

ONE MORE DAY FOR CHILDREN FOUNDATION KENYA

Annual Report and Financial Statements

For the Financial Year ended 31st December 2015

Muthui & Company
Certified Public Accountants of (K)
Lonak Business Centre
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Kasarani, Nairobi

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One More Day For Children Foundation

Annual Report and Financial Statements.
For the Financial year ended 31st December 2015

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One More Day For Children Foundation

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ORGANISATION INFORMATION

BOARD OF DIRECTORS

Name	Professional	Position in the Kenya Board of Directors
Pergl Jiri	Economist/Business(Czech)	Czech Board Chair/President
Hellen Gathogo	Social Worker/Child Rights Consultant	Executive Director/Vice President
Kiprotich W. Kiget	Lawyer/High Court Advocate	Board of Directors Chairman
Praxedes Tororey	Lawyer/High Court Advocate	Board of Directors Vice Chairperson
Elizabeth Njoroge	Lawyer/Social Mobilization Expert	Board of Directors Treasurer
Amos Mariba	Provincial Administration Affairs	Board Member
Florence Wamuyu	Business Administration	Board Member
Dr. Charles Kurgat	Medical Doctor (MOH)	Board Member
Moses Olio	Social Welfare Assistant LCG	Board Member
Amina Museni	Community Health Specialist	Board Member
Jane Meriwas	Exec. Director Samburu Women Trust	Board Member
Robert Pergl	High Court Lawyer (Czech)	Board Member
Honza Stepan	Business and Translator (Czech)	Board Member
Cyrus Kinyumu	Tour/Hospitality	Co-opted Board Member
Patrick Maranga	Tour/Hospitality	Co-opted Board Member
Sissy Berg	International Relations (Germany)	Board Member

REGISTERED OFFICE

L.R. No. 2787/784
Sogra House, Ground Floor, Chamber No. 4
P.O. Box 3031-10400
Nanyuki.

AUDITORS

Muthui & Company
Certified Public Accountants of Kenya
P.O. Box 696-00517
Nairobi.

PRINCIPAL BANKERS

1. Standard Chartered Bank Kenya Limited
Nanyuki Branch.
P.O Box 150-10400
Nanyuki.
2. Family Bank Limited
Nanyuki Branch
P.O Box
Nanyuki.

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Report of the Board of Directors

The Board of Directors submit their report together with the audited financial statements for the financial year ended **31st December 2015**, which disclosed the state of affairs of the Organisation.

Registration

One More Day for Children Foundation is a charitable Organisation founded in 2009 as a community Based Organisation in Laikipia County and later transformed itself to a National Charitable Child rights Foundation Registered under Society's Act in 2011.

Principal Activity

One More Day for Children Foundation is a local Child rights Foundation which exist to assist, enable and empower Children (Boys & Girls), young persons and communities to improve their life circumstances. This is done by promoting social transformation and Peaceful Co-existence.

Mission

Our mission is to contribute to a process of restoring hope and improving the quality of life of children, young people in need of protection and care, protect and promote the fundamental rights and freedom of girls in marginalized communities in the Republic of Kenya, with a priority of Laikipia, Nyeri, Samburu and Isiolo Counties in the Republic of Kenya.

Vision

A country where every child enjoys the right to a childhood in a safe and caring family, free from Discrimination, violence and exploitation

Main Objective

The Foundation overall goal is to promote access to basic needs for the children in need of protection and care in the Republic of Kenya.

Other Objectives

- i. To protect and promote the best interests and welfare of Children in the Republic of Kenya.
- ii. To provide children in especially difficult circumstances rehabilitation, education, training and counseling, feeding programs and cultivate the hidden potentials through capacity development, trainings, social support, supervision and spiritual preaching.
- iii. To empower disadvantaged children social-culturally, economically and psychologically and also their families through provision of educational, financing, social-cultural and psychological support systems.
- iv. To network with relevant Government ministries, National and International Organizations to help in implementation of the provisions of the Hague Convention, United Nations Convention on children's Rights (UNCRC) and the African Charter on the Rights and Welfare of the Child (ACRWC) and Children's Act 2001.
- v. To help reduce social-cultural stigma associated with HIV/AIDS and lobby for National and International justice through policies catering for the affected and infected children and their rights in the community and beyond.
- vi. To promote, encourage, or assist any measures by way of education, training, instruction, lobbying and advocacy or otherwise calculated to improve conditions of family life in Kenya.
- vii. To assist in the promotion of the family cohesiveness through the reduction of disruption of family relationships and to mitigate the effects of such disruption.
- viii. To carry out participative research and share the findings on the disadvantaged children and their welfare, economic, socio-economic and cultural needs, preventive measures in Africa and especially in Kenya.
- ix. To establish, facilitate or assist temporally places of safety for children in need of protection and care

