

## **Operation Imprezza**

**Annual Report  
For the year ending 31<sup>st</sup> August 2019**

**Charity number 1148240  
Company number 8090833**

### **Registered address**

**14 Elm Grove  
Teignmouth Devon  
TQ14 8SA**

***“Even those without hope can excel given the opportunity”*  
As ever the school motto rings true at Imprezza Academy**

**Trustees:** Alison Revell, David Dupont, Robert Cross, Christopher Hulme, Michael Anthony, Alison Clarke (appointed 6 December 2018)

**Bankers:** NatWest 108 Union Street Torquay Devon TQ2 5PH

### **Our Aims and Objectives:**

Welcome to our annual report.

Operation Imprezza raises money from donors and fund raising activities to support the establishment of an all-age academy in Western province Kenya which provides education to those who would not otherwise be able to go to school. The students include HIV/AIDS victims and orphans. Girls are given equal access and the school accepts students from all religious and ethnic groups.

Our aims and objectives as set out in our Articles of Association are:

To advance the education and development of students attending (or who have attended) an Operation Imprezza school in Africa and to relieve them and their families who are suffering financial hardship by such charitable means as the trustees see fit in particular but not exclusively by:

- a. Providing support (financial or otherwise) to students so that they can attend in particular secondary education.
- b. Assisting students who require support when leaving school to attend university, receive vocational training or set up a small business; and

- c. Assisting them with medical, food and other appropriate aid with the aim of helping to help themselves.

## **How our activities deliver public benefit**

Imprezza Academy is a secondary school in Busia in rural Western Kenya providing education to those who cannot possibly afford to pay the fees required to progress beyond the primary level.

Free secondary education is not widely available in Kenya so for poorer students such as AIDS orphans or from a destitute family, it would normally be an impossible dream. As the school has established a reputation for high standards there are now some students who are able to pay part-fees which helps to meet the cost of the school.

Ever since the school opened in 2003 it has been fully committed to equal opportunities for all with respect to gender, ethnicity and religion creating a tolerant and progressive ethos. The Academy is licenced to offer all-age education but the focus is currently on the secondary stage. A small adult education programme is in place teaching conservation agriculture (a method practised by the school) to the local and wider community.

## **Review of the year**

During the year we welcomed Alison Clarke as a Trustee. A businesswoman and Sub Post Mistress so another role model for the girls at the school to relate to.

The joint Chair arrangement continues to work well between Chris and Bob and does not cause any problems with the rest of the team or the workings of the charity.

As previously reported there was an accidental fire in one of the classroom blocks in 2017/8. Catherine Omanyoo, principal of Imprezza Academy publicised this in Kenya and the school was subsequently approached to see whether they would be interested (if suitable) in taking part in a rural electricity scheme.

The site was surveyed, checks carried out and the school was offered a deal. The scheme was operated by a French/Portuguese company and we understand the funding comes from DFID. It was agreed that they could site the solar farm on school land in exchange for the school being provided with free electricity throughout the site. The surrounding communities would be offered electricity which they would have to pay for and it was confirmed that Imprezza would not be responsible for any debts incurred. After some months of delay when the company could not get the necessary imported goods cleared by customs, construction continued throughout most of this report period. The solar farm is now operational and by end of October 2019 the site security lighting and every room on the site had electric lights. This is transformational for

students, as it allows them to study comfortably into the evening without the risks of using candlelight.

Imprezza like many parts of Kenya and East Africa has been plagued by droughts with, at times, the rains completely failing. This has (even using conservation agriculture methods) taken a toll on our ability to grow our own food. In addition our normal source of water from the river, which we boiled or filtered, failed due to the drought. We (along with all the surrounding community) were carrying water from a spring about 2/3 mile away. To supply the school with the very basics of water involved 5 trips per day by 30 students returning with 20 litres of water each; a long uphill walk back especially in the hot weather. There was naturally concern that this spring might fail as the flow had noticeably reduced.

We took the decision to try to raise money for a borehole to be owned by the schools, sited on their land. Torquay Girls' Grammar School made this appeal; their main target for a sponsored walk and raised c£7,000 which together with other money raised enabled us to go ahead with the plan.

We contacted WellBoring, a charity based in Wiltshire who work in East Africa. They use an African drilling company who work exclusively for them, and are based only about 60 miles from Imprezza Academy. WellBoring offered us free advice and offered to carry out the work if we could raise the necessary funds.

