AFRICAN REVIVAL

England & Wales · Charity number 1108718

Details

Status	Registered
Legal form	Charitable company
Company number	05169063
Registered	2005-03-24
Register	View on the Charity Commission register

Contact

Address	Woodhall Barns Hungry Hill Lane Send Woking Surrey GU23 7LG
Phone	07769712661
Email	info@africanrevival.org
Website	www.africanrevival.org

Activities

Objects: (A) THE RELIEF OF POVERTY AND SICKNESS AND THE ADVANCEMENT OF EDUCATION AMONGST THE POOREST COMMUNITIES IN AFRICA (B) THE RELIEF OF FINANCIAL NEED AND SUFFERING AMONG VICTIMS OF NATURAL OR OTHER KINDS OF DISASTER IN THE FORM OF MONEY (OR OTHER MEANS DEEMED SUITABLE) FOR PERSONS, BODIES. ORGANISATIONS AND/OR COUNTRIES AFFECTED [INCLUDING THE PROVISION OF MEDICAL AID].

Activities: Our Vision is an Africa where every child has equal access to quality education. We don't just build infrastructure and provide livelihood and education projects; we empower whole communities - working with pupils, teachers and parents to transform schools into thriving learning environments that build better futures.

Downloaded from opencharities.uk/ew/1108718

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, The Prevention Or Relief Of Poverty, Economic/community Development/employment
- **Who:** Children/young People

Geography

- **Area of benefit:** AFRICA.
- South Sudan
- Uganda
- Surrey

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£651,279	£643,889	£329,514	12
2024-03-31	£492,154	£618,024	-	-
2023-03-31	£505,760	£614,704	£458,975	13
2022-03-31	£643,184	£461,771	£568,057	13
2021-03-31	£453,798	£423,590	-	-

Trustees

Name	Role	Appointed
Carl Anthony Shuker	Chair	2026-06-10
Damian Arnold		2025-12-11
HILARY MARGARET WILSON		2022-03-17
Ian Clark		2018-03-15
LEONARD BEIGHTON		
Mark McIlquham		2025-12-11
Nicola Catherine Corp		2025-06-10
Rev Timothy Ajayi		2025-03-20
Susan Hoysted		2025-12-11

Downloaded from opencharities.uk/ew/1108718

AFRICAN REVIVAL

England & Wales - Charity number 1108718

Accounts

Charity registration number 1108718 (England and Wales)

Company registration number 05169063



Investing in Education

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

AFRICAN REVIVAL

LEGAL AND ADMINISTRATIVE INFORMATION

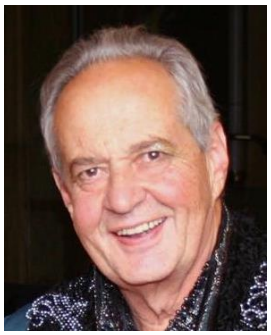
Trustees	Mr A Allen Mr G James Mr L Beighton Mr B Stevens Mr I Clark Mrs J Sarpong Ms H Wilson Rev T Ajayi	 (Appointed 20 March 2025)
Charity number (England and Wales)	1108718	
Company number	05169063	
Principal address	Woodhall Barns Hungry Hill Lane Send Surrey GU23 7LG	
Registered office	Woodhall Barns Hungry Hill Lane Send Surrey GU23 7LG	
Independent examiner	Frances Wilde FCCA DChA Warner Wilde Limited Chartered Certified Accountants 4 Marigold Drive Bisley Surrey GU24 9SF	

AFRICAN REVIVAL

CONTENTS

	Page
Trustees' report	1 - 11
Independent examiner's report	12
Statement of financial activities	13
Balance sheet	14
Statement of cash flows	15
Notes to the financial statements	16 - 26

Chairman's Statement – For the Year Ended 31 March 2025



As we complete African Revival's 19th year since registration in 2005, we are looking forward to achieving even more in our milestone 20th. In another challenging year for the global charity sector, punctuated by ongoing conflict in Ukraine, Palestine and more locally to where we work; in DRC, Sudan and South Sudan, African Revival has continued to succeed in its mission to improve the quality of education for thousands of children, at a time when the need is as high as ever.

Internally, we start the new financial year with a fresh team, following promotion of Abi Dar from Programme Fund Manager to Executive Director in October 2024, and an opportunity to refine and modernise our approach, operational systems and strategy. We continue to focus where the need is greatest and work with African communities to support them to make improvements themselves, ensuring sustainability and long-term commitment to positive change.

This year, in northern Uganda, we have established a further 20 empowering Girls' Advocacy Clubs at schools in Omoro District; expanded our Read Together project to improve literacy with libraries, books and teacher training; completed our successful Mega Phonics teacher training programme and begun expansion into 10 more rural schools in Kitgum District, and completed our Step Up project, leaving five established low-cost nurseries functioning independently. We have sustained eco-friendly construction in Koboko District, with another three classroom blocks, rainwater harvesting tanks, and latrines either completed or started, as well as classroom furniture, and a complete school handed over to the community of Morimo Primary School. Without our support, the children in these remote schools would be learning outside under trees, in rickety makeshift structures, or in overcrowded classrooms, without furniture. This year, we also supported a partnership between Hinchley Wood School in Surrey and Mama Cave Primary School in Gulu, to refurbish two classrooms.

In November, I visited over 30 schools in Maridi and Ibba counties in South Sudan, which ranks second from last in the UN Human Development index and where the need for support is evident, with ever-present challenges from conflict, health epidemics, food shortage, inflation and poverty. The majority of children – millions of them – are not receiving an education. We have now worked continuously in South Sudan since 2007. This year, three schools were prioritised for infrastructure support, and we are currently building eco-friendly classroom blocks with furniture, rainwater harvesting tanks and latrines simultaneously at Daylight, Town and Kozi Primary Schools. We have also continued our teacher training programme for 20 teachers in Maridi and have delivered 3,300 books donated by Book Aid International, with another shipment of 4,778 books on the water.

In Zambia, we have almost completed the wind-down of our original operation and our 19 years of work in the Kalomo and Zimba Districts of Southern Province, following the decision by our Board last year to focus on the much greater need in Uganda and, particularly, South Sudan. As promised, the Zambian government has prioritised investment to ensure universal access to quality primary and secondary education in suitably furnished and equipped classrooms, so we feel confident we are leaving our supported schools in good hands, as they continue to thrive. During this year, we successfully built our first classroom block made with eco-friendly interlocking bricks in Zambia, at Nachoncho Primary School; we completed our final rainwater harvesting and latrines project at Siampondo Primary School, in partnership with Just a Drop, and we distributed the last Read Together wheelable libraries and books. We depart proud of our legacy of support for 47 schools and over 24,500 children in Zambia and thank our incredible staff team; Country Manager, Godwin Kamangala and Construction Supervisor, Dave Sangweni, for their many, many years of loyal service, as well as the numerous funding partners, donors, and communities who have worked in partnership with us there.

Whilst fundraising remains challenging due to global events, particularly for smaller charities, we are grateful to our fantastic supporters, particularly following our most successful annual ball event to date, last September, which raised more than £200,000. We would particularly thank the faithfulness and support of the Rasche Family Charitable Trust and the Adam Handling Group, along with many others. We look forward to this year's event, celebrating our 20th year and hoping for an even better outcome, so we can reach more communities, schools and children.

Our aim remains to enable rural communities to sustainably move forward and grow, armed with a good basic education. We continue to see children emerging to become nurses, teachers, doctors and farmers, with an increasing cohort going onto university and further education. None of this would be possible without teamwork and I sincerely thank our very many donors, the Board of Trustees, our dedicated staff team, both in the UK and Uganda, our volunteers, and international partners for their continued support.

Please take a moment to read our Review of the Year, for greater insight into our work and the impact that it is having.