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- x. To build the capacity of the like minded partners and relevant government departments in securing, protecting and promoting Children's rights in Kenya.
- xi. To combat child labor, children working on the streets with a view of reducing them and eventually eliminating them.
- xii. To promote/co-operate/assist in the promotion of any organization/persons having objects similar to those of the foundation. To carry out participative research and share the findings on the disadvantaged children and their welfare, economic, socio-economic and cultural needs, preventive measures in Africa and especially in Kenya.
- xiii. To establish, facilitate and or assist temporally places of safety for children in need of protection and care.
- xiv. To build the capacity of the likeminded partners and relevant government in securing, protecting and promoting Children's rights in Kenya.
- xv. To take such steps, by personal or written appeals, public meetings otherwise as from time to time be deemed expedient for the purpose of procuring contributions to the funds of the organization in the form of donations, grants etc
- xvi. To apply to any governments or authority, public bodies, corporations, companies or persons for and to accept grants or gifts of money and of any moveable or immovable property, donations, gifts subscriptions and other assistance with a view to promoting the objects of the organization and in taking of gift property to take the same subject to any special trust which may be prescribed by the donor thereof;
- xvii. To establish an endowment fund to receive grants, donations, gifts and other assistance in any form whatsoever within or without the Republic of Kenya or from any other source for any child/children or more of the objects of the organization/foundation and to establish OMDC chapters in any country or countries for the purpose of receiving donations from private and corporate persons and for channeling the same to organizations development operations;
- xviii. To promote or assist in the promotion of any organization having objects similar to those of foundation herein.

One More Day For Children Foundation

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Guiding Policies

One More Day for Children Foundation is governed by:

- ❖ One More Day Constitution,
- ❖ Finance & Management Policy
- ❖ Child Protection Policy
- ❖ Behavior management policy
- ❖ Volunteer management policy
- ❖ Case management and exit strategy policy,
- ❖ Children's complaint Procedure Policy
- ❖ Child sponsorship guide
- ❖ Prohibition of FGM
- ❖ Child Sponsorship Manual
- ❖ Prohibition of Female Genital Mutilation Act-No. 32 of 2011
- ❖ One More Day For Children Personnel Policy
- ❖ MOU Ol Pejeta Partnership

Others are Kenya National Policies:

- ❖ Children's Act 2001,
- ❖ Adoption Act,
- ❖ Sexual offences Act,
- ❖ Child participation guide,
- ❖ OVC policy,
- ❖ Adolescent Reproductive health policy,
- ❖ Youth policy
- ❖ FGM Policy
- ❖ Legal Notice No. 145. The Children ACT, 2001(No. 8 of 2001)

Our Programs & Activities

OUR PROGRAMS

One More Day for Children Recognizing that in Kenya there are children and young people living in exceptionally difficult conditions and that such needs special consideration, has developed different programs in accordance with Constitution of Kenya, UNCRC and Children's Act No.8 of 2001.

1. Child Rights and Child Participation

Whereas OMDC has mainstreamed child rights and child participation in all its programmes, this particular one aims at providing children with the opportunity to identify their needs and solutions. This is in recognition of the fact that children can identify their own needs and develop their own solutions. Through child participation the children are sensitized on their rights and the significance of being involved in issues affecting them. To promote child participation OMDC has been actively conducting awareness trainings and meetings throughout the county and aims at establishing ROC (Rights of the Child) clubs in schools.

2. Capacity Development and Training

The aim of this program is to enable various categories of actors and stakeholders in governance, children's rights and social justice to gain necessary knowledge, skills, motivation and drive to effectively partner with us in engaging and delivering integrated, high quality child friendly services, plan and efficiently manage all aspects of their engagements and operations.

We expertize training and consultancy services on:

- ✓ **Child Rights and child- rights programming**

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- ✓ Protection and Child Participation
- ✓ Alternative Child Care services(Local and International Adoption, Foster care, Guardianship, Institutional)
- ✓ Adolescents and youth Reproductive Health and Peer Education
- ✓ Gender Based Violence
- ✓ Child to Child (CTC) and Youth to Youth (YTY) Methodologies in solving problems.
- ✓ Child labor and SCREAM Method.
- ✓ Pediatric HIV/AIDS Community Approach

3. Institutional Care/ Safe Space

This means placing the child under temporarily care in a **Charitable Children's Institution (CCI)** either **One More Day Children's Home / Safe Space** or any other that fits the child's needs to enable a social worker trace/rehabilitate the child's biological family and prepare it to resume parental responsibility. The maximum stay in the home for each child is 3 yrs. After this, the court can only extend after being convinced by the management on the reasons why the child case has not been settled.

4. Child Education and Skills Development

Child sponsorship helps provide life-giving basics like food, clean water, medical care, and education — giving kids the chance to simply be kids. Through the help of well-wishers, corporate bodies and partners e.g. Olpejeta Conservancy and from outside Kenya especially Czech Republic in Europe where our honorary President resides today the organization has a total of 138 children (boys and girls) on sponsorship. Out of this, 68 girls are the survivors of Sexual Gender Based Violence i.e. FGM, Early/Forced Marriage, Beading and Defilement. The monthly stipend they contribute helps us take care of their educational needs, medical and dental care services, Nutrition, shelter and clothing. The biggest numbers of the beneficiaries live with guardians in the urban slums of Laikipia, Isiolo and rural poor of Nyeri, Laikipia and Samburu.

