



The Richard Feilden Foundation

Unaudited Financial Statements

31 March 2019

Charity Registration number: 1113216

Mrs Sue Carter FCA DChA
Independent Examiner
Make Your Figures Count Limited
Chartered accountants
17 Clan House
Sydney Road
Bath
BA2 6NS



The Richard Feilden Foundation

Financial Statements

Year ended 31 March 2019

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The Richard Feilden Foundation

Trustees' Annual Report

Year ended 31 March 2019

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2019.

Reference and administrative details

Registered charity name	The Richard Feilden Foundation
Charity registration number	1113216
Principal office	Bath Brewery Toll Bridge Road Bath BA1 7DE
The trustees	Prof Peter Clegg Patricia Feilden Tim Joss James Wetz Bethan Davies (Resigned 4 October 2019) Neil Harvey Rachel Sayers Mike Kironde (Appointed 4 October 2019)
Independent examiner	Mrs Sue Carter FCA DChA Make Your Figures Count Limited 17 Clan House Sydney Road Bath BA2 6NS

Structure, governance and management

Governing document

The Foundation was established in 2005 and became registered with the Charity Commission in England and Wales on March 2006. It is governed by a Trust Deed dated 3 March 2006.

Trustees

The Trust Deed provides for a minimum of three trustees. The trustees review the skills and experience base of the board to ensure it reflect the needs of the organisation. The trustees are aware of the need for induction of its board into the role of trustees and take advice to support any new members of the board in relation to their duties and responsibilities.

All relevant documentation is made available to trustees including details of resources, the financial position as set out in the accounts and information about future plans and strategic developments for the Foundation.

The administration of the Foundation is supported through the role of secretary. This role is currently filled by Alice Laws.



The Richard Feilden Foundation

Trustees' Annual Report (*continued*)

Year ended 31 March 2019

Structure, governance and management (*continued*)

Risk Management policy

The trustees have a risk management policy which recognises their responsibility for management and control of the Foundation, addresses the various risks which they assess the charity faces and is informed by guidance prepared by the Charity Commission.

In particular, the Foundation has produced a volunteer's guide designed to alert all visitors to Uganda to the risks that might arise there that they would be unfamiliar with in the UK. All volunteers who go to help with construction work are required to undertake a risk analysis of the project they are working on and as far as possible raise awareness of the risks that are associated with construction activities.

Public Benefit

The Trustees have reviewed the Charity Commission's guidance on the requirement to report on public benefit. They are satisfied that the work of the Foundation, as described below, accords with its stated objects and provides tangible public benefit to an appropriate section of those who reside within the Foundation's area of benefit; they believe that the criteria used to assess those who may benefit are not unreasonably restrictive.

Objects and activities

Objects

The Richard Feilden Foundation was set up in memory of Richard Feilden - an indefatigable 'can do' architect and champion of the right of all to education. Africa inspired him and let fly his passionate desire to share skills in order to make the world a better place.

The Foundation works in his name and in his inspiration - its objects are:

The advancement of education of the African people, primarily children and young people, in particular but not exclusively by:

1. providing financial assistance, educational equipment and materials to schools and other educational establishments as the trustees think fit.
2. assisting meeting the construction costs of schools and other educational establishments, providing professional architectural advice and practical assistance for such constructions.
3. to develop the capacity and skills of the socially and economically disadvantaged communities of Africa in such a way that they are better able to identify and help meet their needs and to participate more fully in society.
4. supporting other charitable organisations with similar objects to (1), (2) and (3) above.

Mission Statement

Supporting communities in Africa to express the educational aspirations they have for their people and to help with meeting those needs through the promotion of the design and construction of good, effective schools and other educational projects and settings which would foster exemplary teacher/pupil relationships; and throughout the process working closely with those local communities, and acknowledging and promoting local expertise and technologies.

The provision of opportunity for young architects to engage in projects which give them direct experience of working alongside other young people in Africa.