Anthony Allen – Founder & Chair of Trustees

Date: 05.11.2025

Trustees' Report - For the Year Ended 31 March 2025

The Trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statement serves the purpose of both a Trustees' report and a Directors' report under company law. The Trustees confirm the financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Since the Charity qualifies as “small” under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Aims, Objectives and Activities

a. Aims

The charity's aims, as set out in the objects clause contained within the company's Memorandum and Articles of Association are:

- The relief of poverty by the support and maintenance of self-sustaining projects in Africa, having particular regard to:-
- The poorest communities, working particularly in the fields of food security, water, health, education and micro-finance to uplift the family and the well-being of children.
- Supporting projects in such a way that can be used to inspire other communities to share best practice.
- Providing support, advice and assistance over the long term to ensure the continued viability of self-sustaining communities.
- The relief of financial need and suffering where the challenges posed by acute poverty and deprivation result in very negative consequences for individuals, groups, organisations and specific localities within targeted countries that are affected and the provision of aid where it is needed.

b. Objectives

African Revival’s objectives fall into the main category of improving access to quality education in sub-Saharan Africa. We believe strongly in the power of education to change lives; by building schools, training teachers and providing the resources that schools need, we can help break the cycle of poverty and offer inspiration and opportunity to Africa’s future generations.

c. Activities

Our key activities relate to our main objective around education and include:

- Infrastructure projects to improve school facilities. These include classrooms but also the provision of clean water, latrines and changing/washrooms to improve sanitation and hygiene.
- Girls’ Advocacy Clubs programme, to keep girls in education.
- Work to support teachers, acknowledging that without inspiring teaching, children cannot excel in their exams and hence improve their future prospects.

- Provision of teaching and learning materials, including textbooks, learning aids and classroom furniture, to improve the quality of education received by pupils within the classroom.
- Work with parents on microfinance schemes (VSLAs – Village Savings & Loan Associations) to encourage them to save collectively and invest in their children's education and their own Livelihoods, as well as strengthening social bonds between and within communities.

d. Public Benefit

The trustees have complied with the duty in Section 17 of the Charities Act 2011, to have due regard for the Charity Commission's general guidance note, "Charities and Public Benefit" when reviewing the charity's aims and objectives and in planning its future activities. In particular, they consider how planned activities will contribute to the aims and objectives they have set.

Achievements and Performance

African Revival's Vision

Our Vision is an Africa where every child has equal access to quality education.

We don't just build infrastructure and provide livelihood and education projects; we empower whole communities – pupils, teachers, and parents – to transform schools into thriving learning environments that build brighter, better futures.

Mission

Our mission is to transform schools in Africa into effective and thriving teaching and learning environments – schools in which skilled and motivated teachers are supported by the parents and community in providing quality education to pre-primary and primary school children.

Values

Every member of African Revival – Investing in Education, whether staff or volunteer, shares the same core values. These are the backbone of our organisational principles.

1. Rigorous and Results-focused
We are results-focused in all that we do. From planning to implementation, we aim to ensure that we create a positive impact for those we support. We rigorously monitor and evaluate all our programmes and projects and guarantee that we will constantly learn from our work. We make sure that what we do is as efficient as possible and contributes to sustainable long-term outcomes.

2. Transparent and Accountable
We are accountable to our donors, partners, and most of all to the children in the schools we support. It is our responsibility to use our resources as effectively and efficiently as possible, and to that end, we provide transparent information about our programme performance.

3. Responsive and Sustainable
We seek to develop and maintain long-term relationships with all our supporters and partners, without whom the barriers to quality education cannot be overcome. We are dedicated to responding to need, being flexible in our approach and ensuring that the impact we have is long-lasting and sustainable. This includes sustainable methods of construction.

Start & End

We start where the need is greatest, the community is committed, and the school has been operating for several years with established land rights. We end our support for schools once we are satisfied that our work with the community has achieved the provision of a quality education which is sustainable in the long-term. Although the level of education in African Revival supported schools is basic, they perform significantly better than others in the same districts and the quality of education provided in those schools is materially improved through our work.

Review of the Year

Project Highlights, April 2024 to March 2025

Improving Literacy in Partnership with Book Aid International: We received further shipments of primary-age fiction and non-fiction books donated by Book Aid International this year; into Uganda (2,226 books on the water), Zambia (3,813 books delivered to 19 schools) and South Sudan (3,300 books delivered to 15 schools and a further 4,778 books on the water). These books support work we have already done at these schools to improve the quality of education, and our Read Together project, which we expanded in Uganda at the start of 2025. Schools are provided with wheelable libraries, to improve storage and accessibility of books, Phonics and read aloud training for teachers, as well as encouragement to establish reading clubs to improve pupils' reading, comprehension, writing and English-speaking skills and instil a love of reading.

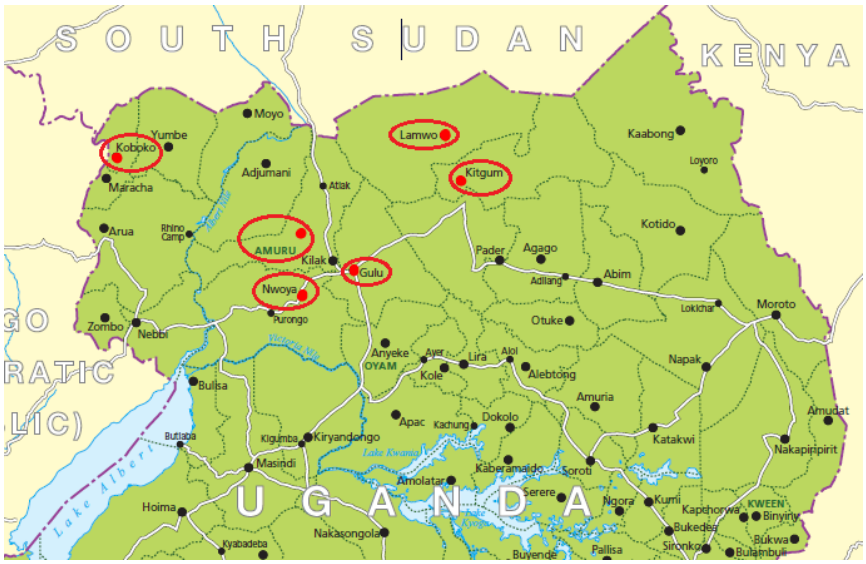




Pupils enjoying their new wheelable libraries and books at Labala Primary School in Uganda (left) and Siamoono Primary School in Zambia (right)

Uganda

Map of where we work in Northern Uganda – Office in Gulu (Nwoya, Amuru, Koboko, Lamwo, Kitgum)



Girls' Advocacy Clubs: This year, we completed our 2024 project in Nwoya District and established a further 20 empowering clubs for girls in Omoro District (near Gulu City), bringing the total number established (and still meeting) in northern Uganda to 83 clubs since 2022. With support of senior female teachers, the clubs provide girls with a safe space to discuss challenges and create change within their communities. Girls are provided with assertiveness and menstrual health management (MHM) training, and informative MHM comic books. Since last year, we have included reusable sanitary pad-making workshops as one of the clubs' activities, run by Lutino Adunu, the enterprise of a local lady. The workshops are hugely successful and well-received and are attended by invited boys and parents, as well as girls' club members, fostering support and understanding for girls' challenges. We plan to continue this project next year by establishing 20 more clubs in a neighbouring district.



Reusable sanitary pad-making workshop taking place at Koch Amaa Primary School, Nwoya District

Eco-friendly Construction in Koboko District: During this year, we added to our legacy (started in 2016) of building infrastructure for remote rural schools in this refugee-hosting district in the far north of Uganda. We constructed our 11th complete school at Morimo, including a three-room classroom block (CRB), furnished with 54 three-seater desk benches, three teacher tables and chairs; five stances of girls' drainable latrines (with a changing room), five stances of boys' latrines, two stances of staff latrines; a 20,000L rainwater harvesting tank (RWHT); and over 320 new trees planted – a mixture of species, to provide fruit, nuts and shade and ensure a good chance of survival. We also completed construction of two new CRBs, with attached RWHTs at Barifa and Busia Primary Schools. Furthermore, we provided additional classroom furniture, built latrines for pupils and staff and commenced construction of the fourth classroom block we have provided for Busia Primary School, which is located on the three-way border with DRC and South Sudan, and where enrolment continues to rise beyond 2,400 children – an increase of over 1,000 since our last annual report. All construction used eco-friendly ISSB, in partnership with Haileybury Youth Trust, who train youths in ISSB block making and building skills as part of our contract. Next year, our planned Revive & Thrive project will aim to guide staff to improve school leadership and management, and empower strong headteachers to inspire and train others – starting with our schools in Koboko District as a pilot.



