

Receipts and payments accounts						
For the period from				to		
	01	01	2024		31	12 2024

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	48,667	2,050			50,717	49,717
Legacies					-	-
Grants					-	-
Receipts from fundraising activities	9,644				9,644	18,314
Gross trading receipts					-	-
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities					-	-
Reciepts from Gift Aid	4,697				4,697	3,859
Other					-	
A1 Sub total	63,007	2,050	-	-	65,057	71,890
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	63,007	2,050	-	-	65,057	71,890
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	68,091				68,091	47,835
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	426				426	330
Bank Charges	624	64			688	635
Trustee expenses	-				-	-
					-	
A3 Sub total	69,141	64	-	-	69,205	48,800
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	-				-	
Purchase of investments	-				-	
A4 Sub total	-	-	-	-	-	-
Total payments	69,141	64	-	-	69,205	48,800
Net receipts / (payments)	(6,134)	1,986	-	-	(4,148)	23,090
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(6,134)	1,986	-	-	(4,148)	23,090

Section B Statement of balances

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds						
Cash and bank balances at start of year	30,689	4,358			35,047	11,958
Surplus / (deficit) shown on receipts and payments account	(6,134)	1,986			(4,148)	23,089
					-	
					-	
Cash and bank balances at end of year	24,555	6,344	-	-	30,899	35,047

	Fund to which asset belongs	Market valuation	Last year
		to nearest £	to nearest £
B2 Investments	N/A		
	Total	-	-

	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
		to nearest £	to nearest £	to nearest £
B3 Other assets	Unrestricted		12,230	12,230
Land and building remains an asset	Unrestricted		10,766	10,766
Bus remains an asset	Unrestricted		8,730	8,730
Second piece of land remains an asset with second building				
	Total	-	31,726	31,726

	Fund to which liability relates	Amount due	Last year
		to nearest £	to nearest £
B4 Liabilities	Unrestricted	426	425
Accountancy			
	Total	426	425

	Fund to which liability relates	Amount due (estimate)	Last year
		to nearest £	to nearest £
B5 Contingent liabilities			
N/A			
	Total	-	-

Signed by one or two trustees on behalf of all the trustees

Signature

Print Name

Date of approval

		26 04 2025

This year we continue with our second bank account for an unrestricted fund. All funds recieved into the St Jerome's primary bank account are unrestricted. Unrestricted funds are those that may be used at the discretion of the trustees to use for the furtherance of the charity's purposes. All funds received into the St Jeromes LAPB bank account are restricted. This being is restricted for a developing project of funding of further education (post secondary school). This is still in its early fundraising stage.

Funding Source	Individual / Institution	Number of grants made	£
N/A			
Total			

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	X
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Description of the asset		£
N/A		

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	X
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	Number of trustees	£

	Debit	Credit	Transaction amount (£)	Balance outstanding at period end (£)
1				
2				
3				
4				
5				

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Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Regular donations	46,667	110			46,777	43,495
One off donations	2,000	1,940			3,940	6,222
					-	
					-	
Total	48,667	2,050	-	-	50,717	49,717

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £		Total current period to nearest £	Total last period to nearest £
N/A				-	
				-	
				-	
				-	
Total	-	-		-	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
N/A					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-

