

**ONE MORE DAY FOR CHILDREN FOUNDATION KENYA**

**Annual Report and Financial Statements**

**For the Financial Year ended 31<sup>st</sup> December 2017**

**Muthui & Company**

Certified Public Accountants of (K)

Lonak Business Centre

**P.O. BOX 696-00517**

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One More Day For Children Foundation  
Annual Report and Financial Statements.  
For the Financial year ended 31<sup>st</sup> December 2017

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## ORGANISATION INFORMATION

### BOARD OF DIRECTORS

NAME	OCUPATION	EMPLOYER	POSITION IN THE BOARD
<b>KIPROTICH W. KIGET</b>	LAWYER/HIGH COURT ADVOCATE	KIGET AND CO. ADVOCATES	CHAIRMAN
<b>PRAXEDES TOROREY</b>	LAWYER/HIGH COURT ADVOCATE	IEBC	VICE CHAIR
<b>ELIZABETH NJOROGE</b>	LAWYER/SOCIAL MOBILIZER	KIRINYAGA COUNTY GOVERNMENT	TREASURER
<b>PERGL JIRI</b>	BUSINESS MAN/ ASFALT CO. CZECH REPUBLIC	SELF / OMDC CZECH ENDOWMENT FUND CHAIR	MEMBER/ENDOWMENT FUND PRESIDENT
<b>AMOS MARIBA</b>	COUNTY COMMISSIONER NAIROBI	NG-PROVINCIAL ADMINISTRATION	MEMBER
<b>HONZA STEPAN</b>	BUSINESS	SELF	MEMBER
<b>DR. CHARLES KURGAT</b>	ORTHOPAEDIC DOCTOR	MOI TEACHING AND REFERRAL HOSPITAL ELDORET	MEMBER
<b>MOSES OLIO</b>	SOCIAL WELFARE OFFICER	COUNTY GOVERNMENT OF LAIKIPIA	MEMBER
<b>JANE MERIWAS</b>	EXECUTIVE DIRECTOR/GENDER ACTIVIST	SAMBURU WOMEN TRUST	MEMBER
<b>HELLEN GATHOGO</b>	SOCIAL WORKER/CHILD RIGHTS EXPERT AND CONSULTANT	OMDC- EXECUTIVE DIRECTOR/VICE PRESIDENT	BOARD SECRETARY/EX OFFICIO

## 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

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change and transformation, gender, and Lawyers, Doctors. The BOD is the policy-making organ of the Organization and is responsible for the strategic oversight 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.

#### **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.

#### **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 **31<sup>st</sup> December 2017**, 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 Organization 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 exists to ensure that the remaining responsibility to realize a safe and secure society for children to grow in, develop and prosper has been achieved. This responsibility defines our mission and vision. Registered as a non-governmental foundation in 2009, One More Day for Children is an organization that assists, enables and empowers children, young persons, CSOs and communities to improve their life circumstances.

### Mission

Our mission is to give adequate opportunity to children and young person to realize their full potential by securing, protecting and promoting their fundamental rights.

### Vision

To realize a safe and secure environment where children rights and well-being are upheld

### Our organizational objectives

1. To secure, protect and promote the best interests and welfare of children in the republic of Kenya.
2. To empower children in need of care and protection and their families socially, economically and Psychologically
3. To promote girl child education and empowerment
4. To promote family life in Kenya by way of education, training, instruction, lobbying and advocacy
5. To build internal and external capacity on issues of securing, protecting and promoting children rights in Kenya
6. To create partnership, linkages and networks with other key players
7. To promote innovation and research

### Our Core Values

As an organization, our core values are central guiding principle in our daily activities. These guiding principles enable us establish an internal environment that is ambient in the achievement of our vision. Each member of our team, the children and the other stakeholders we work with hold this values dearly. Our aim is to pass on these values to the children and the young within our custody and our surrounding communities. The following are the tenets that symbolize our values:

- We uphold integrity
- Transparency and accountability
- Equality and justice
- Innovativeness and research driven
- Child participation
- Partnership.

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#### 2017-2022 Strategic Objectives

1. Sustainability of our operations seeks to achieve self-sufficiency through effective partnership, effective fund raising and establishing an efficient framework of achieving our objectives. This strategic plan shall among other things contemplate the following strategies in achieving this objective:

- Income generating activities
- Expansion of our partnership community
- Cost management and efficiency
- Resource utilization and optimization
- Innovation

2. Institutional strengthening of internal processes, checks and balances, and a policy framework for efficient, effective and responsive operations. Among the strategies to achieve this objective are:

- Key resources, infrastructure and assets
- Capacity development
- Policy environment
- Streamlined programs and activities
- Integration of our programs with our key partners
- Strong M&E framework

3. Community engagement and relationship management. Our relationship with the community is key in the realization of our objectives. The cooperation and participation of the community in our program is therefore a key objective.