The Richard Feilden Foundation

Trustees' Annual Report *(continued)*

Year ended 31 March 2019

Objects and activities *(continued)*

Our Mandate

The Feilden Foundation seeks to use its resources to empower communities by aiming to improve both the educational infrastructure, and the teaching and learning opportunities that are available for children and young people in East Africa, that will serve as exemplar models of practice to others. We are the UK's only charitable foundation focusing in Education and Architecture in East Africa.

We believe in supporting communities in East Africa to express the educational aspirations they have for their people and to help with meeting those needs through the promotion of the design and construction of sustainable, effective schools and other educational projects and settings which would nurture exemplary teacher/pupil relationships. Throughout our processes we work closely with those local communities by acknowledging and promoting local expertise and technologies which shape each project.

More than ever, we believe we must consider the importance of our built environment with regard to material choices, durability, manufacture and embodied energy particularly given the enormous growth and correlating construction that is happening to meet demands of our global population. As a charity linked to both spheres of education and built environment, we believe we are in a privileged position to be facilitating sustainable progression on construction practice, innovation and thinking.

In our 14 years of operation we have focused our work mostly in Uganda, but also have projects in Burundi, Rwanda and Malawi. We deliver our services by partnering with like-minded organisations and individuals who share our values and aspirations to collaborate on projects. We use our network of professionals, with expertise of the built environment and education sectors to provide skills and transfer knowledge to enhance educational infrastructure. This includes the pro-bono design of buildings; technical and design advice; and modest contributions towards supporting educational communities (particularly those who champion 'Active Teaching and Learning' objectives). We are not a grant-making or donor organisation.



The Richard Feilden Foundation

Trustees' Annual Report *(continued)*

Year ended 31 March 2019

Achievements and performance

Achievements during the year

- The Foundation successfully registered as a charity in Uganda, became established with the Ugandan Revenue Bureau for paying local taxes, and opened a Ugandan bank account with KCB.
- The Foundation maintained appointment of two local field officers (Operations and Technical) in Uganda, to assist with the day-to-day running and administration of the charity, in addition to providing specialist input and advice on various projects.
- The Foundation sponsored the second year (out of a proposed three-year programme) of the Communities of Practice initiative to support a locally-managed teacher community in Kabale, Uganda, to engage in Active Teaching and Learning activities in their respective schools, and promote ongoing knowledge interchange between them. Our support included assisting the community with official registration as a CBO (community based organisation), arranging a steering group conference in November 2018 which was attended by both our field officers and a member of our board of trustees.
- The Foundation completed the first phase of a new kitchen and dining hall for Rubengera Technical secondary school in Rwanda which was completed in Spring 2018. The Foundation have continued to progress work on a new girl's dormitory as part of the next masterplan phase which we have supported with professional design expertise and advice. Research on a new eco-san toilet for the school is also underway, supported by our technical field officer.
- The Foundation continued to support Burundi street child charity, New Generation, with their new headquarters building with a child care centre in Bujumbura. A visit to Burundi was made by a field officer and trustee to visit the site and meet with local contacts.
- The Foundation has completed an initial pilot project for a school classroom in conjunction with Build Africa and HYT Uganda in Kawolo, Uganda as part of our on-going partnership and MoU to deliver sustainable, low cost school buildings together.
- The Foundation were successful in a competitive tender to produce a set of guidelines based on the principles of our former Ugandan School Design Guide. In connection with this success, the Foundation participated in a Climate Responsive Design conference organised by Enabel (the Belgium development agency) in Kampala in February 2019, including a key note presentation made by our Chair of trustees, and attended by our field officers and a UK volunteer.

Financial review

Results for the year

A total of £20,000 (2017/18 £26,664) was donated by Feilden Clegg Bradley Studios. These, together with other smaller donations and Gift Aid reclaimable, meant that total income amounted to £28,682 (2017/18 £32,855). Total expenditure in the year amounted to £32,561 (2017/18 £27,062).