4 Payments relating directly to charitable activities

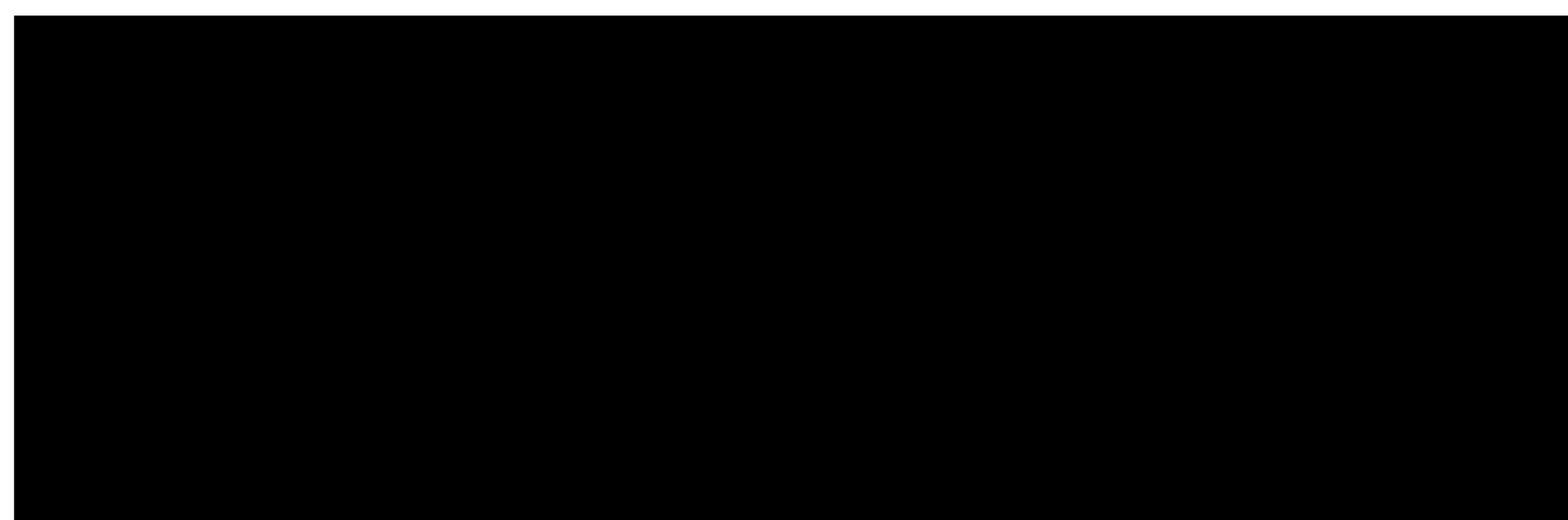
	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Wages (In Kenya)	20,261				20,261	16,263
Food	13,277				13,277	10,535
Water	1,095				1,095	826
Energy	2,410				2,410	1,631
School/Nursery/College/Education	16,910				16,910	11,932
Medical/Health	2,013				2,013	1,104
Communication	244				244	204
Transport	1,387				1,387	813
Animals/Agriculture	660				660	834
Home repairs/building development	3,922				3,922	1,002
Household	415				415	60
Clothing	2,049				2,049	426
Leisure	1,152				1,152	415
Administration/Kenyan fees/Paperwork	1,165				1,165	1,321
Other one-off/Project costs/Miscellaneous	1,130				1,130	469
					-	
Total	68,091	-	-	-	68,091	47,835

5 Breakdown of unrestricted funds

Nature and purpose of funds		

Scottish Charity Number: SC044241

**Report of the Committee and
Unaudited Financial Statements for the Year Ended
31 December 2024
for
The St Jerome's Centre**