- Incident reporting
- Customer care and service
- Corporate Social Investment
- Community integration

4. Build strong ecosystem of partners. There are so many actors and stakeholders in the field of child rights and advocacy. This includes government agencies, foundations, security agencies, members of the Corporate Kenya among others. Our objective is to build a strong ecosystem of partners to strengthen our position in championing for children's right and well-being.

- Develop a strong internal checks and balance framework
- Integrate our programs with our partners
- Information sharing framework
- Institute partnership approach to projects.

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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 policy
- ❖ Female Genital Mutilation Act-No. 32 of 2011
- ❖ One More Day For Children Personnel Policy
- ❖ MOU Olpejeta Partnership
- ❖ 2017-2022 strategic plan

#### 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 Act
- ❖ Legal Notice No. 145. The Children ACT, 2001(No. 8 of 2001)
- ❖ National plan of action on child protection

### Our Programs & Activities

National Plan of Action to operationalize the World Summit Declaration and Plan of Action developed pillars of Survival, Development, Protection and Participation as a basis of interventions on issues affecting children. We developed our programs to resonate with the pillars. The following are our current programs, which we shall be expanding gradually to address the NPA pillars:

- Safe Spaces and Home based care program (Alternative family care program, Institution, Foster, Adoption, guardian, program);
- Child trafficking and Child labor program
- Child rights, education & skills development;
- Advocacy, Research and Community outreach
- Health Program (Adolescents sexual & Reproductive Health, HIV/AIDS, OVC care)
- Sexual & Gender Based Violence (GBV)
- Rapid response and rescue of children in distress program
- Girl Child empowerment, Family counseling and Rehabilitation program

## **1. Safe Spaces and Home based care program (Alternative family care program, Institution, Foster, Adoption, guardian, program);**

### **i) Safe Spaces and Home based care program**

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.

Under this program, we have the One More Day Safe House Institution in Doldol and other alternative family care services programs. The Safe house is the OMDCF Flag ship project for the survivors of Gender Based violence especially Beading, Child marriages, FGM and other sexual related violence.

### **ii) 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.

### **iii) 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.

## **2. Child trafficking and Child labor program**

This means recruitment, transportation, transfer, harboring, and/or receipt of a child for the purpose of slavery, forced labor and exploitation.

There are no apparent standard procedures for transportation. Sometimes the girls are collected in groups and taken to their destination. At times, they are brought in individually to the intermediate location where they meet with other co-travelers. Small time traffickers apparently do their own recruiting as the intermediaries, who then sell the —loadll to organized trafficking syndicates. There are reports of girls being raped as a form of initiation during the journey.

In Laikipia, Samburu and Isiolo counties most children are trafficked for servitude, sexual slavery, child marriage, forced labor, drug peddling and debt bondage. OMDC being a member of the National coalition on counter Trafficking in person rescues or receives these children and work for their counselling and repatriation.

## **3. Education ,child rights & skills development program**

Child sponsorship helps provide life-giving basics like food, clean water, medical care, and education — giving kids the chance to simply be kids. Today the organization has a total of **155 children** on sponsorship for their educational needs, medical and dental care services, Nutrition, accommodation and clothing. The biggest number of the beneficiaries lives with guardians in the slums and rural poor where most of them are elderly grandmothers.

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.

#### 4. **Child Rights and Child Participation**

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 consult and train on:

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

Whereas OMDC has mainstreamed child rights and child participation in all its programs, 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. Under this program, the organization implements and builds capacity on the children`s rights and participation to the duty bearers, caregivers, parents and children themselves aimed at securing, protecting and promoting children`s rights.

#### 5. **Health Program (Adolescents sexual &Reproductive Health, HIV/AIDS, OVC care)**

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 are establishing a health friendly center in Laikipia North for friendly services to the children, adolescents, youth and women (MCH services).

OMDC has a Crisis Program where girls who fall pregnant as a result of Beading culture are rescued before crude abortion is carried out. They are encouraged to keep the pregnancy to term and if by then through counseling and incase they do not wish to keep the babies, special arrangements are put in place for safe delivery and mother offering. The baby is then taken to the institution for 6 weeks after which the mother is summoned before an advocate to sign consent thus relinquishing all parental rights thus releasing the child for adoption through any of the registered adoption society.

