

**Report of the Committee and
Unaudited Financial Statements for the Year Ended
31 December 2025
for
The St Jerome's Centre**

Infinity Advisors Limited t/a Infinity Partnership
5 Carden Place
Aberdeen
AB10 1UT

THE ST JEROME'S CENTRE

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**Report of the Committee
for the Period Ended 31 December 2025**

The committee present their report with the financial statements of the voluntary organisation for the period ended 31 December 2025. The committee have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Principal address

421 Lasgair
Lochboisdale
South Uist
Western Isles
HS8 5TW

Independent examiner

Simon D Cowie, CA
5 Carden Place
Aberdeen
AB10 1UT

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Risk Management

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

ON BEHALF OF THE COMMITTEE:

Rebecca White

.....
R White

2026-08-05
.....

Date

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

I report on the accounts for the period ended 31 December 2025 set out on pages three to seven.

Respective responsibilities of committee and examiner

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

Basis of the independent examiner's report

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

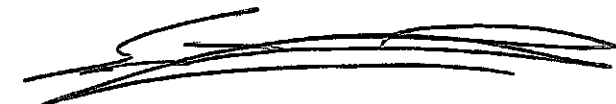
Independent examiner's statement

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

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

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

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



Simon D Cowie, CA
Infinity Advisors Limited t/a Infinity Partnership
5 Carden Place
Aberdeen
AB10 1UT

Date 11/09/2026

Statement of Financial Activities
For the Period Ended 31 December 2025

		Year ended 31/12/25	Year ended 31/12/24
	Notes	Total Funds £	Total Funds £
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income		104,402	65,057
RESOURCES EXPANDED			
Costs of generating funds			
Costs of generating voluntary income	2	61,500	69,205
Governance costs		-	-
Other incoming resources		(271)	-
Total resources expended		61,229	69,205
NET INCOMING RESOURCES		43,173	(4,148)
Total funds brought forward		30,900	35,047
TOTAL FUNDS CARRIED FORWARD		74,072	30,900

Balance Sheet
At 31 December 2025

		Year ended 31/12/25	Year ended 31/12/24
	Notes	Total Funds £	Total Funds £
CURRENT ASSETS			
Cash in hand		-	-
Cash at bank		74,072	30,900
		<u>74,072</u>	<u>30,900</u>
CREDITORS			
Amounts falling due within one year		-	-
		<u>-</u>	<u>-</u>
NET CURRENT ASSETS		<u>74,072</u>	<u>30,900</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>74,072</u>	<u>30,900</u>
NET ASSETS		<u>74,072</u>	<u>30,900</u>
Funds	4		
Restricted Funds		9,964	6,345
Unrestricted Funds		64,108	24,555
TOTAL FUNDS		<u>74,072</u>	<u>30,900</u>

24/03/2026

The financial statements were approved by the Committee on and were signed
on its behalf by:

Rebecca White

.....
R White

Notes to the Financial Statements
For the Period Ended 31 December 2025

1. ACCOUNTING POLICIES

Accounting Convention

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

Incoming Resources

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

Resources expended

Expenditure is accrued for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resource.

Taxation

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

Fund accounting

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

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

2. COSTS OF GENERATING VOLUNTARY INCOME

	£
Wages	20,867
Food	9,464
Water	814
Energy	2,105
School/Nursery/College/Education	10,204
Medical/Health	2,589
Communications	191
Transport	1,184
Emergency Fund	59
Animals/Agriculture	96
Home Repairs/Building Development	731
Household	1,098
Travel	1,324
Clothing	1,179
Leisure	726
Administration/Kenya Fees/Paperwork	3,641
Other & Bank Charges	5,229
	£ 61,500

3. TRUSTEE'S REMUNERATION AND BENEFITS

There were no committees' remuneration or other benefits for the period ended 31 December 2025.

4. MOVEMENT IN FUNDS

	At 01 January 2025 £	Net Movement In Funds £	At 31 December 2025 £
Restricted Funds			
LAPB	6,345	3,619	9,964
Unrestricted Funds			
Donations	20,951	24,658	45,610
Fundraising	2,423	12,726	15,149
Gift Aid	1,180	2,091	3,271
Interest		78	78
	<u>30,900</u>	<u>43,173</u>	<u>74,072</u>

5. MOVEMENT IN FUNDS (CTD)

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

	Incoming Resources £	Resources Expended £	Movement In funds £
Restricted Funds			
LAPB	3,657	(37)	3,619
Unrestricted Funds			
Donations	62,975	(38,317)	24,658
Fundraising	32,501	(19,775)	12,726
Gift Aid	5,340	(3,249)	2,091
Interest	200	(122)	78
TOTAL FUNDS	<u>104,673</u>	<u>(61,500)</u>	<u>43,173</u>

Detailed Statement of Financial Activities
For the Period Ended 31 December 2025

INCOMING RESOURCES

	Year Ended 31/12/25	Year Ended 31/12/24
	£	£
Voluntary Income		
Income	104,402	65,057
	104,402	65,057
Total incoming resources	104,402	65,057
 Fundraising trading: cost of goods sold and other costs		
Wages	20,867	20,261
Food	9,464	13,277
Water	814	1,095
Energy	2,105	2,410
School/Nursery/College/Education	10,204	16,911
Medical/Health	2,589	2,013
Communications	191	244
Transport	1,184	1,387
Emergency Fund	59	130
Animals/Agriculture	96	660
Home Repairs/Building Development	731	3,922
Household	1,098	415
Clothing	1,179	2,049
Leisure	726	1,152
Administration/Kenya Fees/Paperwork	3,641	1,591
Travel	1,324	-
Other & Bank Charges	5,229	1,688
 Other incoming resources		
Bank interest received	(271)	-
Total resources expended	61,229	69,205
Net Income	43,173	(4,148)