New classroom block, rainwater harvesting tank and latrines nearing completion at Morimo Primary School

Step Up: With funding from Educational Opportunity Foundation (formerly known as the British Foreign Schools Society - BFSS), we have established five low-cost Early Childhood Development (ECD) nurseries at primary schools in Amuru District. The nurseries were supported with furniture, books and classroom resources, including wooden building blocks, as well as training on how to teach Phonics for the volunteer teachers. Although this three-year project ended in November 2024, the nurseries are still running independently and the five schools are now part of our Read Together project, as we continue to support them to improve literacy for both nursery and primary pupils.





Distribution of locally-made wooden building blocks at Palwong Nursery (left) and graduation of nursery pupils leaving for P1 at Juba Road Nursery and Primary School (right)

Zambia

Closure of Our Zambian Operation: After 19 years working in the Kalomo and Zimba Districts of Southern Province, supporting 47 schools and improving access to and quality of education for over 24,500 children, our Board took the difficult decision to wind down our Zambian operation this year, for a number of reasons. A local team at retirement age and increasing difficulty in finding practical projects in the vicinity of our base in Kalomo were factors, along with the Zambian government's prioritised investment to ensure universal access to quality primary and secondary education in suitably furnished and equipped classrooms. The closure will enable African Revival to focus on projects in Uganda and South Sudan, where there is a much greater need. As we finalise the closure at the end of this financial year, we feel confident we are leaving a positive and lasting legacy in Zambia, including the last few projects we have recently completed.

Eco-friendly Construction of a Classroom Block: This year, with funding from Guernsey Overseas Aid and Development Commission (GOAC), construction of the first classroom block to be built by African Revival using ISSB in Zambia was completed at Nachoncho Primary School. Over 100 desk benches were also provided, so children no longer have to study sitting on the floor.



Sanitation: For our final project in Zambia, we completed construction of latrines for pupils and staff, with a rainwater harvesting tank, at Siampondo Primary School, in partnership with Just a Drop.



South Sudan

African Revival has been working in South Sudan for over 15 years. Following decades of violence and civil war, South Sudan is one of the poorest and least developed countries in the world, ranking second-to-last in the UN's Human Development Index. The need for support is huge - infrastructure, sanitation and public services are lacking and many South Sudanese people are displaced. South Sudan is one of the toughest places in the world to get and complete an education, particularly for girls. We estimate only 1 in 5 children are in school in Western Equatorial State, where we work. There are several community schools established in the counties of Ibba and Maridi, but almost all are lacking basic facilities and qualified/trained teachers.



Maps of where we work in Western Equatorial State, South Sudan



Teacher Training: We are providing 20 volunteer teachers in Maridi with basic training, in partnership with Yei Teacher Training College. Sessions 1 & 2 of Year One took place in September 2024 and January 2025 respectively, with the final two sessions planned for next year.

Right: Some of the trainee teachers



Eco-friendly Construction at Remote Rural Schools: During this year, we have supported several schools in Ibba and Maridi with basic infrastructure, all built using ISSB. We completed construction of latrines for pupils and staff at Baguya Pimary School, and funded refurbishment of the roof of a classroom block at St. Paul's Manikakara Primary School. We constructed a furnished 1x4 CRB with RWHT and latrines for pupils and staff (part-funded by GOAC) at Mamenze Primary School, as well as another 1x4 CRB with RWHT at Hope Primary School. At the start of the year, we commenced construction at three more schools simultaneously; thereby reducing materials costs by buying in bulk. We will provide another 1x4 CRB at Town Primary and Secondary School (our second block at this school), and 1x4 CRBs, RWHTs and latrines at Daylight and Kozi Primary Schools.




Pupils enjoying their new classrroom at Hope Primary School (left) and construction underway at Daylight Nursery & Primary School (right)

Financial review

Income for the financial year 2024/2025 = £651K, and expenditure = £644K

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The trustees' policy in respect of reserves is to maintain unrestricted funds at such a level as will provide African Revival with sufficient working capital to carry on its existing activities and remain viable in the longer term. The trustees estimate that the level of unrestricted reserves currently required approximates to £100k. This gives the charity the flexibility to sustain longer term projects and retain sufficient funds to maintain its activities in the event of a funding shortfall. Reserves were £330K at the end of the year, of which £209K were restricted, leaving unrestricted reserves of £121K. Unrestricted Reserves at 31st March include a provision of £25k for vehicle replacement.

c. Risk Management

The trustees have an on-going policy of reviewing, identifying and mitigating the operational, financial and strategic risks to which the charity is exposed both in the UK and in Africa. The charity operates in areas where there can be periodic instability. This can impact on the level of support we can provide. The risks to stability are reviewed on a regular basis. There have been no significant events in the 2024-2025 year. We do not hold any financial investments and we are not aware of any factors likely to affect the financial performance going forward.

Structure, governance and management

a. Governing document

African Revival is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

b. The Board of Trustees

The Board is the main policy-making body of the charity. The trustees are selected based on their expertise, skills, knowledge, and the benefits they can bring to the charity. We actively recruit trustees to strengthen skills and fairly represent the diverse communities we serve. As well as attending quarterly Board Meetings, all Trustees form part of quarterly sub-committees – either Finance & Audit or Programme & Fundraising.

We completed the year with 8 Trustees – Anthony Allen (Founder & Chairman), Glen James (Vice Chairman), Bernard Stevens (Treasurer), Leonard Beighton, Ian Clark, Joyce Sarpong, Hilary Wilson and Timmy Ajayi.

In March 2025, Roy De Boise and Catherine Inch resigned from their roles and Timmy Ajayi was appointed.

c. Statement of trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

d. Summary of personnel changes during the reporting period

UK:
Interim CEO - Elaine Miller (fixed term 11 March - 10 June 2025)
Executive Director - Sara Stewart (appointed June 2024, resigned Sept 2024); Abi Dar (promoted Oct 2024)
UK staff: a Finance Manager and a Programmes & Fundraising Assistant .
Uganda: 4 permanent and 3 project staff.
Zambia: 2 permanent staff.
South Sudan: We have no employees resident in South Sudan, choosing instead to work with local partners, with liaison managed through our UK and Uganda offices.

e. Arrangements for setting pay and remuneration of key management personnel

The Executive Director proposes pay increases in line with current inflation to the Board.

f. Related party relationships

The Allen Trust, a related party of Tony Allen, is one of the main donors to African Revival.

Disclosure of information for the purpose of independent financial review

Each of the persons who are trustees at the time when this trustees' report is approved has confirmed that:

- so far as that trustee is aware, there is no relevant audit information of which the charity's financial examiners are unaware,

and

- that trustee has taken all the steps that ought to have been taken as a trustee in order to be aware of any relevant audit information and to establish that the charity's examiners are aware of that information.

Independent financial review examiners

The auditors, Warner Wilde, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

The trustees' report was approved by the Board of Trustees and signed on their behalf by:



Mr ADM Allen - Chairman

Date: 05.11.2025

AFRICAN REVIVAL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF AFRICAN REVIVAL

I report to the trustees on my examination of the financial statements of African Revival (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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 that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or

4 the financial statements 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 financial statements 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 financial statements to be reached.