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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 to retain children in their original families.

The Organization also works towards 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.

#### **6. Rapid response and rescue of children in distress program**

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 lose important body organs while others are 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 systems, 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 cases, the child is urgently rescued and removed from the threatening environment, taken to an institution while the social worker and the probationary lawyers together with police carry 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, probationary services are given to prosecute them in law courts. Since inception, OMDC foundation 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.

#### **7. Girl Child empowerment, Family counseling and Rehabilitation program**

OMDC also undertakes mediation activities among parents who might be in conflict with their children especially girls due to FGM, Beading or marriage. 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.

OMDC also undertakes mediation activities among parents who might be in conflict with their children, especially attempted forced marriage or beading, separated, or estranged and, as such, causing the child to

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run away from home for help. Some parents as a result are apprehended and charged in court of law while others escape and live a life of UN certainty.

Combating the effects of poverty is one of the greatest challenges facing humanity today. OMDC invest in families to prevent perpetuating an intergenerational cycle of poverty through training on how to start a successful businesses. Investment in families delivers a dividend that is not easily measured in economic terms. OMDC to invest in families to prevent perpetuating an intergenerational cycle of poverty through training on how to start successful businesses. Investment in families delivers a dividend that is not easily measured in economic terms.

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 program 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.

### Partnership and linkage

**OUR MISSION** IS to inspire breakthroughs in the way the world treats children, and to achieve immediate and lasting change in their lives. To achieve this, we lead the way in innovative cooperation – jointly developing solutions that result in real impact for children and their families. Our partners find ways to engage with us that often begin with a small-scale initiative, and grow over time into truly far-reaching joint operations, across the where we run programs.

Partnership with OMDC foundation takes many forms and we thank all those Who joined with us since 2009, at a national and international level, to make our vision for children a reality? In view of the complex nature of the problems affecting children in the county, OMDC beliefs isolated attempts will not bring about desired outcome. In addressing the problem, interdisciplinary approach can bring meaningful change.

The following have been our partner within the reporting period. We humbly say thank you to all of the following.

- i. National Government Provincial administration,
- ii. Ministry of education,
- iii. County Director of Children`s services.
- iv. MOH –Nanyuki Teaching and Referral Hospital
- v. Judiciary -Nanyuki
- vi. The National Advisory Committee on Counter Trafficking in Persons
- vii. Police Department

### Civil societies, well-wishers and institutions include

- I CHOOSE LIFE AFRICA, Jielimishe program
- Olpejeta conservancy
- Jenny Davy Trust
- Kenyatta Trust
- Wings to fly

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- Kenya red cross
- The sportsman Arms Hotel
- The Roots Hair Salon Nairobi
- BATUK-MSST
- Don and Tracy white- Timau
- Boys and girls,
- Parents and guardians
- Business men and women

### **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 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 over 400 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 are also member of the County Children`s Advisory and Coordinating Board.

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**Results**

	2017	2016
	KShs	KShs
Total Income	11,608,567	17,481,736
Total Expenditure	12,929,730	17,592,550
<b>Surplus/(Deficit) for the year</b>	<b>(1,321,163)</b>	<b>(110,814)</b>

**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

  
.....  
04/06/.....2018

**Treasurer**

Elizabeth Njoroge

  
.....  
04/06/.....2018

**Executive Director**

Hellen Gathogo

  
.....  
04/06/.....2018

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P.O BOX 3031-10400  
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00254 721 358 271 - [www.omdc.eu](http://www.omdc.eu)

**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 2017** 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



.....  
04/06/2018

**Treasurer**

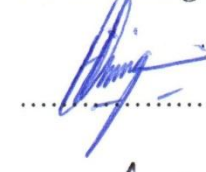
Elizabeth Njoroge



.....  
04/06/2018

**Executive Director**

Hellen Gathogo



.....  
04/06/2018

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**Report of the Independent Auditors**

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

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 **31<sup>st</sup> December 2017** 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..... 8<sup>TH</sup> JUNE 2018



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**Statement of Comprehensive Income**

