)

Kirk Hills Chartered Accountants
5 Barnfield Crescent
Exeter
Devon
EX1 1QT

The Beehive Children's Foundation
(Africa)

Contents of the Financial Statements
for the Year Ended 4 April 2022

| | Page |
|---|-------------|
| Report of the Trustees | 1 to 4 |
| Independent Examiner's Report | 5 |
| Statement of Financial Activities | 6 |
| Balance Sheet | 7 |
| Notes to the Financial Statements | 8 to 11 |
| Detailed Statement of Financial Activities | 12 to 13 |

The Beehive Children's Foundation
(Africa)

Report of the Trustees
for the Year Ended 4 April 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 4 April 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Foundation's objects are:-

The relief of poverty, sickness, hardship and distress of child mothers in African countries who have been subject to sexual abuse and, as a result, are either pregnant or have given birth by providing appropriate care and support services, preventative awareness campaigns, public awareness campaigns which have the aim of reducing the number of child mums resulting from sexual abuse and supporting other organisations and/or charities that further the same charitable purpose.

Significant activities

The Foundation's charitable benefit was delivered by funding the following:

- a) Accommodation. Sustaining the operation of two rental properties.
- b) Food and Living Necessities. The provision of meals, clothing and toiletries, etc and also pocket money and modest trips out.
- c) Mental and Emotional Wellbeing. We have addressed the emotional and psychological trauma resulting from the abuse and from any criminal proceedings against the abuser. This is provided by the Beehive permanent staff through one-to-one sessions as required. If necessary, a professional counsellor or clinical professional has been engaged.
- d) Education. Educational opportunities that match the child's age and ability have been provided. This includes the school fees, books and uniform so that the mums can return to school, and is not only for the child mums but, if they are in long-term in the care of The Beehive it also includes their children starting school. However, for much of the year, the schools have been closed due to COVID-19 restrictions.
- e) Vocational Training. Training opportunities have been provided to facilitate entering paid employment. External vocational training has included enrolment at sewing and baking schools.
- f) Life Skills. The development of life skills to enable each mother to lead a self-sufficient adult life as a contributing member of her community continued to be a key aim that is delivered through practical and emotional support by the Beehive staff. This has helped to develop self-confidence, grow self-worth and maximise their employment prospects.
- g) Child Care. Baby and child care has been provided to enable mothers to attend school and study. Whilst the child mums look after their own children, child care is provided for those too young to start school whilst their mums are at school or are doing homework.
- h) Natal Care. Pre- and post-natal care, parenting instruction and support has been provided. Any first-time mum needs support, but for these child mums it is crucial for them to learn to look after their children for themselves and to build loving bonds with their baby, despite their baby being a result of sexual abuse.
- i) General Medical Care. Access has been provided to general medical and dental care. Medical care is funded, not only for pre-natal care and delivery, but also for the ongoing everyday health needs of both mothers and their children. At the start of the year the Trust had care of 28 child mums and 21 babies/children. At the year-end it was 20 child mums and 21 babies/children. In the interim year 8 mums have been able to re-join their families or have become adults and are in employment. 2 of these have been reintegrated into their families and have gone onto higher education and we continue to financially support their children in their education. 3 have been reintegrated into their families, and we support 2 of their children (the other 1 is not yet old enough) to be in school. And 2 of the girls have been reintegrated into their families with their children, and are also back in school. And finally, 1 has 'graduated' from being a mummy to being a staff member, and we support her daughter in her education. Over the year there have been 8 births, of which, 6 have required caesarean section at private hospitals. At the start of the year 15 mums were in full-time education and 5 of their children were also in school. At year end this dropped to 9 mums in full-time education and 4 of their children were also in school. 3 of our child mums were in vocational training.

The Beehive Children's Foundation
(Africa)

Report of the Trustees
for the Year Ended 4 April 2022

OBJECTIVES AND ACTIVITIES

Public benefit

The Foundation funds the rental of residential small properties in Nakuru, Kenya to provide a home for vulnerable girls who, having been sexually abused, subsequently become pregnant, are at risk of further harm and cannot remain in their current home environment. Girls are referred to The Beehive Trust by the District Child Welfare Department and are placed into their legal care by the Courts making them legal guardians. These girls come from areas of deprivation, where there are seldom options for the family to provide care in a safe place for them and their babies.

Apart from providing shelter, food, clothing and keep for our girls and babies/children, we also provide:

- " pre- and post- natal care,
- " access to medical and dental care,
- " counselling,
- " parental training,
- " access to schooling and homework support,
- " access to vocational training, as required,
- " a sense of love and worth within the Beehive Family.

