

Registered number
1096912

East African Education Foundation

Report and Accounts

31 March 2024

Report of the Trustees for the Year Ended 31 March 2024

Structure, Governance, and Management

Governing Document

The East African Education Foundation is a charitable organisation (Association) registered with the Charity Commission on 8 April 2003 under charity number 1096912.

Organisational Structure

The charity's trustees are responsible for the general control and management of the charity. They serve on a voluntary basis and receive no remuneration or other financial benefits. The trustees meet monthly and are responsible for all decisions regarding the charity's activities. To assist in the running of activities, an organisational structure is in place that designates lead trustees supported by other trustees or community volunteers. Lead trustees oversee finance, education, sports, cultural activities, women and children's issues, and public relations.

Recruitment and Appointment of Trustees

Trustees are elected at the Annual General Meeting (AGM) and must be active community members who meet all the criteria set for their role. New trustees are inducted and required to familiarize themselves with the charity's constitution, policies, and procedures. They must also stay informed about their responsibilities under the Charities Act by reading publications from the Charity Commission.

The current trustees are as follows:

1. Nassor Haroub – Chair
2. Dr Mohammed Salim – Secretary
3. Salim Jumbe Mwawegu – Deputy Secretary
4. Hafidh Karama – Treasurer
5. Abubakar Hamad – Member
6. Abdalla Ali – Member
7. Abdalla Jafar – Member
8. Tahir Abdalla – Member

Risk Management

The trustees have assessed the risks faced by the charity and developed a risk matrix identifying major risks, their likelihood, and the steps taken to manage them. This matrix is reviewed regularly, and systems are put in place to mitigate identified risks. DBS checks are performed on all trustees and those working with children or vulnerable groups.

Objectives

The charity aims to:

- Advance education among people of East African descent, especially through language courses, homework clubs, and assistance with accessing education and training.

- Promote public understanding of East African culture.
 - Relieve needs within the East African community, particularly through interpretation and translation services.
 - Promote health by providing seminars, conferences, and sports activities.
-

Strategies

The charity's activities are widely advertised and accessible to all in the local community. Most activities are free, supported by donations and volunteers. The charity ensures equal opportunities, enabling access to all regardless of belief, faith, gender, sexuality, ability, age, or race.

Use of Volunteers

Volunteers play a critical role in the charity's activities. Currently, 15 volunteers are actively involved. They undergo DBS checks, training, and supervision, and receive support to achieve personal goals such as gaining work experience, references for employment, or further training.

Activities and Achievements

Seminars

- **Healthy Eating:** Three seminars aimed at raising awareness of healthy eating, targeting conditions like high blood pressure, diabetes, and stroke. A total of 93 attendees participated. Evaluations showed 74% of attendees rated the presentation as excellent, and 81% rated the knowledge of the presenters highly. Knowledge increased from 41% to 85%.
- **Women's Health:** Four seminars were conducted on topics including ectopic pregnancy, menopause, fibroids, and menstrual pain, attracting 122 participants. Evaluations showed 81% rated the presentation as excellent, and 72% rated the presenters' knowledge highly. Knowledge increased from 41% to 87%.

Food Bank

The food bank program has been operating at minimal capacity due to office repairs, supporting 15 households with food items. Seven of these families were directed to additional support from voluntary or statutory sectors.

Education & Training

- **STEM Project:** 65 young people participated in this initiative, continuing projects previously supported by the British Science Association.
- **Parenting Workshops:** A workshop for parents of children preparing for A-level exams and university placements saw 81 attendees, a 60% increase compared to the

previous year. Discussions covered support in school selection, financial aid for higher education, and advocacy in school meetings.

Events

The charity organized three major awareness events: Black History Month, HIV and AIDS, and Smoking Cessation.

Partnership Working

We collaborate closely with other statutory and charitable organisations to improve service delivery and share resources, helping reduce costs.

Community Participation

Community members are involved in every aspect of the charity's work, from need assessments to the planning and evaluation of activities. This ensures the community has a say in how services are delivered.

Festivals

The charity organizes cultural festivals to celebrate the heritage of East African members and promote integration within the broader community.

Sports

Twenty-three football sessions were held in local parks between May and September 2023, fostering social interaction and support within the community.