Sponsorship takes care of all kind of children the organization rescues and undertakes to help as children in need of protection. They include:

- HIV/AIDS infected and affected children,
 - Orphaned by other causes
 - Children living in urban slums and rural poor,
 - Children living with elderly caretakers
 - Shepherds and abandoned,
 - Abused (Physical, emotional, sexual and neglect)
 - Survivors of gender based violence (FGM, Early Marriage, Sexual exploitation, Beading etc.)
 - Teenage mothers' children born of teenage pregnancy
 - Internally displaced/ un accompanied children
- And others.

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5. Pregnancy Crisis Program

OMDC believes that life starts at conception. In the contemporarily world, there are a lot of unwanted Pregnancies leading to unsafe abortions and cultural pregnancy termination leading to lose of life/lives. To protect the unborn child from being killed, and the mother from dying or rejected, OMDC has designed a Crisis Program where the mother is encouraged to keep the pregnancy to term and if by then through counseling she still does not want to keep the baby, special arrangements are done by the organization and hospital for safe delivery and signing mother offering forms where a baby is left in hospital and the mother is released. The baby is then taken to the institution as counseling goes on and after 6 weeks the mother is summoned to sign consent before the children magistrate or an advocate of the high court, thus releasing the child for adoption through any of the registered adoption society working in partnership with OMDC. This service is especially beneficial to adolescents, students and domestic workers who form most of our clientele and who are at risk of falling prey to abortion. The main focus is to offer psychosocial support to the mothers/parents so as retain children in their original families.

6. Foster Care

This means placing a child for temporary care with a substitute family to enable the social worker trace/rehabilitate the child's biological family and prepare it to resume parental responsibility. Through this approach, children and young persons are provided with temporary placement (within their own communities), which is preferable for those who for whatever reason cannot remain in the natural family and urgently require alternative family care.

7. Adoption

Adoption is a way of providing a child with new **permanent legal parents** who provide caring and loving homes for orphaned, offered and abandoned children. It ends the legal relationship between the child and his/her natural mother. This means permanent placement of a child with substitute family through a registered Adoption Society and the court. This shall be instituted as last resort when:

- Family rehabilitation has failed
- Child's biological family have surrendered him/her for adoption
- OMDC in collaboration with concerned agencies has failed to trace the biological family.

Note: There are 5 registered adoption societies in Kenya today and **OMDC is not one of them.** However, OMDC work closely with Children's Department and one of the agencies to ensure safe adoption process as an exit strategy in the best interest of the child.

8. Rapid response and rescue of children in distress

This means due to some sort of natural or manmade causes, the family is disrupted and some children get lost/ separated from their families/ they are at high risk of being abused/are abused. Arid and semi-arid districts in Kenya for example are prone to banditry attacks and cattle rustling among other conflicts. When this happens, you will agree with me the most affected are the women and children. Many children become orphans and most vulnerable after losing their parents and relatives. All killed in the fighting. Others loose important body organs while others get raped.

The girl child for example in Maasai, Boran, Pokot and Samburu communities who are pastoralists is later targeted by the surviving clan members to restock the lost animals in case of cattle rustling through early/forced marriages

Through set system, the organization rescues the girls and prosecutes the perpetrators. The survivor is put under institutional care where all basic needs are catered for by their families OR are rescued from early marriage, FGM or Beading. In such case, the child is urgently rescued and removed from the threatening

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environment, taken to an institution while the social worker and the probational lawyers together with police carries out investigations for arrest and prosecution in children's court. Once the problem is solved, Counseling is done, reunion with the family facilitated with continued support and monitoring full family rehabilitation and reintegration. In FGM and early marriage, we work closely with police and our trained community paralegals to arrest both the suitor and the girls parents or and the circumciser and through our members of the board who are lawyers, probational services is given to prosecute them in law courts. Since inception, OMDC is recognized for effective rapid response for children in need of urgent rescue, shelter, health and other services. OMDC runs a rapid response and rescue of children to rescue children immediately cases of abuse or exposure to detrimental risk are reported. This is done by placing them in the organization's Safe Space at Laikipia North Sub county, Doldol town.

9. HIV/AIDS

This programme aims at reducing the HIV/AIDS prevalence and enhancing support mechanisms for affected and infected orphans and other vulnerable children (OVC). This is done through increasing the level of awareness on HIV/AIDS, advocating for behavior change among adolescents and children orphaned or rendered vulnerable by the epidemic, enhancing the quality of care, psychosocial support and providing counseling and referral services for HIV/AIDS affected children in order to improve their care and quality of life.

10. OVC Protection

The programme aims at strengthening the community capacities, duty bearers, youth and children in order to provide an enabling environment for OVCs care and protection. OMDC targets, children, young persons, local community members, and duty bearers who handle and come across OVC in their day to day work. The duty bearers who include chiefs, teachers, local authority staff, judges and magistrates, police officers, hospital staff, and the opinion leaders at the location level are trained on how to practically ensure protection of OVC.