Frances Wilde FCCA DChA
Warner Wilde Limited
Chartered Certified Accountants
4 Marigold Drive
Bisley
Surrey
GU24 9SF
Date: 11th November 2025

AFRICAN REVIVAL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income and endowments from:							
Donations and legacies	**3**	78,497	239,161	317,658	169,296	118,390	287,686
Other trading activities	**4**	220,143	108,350	328,493	125,150	73,910	199,060
Investments	**5**	4,024	-	4,024	4,733	-	4,733
Other income	**6**	1,104	-	1,104	675	-	675
Total income		303,768	347,511	651,279	299,854	192,300	492,154
Expenditure on:							
Raising funds	**7**	136,416	-	136,416	116,315	-	116,315
Charitable activities	**8**	141,657	365,816	507,473	163,798	337,911	501,709
Total expenditure		278,073	365,816	643,889	280,113	337,911	618,024
Net income/(expenditure)		25,695	(18,305)	7,390	19,741	(145,611)	(125,870)
Transfers between funds		(20,667)	20,667	-	(52,285)	52,285	-
Other recognised gains and losses:							
Other losses	**14**	(3,944)	-	(3,944)	6,470	(13,507)	(7,037)
Net movement in funds	**10**	1,084	2,362	3,446	(26,074)	(106,833)	(132,907)
Reconciliation of funds:							
Fund balances at 1 April 2024		119,720	206,348	326,068	145,794	313,181	458,975
Fund balances at 31 March 2025		120,804	208,710	329,514	119,720	206,348	326,068

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

AFRICAN REVIVAL

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	**15**		220		523
Current assets					
Debtors	**16**	84,026		76,828	
Cash at bank and in hand		279,232		345,802	
		363,258		422,630	
Creditors: amounts falling due within one year	**17**	(33,964)		(97,085)	
Net current assets			329,294		325,545
Total assets less current liabilities			329,514		326,068
The funds of the charity					
Restricted income funds	**20**		208,710		206,348
Unrestricted funds	**21**		120,804		119,720
			329,514		326,068

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 5th November 2025

.....

Mr A Allen

Trustee

Company registration number 05169063 (England and Wales)

AFRICAN REVIVAL

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Cash flows from operating activities					
Cash absorbed by operations	**24**		(70,594)		(147,769)
Investing activities					
Investment income received		4,024		4,733	
Net cash generated from investing activities			4,024		4,733
Net cash generated from financing activities			-		-
Net decrease in cash and cash equivalents			(66,570)		(143,036)
Cash and cash equivalents at beginning of year			345,802		488,838
Cash and cash equivalents at end of year			279,232		345,802

1 Accounting policies

Charity information

African Revival is a private company limited by guarantee incorporated in England and Wales. The registered office is Woodhall Barns, Hungry Hill Lane, Send, Surrey, GU23 7LG.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

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 under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	30%
Computers	30%
Motor vehicles	30%

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet 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.

1 Accounting policies **(Continued)**

Basic financial assets

Basic financial assets, which include debtors 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 transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans 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. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

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.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	52,304	40,995	93,299	92,029	61,669	153,698
Legacies	-	-	-	61,000	5,000	66,000
Grants	26,193	198,166	224,359	16,267	51,721	67,988
	78,497	239,161	317,658	169,296	118,390	287,686

4 Income from other trading activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fundraising events	220,143	108,350	328,493	125,150	73,910	199,060

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	4,024	4,733

6 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	1,104	675

7 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Other fundraising costs	115,383	98,205
Staff costs	21,033	18,110
	136,416	116,315

8 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Direct costs		
Staff costs	104,348	132,712
Education Project Costs	336,137	298,011
	440,485	430,723
Share of support and governance costs (see note 9)		
Support	26,750	25,524
Governance	40,238	45,462
	507,473	501,709
Analysis by fund		
Unrestricted funds	141,657	163,798
Restricted funds	365,816	337,911
	507,473	501,709

9 Support costs allocated to activities

	2025	2024
	£	£
Depreciation	304	1,553
Other costs	5,570	9,579
Motor vehicles costs	2,383	3,869
Rent	3,181	3,189
Travel	5,762	2,256
Telephone & internet	1,547	1,605
Computer maintenance & consumables	2,229	1,400
Bank fees	1,062	960
Insurance	1,136	682
Printing, postage & stationery	529	431
Staff benefits	3,047	-
Governance costs	40,238	45,462
	66,988	70,986
Analysed between:		
Charitable activities	66,988	70,986

	2025	2024
Governance costs comprise:	£	£
Staff costs	35,160	35,622
Independent examination fee	2,494	9,840
Other costs	2,584	-
	40,238	45,462

10 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements (or full audit for years prior to 2025)	2,494	9,840
Depreciation of owned tangible fixed assets	304	1,553

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

12 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
UK	3	3
Uganda	7	7
Zambia	2	3
Total	12	13

Employment costs	2025 £	2024 £
Wages and salaries	153,045	174,517
Social security costs	4,986	9,137
Other pension costs	2,510	2,790
	160,541	186,444

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	100,749	109,528

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Other gains and losses

Gains/(losses) upon:	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Foreign exchange	3,944	-	3,944	(6,470)	13,507	7,037

15 Tangible fixed assets

	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 April 2024	11,549	10,017	54,364	75,930
At 31 March 2025	11,549	10,017	54,364	75,930
Depreciation and impairment				
At 1 April 2024	11,549	10,017	53,840	75,406
Depreciation charged in the year	-	-	304	304
At 31 March 2025	11,549	10,017	54,144	75,710
Carrying amount				
At 31 March 2025	-	-	220	220
At 31 March 2024	-	-	523	523

16 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Trade debtors	10,894	44,071
Prepayments and accrued income	73,132	32,757
	84,026	76,828

17 Creditors: amounts falling due within one year

	Notes	2025	2024
		£	£
Other taxation and social security		1,798	3,394
Deferred income	18	27,578	79,282
Trade creditors		1,314	-
Other creditors		774	1,162
Accruals		2,500	13,247
		33,964	97,085

18 Deferred income

	2025	2024
	£	£
Other deferred income	27,578	79,282

Deferred income is included in the financial statements as follows:

18 Deferred income **(Continued)**

	2025	2024
	£	£
Deferred income is included within:		
Current liabilities	27,578	79,282
Movements in the year:		
Deferred income at 1 April 2024	79,282	34,567
Released from previous periods	(79,282)	(34,567)
Resources deferred in the year	27,578	79,282
Deferred income at 31 March 2025	27,578	79,282

19 Retirement benefit schemes

	2025	2024
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	2,510	2,790

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

20 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 March 2025
	£	£	£	£	£	£
Education	2,838	300	-	(7,086)	-	(3,948)
Sanitation	2,194	1	-	-	-	2,195
Livelihoods	20,642	-	-	(10,987)	-	9,655
Uganda	100,488	133,515	(129,817)	36,570	-	140,756
Zambia	53,878	10,926	(30,846)	(12,516)	-	21,442
South Sudan	26,308	202,769	(205,153)	14,686	-	38,610
	206,348	347,511	(365,816)	20,667	-	208,710

20 Restricted funds **(Continued)**

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 March 2024 £
Education	(1,296)	426	-	5,839	(2,131)	2,838
Sanitation	405	75	-	17,039	(15,325)	2,194
Livelihoods	7,163	-	-	15,903	(2,424)	20,642
Uganda	168,697	106,201	(176,733)	7,265	(4,942)	100,488
Zambia	47,166	43,190	(26,413)	(20,761)	10,696	53,878
South Sudan	91,046	42,408	(134,765)	27,000	619	26,308
	313,181	192,300	(337,911)	52,285	(13,507)	206,348

Uganda: Construction in Koboko District, refurbishment of classrooms, provision of classroom furniture and educational resources, improving literacy using Phonics methodology and establishment of 40 Girls' Advocacy Clubs and five low-cost ECD Nurseries.

Zambia: Provision of donated story books and wheelable libraries to improve literacy and construction of a classroom block, latrines and a rainwater harvesting tank.

South Sudan: Teacher training, provision of story books and construction of classroom blocks and latrines, with rainwater harvesting tanks.