Exchange Visits

Seven exchange visits were conducted to meet local and regional organisations to share ideas, skills, and resources, particularly in fundraising, training, and event coordination.

Financial Review

Reserves Policy

The trustees have reviewed the charity's reserves. The recent acquisition of the building at 949 Green Lane, Dagenham, RM8 1DJ, will enable the charity to provide most activities at this venue.

Investment Policy and Objectives

The charity's cash reserves are held in bank and deposit accounts.

Plans for Future Periods

The charity plans to expand its activities to meet the growing demand for services. The renovation of the centre at 949 Green Lane will continue, and additional services may be delivered from other venues as necessary. Fundraising will remain a key focus to support the renovation efforts. Networking and partnership work with statutory and voluntary organisations will also be prioritized.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing an annual report and financial statements in accordance with the applicable laws and Accounting Standards (UK GAAP). This includes selecting appropriate accounting policies, making reasonable estimates, and ensuring financial statements give a true and fair view of the charity's financial position.

The trustees are responsible for maintaining proper accounting records and safeguarding the charity's assets, taking steps to prevent and detect fraud and irregularities.

This report has been approved by the trustees and signed on their behalf by:

Dr Mohammed Salim (Secretary)

20 December 2024

East African Education Foundation

STATEMENT OF FINANCIAL ACTIVITIES

For the year ending 31 March 2024

Income & Expenditure Account

		Restricted Funds 2024 Note £	Unrestricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Incoming Resources					
Incoming resources from generated funds:					
<i>Voluntary income</i>	3	-	25,985	25,985	38,434
<i>Activities for generating funds</i>	4	-	18,049	18,049	59,686
Total incoming resources		<u>-</u>	<u>44,034</u>	<u>44,034</u>	<u>98,120</u>
Resources Expended					
Cost of generating voluntary income					
		-	-	-	-
Charitable activities	5	-	17,348	17,348	34,015
Governance Cost	6	<u>-</u>	<u>300</u>	<u>300</u>	<u>450</u>
Total resources expended		<u>-</u>	<u>17,648</u>	<u>17,648</u>	<u>34,465</u>
Net incoming resources / (resources expended) before transfers					
		-	-	-	-
Transfers between Funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement of funds in year		<u>-</u>	<u>26,386</u>	<u>26,386</u>	<u>63,655</u>
Net income / expenditure for the year					
		-	26,386	26,386	63,655
Total Funds brought forward		<u>67,194</u>	<u>766,667</u>	<u>833,861</u>	<u>770,206</u>
Total Funds at 31 March 2024	11	<u><u>67,194</u></u>	<u><u>793,053</u></u>	<u><u>860,247</u></u>	<u><u>833,861</u></u>

East African Education Foundation

STATEMENT OF FINANCIAL ACTIVITIES

Balance Sheet as at 31 March 2024

		2024		2023	
	Note	£	£	£	£
Fixed Assets					
Land & Building	8	754,028	754,028	754,028	754,028
Current Assets					
Cash at Bank and in Hand	9	140,048	140,048	114,662	114,662
			<u>894,076</u>		<u>868,690</u>
Creditors: Amounts falling due					
within one year	10	33,829	33,829	34,829	34,829
Net Current Assets			<u>106,219</u>		<u>79,833</u>
Net Assets			<u><u>860,247</u></u>		<u><u>833,861</u></u>
Charity Funds					
Restricted Funds	11		67,194		67,194
Unrestricted Funds	11		793,053		766,667
			<u><u>860,247</u></u>		<u><u>833,861</u></u>

East African Education Foundation

Notes to the Financial Statements

For the year ended 31 March 2024

Note 1 Basis of preparation

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:

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

1.2 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { 1.1 }.

Note 2 Accounting policies

2.1 INCOME

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting

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.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

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 .

Legacies

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.

Government grants

The charity has received government grants in the reporting period

Tax reclaims on donations and gifts

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.

Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Donated goods

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'.

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.

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Donated services and facilities	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.
Support costs	The charity has incurred expenditure on support costs.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.
Income from membership subscriptions	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.
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP) and are included as an item of other income in the SoFA.
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.