		<b>2017</b>	<b>2016</b>
<b>Income</b>	<b>Notes</b>	<b>KShs</b>	<b>KShs</b>
Grants & Donations	<b>2</b>	<b>11,608,567</b>	<b>17,481,736</b>
<b>Expenses</b>			
Staff Costs	<b>3</b>	2,028,696	2,037,219
Administration Cost	<b>4</b>	1,391,957	1,819,824
Programme Cost	<b>5</b>	7,473,381	7,053,399
Finance Cost	<b>6</b>	42,320	65,976
Capital Expenses	<b>7</b>	1,898,376	6,182,332
Professional Cost	<b>8</b>	95,000	433,800
<b>Total Expenses</b>		<b>12,929,730</b>	<b>17,592,550</b>
<b>Surplus/(Deficit) For the Year</b>		<b>(1,321,163)</b>	<b>(110,814)</b>



One More Day For Children Foundation

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Statement of Financial Position

		2017	2016
Assets	Notes	KShs	KShs
<b>Non- Current Assets</b>			
Property, Plant and Equipment	9	16,066,160	19,271,407
Capital Work In Progress	10	1,898,376	-
<b>Total Non- Current Assets</b>		<b>17,964,536</b>	<b>19,271,407</b>
<b>Current Assets</b>			
Cash and Bank balances	11	680,592	1,264,974
Accounts Receivable	12	-	5,220
<b>Total Current Assets</b>		<b>680,592</b>	<b>1,270,194</b>
<b>Total Assets</b>		<b>18,645,128</b>	<b>20,541,601</b>
<b>Equity and Liabilities</b>			
General Reserve Fund	13	(1,050,874)	270,289
Capital Reserve Fund	14	5,363,708	6,182,332
Building Reserve Fund	15	13,695,005	13,695,005
<b>Total Equity</b>		<b>18,007,839</b>	<b>20,147,626</b>
<b>Current Liabilities</b>			
Accounts Payables	16	637,289	393,975
<b>Total Current Liabilities</b>		<b>637,289</b>	<b>393,975</b>
<b>Total Equity and Liabilities</b>		<b>18,645,128</b>	<b>20,541,601</b>

The financial statement were approved by the Board of Directors on 04/06/2018 and signed on its behalf by:


**Chairman**

Kiprotich W. Kiget

  
.....  
04/06/2018.....2018

**Treasurer**

Elizabeth Njoroge

  
.....  
04/06/2018.....2018

**Executive Director**

Hellen Gathogo

  
.....  
04/06/2018.....2018

**ONE MORE DAY FOR CHILDREN**  
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One More Day For Children Foundation

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Statement of Changes in Equity

	<b>General Reserves</b>	<b>Capital Reserves</b>	<b>Building Reserve Fund</b>	<b>Total</b>
	<b>KShs</b>	<b>KShs</b>	<b>KShs</b>	<b>KShs</b>
Balance as at 01.01.2017	270,289	6,182,332	13,695,005	20,147,626
Add: Surplus/Deficit for the year	(1,321,163)	-	-	(1,321,163)
Impaired Capital Reserve	-	(2,717,000)	-	(2,717,000)
Add: Building fund for the year	-	-	1,898,376	1,898,376
<b>Balance as at 31.12.2017</b>	<b>(1,050,874)</b>	<b>3,465,332</b>	<b>15,593,381</b>	<b>18,007,839</b>
Balance as at 01.01.2016	381,103	-	13,695,005	14,076,108
Add: Surplus/Deficit for the year	(110,814)	6,182,332	-	6,071,518
Add: Building fund for the year	-	-	-	-
<b>Balance as at 31.12.2016</b>	<b>270,289</b>	<b>6,182,332</b>	<b>13,695,005</b>	<b>20,147,626</b>

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**Statement of Cash Flow**

	<b>2017</b>	<b>2016</b>
	<b>KShs</b>	<b>KShs</b>
<b>CASHFLOW FROM OPERATING ACTIVITIES</b>		
Profit/Loss before taxation	(1,321,163)	(110,814)
<b>Adjustment for:</b>		
Depreciation	488,247	854,184
<b>Operating Cash flow before working Capital adjustments</b>	<b>(832,916)</b>	<b>743,370</b>
<b>Working Capital Adjustments</b>		
Increase/decrease in Accounts Receivables	5,220	(5,220)
Increase/Decrease in Accounts Payables	243,314	(60,116)
<b>Net cash flow from operating Activities</b>	<b>(584,382)</b>	<b>678,034</b>
<b>Cash flow from investing Activities</b>		
Purchase of Computer	-	(402,832)
Construction of Borehole	-	(2,717,000)
Purchase of Fixtures and fittings	-	(71,746)
Purchase of Land & Building	(1,898,376)	(462,164)
Purchase of Equipment	-	(2,528,590)
<b>Net Cash flow from investing Activities</b>	<b>(1,898,376)</b>	<b>(6,182,332)</b>
<b>Cash flow from Financing Activities</b>		
Capital Reserve Fund increase	1,898,376	6,182,332
<b>Net Cash flow from Financing Activities</b>	<b>1,898,376</b>	<b>6,182,332</b>
<b>Increase in cash and cash equivalents</b>	<b>(584,382)</b>	<b>678,034</b>
Cash and cash equivalents at the beginning of the year	1,264,974	586,940
<b>Cash and cash equivalents at the end of the year</b>	<b>680,592</b>	<b>1,264,974</b>