THE ST JEROME’S CENTRE

**Contents of the Financial Statements
for the Period Ended 31 December 2024**

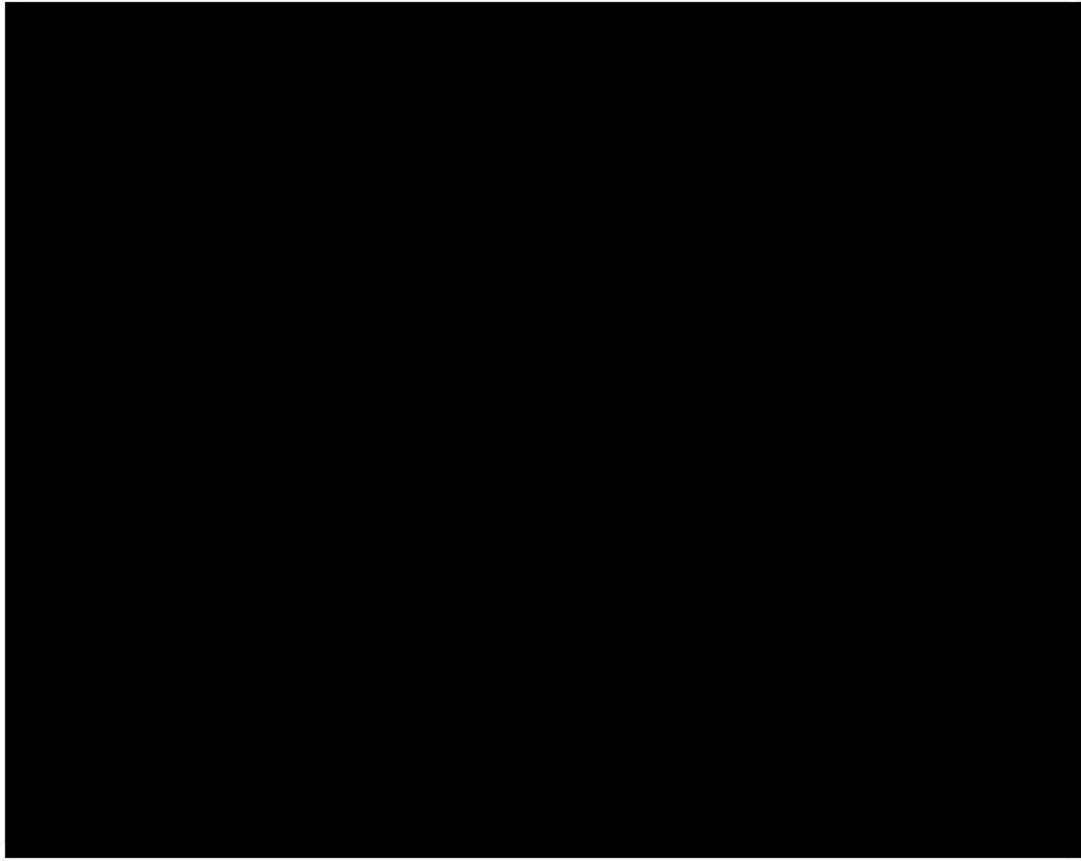
	Page
Report of the Committee	1
Independent Examiner’s Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5 to 7
Detailed Statement of Financial Activities	8

**Report of the Committee
for the Period Ended 31 December 2024**

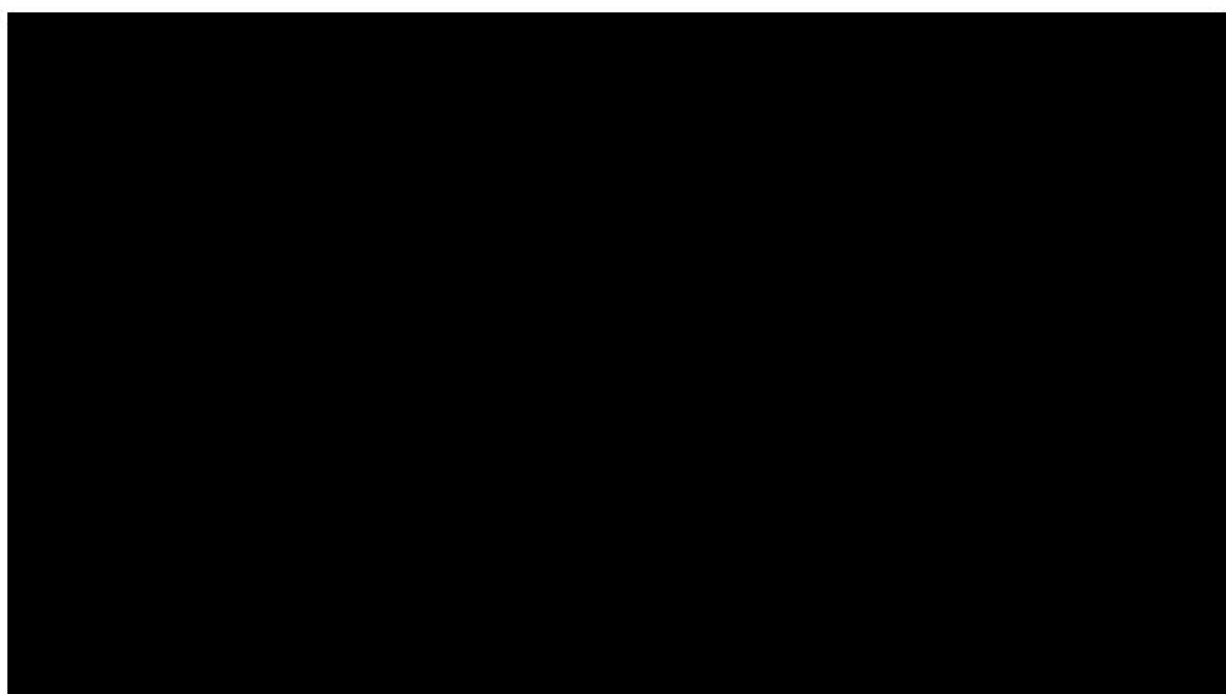
The committee present their report with the financial statements of the voluntary organisation for the period ended 31 December 2024. The committee have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Principal address



