

REGISTERED COMPANY NUMBER: 07350692 (England and Wales)

REGISTERED CHARITY NUMBER: 1155146

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 August 2017**  
**for**  
**Deserving Children Africa**

**Deserving Children Africa**  
**Contents of the Financial Statements**  
**for the Year Ended 31 August 2017**

	Page
Report of the Trustees	1 to 3
Statement of Trustees Responsibilities	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 10

**Deserving Children Africa**  
**Report of the Trustees**  
**for the Year Ended 31 August 2017**

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 31 August 2017. 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 2015).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

Deserving Children Africa is a small Christian charity which was established in 2011 to give provide a meal a day for some of the most destitute children in Nakeel primary school in Nairobi, Kenya. In this respect, the Charity has regard to the Charity Commissioner's general guidance on public benefit.

**Significant activities**

**Child Feeding Programme**

The feeding programme continues to provide one meal a day to children at Nakeel Primary School at a cost of £3.00 per child for a month.

The feeding centre is run by the established American Christian Charity Vicodec.

The head teacher has identified 500 pupils aged between 5 and 13 years who are in need of assistance. Currently 57 children are receiving sponsorship through the charity.

**School Fees Programme**

The charity aims to sponsor older children to go on to higher education after they leave the school at 13. We are currently able to sponsor eight children under the programme.

**Fundraising and Events**

The charity has organised a number of fundraising events during the year. These include car boot sale, the sale of cakes and woodcraft at the coffee shop at St Andrew's church.

They continue to have links with St Andrew's and St Gile's Church in Stoke Poges and St Paul's Church in Slough.

**Organisation**

Deserving Children Africa was incorporated as a company limited by guarantee in August 2011. It was established as a registered charity on 31 December 2013.

The Trustees who served during the year ended 31 August 2017 were also directors for the purpose of the Company law are listed below..None has any beneficial interest in the Company, all are members and each one guarantees to contributed £10 in the event of a winding up.

**Deserving Children Africa**  
**Report of the Trustees**  
**for the Year Ended 31 August 2017**  
**OBJECTIVES AND ACTIVITIES**  
**Financial review**

This is the fifth full year of operation of the charity.

School fees income was £1,607 (2016: £1,824). Fundraising activities amounted to £375 (2016: £1,474) and donations of £608 (2016: £325) were received during the year.

Charitable activities expended £4,606 (2016: £2,846) during the year. Administrative costs were £292 (2016: £75).

At the year end, total funds amounted to £8,318 (2016: £10,547).

**Plans for the future**

There is a limited number of children that can be fed under the current feeding programme. The trustees are considering ways to enable the charity to establish its own feeding centre in the future.

The trustees are also planning several fundraising events for the future and are reviewing other ways of generating funds for the charity.

**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.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

07350692 (England and Wales)

**Registered Charity number**

1155146

**Registered office**

52 Plough Lane  
Stoke Poges  
Slough  
Buckinghamshire  
SL2 4JP

**Trustees**

Mrs S N Kimani

E Oenga

Ms M Wells

J J Higgins

- resigned 11.6.17

Rev C A M Styles

- resigned 4.1.17

**Company Secretary**

R K Kinyanjui

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

**Deserving Children Africa**  
**Report of the Trustees**  
**for the Year Ended 31 August 2017**

Approved by order of the board of trustees on 31 May 2018 and signed on its behalf by:

R K Kinyanjui - Secretary

## **Deserving Children Africa**

### **Statement of Trustees Responsibilities** **for the Year Ended 31 August 2017**

The trustees (who are also the directors of Deserving Children Africa for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Deserving Children Africa**  
**Statement of Financial Activities**  
**for the Year Ended 31 August 2017**

	Notes	Unrestricted fund £	Restricted fund £	31.8.17 Total funds £	31.8.16 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		615	1,607	2,222	5,028
Other trading activities	2	<u>375</u>	<u>-</u>	<u>375</u>	<u>1,474</u>
<b>Total</b>		<u>990</u>	<u>1,607</u>	<u>2,597</u>	<u>6,502</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
restricted		-	4,606	4,606	2,846
Other		<u>220</u>	<u>-</u>	<u>220</u>	<u>75</u>
<b>Total</b>		<u>220</u>	<u>4,606</u>	<u>4,826</u>	<u>2,921</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>770</u>	<u>(2,999)</u>	<u>(2,229)</u>	<u>3,581</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>6,919</u>	<u>3,628</u>	<u>10,547</u>	<u>6,966</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>7,689</u></u>	<u><u>629</u></u>	<u><u>8,318</u></u>	<u><u>10,547</u></u>
<b>CONTINUING OPERATIONS</b>					
All income and expenditure has arisen from continuing activities.					