## 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%

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### 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

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Notes to the financial statements

	2017	2016
	KShs	KShs
<b>2 Grants &amp; Donations</b>		
Boonstra Ryan	-	26,374
OlPejeta Ranching Ltd	380,000	315,000
Anonymous Donor	105,000	339,564
Donors National	-	113,462
Government	246,730	-
OMDC, Nadacni (Czech Republic)	7,948,229	8,621,675
Donitions in Kind	834,776	828,483
Grants & Donation: Curative Music Foundation ltd	124,150	-
Grants in Kind -ICL	1,969,682	7,237,178
<b>Total Grants &amp; Donations</b>	<b>11,608,567</b>	<b>17,481,736</b>
<b>3 Staff Costs</b>		
Salaries & Wages	2,023,916	2,037,219
Staff Welfare	4,780	-
<b>Total Salaries &amp; Wages</b>	<b>2,028,696</b>	<b>2,037,219</b>
<b>4 Administration Costs</b>		
Communication and internet	60,000	135,100
Depreciation Expense	488,247	854,184
Cleaning Materials	18,000	31,520
Donation	64,200	11,100
Food & Beverages	19,020	17,600
Utilities	17,500	-
Postage and Delivery	15,420	1,740
Printing and Reproduction	89,500	48,530
Office Rent	117,000	120,000
Repairs and Maintenance	32,550	77,120
Travel and Subsistence	356,720	414,500
Fuel and Oil	68,800	60,550
Fines and Penalties	-	1,680
License & Permit	45,000	40,000
Security Expenses	-	1,200
Inspection Fee	-	5,000
<b>Total Administration Cost</b>	<b>1,391,957</b>	<b>1,819,824</b>

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Notes to the financial statements

	<b>2017</b>	<b>2016</b>
	<b>KShs</b>	<b>KShs</b>
<b>5 Programme Cost</b>		
Feeding Programm(OMDC safe house)	1,673,577	1,518,191
Programme Monitoring-Jiri	-	277,583
Students Boarding Expenses	718,512	1,257,101
Students School Fees	2,231,995	2,249,908
Students School Uniforms	677,585	655,254
School Stationery & Learning Materials	616,510	91,940
Rent	-	61,200
Children Christmas party	202,500	202,745
Medical Expenses	93,530	194,477
Firewood	16,000	83,000
Rescue expenses	2,100	-
Water Connection-ICL	1,241,072	-
Child Protection Policy Develop	-	462,000
<b>Total Programme Cost</b>	<b>7,473,381</b>	<b>7,053,399</b>
<b>6 Finance Cost</b>		
Bank Charges	5,189	3,242
Exchange loss	37,131	62,734
<b>Total Finance Cost</b>	<b>42,320</b>	<b>65,976</b>
<b>7 Capital Expenditure</b>		
Bore Hole Expenses	-	2,717,000
Work-In-Progress	1,898,376	-
Computer Cost	-	402,832
Furniture & Fittings	-	71,746
Building Expenses	-	462,164
Equipment	-	2,528,590
<b>Total Capital Expenditure</b>	<b>1,898,376</b>	<b>6,182,332</b>
<b>8 Professional Fee</b>		
Audit Fee	35,000	35,000
Accounting Fee	60,000	60,000
Consultancy Fee	-	338,800
<b>Total Professional Fee</b>	<b>95,000</b>	<b>433,800</b>

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Notes to the financial statements