Independent examiner



STRUCTURE, GOVERNANCE AND MANAGEMENT

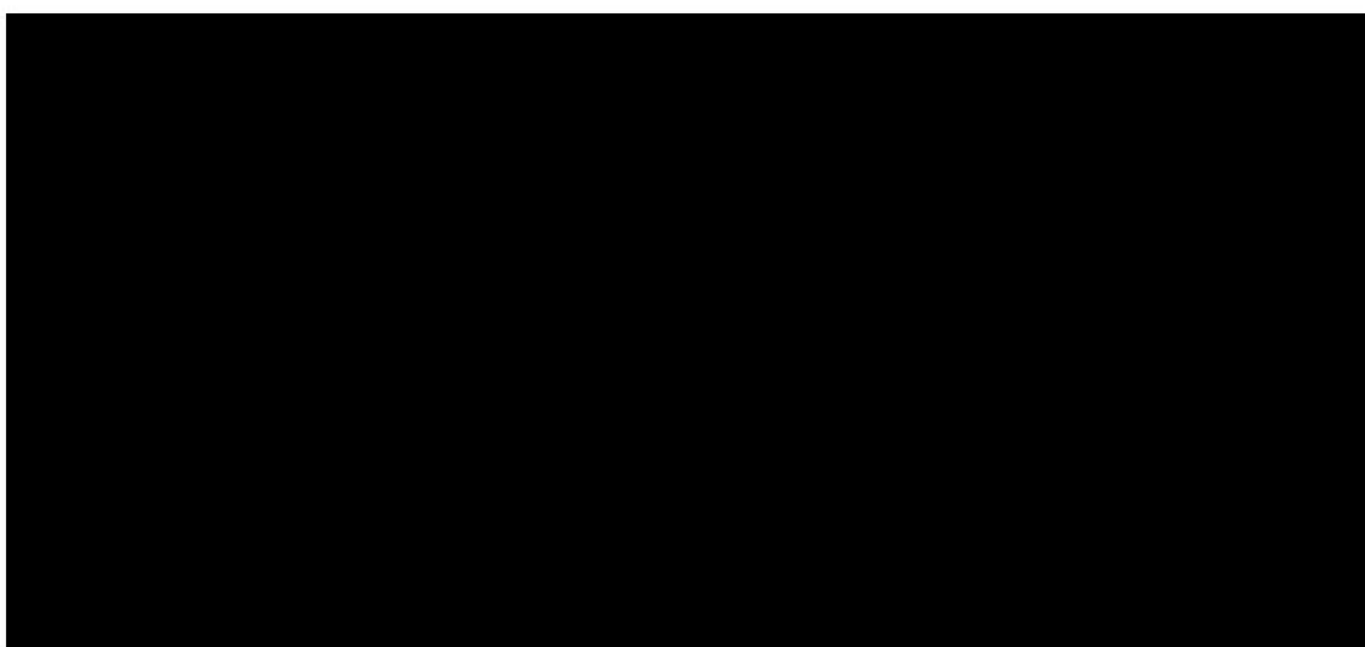
Governing document

The voluntary organisation is controlled by its governing document, a deed of trust, and constitutes as a SCIO.

Risk Management

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

ON BEHALF OF THE COMMITTEE:



.....

