

## **ANNUAL REPORT OF THE DAVID TILLEY CHILDREN'S FOUNDATION**

### **Report of the Trustees for the year ended 31<sup>st</sup> December 2018.**

The Trustees present their Annual Report and Financial Statement for the year ended 31<sup>st</sup> December 2018.

### **STATUS**

The Foundation was established on 23<sup>rd</sup> February 2010 and registered with the charities commission on 21<sup>st</sup> September 2010, registration number 1138133. The registered address of the charity is Charmans Farm, Rowhook, Horsham, West Sussex RH12 3PS.

### **TRUSTEES**

Mr Matt Calvert  
Mr Eric Gallafant  
Dr Richard Gill  
Ms Emma Higgins - Treasurer  
Mrs Helen Tilley  
Mr Mark Tilley – Chairman  
Mr Anthony Vaughan  
Mr Matthew Wykes

### **Aim and Purposes**

To advance education for the public benefit, in particular but not exclusively, of socially and/or economically disadvantaged children in Africa. The Foundation provides support for education and training. It also assists children with disabilities and aims to provide relief from poverty.

### **Achievements and performance**

#### **St Michael's School Kilolo**

The Foundation continued to arrange sponsorship of 40 students at St Michael's School, Kilolo. The foundation also took over the administration of 6 additional students sponsored by St Michael Church, Chester Square, London as well as 8 further students for St Marks Anglican Community School in Perth. During the year the Deputy Headmistress was replaced by Rev Pearson Nhayo on 1<sup>st</sup> August 2018.

#### **Visit by Trustees**

Ricard and Jane Gill visited the School in November 2018 and had meetings with Bishop Joseph and the new Headmaster. Photographs and letters were obtained from the students which were forwarded to their sponsors.

Richard and Jane reported that there are currently 208 students at the school, with slightly more girls than boys. There are 13 teachers, 10 being male and 3 female. The year end results showed an improvement in the year IV results with 3 students obtaining a Grade 1, 13 Grade 2, 29 Grade 3.

## COMPARATIVE RESULTS - ST MICHAEL'S SCHOOL, KILOLO (2010-2018)

### SUMMARY

YEAR	Number of Students	Passed	Failed	Regional* Position	National Position * (as a percentage)
2010	58	48	10	17/181	352/3197 (11%)
2011	76	68	8	13/188	279/3108 (9%)
2012	62	54	8	13/207	258/3392 (8%)
2013	71	71	0	12/124	329/3256 (10%)
2014	84	70	14	14/99	444/2322 (19%)
2015	69	66	3	23/131	573/3452 (16%)
2016	64	64	0	29/108	686/3280 (21%)
2017	61	51	10	40/123	1358/3039 (45%)
2018	62	53	9	36/130	971/3488 (28%)

The School has moved from being in the 45% percentage of national results to the 28%.

### DETAILED BREAKDOWN OF RESULTS

	2010	2011	2012	2013	2014	2015	2016	2017	2018
No of Students	58	76	62	71	84	69	64	61	62
Students Passed	48	68	54	71	70	66	64	51	53
Div I	0	0	0	2	2	1	0	0	3
Div II	6	7	2	10	12	6	4	3	8
Div III	6	12	8	23	24	18	17	10	13
Div IV	36	49	44	36	32	41	43	38	29

Discussion were held concerning the proposed financing of the additional building for the Boys' Hostel (ie Phase 4 of the original plans). The Bishop suggested Pearson might be the best person to be Project Manager as he has had technical training and is on site and therefore easily able to monitor the contractor closely.

The general hostel situation: There are currently 98 boys in the boys' hostel which has 19 rooms. Some rooms (which are all fairly large) have 4 or 5 double tier beds, though no room appeared to be fully occupied; several were empty. The new government regulations state that no more than 4 boys should be accommodated in one room, so the hostel therefore at present has capacity for only 76 boys. There is also a need for more wash rooms and latrines.