9 Property, Plant and Equipment

Cost/Valuation	Borehole KShs	Land & Building KShs	Computer KShs	Fixtures & Fittings KShs	Equipment KShs	Office Furniture KShs	Total KShs
Balance As at 01.01.2017	2,717,000	13,320,096	447,832	1,134,692	2,820,440	93,210	20,533,270
Impairment	(2,717,000)	-	-	-	-	-	(2,717,000)
Additions	-	-	-	-	-	-	-
<b>Balance As at 31.12.2017</b>	<b>-</b>	<b>13,320,096</b>	<b>447,832</b>	<b>1,134,692</b>	<b>2,820,440</b>	<b>93,210</b>	<b>17,816,270</b>
Balance As at 01.01.2016	-	12,857,932	45,000	1,062,946	291,850	93,210	14,350,938
Additions	2,717,000	462,164	402,832	71,746	2,528,590	-	6,182,332
<b>Balance As at 31.12.2016</b>	<b>2,717,000</b>	<b>13,320,096</b>	<b>447,832</b>	<b>1,134,692</b>	<b>2,820,440</b>	<b>93,210</b>	<b>20,533,270</b>
<b>Depreciation</b>							
Balance As at 01.01.2017	271,700	-	162,144	384,482	399,226	44,311	1,261,863
Impaired Asset	(271,700)	-	-	-	-	-	-
Charge for the year	-	-	85,707	93,776	302,652	6,112	488,247
<b>Balance As at 31.12.2017</b>	<b>-</b>	<b>-</b>	<b>247,851</b>	<b>478,258</b>	<b>701,878</b>	<b>50,423</b>	<b>1,750,110</b>
Balance As at 01.01.2016	-	-	39,706	277,309	53,338	37,326	407,679
Charge for the year	271,700	-	122,438	107,173	345,888	6,985	854,184
<b>Balance As at 31.12.2016</b>	<b>271,700</b>	<b>-</b>	<b>162,144</b>	<b>384,482</b>	<b>399,226</b>	<b>44,311</b>	<b>1,261,863</b>
<b>Net Book Value</b>							
<b>Balance As at 31.12.2017</b>	<b>-</b>	<b>13,320,096</b>	<b>199,981</b>	<b>656,434</b>	<b>2,118,562</b>	<b>42,787</b>	<b>16,066,160</b>
<b>Balance As at 31.12.2016</b>	<b>2,445,300</b>	<b>13,320,096</b>	<b>285,688</b>	<b>750,210</b>	<b>2,421,214</b>	<b>48,899</b>	<b>19,271,407</b>



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Notes to the financial statement

	2017	2016
	KShs	KShs
<b>10 Capital Work In Progress</b>		
Building Construction for Orphans	1,898,376	-
<b>Total Capital Work In Progress</b>	<b>1,898,376</b>	<b>-</b>
<b>11 Cash and Bank Balances</b>		
Family Bank	7,485	86,073
Standard Chartered Bank- KShs	499,543	731,819
Standard Chartered Bank- USD	7,476	442,639
Standard Chartered Bank- Building	166,088	872
Petty Cash	-	3,571
<b>Total Cash and Bank Balances</b>	<b>680,592</b>	<b>1,264,974</b>
<b>12 Accounts Receivable</b>		
Prepayment	-	5,220
<b>Total Accounts Receivable</b>	<b>-</b>	<b>5,220</b>
<b>13 General Reserves Fund</b>		
Balance B/F	270,289	381,103
Surplus/ Deficit for the Year	(1,321,163)	(110,814)
<b>Balance C/D</b>	<b>(1,050,874)</b>	<b>270,289</b>
<b>14 Capital Reserves Fund</b>		
Balance B/F	6,182,332	-
Impairment of Bore hole	(2,717,000)	-
Addition During the year	1,898,376	6,182,332
<b>Balance C/D</b>	<b>5,363,708</b>	<b>6,182,332</b>
<b>15 Building Reserves Fund</b>		
Balance B/F	13,695,005	13,695,005
Building Fund during the year	-	-
<b>Balance C/D</b>	<b>13,695,005</b>	<b>13,695,005</b>
<b>16 Accounts Payables</b>		
NSSF	1,400	5,200
NHIF	2,800	2,800
PAYE	13,064	13,940
Audit Fee	35,000	35,000
Trade Payables	585,025	337,035
<b>Total Accounts Payables</b>	<b>637,289</b>	<b>393,975</b>

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Notes to the financial statements

<b>17 Building Account</b>	<b>2017</b>	<b>2016</b>
	<b>KShs</b>	<b>KShs</b>
<b>Balance B/F</b>	<b>46,808</b>	<b>46,808</b>
<b>Total Building Fund</b>	<b>46,808</b>	<b>46,808</b>
Building Expenditure	-	-
<b>Building Fund Balance</b>	<b>46,808</b>	<b>46,808</b>