

Report of the Trustees and Financial Statements

for the Year Ended 31 October 2020

for

Afrikaya

Mander Duffill
Chartered Accountants
The Old Post Office
41-43 Market Place
Chippenham
Wiltshire
SN15 3HR

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for the Year Ended 31 October 2020

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Afrikaya

Report of the Trustees

for the Year Ended 31 October 2020

The trustees present their report with the financial statements of the charity for the year ended 31 October 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Afrikaya

Report of the Trustees

for the Year Ended 31 October 2020

OBJECTIVES AND ACTIVITIES

To advance, for public benefit, the education of children in West Africa, by direct provision or assistance in the provision of appropriate schooling.

Afrikaya's current project is completing the build of a nursery school, medical centre, community and adult education centre on land purchased in New Yundum, The Gambia, West Africa. Financing the running costs of this until such a time that it can become self-financing.

Afrikaya purchased land in New Yundum, The Gambia, West Africa, in 2010 and established a Parent Teacher Association - since renamed the School Management Committee [SMC]. The Charity identified at least 120 eligible children who would benefit from a nursery school. A bore hole has been dropped, a room built to house a pump etc, and a solar powered pump supplies water to the villagers in that area as well as its intention to supply water to the school. A perimeter wall has been constructed with the villagers providing voluntary labour.

During the period 2010 - 2016, 2 classrooms were completed and furnished as was a toilet block comprising 6 toilet cubicles with European style toilets and wash facilities. Furnishings have been sourced using local carpenters. 3 more classrooms have been completed [November 2016], one for younger day care children. By February 2017, the ground floor of the new building for a medical centre, administration block, store room, kitchen and dining area has been completed and fully fitted and furnished.

By October 2019, the considerable roof was completed for the storey building and fitting and fixtures on the first floor started. The first floor is intended for use as a community centre/school hall and rooms for adult education. The community centre and adult education rooms will be rented out for events outside school hours, thus providing an income for the school with the intention of the school becoming self-financing.

The build has incorporated local materials and eco-friendly design.

The Charity has sourced quality teaching staff and education material and provided training in Early Years Development for 2 of the teachers, one of whom is now fully qualified and the second in her final year. A third student teacher will have begun her training by October 2019, which is funded by Afrikaya from donations.

The quality of teaching is evidenced from anecdotal reports from the 3 local primary schools who say that, after 2 years of intake, children from the Afrikaya Nursery School are far in advance, in their understanding and use of English, of other children starting at their schools. The local Gambia College, which provides Early Years Development Training, is also working closely with the school who are providing on the job placements for several of their students.

In an area very high in unemployment, local people are employed as cleaners, cooks, security guard, night watchman, nurse and bookkeeper. As well as the 5 teachers, 14 people are now employed at the school.

Opportunities to enable the school to eventually be self funded through local programmes will be found. Once the first floor of the new building is completed, that will become an income source through room rental, programmes, adult classes and so forth. We estimate the completion of this phase to be September 2019.

All children pay a nominal amount to attend but Senior Managers consider any cases of dire hardship for full or part grants through sponsorship. A sponsorship programme, following strictly applied child protection policy, has been devised. Currently 80 of the 160 students are sponsored by sponsors from the UK or Europe.

The results sought from the project are to:

- Provide a strong foundation for English literacy and numeracy for 160 children, where no such facilities exist today, in order to prepare them for local primary schools where all the teaching is in English.
- Provide health care and a 'feeding programme' for students of the school to improve their health and learning abilities.
- Help the community address the social issues they face at a root cause level through quality primary education.
- Provide job opportunities for local people and development of skills for adults.

Report of the Trustees

for the Year Ended 31 October 2020

FINANCIAL REVIEW

Reserves policy

Surplus net incoming resources each year are accumulated and used to invest in the land and buildings of the current nursery school project. The value of the asset purchased and being developed is shown within tangible fixed assets on the balance sheet.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1132367

Principal address

19 Wilcot Village
Pewsey
Wiltshire
SN9 5NN

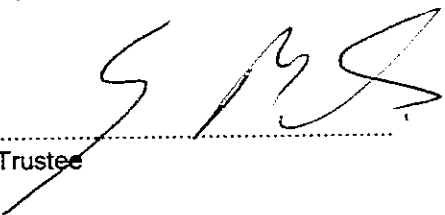
Trustees

G Miles
Mrs D Miles
Mrs H C Payne-Kumar
S Payne-Kumar

Independent Examiner

Andy Davis
Mander Duffill Chartered Accountants
The Old Post Office
41-43 Market Place
Chippenham
Wiltshire
SN15 3HR

Approved by order of the board of trustees on 26 AUGUST 2021 and signed on its behalf by:


.....
G Miles - Trustee

Independent Examiner's Report to the Trustees of
Afrikaya

Independent examiner's report to the trustees of Afrikaya

I report to the charity trustees on my examination of the accounts of Afrikaya (the Trust) for the year ended 31 October 2020.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.