CERTIFICATE *of* SIGNATURE

REF. NUMBER
X97HM-GDFGD-TSNEA-IBQOK

DOCUMENT COMPLETED BY ALL PARTIES ON
05 AUG 2026 13:30:20
UTC

SIGNER

BECKY WHITE

EMAIL
RYBYKER6@HOTMAIL.CO.UK

TIMESTAMP

SENT
03 AUG 2026 13:59:58
VIEWED
03 AUG 2026 21:28:16
SIGNED
05 AUG 2026 13:30:20

SIGNATURE

Rebecca White

IP ADDRESS
90.242.149.193

LOCATION
CARTERTON, UNITED KINGDOM

RECIPIENT VERIFICATION

EMAIL VERIFIED
03 AUG 2026 21:28:16



APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
From	01	01	2025	To	31	12	2025

Reference and administration details

Charity name	The St Jerome's Centre						
Other names charity is known by	St Jerome's Children's Home						
Registered charity number	SC044241						
Charity's principal address	421 Lasgair						
	Lochboisdale						
	South Uist						
	Western Isles			Postcode	HS8 5TW		

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

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Gemma MacKinnon	Chairperson		
2	Rebecca White	Treasurer		
3	Bethany Shelvey	Secretary		
4	Ben Lock			
5	David Barkwill			
6	Hazel Preston			
7	Lauren Shelvey			
8				
9				
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17				
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19				
20				

Reference and administration details

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

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

The St Jerome's Centre's governing document is a constitution, effective from 2nd September 2013, the date OSCR granted charitable status. This constitution still stands and has no amendments.

Trustee recruitment and appointment

As per the constitution:

Application for Charity Trusteeship.

Any person, nominated individual or body who/which wishes to become a Charity Trustee must sign a written application for Charity Trusteeship; and for a corporate body, that application must be signed by an appropriately authorised officer of that body who will remain as the representative of that corporate body until such time as the corporate body informs the Board otherwise.

Applications will then be considered by the Board at its next Board meeting.

The Board must notify each applicant promptly (in writing, which includes by e-mail) of its decision on whether or not to admit him/her/it to Charity Trusteeship.

Under the constitution there must be a minimum of 3 trustees and a maximum of 9 trustees.

Objectives and activities

Charitable purposes

On registering with OSCR our charitable purposes were stated as:

The advancement of education

The relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage.

We have been and still are working with these purposes in mind.

Summary of the main activities in relation to these objects

Although The St Jerome's Centre carries out most of its fundraising activities in the UK, our activities are carried out in Kenya.

Currently The St Jerome's Centre runs a children's home in Nakuru, Kenya.

In 2025 we provided full time care, accommodation, food, healthcare, welfare and nursery/primary schooling costs for 23 children. Throughout the year this number may have varied slightly as we continued to take temporary care of a number of children whilst family tracing or suitable family guardians were assessed. We have also been supporting 2 additional children in secondary education, providing full secondary school fees and some support with accommodation and living costs. We also have been supporting 6 young people in college, having chosen a vocational course instead of formal secondary education. In 2025, The St Jerome's centre continued to develop community outreach projects, including a local feeding programme, and supported a further 35 children.

In order to run this facility, we employ local Kenyan staff to take care of the day to day running – in doing this we are also providing a living wage for those staff. In 2025 we have been employing 7 Kenyan staff.

Achievements and performance

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

During the financial period of 1st January 2025 to 31st December 2025 there have been many achievements for The St Jerome's Centre. Here are some of the significant ones:

Improvements were made to the home including new kitchen sink, washrooms and electrical repairs and instant shower installation.

The children enjoyed a day trip to agricultural show and Thompsons's waterfalls.

College courses were completed in care giving, barista, painting printing and design arts, barber, hospitality and accommodation.

We employed an office administrative assistant as a new role (in Kenya).

We hosted a number of local and international volunteers as well as five trustee visits.

Four families were traced resulting in six successful family reintegrations.

Medical emergencies treated in a timely manner.

Continuation of a successful feeding programme at local primary school.

We continued to push fundraising and held our second charity ball in March. We also held a successful Christmas fundraising Campaign.

We increased our online presence and increases followers on social media by over 1000 supporters.

We

Financial review

Brief statement of the charity's policy on reserves

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

At the end of the financial year the bank balances totalled £74,072. This amounts to about 10 month's reserves.

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

Details of any deficit

For our primary accounts (unrestricted fund) in 2025, income exceeded expenditure by £40,565.

For our LAPB accounts and restricted fund fundraising is ongoing with minimal expenditure as we have not yet commenced this project so our income has exceeded expenditure by £2609 in this fund.

There were no points during the year where our bank balance went into negative or we were in any debts. We aim to continue to push fundraising in 2026.

Donated facilities and services (if any)

Other optional information

Declaration

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

Signed on behalf of the charity’s trustees

Signature(s)	<i>Rebecca White</i>	
Full name(s)	Rebecca White	
Position (e.g. Chair)	Treasurer	
Date	02/04/2026	