The girls' hostel has between 120 and 130 girls in it but there seems to be no need for additional space at present. However the girls' hostel has only 4 washrooms and 4 latrines, resulting in long queues in the

morning and with girls consequently being late for lessons. There is a partially completed block of a further 4 wash rooms and 4 latrines (walls & roofs in place but needing doors); it would not be costly to get this finished and would meet an urgent need.

**The students at Meta School:** the 3 who have just completed their schooling at Meta are:

- (a) Mezedec (Melkizedek): an orphan boy (both parents deceased) whom the Bishop has taken into his family: finished in Division 3.17. Has been offered a 3 year training at Mvumi Hospital to be a Clinical Officer. Flora: Division 3.14: has accepted a place at St John's Anglican University for a degree course.
- (b) Clemence Ngaga: Division 2.10; further plans not known.

### **A level Students at Kidugala Seminary**

In 2017 it was agreed with the Diocese to send the top 2 achievers from year 2016. (The third top achiever did not attain the relevant grades to undertake A level education.) The Diocese elected to send them to Kidugala Seminary instead of Meta High School.

St Michael's Chester Square agreed to fund the education of their 2 Form 4 students for A level studies at Kidugala. However the Seminary decided that their level of attainment was not sufficient and so they agreed for the students to attend the Seminary and repeat their Form 4 education. These students have now completed the Form 4 and will be commencing year 5 and 6 in July 2019 at Mvumi Secondary School in Dodoma, together with the top 3 performing students of the sponsored students for 2018.

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### **Bayira Children Centre, Kagando, Kasese District, Uganda Reports by Dr Richard Gill (Trustee)**

This nursery school was established in 2005 to cater mainly for the children of poorer families in the immediate locality of Kagando. Until now it has existed in a very small and cramped rented building of poor quality, divided into four rooms: 3 classrooms and an office. In 2015 land adjacent to the school's current site was purchased for building on, and work commenced in May 2016 with partial levelling of the site; building began in January 2017. Plans are to construct a classroom block initially of two classrooms (a third being added later), each with a floor area of 8 x 6 metres - a government requirement. These could then be divided by a temporary stud type wall to provide

three classrooms and an office. A further £1,250 was sent to the children's centre to assist with the construction of a latrine block.

## **FUNDRAISING ACTIVITIES 2018**

Income from fundraising during the year was £578 from Plant and Table Top sales and £705 from curry nights.

## **FINANCIAL REVIEW**

Income for the year was £40,419

The expenditure for the year was £35,384

### **GIFTS TO PROJECTS**

£24,203 to St Michael's School, Kilolo for sponsorship of 40 students + 6 for St Michael Chester Square and 8 students at St Marks Perth.

£3,000 for A level students.

£5,750 for the construction of dormitory blocks.

£1,500 Bayira Children Centre, Kagando, Kasese District, Uganda

The Foundation continues to keep its running costs to a minimum.

## **PLANNED EXPENDITURE FOR 2019**

St Michael School Kilolo 40 students @ £444.0	£17,760
St Michael School Kilolo 6 students @ £500.00 for Chester Square	£ 2,664
7 A level Students – first and second year @ £750 per student	£5,250

## **ACCOUNTS**

The accounts were examined by David Counsell FCA Smithbrook Kilns



# The David Tilley Children's Foundation

## Independent Examiner's Report to the Trustees of The David Tilley Children's Foundation

**Year ended 31 December 2018**

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I report to the trustees on my examination of the financial statements of The David Tilley Children's Foundation ('the charity') for the year ended 31 December 2018.

### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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**

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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.



David Counsell FCA  
Independent Examiner

Smithbrook Kilns  
Cranleigh  
Surrey  
United Kingdom  
GU6 8JJ

25 July 2019

# The David Tilley Children's Foundation

## Statement of Financial Activities

Year ended 31 December 2018

			2018		2017
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	4	9,763	30,656	40,419	39,165
<b>Total income</b>		<u>9,763</u>	<u>30,656</u>	<u>40,419</u>	<u>39,165</u>
<b>Expenditure</b>					
Expenditure on charitable activities	5,6	9,721	25,663	35,384	36,820
<b>Total expenditure</b>		<u>9,721</u>	<u>25,663</u>	<u>35,384</u>	<u>36,820</u>
<b>Net income and net movement in funds</b>		<u>42</u>	<u>4,993</u>	<u>5,035</u>	<u>2,345</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		12,844	7,608	20,452	18,107
<b>Total funds carried forward</b>		<u>12,886</u>	<u>12,601</u>	<u>25,487</u>	<u>20,452</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 5 to 10 form part of these financial statements.