A site survey was carried out in August 2019 and a suitable drilling site identified. Appropriate permissions were granted and the drilling work was successfully undertaken in October. After drilling through granite, water was found at a depth of 80 metres.

The water has been tested and pure enough to drink without filtering. We have been advised there should be many decades worth of water available to us in the aquifer. This will also help with crop irrigation to counter the effect of lack of rains and with the solar power we can start to think of freezers and fridges for the future to preserve surplus crops.

The classroom block damaged in the fire was reopened as planned in January 2019. The school continues to develop in many areas although the numbers admitted is affected by funds available. There were 320 pupils enrolled in the school during 2018/19, including 300 boarding.

Food shortages caused by the drought have pushed prices sky high causing further pressure on funds.

The national examination results (KCSE – equivalent to UK A levels) were again very good confirming the high standard of education offered at Imprezza Academy. For the third year in succession all students passed. Naturally we are very proud of them all.

These achievements by the students highlight why Imprezza is vital to so many in the local communities; none of these students would have received secondary education if Imprezza had not been there for them.

The grants from the CERN Staff Association have now finished enabling the dining room and kitchen to be completed. During the period of this grant, with the authority of the CERN staff association two payments were diverted to other projects, one rebuilding the temporary lads' toilet and one improving security gate and fencing. We thank the CERN Staff Association for the grant and their flexibility of its use when asked.

As mentioned in our previous report funding raised by students at Torquay Girls' Grammar School allowed us to convert two of the three girls' dormitories to permanent structures. The conversion work was completed in time for new school year in January 2019.

The Rural Training Programme continues to progress. Poultry, goats and sheep are kept, and the school aims to reintroduce geese and guinea fowl. The rabbits fell victim to disease, but it is planned to reintroduce them as soon as appropriate and funds allow.

The benefits of conservation agriculture were clearly demonstrated during the drought period with the crops surviving and continuing to grow long after conventionally grown crops have died, albeit even these crops eventually succumbed to the drought. We would of course have preferred to just have the theory of benefits rather than a practical demonstration!

The first acre of land purchased for the sports field is in use and football is being played on it. We are aware that a further four acres needs to be purchased as funds allow.

No Trustee visits to Imprezza were made during 2018/9, but it is hoped that some visits will take place in 2020.

Operation Imprezza does not hold any funds on behalf of others.

The school continues to move slowly but surely to self-sufficiency. However due to the droughts that the area has experienced we anticipate the target date of end of 2020 to slip back. Having water which will allow us to irrigate will help but the school is starting again from scratch with crops as yields during the drought were either very poor or non-existent depending on the crop grown. In addition, with food prices being so inflated, helping the school through this crisis has depleted funds available to do other things.

Ironically in autumn 2019 the short rains arrived after failing in 2018 and were heavier than normal. The detailed impact of climate change on the area around Imprezza academy is uncertain, but there is little doubt that Imprezza is seeing changes in the

weather. The advice from the Kenya Met Office seems to indicate that new methods of growing crops will need to be found rather than relying on the twice-yearly rains when planning for the future.

The new curriculum for the whole of Kenya education system and a different split of educational years between nursery, primary, secondary and what would be in UK a type of 6<sup>th</sup> Form college took place at very short notice and was introduced from January 2019.

In addition to the school needing all new textbooks the top two years of primary schools will transfer to secondary which means 2 more years of students have to be taken into Imprezza with all the extra classrooms and other facilities that implies.

At the top end of secondary, schools can specialise or alternatively have specialist streams which Imprezza will do, but this will again require additional facilities. The three streams are academic, vocational and art, which we would call humanities in UK.

The effect of additional years transferring from primary to secondary is probably going to happen in 2024. We currently think that an additional boys' dormitory will be required and either one or two girls' dormitories depending on size built and how many each dormitory can accommodate.

As noted above we support our students with medical needs. This is normally covered by normal running costs with an occasional need for a special appeal. However since Autumn 2018 one of our students has had a long term medical need that is still ongoing and will continue into 2020. She was diagnosed with breast cancer in Autumn 2018 and underwent a mastectomy which we are told was successful. Early in 2019 she was taken ill again with stomach pains. This was sadly diagnosed as cancer of the uterus. We were advised that it is not a secondary infection. She is currently undergoing a further course of chemotherapy to shrink the tumour. It is possible that a hysterectomy might be needed but the long term prognosis we have been given is positive with her being expected to return to school in 2020.