The Foundation also recognises that it would better if no girl faced the trauma of sexual abuse, and in the past, has funded 'in-country' awareness campaigns to challenge the widespread abuse of girls. However, during the COVID pandemic, our public awareness activities in Kenya had to be suspended. Infection levels are still high and we await more conducive conditions before planning our re-engagement in this activity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Beehive Children's Foundation
(Africa)

Report of the Trustees
for the Year Ended 4 April 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

This is our second Annual Report for the Beehive Children's Foundation (Africa) - 'the Foundation', although our work in general was established in Nakuru, Kenya, 2014 by our founders, Jane and Alan Hutt as a personal ministry. Whilst the UK charity is young, there is a wealth of experience in the delivery of our charitable aims. Those aims have not changed since the start of the work, in that we seek to provide a place of safety and loving support for child mums. These children fall pregnant as a result of sexual abuse and often cannot be safely supported in their family or community due to the presence of the abuser.

Since its foundation with just two girls, the work overall has grown steadily. However, the numbers at any point in time fluctuate. We currently have 24 girls and 25 babies and children. As it has grown, the work has evolved from a personal ministry to an un-registered charity and into today's registered charitable company. The 'Africa' in our title reflects our long-term vision of helping child mums in other African countries beyond Kenya. The directors of the Foundation are Christians and operate within a Christian Ethos but our volunteers and supporters have a range of faith or no faith backgrounds, sharing a common compassion for the plight of these girls. We offer help to girls regardless of faith background although the part of Kenya in which we operate is predominately 'non-practising' Christian. The charitable aims of the Foundation are delivered in Kenya by funding a Kenyan registered charitable trust, The Beehive Trust, via a formal partnership agreement. This provides a Kenyan legal entity that is required to meet Kenyan regulations. Jane and Alan Hutt are the Foundation's operations directors, working in Kenya, and are also trustees of both the Beehive Foundation and the Beehive Trust.

The Beehive Trust continues to rent two properties as our place-of-safety refuges, but there are a number of disadvantages and limitations in the method of operation which we are seeking to address. Whilst the Foundation has no employees, at year end, The Beehive Trust employed 10 staff in Kenya, including social workers and care assistants. It also engaged external professional services such as clinical psychologists, if required. The Beehive Trust organises its accommodation and the social interaction of staff and children to create a family style environment, which is key to their practical and emotional support.

The Foundation manages the governance of funding of the Beehive Trust's recurring costs by making associated grants for forecasted quarterly budget. Performance and spend is monitored at monthly board meetings and reviewed quarterly. The Beehive Trust's annual independently audited finances are also reviewed. Large specific capital projects are managed on an individual basis and reviewed monthly. The Foundation has the right to inspect the homes although such inspections have not been possible during the pandemic. The Kenyan Authorities have their own inspections.

We are heartened by, and grateful for, the generosity of our many donors and personal fundraisers which has made us viable during the difficulties and aftermath caused by the COVID-19 pandemic. We are very fortunate to be supported by a very faithful and loyal group of donors and supporters, and we have seen a growth in the number of one-off donations. However, we there is still space to grow our monthly sponsorships of a child's educational and home care and this type of giving gives us better financial certainty. We continue to benefit from a Facebook page and from enhancing our web site to improve our digital contact with people. Also, we continue to grow the contacts for our emailed newsletter.

Looking forward, we continue to see a difficult fundraising environment impacting us in the coming year. Major geo-political changes and events are impacting western economies and driving up inflation, eroding people's disposable income. Kenyan inflation is also rising sharply due to the slowdown in the global economy, lack of exports of staples from Ukraine and droughts in Africa. However, our present funding streams have been sufficient to allow an increase in the coming years budgets for our recurring-costs to allow for these affects whilst still maintaining our 3-month reserve policy.

Last year we were able to report that we had started a medium-term capital project to establish a purpose-built Beehive community, in Nakuru. This will give us both better flexibility for expansion and financial security by removing our reliance on finding rental properties in the same neighbourhood. To that end, through The Beehive Trust, we have purchased 3.75 acres of land in Nakuru district and we have been working on the fundraising strategy for developing that site. It has always been a long-term goal that the Beehive would move to a more self-sufficient funding model and we see this as an important step towards that goal. Apart from eliminating our rental expenditure, once established, by installing a solar energy system, an on-site borehole and using some of the space for growing vegetables, this will significantly reduce the dependence on the Foundation in this locality. It will also help mitigate any large fluctuations in donation levels, as seen during the pandemic. The more immediate benefits of such a community development will include an improvement in operational efficiency, improved security and more effective provision of 24-hour supervision and care. It will enable us to increase the number of girls to 36 helped, plus of course their babies and children, and will remove the current difficulties to expansion such as finding a suitable rented property within our current locality and managing the step change in funding when taking this on. Whilst enabling us to help more children, we consider it essential to preserve the family style atmosphere by building small units that will accommodate groups of 6 girls and their babies, with communal meeting, cooking and eating facilities. Whilst yet to reach the stage of detailed plans with local government approvals, the feasibility costings put this project in the region of £600K, plus inflation over the fund-raising period.

