

**KENYA ORPHAN AID
COMPANY LIMITED BY GUARANTEE
DIRECTORS REPORT AND UNAUDITED FINANCIAL
STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2025**

Company No. 387584

KENYA ORPHAN AID COMPANY LIMITED BY GUARANTEE

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**KENYA ORPHAN AID
COMPANY LIMITED BY GUARANTEE
DIRECTORS AND OTHER INFORMATION**

DIRECTORS

Dermot Martin.
Geraldine Martin.

SECRETARY

Geraldine Martin.

REGISTERED OFFICE

312 Howth Road,
Dublin 5.

ACCOUNTANTS

Smith & Co.,
Chartered Accountants,
3C Centrepont Business Park,
Oak Road,
Dublin 12.

KENYA ORPHAN AID COMPANY LIMITED BY GUARANTEE DIRECTORS REPORT

The Directors present their annual report, together with the unaudited financial statements of the company, for the year ended 30th June 2025.

PRINCIPAL ACTIVITIES

The company had no activity in the current or proceeding financial years.

RESULTS FOR THE PERIOD

The results for the year are set out in the financial statements on pages 9 to 13. The directors do not recommend the payment of a dividend.

REVIEW OF THE COMPANY'S ACTIVITIES AND FUTURE DEVELOPMENTS

The company has ceased it's activities in prior years, and intends to seek dissolution as it has no assets or liabilities and doesn't plan to re-commence activity.

RISKS AND UNCERTAINTIES

No risks and uncertainties as the activities have ceased.

POST BALANCE SHEET EVENTS

There have been no significant matters effecting the company post year end other than as disclosed in the review of the company's activities..

DIRECTORS AND SECRETARY

The present membership of the board is as set out on page 2. Under the company's constitution one third of the board of directors are required to retire by rotation each year. Accordingly, Dermot Martin retired from the Board by rotation and being eligible offers himself for re-election. There were no other changes of director or secretary during the year or between the balance sheet date and the date of this report. The company is limited by guarantee, and does not have any share capital. Therefore the directors and secretary that served during the period did not have a beneficial interest in the company.

AUDITORS

The company is eligible for, and is availing of audit exemption in accordance with the provisions of the Companies Act 2014 and consequently no auditors were appointed.

POLITICAL DONATIONS

No political donations have been made by the company.

PAYMENT OF CREDITORS

The directors acknowledge their responsibility for ensuring compliance with the provisions of the EC (Late Payments In Commercial Transactions) Regulations 2012. It is the company's policy to agree payment terms with all suppliers and to adhere to those payment terms.

ACCOUNTING RECORDS

The directors acknowledge their responsibilities under Sections 281-285 of the Companies Act 2014 to keep adequate accounting records for the company. In order to comply with the requirements of the act the directors use accounting software to record transactions on a timely basis, and also retain the advice and assistance of an accountancy firm. The accounting records of the company are located and maintained at the principal place of business, at 312 Howth Road, Dublin 5.

SIGNED ON BEHALF OF THE BOARD

Dermot Martin

Director

Geraldine Martin

Director

Date: 16th March 2026.

**KENYA ORPHAN AID
COMPANY LIMITED BY GUARANTEE
DIRECTORS' DECLARATION ON UN-AUDITED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2025**

In relation to the financial statements as set out on pages 9 to 13:

The directors approve the financial statements, and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making on a reasonable and prudent basis, the judgments underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

The directors confirm that they have made available to Smith & Co. Chartered Accountants the company's accounting records and provided all the information and explanations necessary for the compilation of the financial statements.

The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 30th June 2025.

ON BEHALF OF THE BOARD

Dermot Martin Director

Geraldine Martin Director

Date: 16th March 2026.

ACCOUNTANTS REPORT TO THE DIRECTORS OF KENYA ORPHAN AID COMPANY LIMITED BY GUARANTEE

In accordance with engagement letter dated 6th January 2026 we have compiled, without carrying out an audit, the financial statements set out on pages 9 to 13 of Kenya Orphan Aid Company Limited by Guarantee for the year ended 30th June 2025 from the accounting records and information and explanations you have given to us.