This brings home the reality of no national health service. If she had not been at Imprezza she would have died as she is an orphan with absolutely no money. It has been a massive additional drain on funds, with over £5,000 being raised specifically for her treatment and the total cost currently (November 2019) is almost £7,000 with our general funds picking up the balance.

It is the first time since the school opened that we have had this situation but the Headmistress and Trustees feel it is a challenge we have to meet and deal with, being unwilling to watch a pupil die without providing aid.

The students and staff at Imprezza Academy are a shining example to all with their positive attitude and determination to succeed despite difficulties we can barely

imagine in the UK. The exam results previously referred to and achieved year on year demonstrate clearly the quality and attitude of our teachers and the determination of our students to succeed. They know education is their only hope of escaping the grinding poverty they see every day.

We cannot thank enough the teams in Kenya and UK and all our supporters. Their work changes lives for the better - at times it is life changing or life-saving, giving opportunities to students, girls and boys who would not have received secondary education without Imprezza. Over 2,000 students have now passed through Imprezza and gone on to almost 50 different career paths. Whether aeronautical engineer, accountant, teacher, chef, or small business owner the only thing the students have in common is that without Imprezza none of those students would have received secondary education. What a waste of talent that would have been both for the students themselves but also for Kenya.

Both teams work so well together, as we have said many many times, it is great fun, a pleasure and an honour to be associated with them all. The pride and sense of achievement we all have in the UK with what is achieved at Imprezza keeps us going and inspires us to do more when the difficulties arise.

Thank you all so much for all your hard work and dedication which seems inadequate for what you all achieve.

## **Financial Review**

Fundraising is still tough and like most other small charities we find it challenging. The team and volunteers work very hard to achieve what we do.

During 2018/9 we raised £48k (compared to £71k in 2017/8) and ended the year with cash balances carried forward of £9k (compared to £6k at 31 August 2018).

The main sources of income continue to be:

- regular giving by standing order from our supporters
- additional contributions from supporters
- funds raised from fund raising activities

Regular giving (including the associated gift aid) provided about half of our income in 2018/9, with the balance coming from fundraising activities (including activities organised by our supporters).

We organised a number of activities/events including 2 quiz nights, a 'pig-racing' evening at Teignmouth Rugby Club, and a 'murder mystery dinner at Tradewinds Restaurant.



We also benefited once again from generous support from sponsored events at Torquay Girls' Grammar School and income from collection tins at the Whistlestop Café and Ashleigh Road post office.

### Reserves Policy

We do not have a specific reserves target. The basic amount we send to the school weekly is broadly covered by regular giving (including gift aid) by standing orders from our supporters. Contributions from grant making bodies and fundraising activities are used to meet additional needs as they arise and support development projects.

## **Structure, Governance and Management**

### Governing Document

The organisation is a charitable company limited by guarantee without share capital, incorporated on 31<sup>st</sup> May 2012 and re-registered as a charity on 23<sup>rd</sup> July 2012. The company is governed by its Articles of Association. The Directors of the company are also currently the members of the company. In the event of the company being wound up members are required to contribute an amount not exceeding £1

### Recruitment and appointment of Trustee Directors

The directors of the company are also currently the trustees of the charity. Under the Articles of Association every Director must retire from office on every fifth anniversary of his appointment but is eligible for re-appointment.

All directors give their time voluntarily. The Board includes members with education and business experience. In the event of particular skills being lost due to retirements, individuals are approached to offer themselves for election to the Board.

All the directors have met Catherine Omany, founder and principal of Imprezza Academy, and most have visited the Academy and are familiar with its activities. As noted a number of Trustees, including David Dupont and Mike Anthony and possibly Alison Clarke plan their first visit to Imprezza in 2020.