To fund the Beehive Community capital project, we plan to increase our engagement with UK grant making charities and have invested in producing a professional prospectus that makes a persuasive case for such an investment in delivering our services.

The Beehive Children's Foundation
(Africa)

Report of the Trustees
for the Year Ended 4 April 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
12273506 (England and Wales)

Registered Charity number
1189893

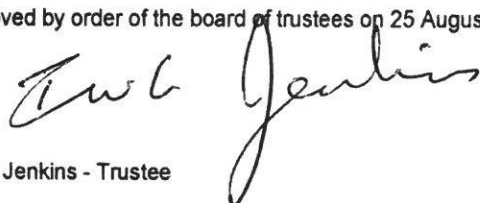
Registered office
50 Princes Street
Ipswich
Suffolk
IP1 1RJ

Trustees
C M Jackson
A K Hutt
Mrs J Hutt
I W G Jenkins
Mrs P D Jenkins
B F Laws

Company Secretary
Ms J Munis

Independent Examiner
Kirk Hills Chartered Accountants
5 Barnfield Crescent
Exeter
Devon
EX1 1QT

Approved by order of the board of trustees on 25 August 2022 and signed on its behalf by:



I W G Jenkins - Trustee

Independent Examiner's Report to the Trustees of
The Beehive Children's Foundation
(Africa)

Independent examiner's report to the trustees of The Beehive Children's Foundation (Africa) ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 4 April 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Sarah Chamberlain
FCA FCCA
Kirk Hills Chartered Accountants
5 Barnfield Crescent
Exeter
Devon
EX1 1QT

26 August 2022

The Beehive Children's Foundation
(Africa)

Statement of Financial Activities
for the Year Ended 4 April 2022

| | Notes | Unrestricted funds £ | Restricted funds £ | Year Ended 4.4.22 Total funds £ | Period 21.10.19 to 4.4.21 Total funds £ |
|------------------------------------|-------|----------------------------|--------------------------|---|---|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | | 68,763 | 26,024 | 94,787 | 136,018 |
| Charitable activities | | | | | |
| Grants made | | 2,100 | - | 2,100 | - |
| Other trading activities | 2 | 6,072 | - | 6,072 | 2,886 |
| Total | | <u>76,935</u> | <u>26,024</u> | <u>102,959</u> | <u>138,904</u> |
| EXPENDITURE ON | | | | | |
| Charitable activities | | | | | |
| Grants made | | 61,273 | 84,000 | 145,273 | 17,020 |
| Support costs | | 3,139 | - | 3,139 | 716 |
| Total | | <u>64,412</u> | <u>84,000</u> | <u>148,412</u> | <u>17,736</u> |
| NET INCOME/(EXPENDITURE) | | <u>12,523</u> | <u>(57,976)</u> | <u>(45,453)</u> | <u>121,168</u> |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | 39,034 | 82,134 | 121,168 | - |
| TOTAL FUNDS CARRIED FORWARD | | <u><u>51,557</u></u> | <u><u>24,158</u></u> | <u><u>75,715</u></u> | <u><u>121,168</u></u> |

The notes form part of these financial statements

The Beehive Children's Foundation
(Africa)

Balance Sheet
4 April 2022

| | Notes | Unrestricted funds £ | Restricted funds £ | 4.4.22 Total funds £ | 4.4.21 Total funds £ |
|--|-------|----------------------------|--------------------------|---|-------------------------------|
| CURRENT ASSETS | | | | | |
| Cash at bank | | 51,557 | 24,158 | 75,715 | 121,168 |
| NET CURRENT ASSETS | | <u>51,557</u> | <u>24,158</u> | <u>75,715</u> | <u>121,168</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>51,557</u> | <u>24,158</u> | <u>75,715</u> | <u>121,168</u> |
| NET ASSETS | | <u>51,557</u> | <u>24,158</u> | <u>75,715</u> | <u>121,168</u> |
| FUNDS | 5 | | | | |
| Unrestricted funds | | | | 51,557 | 39,034 |
| Restricted funds | | | | <u>24,158</u> | <u>82,134</u> |
| TOTAL FUNDS | | | | <u>75,715</u> | <u>121,168</u> |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 4 April 2022.