21 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 March 2025 £
Vehicle Replacement	25,371	-	-	-	-	25,371
General funds	94,349	303,768	(278,073)	(20,667)	(3,944)	95,433
	119,720	303,768	(278,073)	(20,667)	(3,944)	120,804

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 March 2024 £
Vehicle Replacement	21,610	2,955	-	150	656	25,371
General funds	124,184	296,899	(280,113)	(52,435)	5,814	94,349
	145,794	299,854	(280,113)	(52,285)	6,470	119,720

22 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	220	-	220
Current assets/(liabilities)	120,584	208,710	329,294
	120,804	208,710	329,514

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	523	-	523
Current assets/(liabilities)	119,197	206,348	325,545
	119,720	206,348	326,068

23 Related party transactions

The Allen Trust gave a grant of £13,108 during the year, of which the Chair of African Revival, is also the Chair of The Allen Trust. (2024 - none).

24 Cash absorbed by operations	2025 £	2024 £
Surplus/(deficit) for the year	7,390	(125,870)
Adjustments for:		
Investment income recognised in statement of financial activities	(4,024)	(4,733)
Foreign exchange differences	(3,944)	(7,037)
Depreciation and impairment of tangible fixed assets	303	1,553
Movements in working capital:		
(Increase) in debtors	(7,198)	(47,223)
(Decrease)/increase in creditors	(11,417)	35,541
(Decrease)/increase in deferred income	(51,704)	79,282
Cash absorbed by operations	(70,594)	(68,487)

25 Analysis of changes in net funds

The charity had no material debt during the year.

AFRICAN REVIVAL

England & Wales - Charity number 1108718

Accounts

Registered number: 05169063
Charity number: 1108718

Investing in Education

AFRICAN REVIVAL

(A Company Limited by Guarantee)

Trustees' Report and Financial Statements

For the Year Ended 31 March 2024

AFRICAN REVIVAL

(A Company Limited by Guarantee)

Contents

	Page
Reference and Administrative Details of the Charity, its Trustees and Advisers	1
Chairman's Statement	2 - 3
Trustees' Report	5 - 15
Independent Auditors' Report on the Financial Statements	16 - 18
Summary of Personnel Changes	4
Statement of Financial Activities	19
Balance Sheet	20 - 21
Statement of Cash Flows	22
Notes to the Financial Statements	23 - 45

AFRICAN REVIVAL

(A Company Limited by Guarantee)

Reference and Administrative Details of the Charity, its Trustees and Advisers For the Year Ended 31 March 2024

Trustees	Mr ADM Allen, Chair Mr GW James, Vice Chair Mr LJH Beighton Mr B J Stevens Mr R De Boise Ms S Srai-Chohan (resigned 20 December 2023) Mr I E Clark Mrs JG Sarpong Ms H Wilson Ms C Inch Mrs E Miller (appointed 28 December 2023, resigned 10 March 2024)
Company registered number	05169063
Charity registered number	1108718
Registered office	Woodhall Barns Hungry Hill Lane Send Surrey GU23 7LG
Independent auditors	Xeinadin Audit Limited Chartered Accountants Statutory Auditors 12 Conqueror Court Sittingbourne Kent ME10 5BH

AFRICAN REVIVAL

(A Company Limited by Guarantee)

Chairman's Statement
For the Year Ended 31 March 2024

The chairman presents his statement for the year.



This year has been a period of change, recovery, and expansion for African Revival.

Our strategy at African Revival is to work in areas where we can have a significant positive impact. We engage in sustainable projects with local African communities, helping and encouraging them to become self-reliant. Our goal is to ensure long-term commitment to school projects and to equip schools with appropriate staff, infrastructure, equipment, and materials. By doing so, we aim to improve the quality of education and empower teachers, school management committees, and local community leaders. Our interventions are designed to improve educational attainment and nurture community commitment to this goal. We gradually reduce our support once the community can sustain access to quality education independently.

In Northern Uganda we work closely with district education officials to deliver high quality education programmes. We have expanded our successful Girls Advocacy Clubs to a further 20 schools in Nwoya District, initiated a teacher training programme of Mega Phonics, and introduced low-cost nursery education at five schools through our Step Up project. We are committed to improving school infrastructure through the building of classrooms, latrines, rainwater harvesting tanks and playgrounds at remote rural schools in the Koboko District. I am forever grateful to the Rasche Family Charitable Trust who have committed generous donations each year to help us build ten schools since 2018. Without our support, the children would be learning outside under trees or in rickety makeshift structures.

In South Sudan earlier this year, I visited 40 schools in Maridi and Ibba, an area we have been working in since 2008. Our support to improve the quality of education has had a significant impact in improving the lives and prospects of children and communities. South Sudan has the highest poverty rate in the world with 7 in 10 people living in extreme poverty - exacerbated by inflation, low agricultural production, rising food commodity prices and currency depreciation. There are severe economic challenges and a need for substantial humanitarian and developmental aid. Up to 2.4 million children are not receiving an education, the highest proportion of out-of-school children in the world.

Recently, we began implementing a three-year 'Thrive South Sudan' plan, which includes building classrooms, latrines, and rainwater harvesting tanks, using eco-friendly ISSB technology, training teachers, and delivering scholastic materials. The transformation is staggering, and I give special thanks to our partnerships with Adam Handling Limited for three school buildings and latrines and Robertsons for bringing play to our schools – much to the delight of thousands of children. Please let me know if you would like to help fund our projects or read an interim report.

In Zambia, where our operations were first established in 2005, we have been working primarily in the Kalomo and Zimba areas of Southern Province. Most of the 47 schools we support are in Kalomo District, where our in-country office is based. Recently, there have been significant positive changes in the educational environment in Zambia. President Hakainde Hichilema has prioritized government investment in education, abolishing all fees for primary and secondary schools from January 2022 and setting ambitious plans for free tertiary education for all. This broad and far-reaching government support aims to ensure universal access to quality primary and secondary education in suitably furnished and equipped classrooms. We welcome these changes, as they promise much better access to good quality education throughout the country.

Given our extensive and successful work in Kalomo District and the Zambian government's new, and very welcome, educational investment policies, it has become challenging to find further suitable projects in and around Kalomo. Expanding our work to neighbouring areas would significantly increase costs due to travel time and vehicle wear and tear. Without reorganizing our staff and infrastructure in Zambia, we can no longer deliver good value for money to our donors for managing further projects there.

We are committed to three more construction projects in Zambia: building latrines and rainwater harvesting tanks at Chalinga and Siampondo Primary Schools and a classroom block at Nachoncho Primary School. In the coming months, we will continue delivering donated books through our partnership with Book Aid International and our innovative Read Together Libraries, combined with setting up lending libraries and arranging workshops for teachers designed to help them encourage their pupils to read and once these projects are completed successfully or placed on a sustainable footing, we plan to wind down our operations in Zambia by the end of March 2025. The need for our support in Uganda and South Sudan is now far greater than in the communities we have been working with in Zambia. We are confident that our work in Zambia over a period of 20 years has achieved a lasting positive impact. It is a legacy of which all those who have helped and supported our projects there, whether our donors, our staff or the communities themselves, can be proud and we are very grateful to them all.

Chairman's Statement (continued)
For the Year Ended 31 March 2024

Whilst fundraising remains challenging due to the global economic climate, we are buoyed by the commitment of our supporters in our forthcoming fundraising efforts, including a greater than ever attendance expected at our annual Ball in September. I extend my gratitude to our donors, the Board of Trustees, staff, volunteers, and international partners for their continued support. I would also like to welcome our new Executive Director Sara Stewart who joined in June 2024. Please take a moment to read our Review of the Year for greater insight into our work and the impact that it is having.