**Chris Hulme & Bob Cross**  
**Joint Chair of Trustees March 2020**



**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

Operation Imprezza (Company Limited by Guarantee)

Charity No  
(if any)

1148240

## Annual accounts for the period

Period start date

01/09/18

To

Period end  
date

31/08/19

## Section A

## Statement of financial activities

Guidance Note

Recommended categories by  
activity

### Incoming resources (Note 3)

#### Income and endowments from:

Donations and legacies

Charitable activities

Other trading activities

Investments

Separate material item of income

Other

#### Total

### Resources expended (Note 6)

#### Expenditure on:

Raising funds

Charitable activities

Separate material item of expense

Other

#### Total

### Net income/(expenditure) before investment gains/(losses)

Net gains/(losses) on investments

### Net income/(expenditure)

#### Extraordinary items

#### Transfers between funds

#### Other recognised gains/(losses):

Gains and losses on revaluation of fixed assets for the charity's own use

Other gains/(losses)

### Net movement in funds

### Reconciliation of funds:

Total funds brought forward

### Total funds carried forward

	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
S01	23,345	20,460	-	43,805	64,662
S02	-	-	-	-	-
S03	4,343	-	-	4,343	5,874
S04	1	1	-	2	1
S05	-	-	-	-	-
S06	-	-	-	-	-
S07	27,689	20,461	-	48,150	70,537
S08	1,758	40	-	1,798	3,952
S09	24,789	19,129	-	43,918	64,517
S10	-	-	-	-	-
S11	-	-	-	-	-
S12	26,547	19,169	-	45,716	68,469
S13	1,142	1,292	-	2,434	2,068
S14	-	-	-	-	-
S15	1,142	1,292	-	2,434	2,068
S16	-	-	-	-	-
S17	-	-	-	-	-
S18	-	-	-	-	-
S19	-	-	-	-	-
S20	1,142	1,292	-	2,434	2,068
S21	3,591	6,529	-	10,120	8,052
S22	4,733	7,821	-	12,554	10,120



## Section B Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>Fixed assets</b>							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	-	-	-	-	-
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
<b>Total fixed assets</b>		B05	-	-	-	-	-
<b>Current assets</b>							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	3,652	-	-	3,652	4,418
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	1,081	7,821	-	8,902	5,702
<b>Total current assets</b>		B10	4,733	7,821	-	12,554	10,120
<b>Creditors: amounts falling due within one year</b>	(Note 20)	B11	-	-	-	-	-
<b>Net current assets/(liabilities)</b>		B12	4,733	7,821	-	12,554	10,120
<b>Total assets less current liabilities</b>		B13	4,733	7,821	-	12,554	10,120
<b>Creditors: amounts falling due after one year</b>	(Note 20)	B14	-	-	-	-	-
<b>Provisions for liabilities</b>		B15	-	-	-	-	-
<b>Total net assets or liabilities</b>		B16	4,733	7,821	-	12,554	10,120
<b>Funds of the Charity</b>							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	-	-	-	-	-
Unrestricted funds		B19	4,733	7,821	-	12,554	10,120
Revaluation reserve		B20	-	-	-	-	-
<b>Total funds</b>		B21	4,733	7,821	-	12,554	10,120
Signed by one or two trustees on behalf of all the trustees			Signature		Print Name		Date of approval dd/mm/yyyy

## Note 1 Basis of preparation

*This section should be completed by all charities.*

## 1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with\* ☒ the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with\* ☒ the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\*

☒

\* -Tick as appropriate

## 1.2 Going concern

*If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:*

An explanation as to those factors that support the conclusion that the charity is a going concern;

Not applicable

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not applicable

## 1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 1.

- Yes\* ☒ \* -Tick as appropriate
- No\* ☐

Please disclose:

(i) the nature of the change in accounting policy;	Not applicable
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	Not applicable
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	Not applicable

## 1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

- Yes\* ☐ \* -Tick as appropriate
- No\* ☒

Please disclose:

(i) the nature of any changes;	Not applicable
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	Not applicable
(iii) where practicable, the effect of the change in one or more future periods.	Not applicable

## 1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

- Yes\* ☐ \* -Tick as appropriate
- No\* ☒

Please disclose:

(i) the nature of the prior period error;	Not applicable
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	Not applicable
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	Not applicable



## Note 2

## Accounting policies

## 2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

<b>Recognition of income</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
<b>Offsetting</b>	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
<b>Legacies</b>	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Government grants</b>	The charity has received government grants in the reporting period	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Tax reclaims on donations and gifts</b>	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Donated goods</b>	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.  The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution. Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Donated services and facilities</b>	Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.  Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Support costs</b>	The charity has incurred expenditure on support costs.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
<b>Income from membership subscriptions</b>	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.  Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Settlement of insurance claims</b>	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>

