

REGISTERED COMPANY NUMBER: 03828538 (England and Wales)
REGISTERED CHARITY NUMBER: 1079952

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021
FOR
ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

Galloways Accounting
Atlas Chambers
33 West Street
Brighton
East Sussex
BN1 2RE

**ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

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FOR THE YEAR ENDED 31 AUGUST 2021**

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**ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2021. 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).

OBJECTIVES AND ACTIVITIES

In setting our objectives and providing services our trustees have given careful consideration to the Charity Commission's guidance on public benefit. Our objectives are:

- to advance the Christian religion amongst children in Africa;
- to advance the education of such children; and
- to relieve such children who are in conditions of need, hardship, distress or illness.

The objectives of the charity have been achieved by the sponsorship of children in Uganda. The work done by the charity is made public on the charity's website, www.africawithlove.co.uk.

ACHIEVEMENT AND PERFORMANCE

We have grown as a school with many more children registered with us. We have more fully qualified teaching staff now due to government regulations and have also employed another 2 fully qualified nurses for the health centre. This year we will welcome candidates to take exams from our school.

Last year all students in High School and Primary Section passed their exams and we finished 6th in the Uganda rankings.

Things are moving slowly but well since we have returned to normal school terms again but we look forward to a brighter future.

FINANCIAL REVIEW

The charity had incoming resources of £85,492 (2020: £97,817). During the year, £88,358 (2020: £92,719) was spent aiding children in Africa, helping to achieve the objectives of the charity with the majority of funds going to the betterment of the schools and children.

The trustees will endeavour to maintain sufficient general funds to cover the day to day management costs, whilst releasing the maximum possible sums to fund the sponsored children and projects, as and when required from the general funds available. At the year end, the charity held reserves of £126,641 (2020: £129,507).

Reserves policy

The sponsorship fund represents monies given specifically to sponsor a student and the expenses associated with this. The projects fund represents funds for building works. The unrestricted fund is available for future use at the discretion of the trustees. The trustees aim to maintain the unrestricted reserve at a level to cover administrative costs of the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The organisation is a charitable company limited by guarantee, incorporated on 19th August 1999 no. 03828538 and registered as a charity no. 1079952, and is governed by its Memorandum and Articles of Association dated 19th August 1999.

The charity must have a board of trustees of between three and eleven trustees. The current board meet regularly to administer the charity. E Lansdowne is the administrator and runs the day to day running of the office with the guidance and input of R and G Willard.

New trustees are appointed on the basis of nominations received from current board members. Considerations include eligibility, personal competence, specialist skills and availability. New trustees are inducted into the workings of the charity by the existing members of the board in the UK and by taking an active role whilst in Uganda. All trustees are required to provide a valid DBS record check and are given a copy of the trustees' code.

The trustees actively review the major risks which the charity faces on a regular basis. The trustees are involved in the day to day operations of the charity to such an extent that they are aware of maintaining certain levels of funding to ensure resources are available to continue operation. They have also examined other operational and business risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

**ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2021**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
03828538 (England and Wales)

Registered Charity number
1079952

Registered office
2 Drury Close
Bowthorpe
Norwich
NR5 9DD

Trustees
A M Goldsmith
D G Goldsmith
K A Lansdowne
G Willard
R H Willard
H C Wilson
R H Wilson


Company Secretaries
R H Willard
E H Lansdowne

Independent Examiner
Galloways Accounting
Atlas Chambers
33 West Street
Brighton
East Sussex
BN1 2RE

Bankers
Barclays Bank Plc
The Old Bank, High Street
Lewes
East Sussex
BN7 2JP

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on25/05/2022..... and signed on its behalf by:

.....
R H Willard - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

Independent examiner's report to the trustees of Association for Reaching & Instructing Children in Africa ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Colin Young BA FCA
Institute of Chartered Accountants in England and Wales
Galloways Accounting
Atlas Chambers
33 West Street
Brighton
East Sussex
BN1 2RE

Date: 26/5/2022

**ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 AUGUST 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		24,134	61,358	85,492	97,817
EXPENDITURE ON					
Charitable activities					
Sponsorship		18,802	69,556	88,358	92,719
NET INCOME/(EXPENDITURE)		5,332	(8,198)	(2,866)	5,098
Transfers between funds	13	(1,447)	1,447	-	-
Net movement in funds		3,885	(6,751)	(2,866)	5,098
RECONCILIATION OF FUNDS					
Total funds brought forward		120,357	9,150	129,507	124,409
TOTAL FUNDS CARRIED FORWARD		<u>124,242</u>	<u>2,399</u>	<u>126,641</u>	<u>129,507</u>