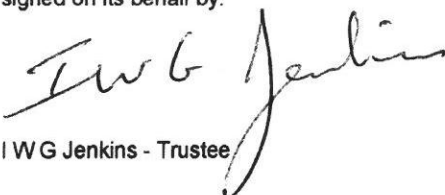
The members have not required the company to obtain an audit of its financial statements for the year ended 4 April 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 25 August 2022 and were signed on its behalf by:



I W G Jenkins - Trustee

The Beehive Children's Foundation
(Africa)

Notes to the Financial Statements
for the Year Ended 4 April 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

| | Year Ended | Period |
|-----------------|-------------------|-----------------|
| | 4.4.22 | 21.10.19 |
| | £ | to |
| | £ | £ |
| Craft sales | 4,015 | 2,322 |
| Facebook/retail | 2,057 | 564 |
| | 6,072 | 2,886 |

The Beehive Children's Foundation
(Africa)

Notes to the Financial Statements - continued
for the Year Ended 4 April 2022

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 4 April 2022 nor for the period ended 4 April 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 4 April 2022 nor for the period ended 4 April 2021.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted funds £ | Restricted funds £ | Total funds £ |
|------------------------------------|----------------------------|--------------------------|-----------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | 51,634 | 84,384 | 136,018 |
| Other trading activities | 2,886 | - | 2,886 |
| Total | <u>54,520</u> | <u>84,384</u> | <u>138,904</u> |
| EXPENDITURE ON | | | |
| Charitable activities | | | |
| Grants made | 14,770 | 2,250 | 17,020 |
| Support costs | 716 | - | 716 |
| Total | <u>15,486</u> | <u>2,250</u> | <u>17,736</u> |
| NET INCOME | <u>39,034</u> | <u>82,134</u> | <u>121,168</u> |
| TOTAL FUNDS CARRIED FORWARD | <u><u>39,034</u></u> | <u><u>82,134</u></u> | <u><u>121,168</u></u> |

5. MOVEMENT IN FUNDS

| | At 5.4.21 £ | Net movement in funds £ | At 4.4.22 £ |
|---------------------------|-----------------------|----------------------------------|----------------------|
| Unrestricted funds | | | |
| General fund | 39,034 | 12,523 | 51,557 |
| Restricted funds | | | |
| Education | 868 | 1,252 | 2,120 |
| Living | 1,058 | 772 | 1,830 |
| Medical | 208 | - | 208 |
| Building | 80,000 | (60,000) | 20,000 |
| | <u>82,134</u> | <u>(57,976)</u> | <u>24,158</u> |
| TOTAL FUNDS | <u><u>121,168</u></u> | <u><u>(45,453)</u></u> | <u><u>75,715</u></u> |

The Beehive Children's Foundation
(Africa)

Notes to the Financial Statements - continued
for the Year Ended 4 April 2022

5. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 76,935 | (64,412) | 12,523 |
| Restricted funds | | | |
| Education | 3,252 | (2,000) | 1,252 |
| Living | 2,772 | (2,000) | 772 |
| Building | 20,000 | (80,000) | (60,000) |
| | <u>26,024</u> | <u>(84,000)</u> | <u>(57,976)</u> |
| TOTAL FUNDS | <u>102,959</u> | <u>(148,412)</u> | <u>(45,453)</u> |

Comparatives for movement in funds

| | Net movement in funds £ | At 4.4.21 £ |
|---------------------------|----------------------------------|-------------------|
| Unrestricted funds | | |
| General fund | 39,034 | 39,034 |
| Restricted funds | | |
| Education | 868 | 868 |
| Living | 1,058 | 1,058 |
| Medical | 208 | 208 |
| Building | 80,000 | 80,000 |
| | <u>82,134</u> | <u>82,134</u> |
| TOTAL FUNDS | <u>121,168</u> | <u>121,168</u> |

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 54,520 | (15,486) | 39,034 |
| Restricted funds | | | |
| Education | 1,618 | (750) | 868 |
| Living | 2,058 | (1,000) | 1,058 |
| Medical | 708 | (500) | 208 |
| Building | 80,000 | - | 80,000 |
| | <u>84,384</u> | <u>(2,250)</u> | <u>82,134</u> |
| TOTAL FUNDS | <u>138,904</u> | <u>(17,736)</u> | <u>121,168</u> |

The Beehive Children's Foundation
(Africa)

Notes to the Financial Statements - continued
for the Year Ended 4 April 2022

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 4 April 2022.