As a result of the decrease in donations received and an increase in expenditure on charitable activities there was net expenditure of £(3,879) (2017/18 £5,793 net income). At the year-end, total fund balances amounted to £8,249 of which £169 was restricted (2017/18 £12,128 of which £90 was restricted).

Reserves policy

The ability of the Foundation to fulfil its objectives is dependent upon the receipt of financial contributions from Feilden Clegg Bradley Studios LLP, an entity of which Prof Peter Clegg and Rachel Sayers are members. The Foundation utilises the donations which it receives from Feilden Clegg Bradley Studios LLP to fund its day to day running costs and the trustees aim to retain the equivalent of approximately three months running costs in reserves.



The Richard Feilden Foundation

Trustees' Annual Report (*continued*)

Year ended 31 March 2019

Plans for future periods

-The Foundation will complete the Climate Responsive Design Guidelines due for publication later in 2019. Additionally, plans for a launch party to help disseminate and celebrate the document is planned for the next financial year.

- The Foundation have agreed to continue working with HYT Uganda and Build Africa to deliver model, sustainable school developments.

- The Foundation have agreed to support the final year of the 3-year Community of Practice programme by organising another steering group conference in November 2019, providing funding for facilitation activities, and teaching evaluations in Spring 2020 by our partner charity, All Our Children.

- The Foundation plan to develop a 'toolkit' for outdoor teaching and learning as proposed by one of our field officers to assist with the Active Teaching and Learning principles advocated as part of the Community of Practice initiative.

- The Foundation will continue to support the Bujumbura project for New Generation with professional voluntary design expertise, and plans to sponsor a Trustee research trip to assist with this project.

- The Foundation will continue to support the Rubengera Technical Secondary School with professional voluntary design expertise, and plans to sponsor a professional volunteer trip to assist with the project in early 2020.

The trustees' annual report was approved on 17/07/2020 and signed on behalf of the board of trustees by:

A handwritten signature in black ink, appearing to read 'Peter Clegg', with a long horizontal stroke extending to the right.

Prof Peter Clegg
Trustee



The Richard Feilden Foundation

Independent Examiner's Report to the Trustees of The Richard Feilden Foundation

Year ended 31 March 2019

I report to the trustees on my examination of the financial statements of The Richard Feilden Foundation ('the charity') for the year ended 31 March 2019.

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.

Mrs Sue Carter FCA DChA
Independent Examiner

Make Your Figures Count Limited
17 Clan House
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17 January 2020



The Richard Feilden Foundation

Statement of Financial Activities

Year ended 31 March 2019

		Unrestricted funds £	2019 Restricted funds £	Total funds £	2018 Total funds £
	Note				
Income and endowments					
Donations	4	24,849	3,825	28,674	32,850
Investment income	5	8	—	8	5
Total income		<u>24,857</u>	<u>3,825</u>	<u>28,682</u>	<u>32,855</u>
Expenditure					
Expenditure on charitable activities	6,7	28,815	3,746	32,561	27,062
Total expenditure		<u>28,815</u>	<u>3,746</u>	<u>32,561</u>	<u>27,062</u>
Net (expenditure)/income and net movement in funds		<u>(3,958)</u>	<u>79</u>	<u>(3,879)</u>	<u>5,793</u>
Reconciliation of funds					
Total funds brought forward		12,038	90	12,128	6,335
Total funds carried forward		<u>8,080</u>	<u>169</u>	<u>8,249</u>	<u>12,128</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 9 to 14 form part of these financial statements.