15/09/25
Date

Independent Examiner's Report to the Committee of The St Jerome's Centre

I report on the accounts for the period ended 31 December 2024 set out on pages three to seven.

Respective responsibilities of committee and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The charity's trustees consider that the audit requirement of the Regulation 10(1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section (44)(1)(c) of the 2005 Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

Our examination is carried out in accordance with Regulations 11 of the 2006 Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

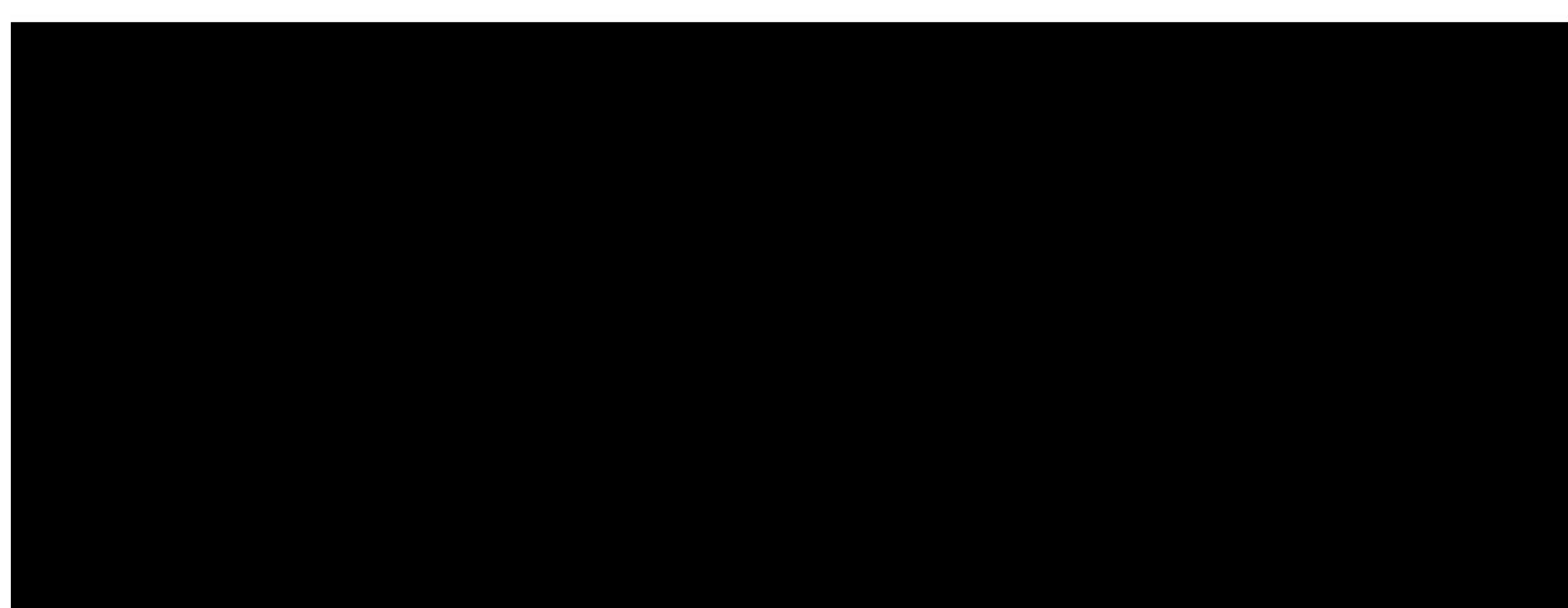
Independent examiner's statement

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

(1) Which given us reasonable cause to believe that, in any material respect, the requirements

- To keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Regulations, and
- To prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Regulations have not been met, or

(2) To which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Date 15/09/25

Statement of Financial Activities
For the Period Ended 31 December 2024

		Year ended 31/12/24	Year ended 31/12/23
	Notes	Total Funds £	Total Funds £
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income		65,057	71,890
RESOURCES EXPANDED			
Costs of generating funds			
Costs of generating voluntary income		69,205	48,800
Governance costs		-	-
Other incoming resources		-	-
Total resources expended		69,205	48,800
NET INCOMING RESOURCES		-4,148	23,090
Total funds brought forward		35,047	11,958
TOTAL FUNDS CARRIED FORWARD		30,899	35,047