The Beehive Children's Foundation
(Africa)

Detailed Statement of Financial Activities
for the Year Ended 4 April 2022

| | Year Ended 4.4.22 £ | Period to 4.4.21 £ |
|--------------------------------------|---------------------------|-----------------------------|
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Monthly giving | 34,287 | 14,874 |
| Donations | 18,676 | 99,665 |
| Gift aid | 25,687 | 6,213 |
| Blessing jars | 870 | 2,322 |
| Charitable grant | 9,062 | 5,076 |
| Just Giving | 5,369 | 4,866 |
| Other | 836 | 3,002 |
| | 94,787 | 136,018 |
| Other trading activities | | |
| Craft sales | 4,015 | 2,322 |
| Facebook/retail | 2,057 | 564 |
| | 6,072 | 2,886 |
| Charitable activities | | |
| Fundraising Event | 2,100 | - |
| Total incoming resources | 102,959 | 138,904 |
| EXPENDITURE | | |
| Charitable activities | | |
| Accommodation | 16,800 | 6,350 |
| Awareness | 200 | 100 |
| Education | 11,979 | 810 |
| Living costs | 17,179 | 3,950 |
| Medical | 4,000 | 650 |
| Sundries | 824 | 170 |
| Transport | 5,377 | 1,150 |
| Administration | 600 | 520 |
| Staff costs | 10,200 | 3,320 |
| Grants to The Beehive Trust for Land | 80,000 | - |
| | 147,159 | 17,020 |
| Support costs | | |
| Finance | | |
| IT | 138 | 52 |
| Services | 294 | 295 |
| Bank charges | 246 | 94 |
| Fee on paypal donations | 575 | 275 |
| | 1,253 | 716 |

This page does not form part of the statutory financial statements

The Beehive Children's Foundation
(Africa)

Detailed Statement of Financial Activities
for the Year Ended 4 April 2022

| | Year Ended 4.4.22 £ | Period to 4.4.21 £ | 21.10.1 | 9 |
|--------------------------|---------------------------|-----------------------------|---------|---|
| Total resources expended | <u>148,412</u> | <u>17,736</u> | | |
| Net (expenditure)/income | <u>(45,453)</u> | <u>121,168</u> | | |

This page does not form part of the statutory financial statements

THE BEEHIVE CHILDREN'S FOUNDATION (AFRICA)

England & Wales - Charity number 1189893

Accounts

REGISTERED COMPANY NUMBER: 12273506 (England and Wales)
REGISTERED CHARITY NUMBER:

Report of the Trustees and
Unaudited Financial Statements for the Period 21 October 2019 to 4 April 2021
for
The Beehive Children's Foundation (Africa)

Kirk Hills Chartered Accountants
5 Barnfield Crescent
Exeter
Devon
EX1 1QT

The Beehive Children's Foundation (Africa)
Contents of the Financial Statements
for the Period 21 October 2019 to 4 April 2021

| | Page |
|--|--------|
| Report of the Trustees | 1 to 3 |
| Independent Examiner's Report | 4 |
| Statement of Financial Activities | 5 |
| Balance Sheet | 6 |
| Notes to the Financial Statements | 7 to 8 |
| Detailed Statement of Financial Activities | 9 |

The Beehive Children's Foundation (Africa)
Report of the Trustees
for the Period 21 October 2019 to 4 April 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the period 21 October 2019 to 4 April 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

INCORPORATION

The charitable company was incorporated on 21 October 2019 and commenced trading on 21 May 2020.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

12273506 (England and Wales)

Registered Charity number

Registered office

10 Queen Street
Ipswich
Suffolk
IP1 1SS

Trustees

| | |
|-----------------|----------------------|
| C M Jackson | - appointed 21.10.19 |
| A K Hutt | - appointed 21.10.19 |
| Mrs J Hutt | - appointed 21.10.19 |
| I W G Jenkins | - appointed 21.10.19 |
| Mrs P D Jenkins | - appointed 21.10.19 |
| B F Laws | - appointed 21.10.19 |
| G J Goldsmith | - appointed 21.10.19 |
| | - resigned 19.12.19 |

Company Secretary

Mrs J Munis

Independent examiner

Kirk Hills Chartered Accountants
5 Barnfield Crescent
Exeter
Devon
EX1 1QT

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Beehive Children's Foundation (Africa)
Report of the Trustees
for the Period 21 October 2019 to 4 April 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

This is our first annual report since the establishment of the Beehive Children's Foundation (Africa) - 'the Foundation'. Although only incorporated as a not-for-profit company in October 2019 and granted charitable status in June 2020, our work was established in Nakuru, Kenya, 2014 by our founders, Jane and Alan Hutt as a personal ministry. The aims then are the same as now, in that we seek to provide a place of safety and loving support for child mums. These children fall pregnant as a result of sexual abuse and often cannot be safely supported in their family or community due to the presence of the abuser.