**Investment gains and losses** This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Yes	No	N/a
		✓

## 2.3 EXPENDITURE AND LIABILITIES

**Liability recognition** Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Yes	No	N/a
✓		

**Governance and support costs** Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Yes	No	N/a
		✓

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Yes	No	N/a
		✓

**Grants with performance conditions** Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Yes	No	N/a
		✓

**Grants payable without performance conditions** Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Yes	No	N/a
		✓

**Redundancy cost** The charity made no redundancy payments during the reporting period.

Yes	No	N/a
✓		

**Deferred income** No material item of deferred income has been included in the accounts.

Yes	No	N/a
✓		

**Creditors** The charity has creditors which are measured at settlement amounts less any trade discounts

Yes	No	N/a
✓		

**Provisions for liabilities** A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Yes	No	N/a
✓		

**Basic financial instruments** The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Yes	No	N/a
✓		

## 2.4 ASSETS

**Tangible fixed assets for use by charity** These are capitalised if they can be used for more than one year, and cost at least

They are valued at cost.

Yes	No	N/a
		✓

The depreciation rates and methods used are disclosed in note 9.2.

**Intangible fixed assets** The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5

Yes	No	N/a
		✓

They are valued at cost.

Yes	No	N/a
		✓

**Heritage assets** The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

Yes	No	N/a
		✓

They are valued at cost.

Yes	No	N/a
		✓

**Investments** Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Yes	No	N/a
		✓

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Yes	No	N/a
		✓

**Stocks and work in progress** Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Yes	No	N/a
		✓

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes	No	N/a
		✓

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes	No	N/a
		✓

**Debtors** Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes	No	N/a
✓		

**Current asset investments** The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
✓		

Yes No N/a

They are valued at fair value except where they qualify as basic financial instruments.

✓		
---	--	--

POLICIES ADOPTED  
ADDITIONAL TO OR  
DIFFERENT FROM  
THOSE ABOVE

Not applicable
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Note 3 Analysis of income

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
					£	£
Donations and legacies:	Donations and gifts	19,834	20,447	-	40,281	59,828
	Gift Aid	4,279	13	-	4,292	4,370
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Movement in accrued gift aid	- 768	-	-	- 768	464
	<b>Total</b>	<b>23,345</b>	<b>20,460</b>	<b>-</b>	<b>43,805</b>	<b>64,662</b>
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Other trading activities:	Fundraising events and raffles	4,343	-	-	4,343	5,874
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>4,343</b>	<b>-</b>	<b>-</b>	<b>4,343</b>	<b>5,874</b>
Income from investments:	Interest income	1	1	-	2	1
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>1</b>	<b>1</b>	<b>-</b>	<b>2</b>	<b>1</b>
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>TOTAL INCOME</b>	<b>27,689</b>	<b>20,461</b>	<b>-</b>	<b>48,150</b>	<b>70,537</b>

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Agriculture (£2,000)  
Infrastructure (including girls' dormitory, sports field and toilets) (£28,299)  
Sundry projects including sanitary towel provision (£3,170)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Not applicable

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Please see N27

**Note 5 Donated goods, facilities and services**

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-
	-	-

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

Not applicable

Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

Not applicable

Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

The charity is fortunate to have a network of volunteers who generously give their time to fundraise, raise awareness or provide ad-hoc support as needed.

## Section C

## Notes to the accounts

(cont)

## Note 6

## Analysis of expenditure

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
<b>Analysis</b>					
<b>Expenditure on raising funds:</b>					
Incurred seeking donations	-	-	-	-	133
Incurred seeking legacies	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-
Staging fundraising events	1,758	40	-	1,798	3,819
Fundraising agents	-	-	-	-	-
Operating charity shops	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-
Database development costs	-	-	-	-	-
Other trading activities	-	-	-	-	-
Investment management costs:	-	-	-	-	-
Portfolio management costs	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-
Investment administration costs	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-
	-	-	-	-	-
<b>Total expenditure on raising funds</b>	<b>1,758</b>	<b>40</b>	<b>-</b>	<b>1,798</b>	<b>3,952</b>
<b>Expenditure on charitable activities</b>					
Expenditure on school and pupils (including money transfer fees)	24,789	19,129	-	43,918	64,517
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Total expenditure on charitable activities</b>	<b>24,789</b>	<b>19,129</b>	<b>-</b>	<b>43,918</b>	<b>64,517</b>
<b>Separate material item of expense</b>					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other</b>					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Total other expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURE</b>	<b>26,547</b>	<b>19,169</b>	<b>-</b>	<b>45,716</b>	<b>68,469</b>