The Richard Feilden Foundation

Statement of Financial Position

31 March 2019

	Note	2019 £	2018 £
Current assets			
Debtors	11	105	1,910
Cash at bank and in hand		11,488	11,118
		<u>11,593</u>	<u>13,028</u>
Creditors: amounts falling due within one year	12	3,344	900
Net current assets		<u>8,249</u>	<u>12,128</u>
Total assets less current liabilities		<u>8,249</u>	<u>12,128</u>
Net assets		<u>8,249</u>	<u>12,128</u>
Funds of the charity			
Restricted funds		169	90
Unrestricted funds		8,080	12,038
Total charity funds	13	<u>8,249</u>	<u>12,128</u>

These financial statements were approved by the board of trustees and authorised for issue on 17/01/2020 and are signed on behalf of the board by:

Prof Peter Clegg
Trustee

The notes on pages 9 to 14 form part of these financial statements.



The Richard Feilden Foundation

Notes to the Financial Statements

Year ended 31 March 2019

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 Bath Brewery, Toll Bridge Road, Bath, BA1 7DE.

2. Statement of compliance

The financial statements have been prepared in accordance with 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) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006* and UK Generally Accepted Accounting Practice.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis. The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Going concern

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

Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

There are no critical judgements or estimates that affect these financial statements.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal.



The Richard Feilden Foundation

Notes to the Financial Statements (continued)

Year ended 31 March 2019

3. Accounting policies (continued)

Income

All income is included in the Statement of Financial Activities when the charity is entitled to it, the amounts can be quantified with reasonable accuracy and receipt is probable. The following specific policies are applied to particular categories of income:

- Donations are included in the Statement of Financial Activities when the Foundation is entitled, it is measurable and probable that the donation will be received. Gift aid reclaimable on donations to the charity is included with the amount received or is receivable.
- Investment income is included when receivable.
- Donated services and facilities are included at the value to the charity where this can be quantified.
- The value of services provided by volunteers has not been included in these accounts.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. It includes all VAT which cannot be recovered, and is reported as part of the expenditure to which it relates.

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Donations payable are recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant or donation which remain in the control of the charity.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity.

Financial instruments

As the charity only has basic financial instruments it has elected to apply the provisions of Section 11 'Basic Financial Instruments' of FRS 102, to all of its financial instruments.

Financial instruments are recognised when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net-basis or to realise the asset and settle the liability simultaneously.

Basic financial assets, which include other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the financial asset is measured at the present value of the future receipts discounted at a market rate of interest.

Financial liabilities are classified according to the substance of the contractual arrangements entered into.

Basic financial liabilities, including other payables, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest.

Cash and cash equivalents include cash in hand and deposits held at banks.



The Richard Feilden Foundation

Notes to the Financial Statements (continued)

Year ended 31 March 2019

4. Donations

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Donations current year			
Feilden Clegg Bradley Studios	20,000	–	20,000
Mark Wilson	–	2,700	2,700
Andrew Macintosh	–	360	360
Enabel	1,540	–	1,540
Others	2,951	–	2,951
Gift Aid reclaimed on donations	358	765	1,123
	<u>24,849</u>	<u>3,825</u>	<u>28,674</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Donations prior year			
Feilden Clegg Bradley Studios	26,664	–	26,664
Mark Wilson	–	2,900	2,900
Andrew Macintosh	–	90	90
Enabel	–	–	–
Others	2,281	–	2,281
Gift Aid reclaimed on donations	190	725	915
	<u>29,135</u>	<u>3,715</u>	<u>32,850</u>

5. Investment income

	Unrestricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Total Funds 2018 £
Income from cash investments	<u>8</u>	<u>8</u>	<u>5</u>	<u>5</u>



The Richard Feilden Foundation

Notes to the Financial Statements (continued)