The report is made to the company's board of directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's board of directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's board of directors, as a body, for our work, or for this report.

Respective Responsibilities of Directors and Reporting Accountants

As described on page 5 as directors of the company you are responsible for ensuring that the company maintains adequate accounting records and for preparing financial statements which give a true and fair view of the assets, liabilities and financial position of the company as at 30th June 2025, and its profit/loss for the year then ended and have been properly prepared in accordance with the Companies Act 2014. You are responsible for deciding, on an annual basis, whether the company is entitled to avail of the exemption from statutory audit in accordance with Section 358 Companies Act 2014.

It is our responsibility to compile the financial statements of Kenya Orphan Aid Company Limited by Guarantee from the accounting records, information and explanations supplied to us by the directors.

Scope of work

As a firm regulated by Chartered Accountants Ireland our work will be carried out in accordance with ISRS 4410 International Standard on Related Services (Revised) – Compilation Engagements. In carrying out this engagement we have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

We have not been instructed to carry out an audit of the financial statements. For this reason we have not audited or otherwise attempted to verify the adequacy, accuracy or completeness of the accounting records, or information and explanations you have given to us and we do not therefore express any opinion on the financial statements.

You have acknowledged on the balance sheet for the year ended 30th June 2025 that your duty is to ensure that the company has kept adequate accounting records and to prepare financial statements that give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for such a year under the Companies Act 2014. You consider that the company is exempt from the statutory requirement for an audit for the year.

John Smith F.C.A. B.Sc(Mgmt)
For and on behalf of
Smith & Co. Chartered Accountants

3C Centrepoint Business Park,
Oak Road,
Dublin 12.

Date: 16th March 2026.

**KENYA ORPHAN AID
COMPANY LIMITED BY GUARANTEE
INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED 30TH JUNE 2025**

	NOTE	2025 €	2024 €
Public Donations, Legacies & Similar Income		0	0
Relief & Development Aid Expenditure	2	0	0
Audit, Statutory Compliance & Sundry Expenditure	3	0	0
Operating Surplus/(Deficit) for the Year	4	<u>0</u>	<u>0</u>
Investment Income		0	0
Net Surplus/(Deficit) for the Year		<u><u>0</u></u>	<u><u>0</u></u>

The financial statements have been prepared under the provisions of the small companies regime. The financial statements were approved by the Board of Directors for issue on 16th March 2026 and signed on it's behalf by:

Dermot Martin

Geraldine Martin

The notes on pages 11 to 13 form part of these accounts.

**KENYA ORPHAN AID
COMPANY LIMITED BY GUARANTEE
BALANCE SHEET AS AT 30TH JUNE 2025**

CURRENT ASSETS	NOTE	2025 €	2024 €
Debtors	5	0	0
Cash At Bank & On Hand		<u>0</u>	<u>0</u>
		0	0
CREDITORS:(AMOUNTS FALLING DUE WITHIN ONE YEAR)	6	<u>0</u>	<u>0</u>
NET CURRENT ASSETS/(LIABILITIES)		0	0
NET TOTAL ASSETS/(LIABILITIES)		<u><u>0</u></u>	<u><u>0</u></u>
Represented By			
RESERVES			
Income & Expenditure Account	9	0	0
	10	<u>0</u>	<u>0</u>

We, as directors of Kenya Orphan Aid Company Limited By Guarantee state that:

The company is availing itself of the exemption provided for by Chapter 15 of Part 6 of Companies Act 2014 not to have these financial statements audited on the grounds that the company has satisfied the conditions specified in S.358 of the Act, and that no notice has been served, in accordance with S.334(1) & S.334(2) of the Act, on the company. The directors acknowledge the obligations of the company under the Companies Act 2014 to keep adequate accounting records, and to prepare financial statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of it's financial year, and of it's profit or loss for such a year, and to otherwise comply with the provisions of the Act relating to financial statements so far as they are applicable to the company.