11. Street Children

This programme aims at addressing the psychosocial needs of children living in the streets. OMDC identifies, registers, rescues, and rehabilitates children, as well as provide them with family tracing and mediation services for the children's reintegration /reunifies with their families. The programme targets all children in the streets regardless of the circumstances that have pushed them to the streets. OMDC currently has 11 children in its safe space from the streets and cannot recall where they came from since the Children Department and one of the International organization committed them in one of the homes and later they were abandoned by the organization and the land owner pushed them from the safe house they were committed. OMDC in such cases becomes Guardian ad Litem to move the court seeking for interpretation of the action and subsequently tracing the families for reunion.

Family counseling, mediation, Empowerment, rehabilitation

This strengthens family relationships to effectively care for and protect children by providing counseling, psychosocial support, and facilitation of family reunification with support for **income generating activities**. The programme is premised on the recognition that the best place a child can ever be is in its original family. OMDC also undertakes mediation activities among parents who might be in conflict for whatever reason, separated, or estranged and, as such, causing the children suffering due to inadequate maintenance and attention. OMDC provides counseling to such parents with the aim of having the child's needs adequately addressed by both parties. Parents and guardians are divided into several groups; they are trained and facilitated to register self-help groups with bank accounts in banks of their choice. These groups are periodically enhanced through grants to boost their projects and later, the child is reunited as a successful exit strategy.

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12. Life skills education for adolescents in schools and youth.

The overall objective of this training is to build the capacity of Boys and girls to manage their Reproductive Health in order to avoid situations that can lead to teenage pregnancies, HIV/AIDS infections, STIs, School dropout or early marriage. We aim at establishing a Youth and Adolescents friendly centers especially in marginalized districts.

WE STRIVE TO BE:

OMDC Kenya is striving to become:

- ✓ An organization that engages constructively with partners, stakeholders and beneficiaries throughout its work;
- ✓ A recognized and preferred authority on Children's Rights and Participation
- ✓ An organization that can be trusted to deliver on its promises;
- ✓ A non-partisan and non-political organization;
- ✓ An equal opportunity employer (open and supportive);
- ✓ An organization that promotes positive change;
- ✓ An organization whose objectives have contextual, local, sectorial, national, regional and global relevance.

OUR GUIDING PRINCIPLES

- ✓ Integrity – We pursue and seek to maintain the highest attainable standards of integrity;
- ✓ Transparency – We pursue and seek to foster collaborative, trusting and constructive relationships within and outside the organization;
- ✓ Accountability – We pursue and seek to demonstrate both process and outcome accountability to our partners, stakeholders and beneficiaries;
- ✓ Respect – We pursue and seek to demonstrate respect by valuing and honoring our stakeholders', partners' and beneficiaries' perspectives and realities.
- ✓ Child participation – We shall always recognize children and young people as agents of change and their participation on a regular and Systematic basis shall be encouraged

Integrity – We pursue and seek to maintain the highest attainable standards of integrity;

- ✓ Gender- In all our undertakings, we shall always observe gender equity

GOVERNANCE

For us, the purpose of governance is to guide, steer and direct OMDC into becoming a leading Organization that can be relied upon not only in Kenya but also across the Eastern Africa region to drive and sustain the agenda of Children as enshrined in UNCRC and ACRWC.

Our governance policies provide a framework within which OMDC's leadership and management is held accountable for delivering results against the mission and strategic objectives of the organization.

OMDC Kenya is headed by Board of Directors whose membership purely comprises of Professionals (are also founders of the organization) of **high integrity and whose profession matches with the organization's objects** i.e. experts on Children's Rights, development, democracy and governance, social change and transformation, gender, and Lawyers, Doctors. The BOD is the policy-making organ of the Organization and is responsible for the strategic oversight

One More Day For Children Foundation

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of the organization's affairs. The day-to-day affairs of the foundation is managed by the Executive Director other officers under her. The ED is also the Secretary to the BOD and advisor.

OUR COMPETITIVE EDGE

OMDC Kenya has a Wealth of experience and knowledge in working with pastoralist and other marginalized communities, rescue and rehabilitation of **survivors of Gender Based Violence**- OMDC has a center of girls who are rescued from early marriages, FGM and Beading in Laikipia. OMDC has distinguished expertise in Children's-Right Based approach and is an authority in mobilizing and engaging with children and adolescent youth in Laikipia.

From inception, we have managed to rescue 74 girls from early marriage and FGM. We have 136 children under our care and support and we have been awarded a 4.4ha in Laikipia North by the Government and the community in trust of the children where we have a children's Institution.

OMDC also chairs through the Executive Director the Laikipia County Children Rights Network and Laikipia County Civil Societies Organizations Network. We also sit in the newly established County Education Board representing the Children's Rights and welfare agencies in The County.

We were also currently appointed to sit in the New County Children's Welfare Advisory and Coordinating Board.