Anthony Allen - Founder & Chair of Trustees
Date: 12.9.24

AFRICAN REVIVAL

(A Company Limited by Guarantee)

Summary of Personnel Changes
For the Year Ended 31 March 2024

Personnel 2023 – 2024

Trustees - Trustees are selected based on their expertise, skills, knowledge, and the benefits they can bring to the charity. The Board is the main policy making body of the charity. As well as attending quarterly Board Meetings, all Trustees form part of quarterly sub-committees – either Finance & Audit or Programme & Fundraising. We actively recruit Trustees to strengthen skills and fairly represent the diverse communities we serve.

We completed the year with 9 Trustees – Anthony Allen (Founder & Chairman), Glen James (Vice Chairman), Bernard Stevens (Treasurer), Leonard Beighton, Roy De Boise, Ian Clark, Joyce Sarpong, Hilary Wilson, and Catherine Inch.

Elaine Miller was appointed Trustee in December 2023, but resigned her role in March 2024 to step back and lead the charity as Interim CEO for a fixed period.

Employees

UK – Executive Director – Mandy Crandale (appointed July 2023, resigned Feb 2024), Finance Manager – Catherine Haines (appointed June 2023), Programme Fund Manager – Abi Dar, Interim CEO, Elaine Miller (appointed 11th March 2024).

Uganda – Country Manager – Vincent Komakech, Finance & Admin Manager – Monica Pinkett, Driver and Security - Tonny Oyat, Cleaner – Lilian Laker, Project Staff – Justin Ogen, Caston Okello (project contract ended Dec 2023), Amos Ojok (appointed 27th Feb 2023), Richard Ojok (project contract ended Nov 2023) and Kenneth Onekalit (appointed 3rd Jan 2024).

Zambia – Country Manager – Godwin Kamangala, Construction Supervisor - Dave Sangweni, Project Staff – Raymond Hadangalika (project contract ended Dec 2023).

South Sudan - We have no employees resident in South Sudan, choosing instead to work with local partners, with liaison managed through our UK and Uganda offices.

AFRICAN REVIVAL

(A Company Limited by Guarantee)

Trustees' Report
For the Year Ended 31 March 2024

The Trustees present their annual report together with the audited financial statements of Charity for the 1 April 2023 to 31 March 2024. The Annual Report serves the purposes of both a Trustees' report and a Directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) as amended by Update Bulletin 1 (effective January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Aims, Objectives and Activities

a. Aims

The charity's aims, as set out in the objects clause contained within the company's Memorandum and Articles of Association are:

- The relief of poverty by the support and maintenance of self-sustaining projects in Africa, having particular regard to:-
    - The poorest communities and working particularly in the fields of food security, water, health, education and micro-finance to uplift the family and the well-being of children.
    - Supporting projects in such a way that can be used to inspire other communities to share best practice.
    - Providing support, advice and assistance over the long term to ensure the continued viability of self-sustaining communities.
    - The relief of financial need and suffering where the challenges posed by acute poverty and deprivation result in very negative consequences for individuals, groups, organisations and specific localities within targeted countries that are affected and the provision of aid where it is needed.

b. Objectives

African Revival’s objectives fall into the main category of improving access to quality education in sub-Saharan Africa. We believe strongly in the power of education to change lives; by building schools, training teachers and providing the resources that schools need, we can help break the cycle of poverty and offer inspiration and opportunity to Africa’s future generations.

c. Activities

Our key activities relate to this main objective around education. Our main activities include:

- Infrastructure projects to improve school facilities. These include classrooms but also the provision of clean water, latrines and changing/washrooms to improve sanitation and hygiene.
- Girls & sanitation programme to keep girls in education
- Work with parents on microfinance schemes (VSLAs – Village Savings & Loan Associations) to encourage them to save collectively and invest in their children’s education and their own livelihoods.
- Work to support teachers, acknowledging that without inspiring teaching, children cannot excel in their exams and hence improve their future prospects.
- Provision of teaching and learning materials including text books, learning aids and classroom furniture to improve the quality of education received by pupils within the classroom.
- Implementation of livelihood programmes (Particularly based around the development of new agricultural methods and techniques) within schools to work with children and the local community to provide the children with the best possible opportunity for future employment and generate a source of income for the school as well as strengthening social bonds between and within communities.

Trustees' Report (continued)
For the Year Ended 31 March 2024

Aims, Objectives and Activities (continued)

d. Public Benefit

The trustees have referred to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular they consider how planned activities will contribute to the aims and objectives they have set. The trustees have complied with the duty in Section 17 of the Charities Act 2011, to have due regard for the Charity Commission's general guidance note, "Charities and Public Benefit".

Achievements and performance

AFRICAN REVIVAL

Vision
Our Vision is an Africa where every child has equal access to quality education.

We don't just build infrastructure and provide livelihood and education projects; we empower whole communities – pupils, teachers, and parents – to transform schools into thriving learning environments that build brighter, better futures.

Mission
Our mission is to transform schools in Africa into effective and thriving teaching and learning environments – schools in which skilled and motivated teachers are supported by the parents and community in providing quality education to pre-primary and primary school children.

Review of the Year

Income for the financial year 2023/2024 = £492,154 and expenditure = (£618,024) as surpluses from the covid years are run down.

Values
Every member of African Revival – Investing in Education, whether staff or volunteer, shares the same core values. These are the backbone of our organisational principles.

1. Rigorous and Results-focused
We are results-focused in all that we do. From planning to implementation, we aim to ensure that we create a positive impact for those we support. We rigorously monitor and evaluate all our programmes and projects and guarantee that we will constantly learn from our work. We make sure that what we do is as efficient as possible and contributes to sustainable long-term outcomes.

2. Transparent and Accountable
We are accountable to our donors, partners, and most of all to the children in the schools we support. It is our responsibility to use our resources as effectively and efficiently as possible, and to that end, we provide transparent information about our programme performance.

3. Responsive and Sustainable
We seek to develop and maintain long-term relationships with all our supporters and partners, without whom the barriers to quality education cannot be overcome. We are dedicated to responding to need, being flexible in our approach and ensuring that the impact we have is long-lasting and sustainable. This includes sustainable methods of construction.

Start & End
We start where the need is greatest, the community is committed, and the school has been operating for several years with established land rights. We end our support for schools once we are satisfied that our work with the community has achieved the provision of a quality education which is sustainable in the long-term. Although the level of education in African Revival supported schools is basic, they perform significantly better than others in the same districts and the quality of education provided in those schools is materially improved through our work.

Achievements and performance (continued)

Construction using eco-friendly ISSB: As organisations and economies look to decarbonise and transition to Net-Zero, African Revival continues to develop its sustainability approach to ensure these priorities are embedded in all areas of our operations. For example, we have seen great success transitioning to eco-friendly ISSB (interlocking soil stabilised blocks) building techniques in Uganda, Zambia, and South Sudan. Constructing a classroom block with ISSB saves 16 tonnes of carbon and 4 mature trees compared with traditional building methods, because bricks are cured rather than fired.





Book Aid International: We received further shipments of primary-age fiction and non-fiction books into Uganda and Zambia this year and are awaiting the arrival of our second shipment of 2000 books into South Sudan. 2,078 books were delivered to 20 schools in Uganda and 2,190 books were delivered to 15 schools in Zambia. Many of these books were delivered to schools as part of our Read Together project (more details below) but several other schools received books to support work we have already carried out to improve literacy and quality of education. Schools were trained and encouraged to set up reading clubs to improve pupils' reading, comprehension, writing and English-speaking skills .





Achievements and performance (continued)

Read Together: This project provides wheelable libraries to improve storage and accessibility of books, library training for teachers and fun activities for children to instil a love of reading. So far, 10 schools in Uganda and 7 schools in Zambia have received libraries full of hundreds of books and a reading workshop where they enjoyed a story time session and other activities.