**Deserving Children Africa**  
**Balance Sheet**  
**At 31 August 2017**

	Notes	Unrestricted fund £	Restricted fund £	31.8.17 Total funds £	31.8.16 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	5	-	-	-	1,328
Cash in hand		7,689	629	8,318	9,219
		<u>7,689</u>	<u>629</u>	<u>8,318</u>	<u>10,547</u>
<b>NET CURRENT ASSETS</b>		<u>7,689</u>	<u>629</u>	<u>8,318</u>	<u>10,547</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>7,689</u>	<u>629</u>	<u>8,318</u>	<u>10,547</u>
<b>NET ASSETS</b>		<u>7,689</u>	<u>629</u>	<u>8,318</u>	<u>10,547</u>
<b>FUNDS</b>	6				
Unrestricted funds				7,689	6,919
Restricted funds				629	3,628
<b>TOTAL FUNDS</b>				<u>8,318</u>	<u>10,547</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2017 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 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.

The financial statements were approved by the Board of Trustees on 31 May 2018 and were signed on its behalf by:

Mrs S N Kimani -Trustee



**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 2015)', 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.

These accounts have been prepared in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (FRS 102), Accounting and REporting by Charities' the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared under the historical cost convention. They take account of the new Financial Reporting Standard 102. The charity meets the definition of a public benefit under FRS 102.

**Going concern**

At the time of approving these accounts the Trustees have a reasonable expectation of the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing these accounts.

**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. It is entitled to claim from HMRC the tax associated with income received under Gift Aid.

**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.

**Deserving Children Africa**  
**Notes to the Financial Statements - continued**  
**for the Year Ended 31 August 2017**

**2. OTHER TRADING ACTIVITIES**

	31.8.17	31.8.16
	£	£
Cycle rides	-	673
Book sales	115	412
Car boot sales	-	115
Village fete	-	94
Coffee shop sales	100	180
Cake sale	160	-
	<u>375</u>	<u>1,474</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 August 2017 nor for the year ended 31 August 2016.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 August 2017 nor for the year ended 31 August 2016.

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	554	4,474	5,028
Other trading activities	<u>1,474</u>	<u>-</u>	<u>1,474</u>
<b>Total</b>	<u>2,028</u>	<u>4,474</u>	<u>6,502</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
restricted	-	2,846	2,846
Other	<u>75</u>	<u>-</u>	<u>75</u>
<b>Total</b>	<u>75</u>	<u>2,846</u>	<u>2,921</u>
<b>NET INCOME/(EXPENDITURE)</b>	<u>1,953</u>	<u>1,628</u>	<u>3,581</u>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<u>4,966</u>	<u>2,000</u>	<u>6,966</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>6,919</u>	<u>3,628</u>	<u>10,547</u>

**Deserving Children Africa**  
**Notes to the Financial Statements - continued**  
**for the Year Ended 31 August 2017**

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.8.17	31.8.16
	£	£
Other debtors	<u>-</u>	<u>1,328</u>

**6. MOVEMENT IN FUNDS**

	At 1.9.16 £	Net movement in funds £	At 31.8.17 £
<b>Unrestricted funds</b>			
General fund	6,919	770	7,689
<b>Restricted funds</b>			
Restricted Funds	3,628	(2,999)	629
<b>TOTAL FUNDS</b>	<u>10,547</u>	<u>(2,229)</u>	<u>8,318</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	990	(220)	770
<b>Restricted funds</b>			
Restricted Funds	1,607	(4,606)	(2,999)
<b>TOTAL FUNDS</b>	<u>2,597</u>	<u>(4,826)</u>	<u>(2,229)</u>

**Comparatives for movement in funds**

	At 1.9.15 £	Net movement in funds £	At 31.8.16 £
<b>Unrestricted Funds</b>			
General fund	4,966	1,953	<b>6,919</b>
<b>Restricted Funds</b>			
Restricted Funds	2,000	1,628	<b>3,628</b>
<b>TOTAL FUNDS</b>	<u>6,966</u>	<u>3,581</u>	<u>10,547</u>

**Deserving Children Africa**  
**Notes to the Financial Statements - continued**  
**for the Year Ended 31 August 2017**

**6. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	2,028	(75)	<b>1,953</b>
<b>Restricted funds</b>			
Restricted Funds	4,474	(2,846)	<b>1,628</b>
<b>TOTAL FUNDS</b>	<u>6,502</u>	<u>(2,921)</u>	<u><b>3,581</b></u>

**7. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 August 2017.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.