Board Members Uniqueness

Most of the founding team played a key role in realization of the Children Act 2001 and the UNCRC reporting processes and currently in the Children's Amendment Bill. These child rights experts and practitioners have posted good results in realization of the New Children Act 2001, Constitution Review and the Children Agenda presented to Ghai Commission for the constitutional review process and currently working in the country's team pushing for an optional protocol to individual complaint procedure on UNCRC under Cradle. All these are reflective of our success.

The Executive Director is a very well-known and respected lady in children sector especially for her passionate crusade on children's rights and participation in Kenya. She has been very active in creation of Children's Rights Clubs and Child to Child approach in Kenya especially Nairobi, south and North rift regions. She posted best results among CSOs in Kenya in 1998 when one of her clubs in Laikipia produced the best child in the country who was sponsored by UNGASS to escort the first country report to GENEVA. In partnership with Cida and save the children Canada, she established the first youth friendly center in Laikipia District Hospital.

Three of the team members have facilitated a lot of trainings for World Vision Kenya (North Rift Zone, and South Rift Zone – for some of their ADPs), Plan International, APHIA II Rift Valley and Eastern, Save the Children Canada, CWSK, CLAN and Department of children services and have spearheaded the creation of a lot of CTC clubs at the Coast, Nyanza, Rift Valley and Central regions, they were also in the team which initiated the Child line a toll free calling service for children services, Child Protection Units in Police Stations, etc.

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Results

	2015	2014
	KShs	KShs
Total Income	10,115,326	8,760,021
Total Expenditure	9,562,433	8,695,695
 Surplus/(Deficit) for the year	 552,893	 64,326

Board of Directors

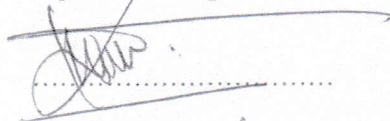
The Board of Directors who held office during the year and to the date of this report is as listed on page 2.

Auditor

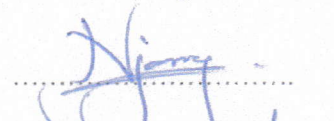
The Organisation auditors, Messrs.' Muthui & Company CPA (K) has indicated willingness to continue in office in accordance with the Organisation's Bylaws.

By order of the board

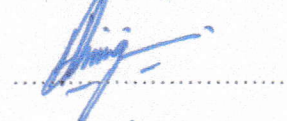
Chairman
Kiprotich W. Kiget


.....
20/06/2016

Treasurer
Elizabeth Njoroge


.....
20/06/2016

Executive Director
Hellen Gathogo


.....
20/06/2016

ONE MORE DAY FOR CHILDREN
P.O BOX 3031-10400
NANYUKI Kenya - Africa
00254 721 388 271 - www.omd.co.ke

One More Day For Children Foundation

Annual Report and Financial Statements, For the Financial year ended 31st December 2015

Statements of Board of Directors Responsibilities

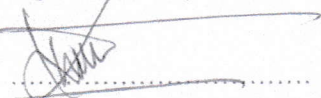
The Act requires the Board of Directors to prepare financial statements, which give a true and fair view of the state of affairs of the Organisation for twelve Months ended **31st December 2015** and of its operating results for that period. It also requires the directors to ensure the Organisation keeps proper accounting records, which disclose, with reasonable accuracy, the financial position of the Organisation. The Board of Directors are also responsible for safeguarding the assets of the Organisation.

The Board of Directors accept responsibility for the annual financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgment and estimates, in conformity with International Financial Reporting Standards and the requirements of the Organisation Bylaws. The Directors are of the opinion that the financial statements give a true and fair view of the state of the financial affairs of the Organisation and of its operating results.

The Board of Directors further accept responsibility for the maintenance of accounting records which may be relied upon in the preparation of financial statements, as well as adequate systems of internal financial control.

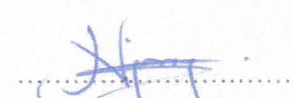
Nothing has come to the attention of the Board to indicate that the Organisation will not remain a going concern for at least the next twelve months from the date of this statement.

Chairman
Kiprotich W. Kiget



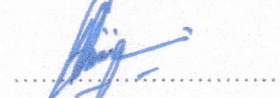
20 / 6 / 2016

Treasurer
Elizabeth Njoroge



20 / 06 / 2016

Executive Director
Hellen Gathogo



20 / 06 / 2016

ONE MORE DAY FOR CHILDREN
P.O BOX 3031-10400
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Report of the Independent Auditors

To The Members of One More Day for Children Foundation (CBO)

We have audited the accounts set out on pages 9 to 18, which have been prepared on the basis of the accounting policies set out in note 1. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit and to provide a reasonable basis for our opinion. The financial statements are in agreement with the books of account.

Respective responsibilities of the Board of Directors and the auditors

The Board of Directors is responsible for the preparation of financial statements, which give a true and fair view of the Organisation's state of affairs and its income and expenditure account. Our responsibility is to express an independent opinion on the financial statements based on our audit and to report our opinion to you.