The notes form part of these financial statements

**ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

**BALANCE SHEET
31 AUGUST 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	9	139,972	2,399	142,371	146,677
CURRENT ASSETS					
Debtors	10	-	-	-	1,682
Cash at bank		782	-	782	433
		782	-	782	2,115
CREDITORS					
Amounts falling due within one year	11	(16,512)	-	(16,512)	(19,285)
NET CURRENT ASSETS		<u>(15,730)</u>	<u>-</u>	<u>(15,730)</u>	<u>(17,170)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>124,242</u>	<u>2,399</u>	<u>126,641</u>	<u>129,507</u>
NET ASSETS		<u>124,242</u>	<u>2,399</u>	<u>126,641</u>	<u>129,507</u>
FUNDS	13				
Unrestricted funds				124,242	120,357
Restricted funds				2,399	9,150
TOTAL FUNDS				<u>126,641</u>	<u>129,507</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2021.

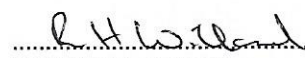
The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 25/05/2022 and were signed on its behalf by:


R H Willard - Trustee

**ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

1. STATUTORY INFORMATION

Association for Reaching & Instructing Children in Africa is a charitable company, limited by guarantee, registered in England and Wales. The address of the registered office is given in the charity information on page 2 of these financial statements. The nature of the charity's operations and principal activities are the advancement of the Christian religion and education of children in Kyjubira, Uganda, and to relieve such children from hardship, distress and illness.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Going concern

Due to the continued worldwide covid pandemic, it has been another hard year for the charity with a drop in donations and shop orders, but the charity's sponsors are once again providing for the children. The trustees hope to increase sponsorship in the coming months. The trustees are confident that the charity can continue as a going concern and the financial statements are prepared on this basis.

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.

Support costs

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings they have been allocated to expenditure on charitable activities on a basis consistent with use of the resources.

Tangible fixed assets

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

Freehold property	- 5% on cost
Fixtures and fittings	- 33% on cost, 20% on cost and 15% on reducing balance

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Taxation

The charity is exempt from corporation 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.

**ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021**

2. ACCOUNTING POLICIES - continued

Fund accounting

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

Donated services

The contribution of unpaid volunteers cannot be measured reliably. Therefore, the contribution is not included in the financial statements.

3. GRANTS PAYABLE

	2021	2020
	£	£
Sponsorship	<u>57,412</u>	<u>59,630</u>

The total grants paid to individuals during the year was as follows:

	2021	2020
	£	£
Sponsorship and Donations	<u>57,412</u>	<u>59,630</u>

4. SUPPORT COSTS

	Management	Governance	Totals
	£	costs	£
	£	£	£
Sponsorship	<u>26,962</u>	<u>3,984</u>	<u>30,946</u>

Support costs, included in the above, are as follows:

	2021	2020
	Sponsorship	Total
	£	activities
	£	£
Wages	10,000	10,400
Insurance	102	94
Light and heat	180	200
Telephone	471	448
Postage and stationery	5,951	4,750
Advertising	-	110
Sundries	1,288	196
Motor expenses	-	300
Computer expenses	85	16
Travelling expenses	-	3,534
Bank charges	16	222
Subscriptions	259	260
Depreciation of tangible and heritage assets	7,615	7,167
Interest payable and similar charges	995	1,870
Independent examiner remuneration	<u>3,984</u>	<u>3,522</u>
	<u>30,946</u>	<u>33,089</u>

**ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021**

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Independent examiner fee	3,984	3,522
Depreciation - owned assets	<u>7,616</u>	<u>7,167</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2021 nor for the year ended 31 August 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2021 nor for the year ended 31 August 2020.

7. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	<u>10,000</u>	<u>10,400</u>
	<u>10,000</u>	<u>10,400</u>

The average monthly number of employees during the year was as follows:

	2021	2020
	<u>1</u>	<u>1</u>
Administration		

No employees received emoluments in excess of £60,000.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	25,434	72,383	97,817
EXPENDITURE ON			
Charitable activities			
Sponsorship	13,363	79,356	92,719
NET INCOME/(EXPENDITURE)	12,071	(6,973)	5,098
Transfers between funds	(14,608)	14,608	-
Net movement in funds	(2,537)	7,635	5,098
RECONCILIATION OF FUNDS			
Total funds brought forward	122,894	1,515	124,409
TOTAL FUNDS CARRIED FORWARD	<u>120,357</u>	<u>9,150</u>	<u>129,507</u>

**ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021**

9. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 September 2020	152,270	28,601	180,871
Additions	3,060	250	3,310
At 31 August 2021	155,330	28,851	184,181
DEPRECIATION			
At 1 September 2020	6,555	27,639	34,194
Charge for year	7,172	444	7,616
At 31 August 2021	13,727	28,083	41,810
NET BOOK VALUE			
At 31 August 2021	141,603	768	142,371
At 31 August 2020	145,715	962	146,677

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other debtors	-	1,682

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other loans (see note 12)	10,752	14,957
Accruals and deferred income	5,760	4,328
	16,512	19,285

12. LOANS

An analysis of the maturity of loans is given below:

	2021 £	2020 £
Amounts falling due within one year on demand:		
Other loans	10,752	14,957

**ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021**

13. MOVEMENT IN FUNDS

	At 1.9.20 £	Net movement in funds £	Transfers between funds £	At 31.8.21 £
Unrestricted funds				
General fund	120,357	5,332	(1,447)	124,242
Restricted funds				
Restricted fund projects	9,150	(6,751)	-	2,399
Restricted fund sponsorship	-	(1,447)	1,447	-
	<u>9,150</u>	<u>(8,198)</u>	<u>1,447</u>	<u>2,399</u>
TOTAL FUNDS	<u>129,507</u>	<u>(2,866)</u>	<u>-</u>	<u>126,641</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	24,134	(18,802)	5,332
Restricted funds			
Restricted fund projects	420	(7,171)	(6,751)
Restricted fund sponsorship	60,938	(62,385)	(1,447)
	<u>61,358</u>	<u>(69,556)</u>	<u>(8,198)</u>
TOTAL FUNDS	<u>85,492</u>	<u>(88,358)</u>	<u>(2,866)</u>

Comparatives for movement in funds

	At 1.9.19 £	Net movement in funds £	Transfers between funds £	At 31.8.20 £
Unrestricted funds				
General fund	122,894	12,071	(14,608)	120,357
Restricted funds				
Restricted fund projects	1,515	7,635	-	9,150
Restricted fund sponsorship	-	(14,608)	14,608	-
	<u>1,515</u>	<u>(6,973)</u>	<u>14,608</u>	<u>9,150</u>
TOTAL FUNDS	<u>124,409</u>	<u>5,098</u>	<u>-</u>	<u>129,507</u>

**ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021**

13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	25,434	(13,363)	12,071
Restricted funds			
Restricted fund projects	14,400	(6,765)	7,635
Restricted fund sponsorship	<u>57,983</u>	<u>(72,591)</u>	<u>(14,608)</u>
	<u>72,383</u>	<u>(79,356)</u>	<u>(6,973)</u>
TOTAL FUNDS	<u>97,817</u>	<u>(92,719)</u>	<u>5,098</u>

The sponsorship fund represents monies given specifically to sponsor a student and the expenses associated with this.

The projects fund represents funds for building works.

The unrestricted fund is available for future use at the discretion of the trustees.

Transfers between funds

During the year, funds were transferred from the unrestricted reserves to make up the deficit on the restricted sponsorship reserve.

14. RELATED PARTY DISCLOSURES

During the year, the charity received unconditional donations from trustees amounting to £1,540 (2020: £7,450).

During the year, the charity paid a salary to E H Lansdowne, a close family member of three of the trustees, of £10,000 (2020: £10,400)

At the year end, the charity owed the trustee, R H Willard, an amount of £6,071 (2020: £8,369). The loan was unsecured and repayable on demand. During the year, interest payable on the loan was £489 (2020: £1,016).

At the year end, the charity owed the trustee, G Willard, an amount of £4,214 (2020: £6,588). The loan was unsecured and repayable on demand. During the year, interest payable on the loan was £506 (2020: £854).

**ASSOCIATION FOR REACHING & INSTRUCTING
CHILDREN IN AFRICA**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	38,077	49,939
Sponsorship	<u>47,415</u>	<u>47,878</u>
	<u>85,492</u>	<u>97,817</u>
Total incoming resources	85,492	97,817
EXPENDITURE		
Charitable activities		
Grants to individuals	57,412	59,630
Support costs		
Management		
Wages	10,000	10,400
Insurance	102	94
Light and heat	180	200
Telephone	471	448
Postage and stationery	5,951	4,750
Advertising	-	110
Sundries	1,288	196
Motor expenses	-	300
Computer expenses	85	16
Travelling expenses	-	3,534
Bank charges	16	222
Subscriptions	259	260
Depreciation of tangible and heritage assets	7,615	7,167
Loan	<u>995</u>	<u>1,870</u>
	26,962	29,567
Governance costs		
Independent examiner remuneration	<u>3,984</u>	<u>3,522</u>
Total resources expended	<u>88,358</u>	<u>92,719</u>
Net (expenditure)/income	<u>(2,866)</u>	<u>5,098</u>