2.2 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.
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.
	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.
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.
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.
Redundancy cost	The charity made no redundancy payments during the reporting period.
Deferred income	No material item of deferred income has been included in the accounts.

Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts
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
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS 102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS 102 SORP.

2.3 ASSETS

Tangible fixed assets for use by charity	<p>These are capitalised if they can be used for more than one year, and cost at least</p> <p>They are valued at cost.</p> <p>The depreciation rates and methods used are disclosed in note 7.</p>
Intangible fixed assets	<p>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 15</p> <p>They are valued at cost.</p>
Investments	<p>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.</p> <p>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</p>
Stocks and work in progress	<p>Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.</p> <p>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.</p> <p>Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.</p>
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.

3 Voluntary Income

	Restricted Funds	Unrestricted Funds	Total Funds	Total Funds
	2024	2024	2024	2023
	£	£	£	£
Donation	-	24,785	24,785	31,687
Grants	-	1,200	1,200	6,747
	-	25,985	25,985	38,434

4 Activities for generating funds

	Restricted	Unrestricted	Total	Total
	Funds	Funds	Funds	Funds
	2024	2024	2024	2023
	£	£	£	£
Rent & hall hire	-	15,755	15,755	27,350
Fund Raising	-	2,294	2,294	32,336
	-	18,049	18,049	59,686

5 Analysis of charitable expenditure

	Direct		
	Charitable	2024	2023
	Activities	Total	Total
	£	£	£
Accountancy fees	300	300	450
Printing and Postage	145	145	170
Maintenance and repairs	887	887	-
Motor Expenses	-	-	228
Equipment Costs	700	700	749
Insurance	444	444	606
Legal fees	250	250	-
Professional fees	-	-	2,690
Software	164	164	20
Consultancy Fee	285	285	4,811
Rent & Rates	3,324	3,324	1,066
Volunteers	56	56	60
Charitable Activities	10,473	10,473	22,030
Utility	620	620	836
Other	-	-	750
	17,648	17,648	34,466

6 Net Incoming / (outgoing) resources

This is stated after charging:

	2024	2023
	£	£
Depreciation of tangible fixed assets	-	-
Accountant's remuneration	300	450
	300	450

7 Taxation

The organisation is a registered charity and no provision is considered necessary for taxation.

8 Tangible Fixed Assets

	Free hold Land Building £	Leasehold Land £	Fixtures & Equipment Total £	Total £
Cost				
At April 2023	754,028	-		754,028
Additions		-	-	-
Disposal	-	-	-	-
At 31 March 2024	754,028	-	-	754,028
Depreciation				
At April 2023	-	-	-	-
<i>Charge for the year</i>	-	-	-	-
Elimination on disposals	-	-	-	-
At 31 March 2024	-	-	-	-
Net Book Value				
At 31 March 2024	754,028	-	-	754,028
At 31 March 2023	754,028	-	-	754,028

9 Current Assests

	2024	2023
	£	£
Prepayments	-	-
Cash in Hand & Bank	140,048	114,662
	140,048	114,662

10 Creditors: (Falling due within one year)

	2024	2023
	£	£
Loan for the property	26,329	31,329
Accruals	450	500
Loan - others	7,050	3,000
	33,829	34,829

11 Statement of funds

	Brought Forward	Incoming Resources	Resources Expended	Carried Forward
	£	£	£	£
Unrestricted Funds				
General Funds	766,667	44,034	17,648	793,053
Restricted Funds				
Fund Raising	-	-	-	-
Other	67,194	-	-	67,194
Total Funds	833,861	44,034	17,648	860,247

Independent Examiner's report to the trustees/directors of East African Education Foundation.

I report on the accounts for the year ended 31 March 2024 which are set out on pages 2 to 9.

Respective responsibilities of trustees/Directors and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees/directors consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed. It is my responsibility to:

- examine the accounts under section 43 of the 1993 Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 43(7)(b) of the 1993 Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees/directors concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 41 of the 1993 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Acthave not been met ; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

10 January 2025

Olusola Olalekan Shokunbi FCCA
Paul Victoria Accountants
2nd Floor, 134 South street, Romford, Essex RM1 1TE