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing. These standards require that we plan and perform our audit to obtain reasonable assurance whether the financial statements are free from material misstatement. An audit includes an examination, on a test basis of evidence supporting the amounts and disclosures in the financial statements. It also includes an assessment of the accounting principles used and significant estimates made by the Board of Trustees as well as an evaluation of the overall presentation of the financial statements. We believe that our audit provides a reasonable basis of our opinion.

Opinion.

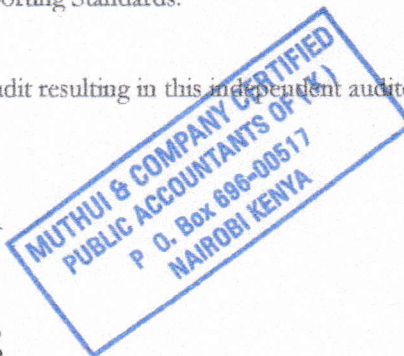
In our opinion, proper books of account have been kept and the financial statements which are in agreement therewith, give a true and fair view of the state of the financial position of the Organisation as at 31st December 2015 and of the results of its operations and its cash flow for the Financial Year then ended in accordance with International Financial Reporting Standards.

The engagement partner responsible for the audit resulting in this independent auditor's report is CPA John Githinji Muthui P/No. 1973.



Certified Public Accountants of Kenya
Nairobi.

Date.....23rd JUNE 2016



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Statement of Comprehensive Income

		2015	2014
	Notes	KShs	KShs
Income			
Grants & Donations	2	10,115,326	8,760,021
Expenses			
Staff Costs	3	1,902,212	1,802,609
Administration Cost	4	1,467,921	1,772,367
Programme Cost	5	6,158,631	5,035,154
Finance Cost	6	8,669	55,565
Professional Cost	7	25,000	30,000
Total Expenses		9,562,433	8,695,695
Surplus/(Deficit) For the Year		552,893	64,326

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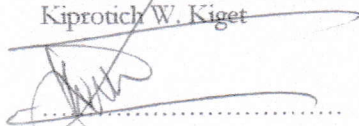
Statement of Financial Position

		2015	2014
Assets	Notes	KShs	KShs
Non- Current Assets			
Property, Plant and Equipment	8	13,943,259	10,664,351
Capital Work In Progress	9	-	2,899,000
Total Non- Current Assets		13,943,259	13,563,351
Current Assets			
Cash and Bank balances	10	586,940	90,681
Total Current Assets		586,940	90,681
Total Assets		14,530,199	13,654,032
Equity and Liabilities			
General Reserve Fund	11	381,103	(171,790)
Building Reserve Fund	12	13,695,005	13,695,005
Total Equity		14,076,108	13,523,215
Current Liabilities			
Accounts Payables	13	454,091	130,817
Total Current Liabilities		454,091	130,817
Total Equity and Liabilities		14,530,199	13,654,032

The financial statement were approved by the Board of Directors on 20/06/2016 2016

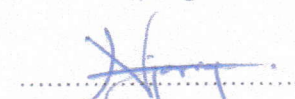
and signed on its behalf by:

Chairman
Kiprotich W. Kiget



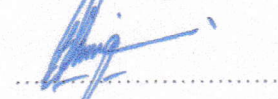
20/6/2016 2016

Treasurer
Elizabeth Njoroge



20/06/2016 2016

Executive Director
Hellen Gathogo



20/6/2016 2016

ONE MORE DAY FOR CHILDREN
P.O BOX 3031-10400
NANYUKI Kenya - Africa
00254 721 358 271 - www.omdc.eu

One More Day For Children Foundation

Annual Report and Financial Statements.
For the Financial year ended 31st December 2015

Statement of Changes in Equity

	General Reserves	Building Reserve Fund	Total
Balance as at 01.01.2015	(171,790)	13,695,005	13,523,215
Add: Surplus/Deficit for the year	552,893	-	552,893
Add: Building fund for the year	-	-	-
Balance as at 31.12.2015	381,103	13,695,005	14,076,108
Balance as at 01.01.2014	(236,116)	10,410,903	10,174,787
Add: Surplus/Deficit for the year	64,326	-	64,326
Add: Building fund for the year	-	3,284,102	3,284,102
Balance as at 31.12.2014	(171,790)	13,695,005	13,523,215

One More Day For Children Foundation

**Annual Report and Financial Statements.
For the Financial year ended 31st December 2015**

Statement of Cash Flow

	2015	2014
	KShs	KShs
CASHFLOW FROM OPERATING ACTIVITIES		
Profit/Loss before taxation	552,893	64,326
Adjustment for:		
Depreciation	156,558	140,077
Operating Cash flow before working Capital adjustments	709,451	204,403
Working Capital Adjustments		
Increase/Decrease in Accounts Payables	323,274	80,817
Net cash flow from operating Activities	1,032,725	285,220
Cash flow from investing Activities		
Building Fund received	-	3,284,102
Building fund Expended	-	(2,899,000)
Purchase of Fixtures and fittings	(32,969)	-
Purchase of Equipment	(243,500)	(981,500)
Net Cash flow from investing Activities	(276,469)	(596,398)
Increase in cash and cash equivalents	756,259	(311,178)
Cash and cash equivalents at the beginning of the year	90,681	401,859
Cash and cash equivalents at the end of the year	846,940	90,681