The financial statements have been prepared under the provisions of the small companies regime. The financial statements were approved by the Board of Directors for issue on 16th March 2026 and signed on it's behalf by:

Dermot Martin

Geraldine Martin

The notes on pages 11 to 13 form part of these accounts.

**KENYA ORPHAN AID
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30TH JUNE 2025**

1. STATEMENT OF ACCOUNTING POLICIES

Kenya Orphan Aid Company Limited By Guarantee was primarily engaged in raising funds to support the community of Nyumbani, Kenya in caring for HIV+ Children. The company's registered office is 312 Howth Road, Dublin 5. The company is incorporated in the Republic of Ireland, and is limited by guarantee. It's company registration number is 387584. It's activities have ceased, pending dissolution.

The following policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

a) Basis of Preparation

The financial statements have been prepared in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies Act 2014. Accounting standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those published by Chartered Accountants Ireland and issued by the Financial Reporting Council including FRS 102 "The Financial Reporting Standard" applicable in the Republic of Ireland and the UK as adapted by FRS 102 Section 1A.

b) Accounting Convention

The financial statements have been prepared under the historical cost convention.

c) Recognition Of Income

Public donations and similar income arising from fundraising events are accounted for when received. Legacy income is recognised in the period that it is received, except where the charity is reasonably certain that the legacy will be received, and the value of the legacy can be measured with sufficient accuracy. In this case, legacy income must have been received post year end, and the personal representatives must have agreed to the amount prior to the year end. Grant income is accounted for on a receivable basis. Interest income is recognised in the period in which it is earned.

d) Expenses

Expenses are recognised on an accruals basis and can include VAT which cannot be recovered.

e) Taxation

No charge to taxation arises due to the charitable status of the company.

**KENYA ORPHAN AID
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30TH JUNE 2025**

2. RELIEF AND DEVELOPMENT EXPENDITURE

	2025	2024
	€	€
Child Sponsorship Program Nyumbani Kenya	0	0
Building & Projects Fund & Other Nyumbani Aid Expenditure	0	0
	0	0
	0	0

All Child Sponsorship Program income is used directly for the sponsored children without deduction of expenses.

3. AUDIT, STATUTORY COMPLIANCE & SUNDRY EXPENDITURE

Accountancy	0	0
Bank Charges	0	0
	0	0
	0	0

4. SURPLUS/(DEFICIT) FOR THE PERIOD

The Surplus/(Deficit) for the period is arrived at after charging:

Investment Income	0	0
Auditors Remuneration	0	0
Directors Remuneration	0	0
	0	0
	0	0

5. DEBTORS

Debtors and Prepayments	0	0
	0	0

6. CREDITORS : (AMOUNTS FALLING DUE WITHIN ONE YEAR)

Accruals	0	0
	0	0

**KENYA ORPHAN AID
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30TH JUNE 2025**

7. LEGAL STATUS OF COMPANY

The company is limited by guarantee and does not have a share capital. At 30th June 2025 the company had 7 members, who have each guaranteed the liabilities of the Company up to a maximum of €1 each. There have been no changes as at the date of this report.

8. RELATED PARTY TRANSACTIONS

There were no transactions with related parties during the period.

9. MOVEMENT ON RESERVES

	Total €
Opening Balance	0
Surplus/(Deficit)of Income over Expenditure For Period	0
Closing Balance	0

10. RECONCILIATION OF MOVEMENT IN ACCUMULATED FUNDS

	2025 €	2024 €
Surplus/(Deficit)of Income over Expenditure For Period	0	0
Other Movements on Reserves	0	0
	0	0
Opening Accumulated Funds	0	0
Closing Accumulated Funds	0	0

11. APPROVAL OF ACCOUNTS

The financial statements were approved by the board of directors on 16th March 2026.