Balance Sheet
At 31 December 2024

		Year ended 31/12/24	Year ended 31/12/23
	Notes	Total Funds £	Total Funds £
CURRENT ASSETS			
Cash in hand		-	-
Cash at bank		30,900	35,047
		<u>30,900</u>	<u>35,047</u>
CREDITORS			
Amounts falling due within one year		-	-
		<u>30,900</u>	<u>35,047</u>
NET CURRENT ASSETS			
		<u>30,900</u>	<u>35,047</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>30,900</u>	<u>35,047</u>
NET ASSETS			
		<u>30,900</u>	<u>35,047</u>
Funds			
	7		
Restricted Funds		6,344	4,358
Unrestricted Funds		24,555	30,689
		<u>30,899</u>	<u>35,047</u>
TOTAL FUNDS			

The financial statements were approved by the Committee on 15/09/25 and were signed on its behalf by:

.....

Notes to the Financial Statements
For the Period Ended 31 December 2024

1. ACCOUNTING POLICIES

Accounting Convention

These accounts have been prepared on the accruals basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Incoming Resources

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

Resources expended

Expenditure is accrued for on an accruals basis and has been classified under headings that aggregate all costs 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 resource.

Taxation

The voluntary organisation is exempt from tax on its voluntary organisation activities.

Fund accounting

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

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

2. COSTS OF GENERATING VOLUNTARY INCOME

	£
Wages	20,261
Food	13,277
Water	1,095
Energy	2,410
School/Nursery/College/Education	16,911
Medical/Health	2,013
Communications	244
Transport	1,387
Emergency Fund	130
Animals/Agriculture	660
Home Repairs/Building Development	3,922
Household	415
Clothing	2,049
Leisure	1,152
Administration/Kenya Fees/Paperwork	1,591
Other & Bank Charges	1,688
	<hr/>
	£ 69,205
	<hr/>

3. TRUSTEE'S REMUNERATION AND BENEFITS

There were no committees' remuneration or other benefits for the period ended 31 December 2024.

4. MOVEMENT IN FUNDS

	At 01 January 2024 £	Net Movement In Funds £	At 31 December 2024 £
Restricted Funds			
LAPB	4,358	1,986	6,345
Unrestricted Funds			
Donations	26,185	(5,234)	20,951
Fundraising	3,029	(605)	2,423
Other	1,475	(295)	1,180
	<u>35,047</u>	<u>(4,148)</u>	<u>30,900</u>

5. MOVEMENT IN FUNDS (CTD)

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

	Incoming Resources £	Resources Expended £	Movement In funds £
Restricted Funds			
LAPB	2,050	(64)	1,986
Unrestricted Funds			
Donations	48,667	(53,901)	(5,234)
Fundraising	9,644	(10,249)	(605)
Other	4,696	(4,991)	(295)
TOTAL FUNDS	<u>65,057</u>	<u>(69,205)</u>	<u>(4,148)</u>

Detailed Statement of Financial Activities
For the Period Ended 31 December 2024

INCOMING RESOURCES

	Year Ended 31/12/24 £
Voluntary Income	
Income	65,057
	<hr/>
	65,057
	<hr/>
Total incoming resources	65,057
 Fundraising trading: cost of goods sold and other costs	
Wages	20,261
Food	13,277
Water	1,095
Energy	2,410
School/Nursery/College/Education	16,911
Medical/Health	2,013
Communications	244
Transport	1,387
Emergency Fund	130
Animals/Agriculture	660
Home Repairs/Building Development	3,922
Household	415
Clothing	2,049
Leisure	1,152
Administration/Kenya Fees/Paperwork	1,591
Other & Bank Charges	1,688
 Other incoming resources	
Bank interest received	
	<hr/>
Total resources expended	69,205
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Net Income	(4,148)
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APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period

Period start date			Period end date		
Day	Month	Year	Day	Month	Year
01	01	2024	31	12	2024

Reference and administration details

Charity name	The St Jerome's Centre
Other names charity is known by	St Jerome's Children's Home
Registered charity number	SC044241
Charity's principal address	