**Other information:**

**Analysis of expenditure on charitable activities**

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Activity 1					
Activity 2					
Other					
<b>Total</b>					

Prior year expenditure on charitable activities can be analysed as follows:

Not applicable

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Please see N27

**Section C****Notes to the accounts****Note 10** Details of certain items of expenditure**10.1 Fees for examination of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
0	0
0	0
0	0
0	0



**Section C****Notes to the accounts****(cont)****Note 19 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**19.1 Analysis of debtors**

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
-	-
-	-
3,652	4,418
3,652	4,418

*Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.*

**19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)**

Trade debtors

Prepayments and accrued income

Other debtors

This year	Last year
£	£
-	-
-	-
-	-
-	-
Total	-

**Section C****Notes to the accounts****(cont)****Note 24****Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)  
Short term deposits  
Cash at bank and on hand  
Other  
Total

This year £	Last year £
-	-
-	-
8,902	5,702
-	-
8,902	5,702

# Section C

## Notes to the accounts

(cont)

### Note 27 Charity funds

#### 27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Operational	R	Funds for operational expenditure. Used for exam and registration fees, stove and teacher training costs	-	3,165	(3,165)	-	-	-
Infrastructure	R	Funds to be spent on boys toilets and sports field	6,298	2,507	(8,805)	-	-	-
Infrastructure	R	Funds to be spent on borehole	-	8,614	(973)	-	-	7,641
Medical	R	Funds to be spent on medical bills for students	-	4,926	(4,926)	-	-	-
Sundry	R	Funds to be spent on girls hygiene products	231	1,248	(1,300)	-	-	179
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			6,529	20,460	(19,169)	-	-	7,820

# Section C Notes to the accounts

(cont)

## Note 27 Charity funds (cont)

### 27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Agriculture	R	Funds to be spent on developing sustainable agriculture.	-	2,000	(2,000)	-	-	-
Infrastructure	R	Funds to be spent on boys toilets and sports field.	-	11,504	(5,206)	-	-	6,298
Infrastructure	R	Funds to be spent on gymnasium and kitchen.	-	16,435	(16,435)	-	-	-
Sundry	R	Funds to be spent on girls hygiene products.	-	832	(601)	-	-	231
Sundry	R	Funds to be spent on sundry small items.	-	2,340	2,340	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	33,111	(26,582)	-	-	6,529
Total Funds			-	33,111	(26,582)	-	-	6,529

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**Note 27**                      **Charity funds (cont)**

**27.3 Transfers between funds**

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	Not applicable for the period	
Between endowment and restricted funds	Not applicable for the period	
Between endowment and unrestricted funds	Not applicable for the period	

**27.4 Designated funds**

Planned use	Purpose of the designation	Amount



## Section C

## Notes to the accounts

(cont)

**Note 28 Transactions with trustees and related parties**

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

Trustees and their related parties donated an aggregate total of £6,244 to the charity during the period.

**28.1 Trustee remuneration and benefits**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value			
		This year			Last year
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	TOTAL
		£	£	£	£

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

**28.2 Trustees' expenses**

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

TRUE

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (please specify):		
TOTAL		

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

**28.3 Transaction(s) with related parties**

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

--	--	--	--	--	--	--

*In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.*

--

*For any related party, please provide details of any guarantees given or received.*

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Section A

Independent Examiner's Report

Report to the trustees/  
members of

OPERATION IMPREZZA

On accounts for the year  
ended

31 AUGUST 2019

Charity no  
(if any)

1148240

Set out on pages

RETURN AS PER THE ATTACHED TEMPLATE

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/08/2019.

Responsibilities and  
basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent  
examiner's statement

~~[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [ ] if not applicable.~~

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below \*) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

\* Please delete the words in the brackets if they do not apply.

Signed:

Date:

6/5/20

Name:

MARK CHAMBERS

Relevant professional  
qualification(s) or body  
(if any):

ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

<b>Address:</b>	50 VELWELL ROAD, EXETER, DEVON EX4 4LD

<b>Section B</b>	<b>Disclosure</b>
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Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**

NONE