Since its foundation with just two girls, the work has grown to currently 27 girls and 21 babies and children. As it has grown, the work has evolved from a personal ministry to an un-registered charity and now today's registered charitable company. The 'Africa' in our title reflects our long-term vision of helping child mums in other African countries beyond Kenya. The directors of the Foundation are Christians and operate within a Christian Ethos but our volunteers and supporters have a range of faith or no faith backgrounds, sharing a common compassion for the plight of these girls. The charitable aims of the Foundation are delivered in Kenya by funding, via a formal partnership agreement, a Kenyan registered charitable trust and is required to meet Kenyan regulations. Jane and Alan Hutt are the Foundation's operations directors, working in Kenya, and are also trustees of both the Beehive Foundation and the Beehive Trust.

The Beehive Trust rents two properties as our refuges, having consolidated from three to reduce costs. Whilst the Foundation has no employees, The Beehive Trust employs a number of staff in Kenya such as social workers and care assistants. It also pays for ad hoc external tutoring and professional counselling as required. The Beehive organises its accommodation and the social interaction of staff and children to create a family style environment, which is key to their practical and emotional support.

The Foundation manages the governance of funding of the Beehive Trust's recurring costs by making associated grants for forecasted quarterly budget. Performance and spend is monitored at monthly board meetings and the Beehive Trust's annual audited finances will also be reviewed. Future large specific projects will be managed on an individual basis and reviewed monthly. The Foundation has the right to inspect the homes and the Kenyan Authorities have their own inspections.

We have a very active but small fundraising group, but their normal activities have been significantly curtailed by the Covid 19 restrictions in the UK, with the last major fund-raising event in December 2020. As a result, we have enhanced our web site to improve our digital contact with people. We have been promoting monthly sponsorships of a child's educational and home care and have made it easier for people to give a one-off donation. We are heartened by, and grateful for, the generosity of our many donors and personal fundraisers which has made us viable over this difficult year. We had planned to engage with UK grant making charities but the impact of the pandemic has affected the charity sector such that many of these charities are being squeezed by increased demand from other charities at a time of experiencing a drop in their own income. We will re-engage with grant making charities as one of our fundraising income channels as the effects of the pandemic recede.

We have started a medium-term special project to establish a purpose-built Beehive community, in Nakuru, which will give us better flexibility for expansion and financial security by removing our reliance on finding rental properties in the same neighbourhood. It will also improve security and make 24-hour supervision easier. We plan to keep the family style atmosphere by building small units accommodating groups of 6 girls and their babies, with communal meeting, cooking and eating facilities. We have been gifted sufficient money to buy the land required for this project.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Foundation's objects are:-

The relief of poverty, sickness, hardship and distress of child mothers in African countries who have been subject to sexual abuse and, as a result, are either pregnant or have given birth by providing appropriate care and support services, preventative awareness campaigns, public awareness campaigns which have the aim of reducing the number of child mums resulting from sexual abuse and supporting other organisations and/or charities that further the same charitable purpose.

The Beehive Children's Foundation (Africa)

Report of the Trustees
for the Period 21 October 2019 to 4 April 2021

OBJECTIVES AND ACTIVITIES

Significant activities

The Foundation's charitable benefit was delivered by funding the following:

- a) accommodation. (Three residential properties were rented and then consolidated down to two during the year, reducing costs but increasing capacity.)
- b) food and living necessities. (Whilst including meals, clothing and toiletries it also includes pocket money and modest trips out.)
- c) addressing the emotional and psychological trauma resulting from the abuse and any criminal proceedings against the abuser. (This is provided by the Beehive permanent staff within the Beehive environment and with one-to-one sessions as required. If necessary, a professional counsellor or health professional is engaged.)
- d) educational opportunities that match the child's age and ability. (This includes the school fees, books and uniform so that the mums can return to school, and is not only for the child mums but, if they are in long-term in the care of The Beehive it also includes their children starting school. However, for much of the year, the schools have been closed due to COVID-19 restrictions.)
- e) training opportunities to facilitate entering paid employment. (External vocational training provided has included sewing school and baking)
- f) the development of life skills to enable each mother to lead a self-sufficient adult life as a contributing member of her community. (This is achieved through practical and emotional support by the Beehive staff to develop self-confidence, grow self-worth and maximise their employment prospects.)
- g) the provision of baby and child care to enable mothers to attend school and study. (Whilst the child mums look after their own children, child care is provided for those too young to start school whilst their mums are at school or are doing homework.)
- h) pre- and post-natal care, parenting instruction and support. (All first-time mums need support but for these children it is crucial for them to be able to look after their children for themselves and to build loving bonds despite their baby being a result of sexual abuse.)
- i) access to medical care. (Medical care is funded, not only for pre-natal care and delivery, but also for the ongoing everyday health needs of both mothers and their children.)

At the start of the year the Trust had care of 26 child mums and 23 babies/children. At the year end this had grown to 28 child mums and 22 babies/children. In the interim year 5 mums have been able to re-join their families or have become adults and are in employment.

Over the year there have been 7 births of which 3 of the births have required caesarean section.

At the start of the year 11 mums were in full-time education and 2 of their children were also in school. 3 of our child mums were in vocational training.

A campaign called 'It's not OK', aimed at raising awareness of child abuse and to challenge attitudes had been established. This included a sticker campaign with taxi drivers, work with youth football teams and 'sack gardens' (the distribution of a small sack of seeds to women for a vegetable patch, as a channel to talk about abuse), but these activities are in suspension due to COVID-19 restrictions.

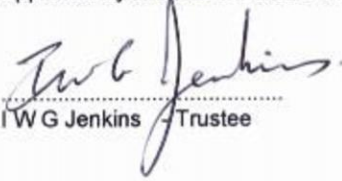
Public benefit

The Foundation funds the rental of residential small properties in Nakuru, Kenya to provide a home for vulnerable girls who, having been sexually abused, subsequently become pregnant, are at risk of further harm and cannot remain in their current home environment. Girls are referred to The Beehive Trust by the District Child Welfare Department and are placed into their legal care by the Courts making them legal guardians.

The Foundation also recognises that it would better if no girl faced the trauma of sexual abuse, so it also funds 'in-country' awareness campaigns to challenge the widespread abuse of girls.

The Foundation did not 'trade' between its incorporation in October 2019 until its charitable registration in June 2020 due to the activation of its bank account being delayed until charitable status was granted. However, during this time we worked closely with The Beehive Trust in establishing our policies and working practices and keeping in touch with the operational performance. During that period, the Beehive Trust used its own reserves and was funded by donors via the charity, Stewardship. Nearly all regular donors have now chosen to migrate their giving to The Foundation. The Beehive Trust's running costs for the care for our child mums and their children is now via the Foundation.

Approved by order of the board of trustees on 24th June 2021 and signed on its behalf by:


W G Jenkins Trustee

**Independent Examiner's Report to the Trustees of
The Beehive Children's Foundation (Africa)**

I report on the accounts of the company for the period 21 October 2019 to 4 April 2021, which are set out on pages five to eight.

Responsibilities and basis of report

As the charity's trustees (and also the directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 386 of the Companies Act 2006; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland; or
4. that there is further information needed for a proper understanding of the accounts.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.



Sarah Chamberlain
FCA FCCA
Kirk Hills Chartered Accountants
5 Barnfield Crescent
Exeter
Devon
EX1 1QT

Date: 28 June 2021

The Beehive Children's Foundation (Africa)
Statement of Financial Activities
for the Period 21 October 2019 to 4 April 2021

| | Notes | Unrestricted funds £ | Restricted funds £ | Total funds £ |
|--|-------|----------------------------|--------------------------|-----------------------|
| INCOMING RESOURCES | | | | |
| Incoming resources from generated funds | | | | |
| Voluntary income | | 51,634 | 84,384 | 136,018 |
| Activities for generating funds | 2 | <u>2,886</u> | <u>-</u> | <u>2,886</u> |
| Total incoming resources | | 54,520 | 84,384 | 138,904 |
| RESOURCES EXPENDED | | | | |
| Charitable activities | | | | |
| Grants made | | 14,770 | 2,250 | 17,020 |
| Support costs | | <u>716</u> | <u>-</u> | <u>716</u> |
| Total resources expended | | 15,486 | 2,250 | 17,736 |
| NET INCOMING RESOURCES | | 39,034 | 82,134 | 121,168 |
| TOTAL FUNDS CARRIED FORWARD | | <u>39,034</u> | <u>82,134</u> | <u>121,168</u> |