Uganda

Map of where we work in Northern Uganda – Office in Gulu (Nwoya, Amuru, Koboko, Lamwo, Kitgum)



In 2022 African Revival established the Ugandan Advisory Committee with local influencial members - Joyce Lanyero (Amuru District DEO), Lajara Beatrice Oburu (Read for Life Team Leader), and Augustus Oryem (retired Head of Kitgum Teacher Training College). The Advisory Committee does not have any legal authority or responsibility for the Charity's management. Members of the Committee volunteer their time to provide African Revival with advice, guidance and support in relation to ongoing and future operations in Uganda. We are extremely grateful for their commitment to help achieve our charity objectives, which we have been pursuing since 2005, to foster schools and communities in Northern Uganda in which skilled and motivated teachers are supported by the parents and community in providing quality education to nursery and primary school children.

Achievements and performance (continued)

Girls' Advocacy Clubs: Keeping Girls in Education has formed an integral part of our work at African Revival. Since 2018 we have been delivering multiple menstrual health management programmes. Following the recent success of our Menstrual Health Advocates (MHAs) Girls' Clubs set up at 23 Girls & Sanitation project schools in Amuru and Nwoya Districts in 2022, in 2023 we established 20 more in Amuru as part of our new Girls' Advocacy Clubs project. With the support of senior female teachers, the clubs provide girls with a safe space to discuss challenges and create change within the community. They are provided with menstrual health management (MHM) training and informative MHM comic books, which they help to design. Reusable pad-making workshops run by Lutino Adunu, the enterprise of a local lady was a hugely successful element. The increase in confidence of girls after these projects is so impressive that we have set up 20 more clubs in Nwoya District - to expand the initiative and the impact it is having further across Northern Uganda.





Koboko District: We began working in Koboko in 2016 at five remote community schools that had little or no formal infrastructure. These schools had hundreds of pupils learning under trees and supported refugees from neighbouring South Sudan and the Democratic Republic of Congo, along with Ugandan children from the host community. Our initial focus was to improve sanitation by digging boreholes and building latrines with handwashing stands, followed by classroom blocks (CRBs). In 2021, the first entire school (CRB, furniture, latrines and rainwater harvesting tank) was completed using ISSB at Marukulu. In Uganda, there are no cost implications to African Revival of using ISSB instead of traditional building methods, as we partner with Haileybury Youth Trust.

Following completion of the 9th and 10th entire new schools that we have built in the region at Awindiri and Kenyibuli (each comprising a furnished 1x3 CRB, latrines for pupils and staff, a 20,000L rainwater harvesting tank and hundreds of new trees planted), this year we completed construction of 2x3-room CRBs and two rainwater harvesting tanks at Busia Primary School. This school had 1,300 enrolled pupils sharing a 1x4 classroom block and two temporary structures before our intervention. Enrolment has increased to 1,900 pupils so we have begun construction of another 1x3 CRB, a rainwater harvesting tank and latrines at the same school. Construction of a 1x3 CRB and rainwater harvesting tank at Barifa Primary School has also commenced. All structures were built using ISSB. Local male and female youths previously trained by Haileybury Youth Trust in ISSB block making and building skills were employed in the construction work. The local community and parents have helped provide upfront raw materials (sand and hardcore) and labour, to promote a sense of ownership and sustainability of the new structures.





Trustees' Report (continued)
For the Year Ended 31 March 2024

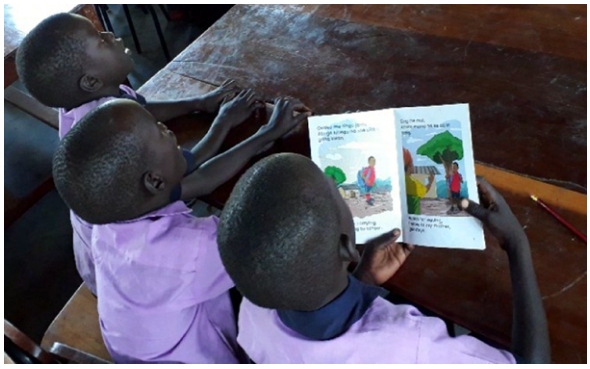
Achievements and performance (continued)

Mega Phonics: This two-year project started in 2023, to teach Phonics methodologies to 32 tutors and over 100 student teachers at Kitgum Core Primary Teachers College, as well as 30 K1-P3 nursery and primary teachers at 10 rural schools in Kitgum District. Phonics is an innovative teaching method that correlates sounds with letters, providing children with a stronger literary foundation in all subjects. This year, all beneficiaries were introduced to Phonics, Set One sounds, songs and words and were taught how to make their own learning resources using provided stationery.





Step Up: With funding from the British Foreign Schools Society (BFSS), we have set up low-cost Early Childhood Development (ECD) nurseries at five primary schools in Amuru District. As the project enters its final year, the volunteer teachers continue to be trained in Phonics. We have provided Phonics reading books and bilingual books of traditional stories for pupils, donated story books from Book Aid International, together with Phonics training manuals for teachers, wooden desks and chairs, cleanable mats for the younger children to sit on and classroom resources.





Achievements and performance (continued)

Zambia

School Demonstration Farms: Our project to establish five school farms in Kalomo District ended this year, where vegetables and fruit trees were grown to benefit the school communities nutritionally and financially. Parent farmers were provided with agricultural training and seeds, while savings & loans groups have helped them save for their children's education and set up small businesses. Guernsey Overseas Aid & Development Commission (GOAC) funded the installation of solar-powered drip irrigation systems at each of the farms, which dramatically increased the yields and number of different crops grown.





Classroom Blocks: Construction of a 1x3 CRB with 42 desk benches and teacher housing was completed at Lugobo Primary School. Construction of a furnished 1x3 classroom block, built with ISSB, commenced at Nachoncho Primary School.



Latrines: This year, construction has either started or been completed on 14 stances of drainable latrines for boys with urinals, 20 stances for girls (including 4 washrooms for privacy during menstruation – one per block), 6 stances for teachers and 11 handwashing stands at several different primary schools. At Chalinga Primary school, construction of latrines for pupils and staff and a 75,000L rainwater harvesting tank has commenced. All latrines have been built using ISSB.



Achievements and performance (continued)

South Sudan

We completed a needs assessment and estimate only 1 in 5 children is in school in Maridi State. Our three-year 'Thrive South Sudan' project is now in its second year. There is great need to improve infrastructure, as well as capacity building and teacher training.

Classroom block at Town Primary School: Construction of a 1x4 CRB using ISSB in Maridi is complete. Included are 72 wooden desk benches and 4 teacher tables and chairs.



Classroom block and latrines at Baguya Primary School: Construction of a 1x4 CRB with wooden furniture and two 5,000L rainwater harvesting tanks in Maridi is complete. Construction of latrines for girls (with washrooms), boys and teachers has commenced. All structures are built using ISSB.





In Partnership with The Brickworks: 15 teachers are being sponsored to complete a 2-year diploma course at Yei Teacher Training College. A 1x4 CRB has been renovated at Wudu Primary School.

In Summary

Although our work in southern Zambia is coming to an end, we are proud of the lasting impact that it has had in improving the education and prospects for thousands of children there. With the continued support of our donors and partners, and the commitment of our staff, to all of whom we are deeply grateful, we look forward to improving access to quality education for many more children in some of the most deprived rural areas in Uganda and South Sudan.

Achievements and performance (continued)

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The trustees policy in respect of reserves is to maintain unrestricted funds at such a level as will provide African Revival with sufficient working capital to carry on its existing activities and remain viable in the longer term. The trustees estimate that the level of unrestricted reserves currently required approximates to £100k. This gives the charity the flexibility to sustain longer term projects and retain sufficient funds to maintain its activities in the event of a funding shortfall. Reserves were £326K at the end of the year, of which £206K were restricted leaving unrestricted reserves of £120K.

The charity built up reserves during the pandemic to cover unforeseen circumstances and now this has subsided, we are in a position to run-down reserves to our policy level.

c. Risk Management

The trustees have an on-going policy of reviewing, identifying and mitigating the operational, financial and strategic risks to which the charity is exposed both in the UK and in Africa. The charity operates in areas where there can be periodic instability . This can impact on the level of support we can provide. The risks to stability are reviewed on a regular basis. There have been no signficant events in the 2023-2024 year. We do not hold any financial investments and we are not aware of any factors likely to affect the financial performance going forward.