Names of the charity trustees on date of approval of Trustees' Annual Report

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document	The St Jerome's Centre's governing document is a constitution, effective from 2 nd September 2013, the date OSCR granted charitable status. This constitution still stands and has no amendments.
Trustee recruitment and appointment	<p>As per the constitution:</p> <p>Application for Charity Trusteeship. Any person, nominated individual or body who/which wishes to become a Charity Trustee must sign a written application for Charity Trusteeship; and for a corporate body, that application must be signed by an appropriately authorised officer of that body who will remain as the representative of that corporate body until such time as the corporate body informs the Board otherwise. Applications will then be considered by the Board at its next Board meeting. The Board must notify each applicant promptly (in writing, which includes by e-mail) of its decision on whether or not to admit him/her/it to Charity Trusteeship.</p> <p>Under the constitution there must be a minimum of 3 trustees and a maximum of 9 trustees.</p>

Objectives and activities

Charitable purposes	<p>On registering with OSCR our charitable purposes were stated as:</p> <p>The advancement of education The relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage. We have been and still are working with these purposes in mind.</p>
Summary of the main activities in relation to these objects	<p>Although The St Jerome's Centre carries out most of its fundraising activities in the UK, our activities are carried out in Kenya. Currently The St Jerome's Centre runs a children's home in Nakuru, Kenya. In 2024 we provided full time care, accommodation, food, healthcare, welfare and nursery/primary schooling costs for 24 children. Throughout the year this number may have varied slightly as we continued to take temporary care of a number of children whilst family tracing or suitable family guardians were assessed. We have also been supporting 11 additional children in secondary education, providing full secondary school fees and some support with accommodation and living costs. We also have been supporting 8 young people in college, having chosen a vocational course instead of formal secondary education. In 2024, The St Jerome's centre continued to develop community outreach projects, including a local feeding programme, and supported a further 33 children. In order to run this facility, we employ local Kenyan staff to take care of the day to day running – in doing this we are also providing a living wage for those staff. Throughout 2024 we have been employing 7 Kenyan staff.</p>

Details of any deficit

For our primary account (unrestricted fund) in 2024, expenditure exceeded income by £6134.
This was contrary to 2023 where we raised a large surplus. Once again there were no points during the year where our bank balance went into negative or we were in any debts. We aim to continue to push fundraising in 2025 including our second charity ball.

For our new LAPB account and restricted fund we have began fundraising and not yet commenced the project so our income has exceeded expenditure by £1986 in this fund.

Donated facilities and services (if any)

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	
Full name(s)	

Position (e.g. Chair) Treasurer

Date 30.04.2025

Achievements and performance

Summary of the main achievements of the charity during the financial period

During the financial period of 1st January 2024 to 31st December 2024 there have been many achievements for The St Jerome's Centre. Here are some of the significant ones:

Improvements were made to the home including completion of the perimeter wall, new sink and washing area, roof and kitchen improvements.

Improvements in health noted following a change to treated water.

2 of our post secondary students are now undertaking a college course – 1 in plumbing and 1 in travel/tourism. Both are performing well and enjoying living independently.

Improved grades at school with tuition and revision books.

The children enjoyed a day trip to agricultural show and swimming trips with trustees visiting.

Many years ago St Jerome's supported a young person who was resident at St Jerome's and subsequently supported through Secondary School. One of our generous sponsors continued to support them with catering and barista courses and a few years later this young person went on to work in Dubai. In 2024 they had secured the finances and an employment sponsorship to come and work in the UK. They have since continued to give back to St Jerome's financially and have visited St Jerome's to encourage others with their inspirational journey.

We continued to push fundraising and participated in the Big Give Christmas Campaign.

We

Financial review

Brief statement of the charity's policy on reserves

Our aim is to have 3 months' reserves in the account, to cover basic running costs in order to cover unexpected expenditure and to keep the organisation running should normal income be reduced.

At the end of the financial year the bank balances totalled £30,899. This amounts to about 4-5 month's reserves.

We aim to maintain, or exceed, the 3 month target in the next financial year.