The notes form part of these financial statements

The Beehive Children's Foundation (Africa)

Balance Sheet
At 4 April 2021

| Notes | Unrestricted funds £ | Restricted funds £ | Total funds £ |
|--|----------------------------|--------------------------|------------------|
| CURRENT ASSETS | | | |
| Cash at bank | <u>39,034</u> | <u>82,134</u> | <u>121,168</u> |
| NET CURRENT ASSETS | <u>39,034</u> | <u>82,134</u> | <u>121,168</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | <u>39,034</u> | <u>82,134</u> | <u>121,168</u> |
| NET ASSETS | <u>39,034</u> | <u>82,134</u> | <u>121,168</u> |
| FUNDS | 4 | | |
| Unrestricted funds | | | 39,034 |
| Restricted funds | | | <u>82,134</u> |
| TOTAL FUNDS | | | <u>121,168</u> |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 4 April 2021.

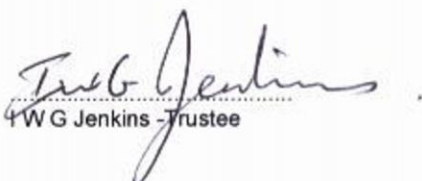
The members have not required the company to obtain an audit of its financial statements for the period ended 4 April 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the Board of Trustees on 24th June 2021 and were signed on its behalf by:


W G Jenkins - Trustee

The Beehive Children's Foundation (Africa)
Notes to the Financial Statements
for the Period 21 October 2019 to 4 April 2021

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. ACTIVITIES FOR GENERATING FUNDS

| | |
|-----------------|---------------------|
| | £ |
| Craft sales | 2,322 |
| Facebook/retail | <u>564</u> |
| | <u>2,886</u> |

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 4 April 2021.

Trustees' expenses

There were no trustees' expenses paid for the period ended 4 April 2021.

4. MOVEMENT IN FUNDS

| | Net movement in funds £ | At 4.4.21 £ |
|---------------------------|----------------------------------|-----------------------|
| Unrestricted funds | | |
| General fund | 39,034 | 39,034 |
| Restricted funds | | |
| Education | 868 | 868 |
| Living | 1,058 | 1,058 |
| Medical | 208 | 208 |
| Building | <u>80,000</u> | <u>80,000</u> |
| | <u>82,134</u> | <u>82,134</u> |
| TOTAL FUNDS | <u>121,168</u> | <u>121,168</u> |

The Beehive Children's Foundation (Africa)

Notes to the Financial Statements - continued
for the Period 21 October 2019 to 4 April 2021

4. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 54,520 | (15,486) | 39,034 |
| Restricted funds | | | |
| Education | 1,618 | (750) | 868 |
| Living | 2,058 | (1,000) | 1,058 |
| Medical | 708 | (500) | 208 |
| Building | <u>80,000</u> | <u>-</u> | <u>80,000</u> |
| | <u>84,384</u> | <u>(2,250)</u> | <u>82,134</u> |
| TOTAL FUNDS | <u>138,904</u> | <u>(17,736)</u> | <u>121,168</u> |

The Beehive Children's Foundation (Africa)
Detailed Statement of Financial Activities
for the Period 21 October 2019 to 4 April 2021

| | £ |
|--|-----------------------|
| INCOMING RESOURCES | |
| Voluntary income | |
| Monthly giving | 14,874 |
| Donations | 99,665 |
| Gift aid | 6,213 |
| Blessing jars | 2,322 |
| Charitable grant | 5,076 |
| Just Giving | 4,866 |
| Other | <u>3,002</u> |
| | 136,018 |
| Activities for generating funds | |
| Craft sales | 2,322 |
| Facebook/retail | <u>564</u> |
| | 2,886 |
| Total incoming resources | 138,904 |
| RESOURCES EXPENDED | |
| Charitable activities | |
| Accommodation | 6,350 |
| Awareness | 100 |
| Education | 810 |
| Living costs | 3,950 |
| Medical | 650 |
| Sundries | 170 |
| Transport | 1,150 |
| Administration | 520 |
| Staff costs | <u>3,320</u> |
| | 17,020 |
| Support costs | |
| Finance | |
| IT | 52 |
| Services | 295 |
| Bank charges | 94 |
| Fee on paypal donations | <u>275</u> |
| | 716 |
| Total resources expended | 17,736 |
| Net income | <u>121,168</u> |

This page does not form part of the statutory financial statements