# The David Tilley Children's Foundation

## Statement of Financial Position

31 December 2018

	Note	2018 £	2017 £
<b>Current assets</b>			
Debtors	10	2,701	—
Cash at bank and in hand		23,286	20,952
		<u>25,987</u>	<u>20,952</u>
<b>Creditors: amounts falling due within one year</b>	11	500	500
<b>Net current assets</b>		<u>25,487</u>	<u>20,452</u>
<b>Total assets less current liabilities</b>		<u>25,487</u>	<u>20,452</u>
<b>Net assets</b>		<u>25,487</u>	<u>20,452</u>
<b>Funds of the charity</b>			
Restricted funds		12,601	7,608
Unrestricted funds		<u>12,886</u>	<u>12,844</u>
<b>Total charity funds</b>	12	<u>25,487</u>	<u>20,452</u>

These financial statements were approved by the board of trustees and authorised for issue on 25.07.19, and are signed on behalf of the board by:



E Higgins  
Trustee

The notes on pages 6 to 11 form part of these financial statements.



# **The David Tilley Children's Foundation**

## **Notes to the Financial Statements**

**Year ended 31 December 2018**

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### **1. General information**

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Charmans Farm, Rowhook, Horsham, RH12 3PS.

### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### **3. Accounting policies**

#### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### **Going concern**

There are no material uncertainties about the charity's ability to continue.

#### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# The David Tilley Children's Foundation

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2018

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### 3. Accounting policies *(continued)*

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

# The David Tilley Children's Foundation

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2018

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### 3. Accounting policies *(continued)*

#### Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
<b>Donations</b>			
Kilolo Student Sponsorship	–	24,237	24,237
Other donations	8,479	–	8,479
Bayira donation	–	–	–
'A' Level Sponsorship	–	1,419	1,419
Kilolo Projects	–	5,000	5,000
Fund raising events donations	1,284	–	1,284
	<u>9,763</u>	<u>30,656</u>	<u>40,419</u>



# The David Tilley Children's Foundation

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2018

### 4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
<b>Donations</b>			
Kilolo Student Sponsorship	—	27,875	27,875
Other donations	884	—	884
Bayira donation	—	1,250	1,250
'A' Level Sponsorship	—	3,400	3,400
Kilolo Projects	—	—	—
Fund raising events donations	5,756	—	5,756
	<u>6,640</u>	<u>32,525</u>	<u>39,165</u>

### 5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Supporting African schooling	8,790	25,663	34,453
Support costs	931	—	931
	<u>9,721</u>	<u>25,663</u>	<u>35,384</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Supporting African schooling	6,644	29,000	35,644
Support costs	1,176	—	1,176
	<u>7,820</u>	<u>29,000</u>	<u>36,820</u>

### 6. Expenditure on charitable activities by activity type

	£			
Kilolo School Fees	24,203			
Kilolo Projects	5,750			
A Level fees	3,000			
Bayira	1,500			
		Activities undertaken	Total funds 2018	Total fund 2017
		directly	£	£
Supporting African schooling	34,453	£	34,453	35,644
Governance costs	—	£	931	1,176
	<u>34,453</u>	<u>931</u>	<u>35,384</u>	<u>36,820</u>

# The David Tilley Children's Foundation

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2018

### 7. Independent examination fees

	2018 £	2017 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>500</u>	<u>500</u>

### 8. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

2018 £	2017 £
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The average head count of employees during the year was Nil (2017: Nil).

No employee received employee benefits of more than £60,000 during the year (2017: Nil).