Year ended 31 March 2019

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Current year			
Donation Lake Bunyonyi Community School towards scholarships	–	371	371
Donation: Uganda Martyrs University towards fees for architecture students	–	3,375	3,375
Project facilitator fees	6,686	–	6,686
Travel and other expenses	498	–	498
Field Officer salary	2,440	–	2,440
Field Officer salary	1,557	–	1,557
African Field Officer salary	10,206	–	10,206
African Field Officer expenses	671	–	671
Support costs	6,757	–	6,757
	<u>28,815</u>	<u>3,746</u>	<u>32,561</u>
Prior year			
Donation Lake Bunyonyi Community School towards scholarships	–	–	–
Donation: Uganda Martyrs University towards fees for architecture students	–	3,625	3,625
Project facilitator fees	5,980	–	5,980
Travel and other expenses	295	–	295
Field Officer salary	3,300	–	3,300
Field Officer salary	7,151	–	7,151
African Field Officer salary	400	–	400
African Field Officer expenses	40	–	40
Support costs	6,271	–	6,271
	<u>23,437</u>	<u>3,625</u>	<u>27,062</u>



The Richard Feilden Foundation

Notes to the Financial Statements (continued)

Year ended 31 March 2019

7. Expenditure on charitable activities by activity type

	Donations £	Appraisal of Trust's future projects £	Support costs £	Total funds 2019 £	Total fund 2018 £
Donation Lake Bunyoni Community School towards scholarships	371	–	–	371	–
Donation: Uganda Martyrs University towards fees for architecture students	3,375	–	–	3,375	3,625
Project facilitator fees	–	6,686	–	6,686	5,980
Travel and other expenses	–	498	–	498	295
Field Officer salary	–	2,440	–	2,440	3,300
Field Officer salary	–	1,557	–	1,557	7,151
African Field Officer salary	–	10,206	–	10,206	400
African Field Officer expenses	–	671	–	671	40
Trustee travel costs and other expenses	–	–	1,341	1,341	–
Volunteer travel costs and other expenses	–	–	1,997	1,997	563
Community of Practice Programme	–	–	1,314	1,314	3,818
Bank charges	–	–	215	215	80
Other costs	–	–	537	537	910
Governance costs	–	–	1,353	1,353	900
	<u>3,746</u>	<u>22,058</u>	<u>6,757</u>	<u>32,561</u>	<u>27,062</u>

8. Independent examination fees

	2019 £	2018 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	480	900
Other financial services	480	–
	<u>960</u>	<u>900</u>

9. Staff costs

The charity did not employ any staff during the current or previous year.

10. Trustee remuneration and expenses

The key management personnel of the charity comprise the trustees.

The trustees received no remuneration during the current or prior year.

During the year air and taxi fares totalling £1,685 (2018 - nil) were reimbursed to Feilden Clegg Bradley Studios LLP, an entity of which Prof Peter Clegg and Rachel Sayers are members.

11. Debtors

	2019 £	2018 £
Other debtors	<u>105</u>	<u>1,910</u>



The Richard Feilden Foundation

Notes to the Financial Statements (continued)

Year ended 31 March 2019

12. Creditors: amounts falling due within one year

	2019 £	2018 £
Accruals	960	900
Other creditors	2,384	—
	<u>3,344</u>	<u>900</u>

13. Analysis of charitable funds

Unrestricted funds

	At 1 April 2018 £	Income £	Expenditure £	At 31 March 2019 £
Current year				
General funds	12,038	24,857	(28,815)	8,080

	At 1 April 2017 £	Income £	Expenditure £	At 31 March 2018 £
Prior year				
General funds	6,335	29,140	(23,437)	12,038

Restricted funds

	At 1 April 2018 £	Income £	Expenditure £	At 31 March 2019 £
Current year				
Uganda Martyrs University	90	3,825	(3,746)	169

	At 1 April 2017 £	Income £	Expenditure £	At 31 March 2018 £
Prior year				
Uganda Martyrs University	—	3,715	(3,625)	90

The Uganda Martyrs University fund is to be used to support two students at the University's Faculty of Built Environment.

14. Related parties

During the year the Foundation received donations amounting to £20,000 (2017/18 £26,664) from Feilden Clegg Bradley Studios LLP, an entity of which Prof Peter Clegg and Rachel Sayers are members.