Andy Davis FCA
Mander Duffill Chartered Accountants
The Old Post Office
41-43 Market Place
Chippenham
Wiltshire
SN15 3HR

Date: 27 AUGUST 2021

Afrikaya

Statement of Financial Activities

for the Year Ended 31 October 2020

		31.10.20 Unrestricted fund £	31.10.19 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		32,236	36,463
EXPENDITURE ON			
Raising funds	2	13,208	6,245
Other		<u>7,542</u>	<u>9,249</u>
Total		<u>20,750</u>	<u>15,494</u>
NET INCOME		11,486	20,969
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>127,265</u>	<u>106,296</u>
TOTAL FUNDS CARRIED FORWARD		<u>138,751</u>	<u>127,265</u>

The notes form part of these financial statements

Afrikaya

Balance Sheet

31 October 2020

	Notes	31.10.20 Unrestricted fund £	31.10.19 Total funds £
FIXED ASSETS			
Tangible assets	5	124,535	106,345
CURRENT ASSETS			
Cash at bank and in hand		14,397	21,160
CREDITORS			
Amounts falling due within one year	6	(181)	(240)
NET CURRENT ASSETS		<u>14,216</u>	<u>20,920</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>138,751</u>	<u>127,265</u>
NET ASSETS		<u>138,751</u>	<u>127,265</u>
FUNDS	7		
Unrestricted funds		<u>138,751</u>	<u>127,265</u>
TOTAL FUNDS		<u>138,751</u>	<u>127,265</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ~~26 August 2021~~ and were signed on its behalf by:

.....
G Miles - Trustee

.....
D Miles - Trustee

The notes form part of these financial statements

Notes to the Financial Statements

for the Year Ended 31 October 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost 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 resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

School land, The Gambia - Not provided

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Notes to the Financial Statements - continued
for the Year Ended 31 October 2020

2. RAISING FUNDS**Raising donations and legacies**

	31.10.20	31.10.19
	£	£
Support costs	<u>4,070</u>	<u>3,130</u>

Investment management costs

	31.10.20	31.10.19
	£	£
Property repairs	<u>4,392</u>	<u>-</u>

Aggregate amounts

<u>13,208</u>	<u>6,245</u>
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3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 October 2020 nor for the year ended 31 October 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 October 2020 nor for the year ended 31 October 2019.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	36,463
EXPENDITURE ON	
Raising funds	6,245
Other	<u>9,249</u>
Total	<u>15,494</u>
NET INCOME	20,969
RECONCILIATION OF FUNDS	
Total funds brought forward	<u>106,296</u>
TOTAL FUNDS CARRIED FORWARD	<u>127,265</u>

Notes to the Financial Statements - continued
for the Year Ended 31 October 2020

5. TANGIBLE FIXED ASSETS

School
land, The
Gambia
£

COST

At 1 November 2019

106,345

Additions

18,190

At 31 October 2020

124,535

NET BOOK VALUE

At 31 October 2020

124,535

At 31 October 2019

106,345

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

31.10.20

31.10.19

£

£

Other creditors

181

240

7. MOVEMENT IN FUNDS

At
1.11.19
£

Net
movement
in funds
£

At
31.10.20
£

Unrestricted funds

General fund

127,265

11,486

138,751

TOTAL FUNDS

127,265

11,486

138,751

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

Incoming
resources
£

Resources
expended
£

Movement
in funds
£

Unrestricted funds

General fund

32,236

(20,750)

11,486

TOTAL FUNDS

32,236

(20,750)

11,486

Notes to the Financial Statements - continued
for the Year Ended 31 October 2020

7. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.11.18 £	Net movement in funds £	At 31.10.19 £
Unrestricted funds			
General fund	106,296	20,969	127,265
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>106,296</u>	<u>20,969</u>	<u>127,265</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	36,463	(15,494)	20,969
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>36,463</u>	<u>(15,494)</u>	<u>20,969</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.11.18 £	Net movement in funds £	At 31.10.20 £
Unrestricted funds			
General fund	106,296	32,455	138,751
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>106,296</u>	<u>32,455</u>	<u>138,751</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	68,699	(36,244)	32,455
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>68,699</u>	<u>(36,244)</u>	<u>32,455</u>

Notes to the Financial Statements - continued
for the Year Ended 31 October 2020

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 October 2020.

Afrikaya**Detailed Statement of Financial Activities****for the Year Ended 31 October 2020**

	31.10.20 £	31.10.19 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations and Gift Aid	28,728	33,185
Other income	<u>3,508</u>	<u>3,278</u>
	<u>32,236</u>	<u>36,463</u>
Total incoming resources	32,236	36,463
EXPENDITURE		
Other trading activities		
Purchases	4,746	3,115
Investment management costs		
Property repairs	4,392	-
Support costs		
Management		
Postage and stationery	923	1,379
Travel and accommodation	<u>1,151</u>	<u>597</u>
	2,074	1,976
Other		
Sundries	9,242	9,752
Bank charges	<u>116</u>	<u>411</u>
	9,358	10,163
Governance costs		
Accountancy and legal fees	<u>180</u>	<u>240</u>
Total resources expended	<u>20,750</u>	<u>15,494</u>
Net income	<u>11,486</u>	<u>20,969</u>

This page does not form part of the statutory financial statements