One More Day For Children Foundation

Annual Report and Financial Statements. For the Financial year ended 31st Décembre 2015

Notes to the financial statements

1. ACCOUNTING POLICIES

a) Basis of preparation

The financial statements are prepared in accordance with and comply with International Financial Reporting Standards (IFRS) under the historical cost convention.

b) Revenue recognition

Donations are recognized when received

c) Translation of foreign currencies

Transactions in foreign currencies during the year are converted into the functional currency, Kenya shillings, using the exchange rates prevailing at the dates of the transaction. Assets and liabilities at the Statement of Financial Position date which are expressed in foreign currency are translated into Kenya Shillings at the rate of exchange at ruling date. The resulting differences from conversion and translation are dealt with in the Statement of Comprehensive income in the year in which they arise.

d) Property and equipment

All categories of property, plant and equipment are recorded at cost.

Subsequent costs are included in the asset's carrying amount or recognized as separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Organisation and the cost can be measured reliably. All other repairs and maintenance are charged to the Statement of Comprehensive Income account during the financial period in which they are incurred.

Increases in the carrying amount arising on revaluation are credited to a revaluation surplus reserve account. Decreases that offset previous increases of the same asset are charged against the revaluation surplus; all other decreases are charged to the Statement of Comprehensive Income account. Each year the difference between depreciation charged based on the revalued carrying amount of the asset (the depreciation charged to the Statement of Comprehensive Income account) and depreciation based on the asset's original cost is transferred from the revaluation surplus to retained earnings.

i) Depreciation

Depreciation on assets is calculated using reducing balance method to write down their cost or revalued amounts to their residual values over their estimated useful lives using the following rates:

Furniture & fittings	12.50%
Equipment & Tools	12.50%
Motor Vehicles	25%
Computers	30%

One More Day For Children Foundation

**Annual Report and Financial Statements,
For the Financial year ended 31st December 2015**

Notes to the financial statements

ii) Impairment

Assets are periodically reviewed for impairment. Where the carrying amount of an asset is greater than the estimated recoverable amount, it is written down immediately to its recoverable amount

iii) Gain/loss on disposals

Gains and losses on disposals of assets are determined by reference to their carrying amount and are taken into account in determining the surplus (deficit) for the year.

e) Receivables

Receivables are stated at nominal value, less provision for any amounts expected to be irrecoverable

Receivables not collectible are written off against the related provision. Subsequent recoveries of amounts previously written off are credited to the Statement of Comprehensive Income account in the year of recovery.

f) Payables

Payables are stated at nominal value, less provisions for any amounts expected not to be payable

g) Cash and Cash equivalents

For the purpose of the statements of cash flow, cash and cash equivalents comprise in cash in hand and at bank and deposits held at call with banks.

h) Employee benefits

h (1) Retirement benefit obligations

One More Day for Children Foundation contributes to a statutory defined contribution pension scheme, the National Social Security Fund. The contributions are determined by Kenya statute. The Organisation contributions to the above scheme are charged to the Statement of Comprehensive Income in the year to which they relate.

One More Day For Children Foundation

**Annual Report and Financial Statements,
For the Financial year ended 31st December 2015**

Notes to the financial statements

	2015	2014
	KShs	KShs
2 Grants & Donations		
Haworth Brian E. & Susan M.H	-	60,000
Boonstra Ryan	118,800	100,000
VSO Jitolee	-	38,956
Pejeta Ranching Ltd	310,002	375,000
William Charles	-	45,000
Ministry Of Labour, Social	-	200,000
Archiral Pharmaceuticals	-	15,000
GAO	12,000	-
Friends of OMDC	-	26,103
Seed of Life Club-By Moses	40,000	-
Jan Honza Stepan	20,000	-
Praxedes c. Tororey	-	8,000
W.H.E Edley Trust	850,000	90,000
Other Donors	196,280	425,630
OMDC, Nadacni (Czech Republic)	7,652,518	5,218,260
JIRI PERGL (Czech Republic)	377,569	1,658,072
Grants in Kind	528,157	500,000
Grants in Kind (Eg. ICL ₉₉)	10,000	-
Total Grants & Donations	10,115,326	8,760,021
3 Staff Costs		
Salaries & Wages	1,902,212	1,790,609
Training & Workshop	-	12,000
Total Salaries & Wages	1,902,212	1,802,609
4 Administration Costs		
Communication and internet	184,550	124,300
Depreciation Expense	156,558	140,077
Cleaning Materials	48,221	64,000
Donation	16,000	133,500
Food & Beverages	43,670	69,430
Office Expense	-	73,300
Postage and Delivery	6,960	7,210
Printing and Reproduction	41,500	22,000
Office Rent	120,000	120,000
Repairs and Maintenance	129,932	150,630
Travel and Subsistence	558,120	720,920
Fuel and Oil	85,110	-
Fines and Penalties	12,300	-
Inspection Fee	5,000	-
Board meetings expenses	-	147,000
Book- keeping and accountancy fee	60,000	-
Total Administration Cost	1,467,921	1,772,367