### 9. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

### 10. Debtors

	2018 £	2017 £
Other debtors	<u>2,701</u>	<u>–</u>

### 11. Creditors: amounts falling due within one year

	2018 £	2017 £
Accruals and deferred income	<u>500</u>	<u>500</u>

### 12. Analysis of charitable funds

#### Unrestricted funds

	At 1 January 20 18 £	Income £	Expenditure £	Transfers £	At 31 December 2018 £
General funds	<u>12,844</u>	<u>9,763</u>	<u>(9,721)</u>	<u>–</u>	<u>12,886</u>

  

	At 1 January 20 17 £	Income £	Expenditure £	Transfers £	At 31 December 2017 £
General funds	<u>14,661</u>	<u>6,640</u>	<u>(7,820)</u>	<u>(637)</u>	<u>12,844</u>

# The David Tilley Children's Foundation

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2018

### 12. Analysis of charitable funds *(continued)*

Restricted funds				
	At 1 January 20 18	Income	Expenditure	At 31 December 2018
	£	£	£	£
Restricted Fund	<u>7,608</u>	<u>30,656</u>	<u>(25,663)</u>	<u>12,601</u>

  

	At 1 January 20 17	Income	Expenditure	At 31 December 2017
	£	£	£	£
Restricted Fund	<u>3,446</u>	<u>32,525</u>	<u>(29,000)</u>	<u>7,608</u>

### 13. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2018
	£	£	£
Current assets	13,386	12,601	25,987
Creditors less than 1 year	(500)	—	(500)
<b>Net assets</b>	<u>12,886</u>	<u>12,601</u>	<u>25,487</u>

  

	Unrestricted Funds	Restricted Funds	Total Funds 2017
	£	£	£
Current assets	13,344	7,608	20,952
Creditors less than 1 year	(500)	—	(500)
<b>Net assets</b>	<u>12,844</u>	<u>7,608</u>	<u>20,452</u>

### 14. Analysis of restricted funds by net assets

	At 1 January 20 18	Income	Expenditure	At 31 December 2018
	£	£	£	£
Kilolo Sponsorship	5,325	24,236	(24,203)	5,358
Kilolo Projects	—	5,000	—	5,000
A Level Fees	1,300	1,420	(1,460)	1,260
Tanzanian Experience	983	—	—	983

# **The David Tilley Children's Foundation**

## **Management Information**

**Year ended 31 December 2018**

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**The following pages do not form part of the financial statements.**

# The David Tilley Children's Foundation

## Detailed Statement of Financial Activities

Year ended 31 December 2018

	2018 £	2017 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Kilolo Student Sponsorship	24,237	27,875
Other donations	8,479	884
Bayira donation	—	1,250
'A' Level Sponsorship	1,419	3,400
Kilolo Projects	5,000	—
Fund raising events donations	1,284	5,756
	<u>40,419</u>	<u>39,165</u>
<b>Total income</b>	<u>40,419</u>	<u>39,165</u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Insurance	216	217
Accountancy fees	500	700
Other office costs	40	59
Bank charges	175	200
Kilolo School Fees	24,203	23,550
Kilolo Projects	5,750	2,850
A Level Fees	3,000	4,800
Grass Roots	—	1,044
Bayira	1,500	3,350
Other Gifts	—	50
	<u>35,384</u>	<u>36,820</u>
<b>Total expenditure</b>	<u>35,384</u>	<u>36,820</u>
<b>Net income</b>	<u>5,035</u>	<u>2,345</u>



# The David Tilley Children's Foundation

## Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2018

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	2018 £	2017 £
<b>Expenditure on charitable activities</b>		
<b>Supporting African schooling</b>		
<i>Activities undertaken directly</i>		
Kilolo School Fees	24,203	23,550
Kilolo Projects	5,750	2,850
A Level Fees	3,000	4,800
Grass Roots	—	1,044
Bayira	1,500	3,350
Other Gifts	—	50
	<u>34,453</u>	<u>35,644</u>
<b>Governance costs</b>		
Governance costs - insurance	216	217
Governance costs - accountancy fees	500	700
Governance costs - other office costs	40	59
Governance costs - bank charges	175	200
	<u>931</u>	<u>1,176</u>
	<u>35,384</u>	<u>36,820</u>
<b>Expenditure on charitable activities</b>		

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