One More Day For Children Foundation

**Annual Report and Financial Statements.
For the Financial year ended 31st December 2015**

Notes to the financial statements

	2015	2014
	KShs	KShs
5 Programme Cost		
Feeding Programm(OMDC safe house)	1,850,874	1,065,110
Programme Monitoring-Jiri	480,160	625,250
Students Boarding Expenses	799,842	338,294
Students School Fees	1,754,395	1,521,750
Students School Uniforms	472,741	705,593
Students Cocericulam activities	38,000	38,500
School Stationery	139,729	153,199
Rent	179,900	174,000
Children christmas party	127,450	227,100
Medical Expenses	210,540	93,358
Firewood	105,000	93,000
Livestock Expenses	-	-
Fund raising activities	-	-
Family rehabilitation	-	-
One More Day Childrens Home	-	-
Total Programme Cost	6,158,631	5,035,154
6 Finance Cost		
Bank Charges	3,417	36,765
Exchange loss	5,252	18,800
Total Finance Cost	8,669	55,565
7 Professional Fee		
Audit Fee	25,000	25,000
Accounting Fee	-	5,000
Total Professional Fee	25,000	30,000

One More Day For Children Foundation

Annual Report and Financial Statements.
For the Financial year ended 31st December 2015

Notes to the financial statements

8 Property, Plant and Equipment

Cost/Valuation	Land & Building KShs	Computer KShs	Fixtures & Fittings KShs	Equipment KShs	Office Furniture KShs	Total KShs
As at 01.01.2015	9,698,932	45,000	1,062,946	48,350	60,241	10,915,469
Additions	3,159,000	-	-	243,500	32,969	3,435,469
As at 31.12.2015	12,857,932	45,000	1,062,946	291,850	93,210	14,350,938
As at 01.01.2014	9,698,932	45,000	88,946	40,850	60,241	9,933,969
Additions	-	-	974,000	7,500	-	981,500
As at 31.12.2014	9,698,932	45,000	1,062,946	48,350	60,241	10,915,469
Depreciation						
As at 01.01.2015	-	37,437	165,075	19,265	29,343	251,118
Charge for the year	-	2,269	112,234	34,073	7,983	156,558
As at 31.12.2015	-	39,706	277,309	53,338	37,326	407,677
Depreciation						
As at 01.01.2014	-	34,196	36,807	15,110	24,929	111,041
Charge for the year	-	3,241	128,267	4,155	4,414	140,077
As at 31.12.2014	-	37,437	165,075	19,265	29,343	251,118
Net Book Value						
As at 31.12.2015	12,857,932	5,294	785,637	238,512	55,884	13,943,259
As at 31.12.2014	9,698,932	7,563	897,871	29,085	30,898	10,664,351

One More Day For Children Foundation

**Annual Report and Financial Statements,
For the Financial year ended 31st December 2015**

Notes to the financial statements

	2015	2014
	KShs	KShs
9 Capital Work In Progress		
Building Construction for Orphans	-	2,899,000
Total Capital Work In Progress	-	2,899,000
10 Cash and Bank Balances		
Family Bank	353,058	54,730
Standard Chartered Bank- KShs	217,807	7,540
Standard Chartered Bank- USD	4,528	13,279
Standard Chartered Bank- Building	872	10,872
Petty Cash	10,675	4,260
Total Cash and Bank Balances	586,940	90,681
11 General Reserves Fund		
Balance as at 01.01.2015	(171,790)	(236,116)
Surplus/ Deficit for the Year	552,893	64,326
Balance as at 31.12.2015	381,103	(171,790)
12 Building Reserves Fund		
Balance as at 01.01.2015	13,695,005	10,410,903
Building Fund during the year	-	3,284,102
Balance as at 31.12.2015	13,695,005	13,695,005
13 Accounts Payables		
NSSF	7,200	7,200
NHIF	2,500	2,120
PAYE	32,391	10,797
Audit Fee	25,000	25,000
Trade Payables	387,000	85,700
Total Accounts Payables	454,091	130,817

One More Day For Children Foundation

Annual Report and Financial Statements,
For the Financial year ended 31st December 2015

Notes to the financial statements

14 Building Account	2015	2014
	KShs	KShs
Balance B/F	46,808	4,780
One More Day for Children(CZ)	-	379,322
JIRI PERGL	-	-
W.H.E Edley Trust	-	2,900,000
J & T Bank (CZ)	-	-
Friend of OMDC Kenya	-	-
Kenya Golf Proceeds	-	-
Total Building Fund	46,808	3,284,102
Building Expenditure		
Chome Building Expenses	-	2,899,000
Cash Spent on Sponsorship	-	338,294
Total Building	-	3,237,294
Building Fund Balance	46,808	46,808