Trustees' Report (continued)
For the Year Ended 31 March 2024

Structure, governance and management

a. Governing Document

African Revival is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

b. The Board of Trustees

During the year the Board consisted of 10 Trustees and was chaired by Anthony Allen. Trustees are selected on the basis of their expertise, skills and knowledge and upon the benefits that these can bring to the charity.

The Board is the main policy-making body of the charity.

c. Related party relationships

The Allen Trust, a related party of Tony Allen, is one of the main donors to African Revivial.

d. Arrangements for setting pay and remuneration of key management personnel

The Executive Director proposes pay increases in line with current inflation to the March Board meeting, which would then be approved and take effect from 1 April.

Trustees' Report (continued)
For the Year Ended 31 March 2024

Structure, governance and management (continued)

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

The auditors, Xeinadin Audit Limited, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees and signed on their behalf by:



Mr ADM Allen
Chairman
Date: 12.9.24

AFRICAN REVIVAL

(A Company Limited by Guarantee)

Independent Auditors' Report to the Members of African Revival

Opinion

We have audited the financial statements of African Revival (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The Trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Independent Auditors' Report to the Members of African Revival (continued)

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of an audit in accordance with ISAs (UK), exercise professional judgement and maintain professional scepticism through the audit. We also:

1. Assessed the susceptibility of the entity's financial statements to material misstatement, including how fraud might occur.

2. Held discussions with the client regarding their policies and procedures on compliance with laws and regulations.

3. Held discussions with the client regarding their policies and procedures on fraud risks, including knowledge of any actual suspected or alleged fraud.

We consider the entity's controls effective in identifying fraud. We do not consider there to be significant difficulty in detecting irregularaties due to the low volume, high value nature of projects undertaken.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.

Independent Auditors' Report to the Members of African Revival (continued)

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



Xeinadin Audit Limited
Chartered Accountants
Statutory Auditors
12 Conqueror Court
Sittingbourne
Kent
ME10 5BH

Date: 17 September 2024

Xeinadin Audit Limited are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

AFRICAN REVIVAL

(A Company Limited by Guarantee)

Statement of financial activities (incorporating income and expenditure account)
For the Year Ended 31 March 2024

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	*Total funds 2023 £*
Income from:					
Donations and legacies	3	**169,800**	**118,390**	**288,190**	*260,038*
Other trading activities	4	**125,150**	**73,910**	**199,060**	*243,400*
Investments	5	**4,733**	**-**	**4,733**	*2,322*
Other income	6	**171**	**-**	**171**	*-*
Total income		**299,854**	**192,300**	**492,154**	*505,760*
Expenditure on:					
Raising funds	7	**116,315**	**-**	**116,315**	*136,251*
Charitable activities	8	**163,798**	**337,911**	**501,709**	*478,453*
Total expenditure		**280,113**	**337,911**	**618,024**	*614,704*
Net income/(expenditure)		**19,741**	**(145,611)**	**(125,870)**	*(108,944)*
Transfers between funds	17	**(52,285)**	**52,285**	**-**	*-*
Net movement in funds before other recognised gains/(losses)		**(32,544)**	**(93,326)**	**(125,870)**	*(108,944)*
Other recognised gains/(losses):					
Gains/(losses) on revaluation of fixed assets		**6,470**	**(13,507)**	**(7,037)**	*(138)*
Net movement in funds		**(26,074)**	**(106,833)**	**(132,907)**	*(109,082)*
Reconciliation of funds:					
Total funds brought forward		**145,794**	**313,181**	**458,975**	*568,057*
Net movement in funds		**(26,074)**	**(106,833)**	**(132,907)**	*(109,082)*
Total funds carried forward		**119,720**	**206,348**	**326,068**	*458,975*

AFRICAN REVIVAL

(A Company Limited by Guarantee)
Registered number: 05169063

Balance Sheet
As at 31 March 2024

	Note		2024 £		*2023* *£*
Fixed assets					
Tangible assets	13		**523**		*2,076*
			523		*2,076*
Current assets					
Debtors	14	**76,828**		*29,605*	
Cash at bank and in hand		**345,802**		*488,838*	
		422,630		*518,443*	
Creditors: amounts falling due within one year	15	**(97,085)**		*(61,544)*	
Net current assets			**325,545**		*456,899*
Total net assets			**326,068**		*458,975*
Charity funds					
Restricted funds	17		**206,348**		*313,181*
Unrestricted funds	17		**119,720**		*145,794*
Total funds			**326,068**		*458,975*

Balance Sheet (continued)
As at 31 March 2024

The entity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the entity to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

However, an audit is required in accordance with section 145 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Mr ADM Allen
Chairman
Date: 12.9.24

The notes on pages 23 to 45 form part of these financial statements.

AFRICAN REVIVAL

(A Company Limited by Guarantee)

Statement of Cash Flows
For the Year Ended 31 March 2024

	2024 £	*2023* *£*
Cash flows from operating activities		
Net cash used in operating activities	**(147,769)**	*17,087*
Cash flows from investing activities		
Dividends, interests and rents from investments	**4,733**	*2,322*
Net cash provided by investing activities	**4,733**	**2,322**
Change in cash and cash equivalents in the year	**(143,036)**	**19,409**
Cash and cash equivalents at the beginning of the year	**488,838**	*469,429*
Cash and cash equivalents at the end of the year	**345,802**	*488,838*

The notes on pages 23 to 45 form part of these financial statements

Notes to the Financial Statements
For the Year Ended 31 March 2024

1. General information

The Charity is a private company limited by guarantee and registered in England and Wales. The registered address is given on page 1.

The principal activity of the charity is the relief of poverty and sickness and the advancement of education amongst the poorest communities in Africa.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements have been presented in sterling and are rounded to the nearest pound.

African Revival meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The Trustees assess whether the use of going concern is appropriate i.e., whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least 12 months from the date of authorisation for issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the reporting date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Statement of Financial Activities.

2.7 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2. Accounting policies (continued)

2.8 Tangible fixed assets and depreciation

Tangible fixed assets costing £250 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Motor vehicles	-	30%
Office equipment	-	30%
Computer equipment	-	30%

2.9 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.12 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.13 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2. Accounting policies (continued)

2.14 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

Notes to the Financial Statements
For the Year Ended 31 March 2024

3. Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	*Total funds 2023 £*
Donations	92,029	61,669	**153,698**	*83,004*
Legacies	61,000	5,000	**66,000**	*-*
Grants	16,267	51,721	**67,988**	*177,025*
Similar incoming resources	504	-	**504**	*9*
	169,800	118,390	**288,190**	*260,038*
Total 2023	*63,910*	*196,128*	*260,038*	

4. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	*Total funds 2023 £*
Fundraising events	125,150	73,910	**199,060**	*243,400*
Total 2023	*210,289*	*33,111*	*243,400*	

5. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £	*Total funds 2023 £*
Bank interest	4,733	**4,733**	*2,322*
Total 2023	*2,322*	*2,322*	

Notes to the Financial Statements
For the Year Ended 31 March 2024

6. Other incoming resources

	Unrestricted funds 2024 £	Total funds 2024 £	*Total funds 2023 £*
Other income	171	**171**	-

7. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2024 £	Total funds 2024 £	*Total funds 2023 £*
Costs of raising funds - other	98,205	**98,205**	*113,220*
Costs of raising funds - wages and salaries	18,110	**18,110**	*23,031*
	116,315	**116,315**	*136,251*
Total 2023	*136,251*	*136,251*	

The cost of raising funds relates to costs of our main annual fundraising events, the Ball and Golf Day.

8. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	*Total 2023 £*
Education	163,798	337,911	**501,709**	*478,453*
Total 2023	*149,313*	*329,140*	*478,453*	

Notes to the Financial Statements
For the Year Ended 31 March 2024

8. Analysis of expenditure on charitable activities (continued)

Summary by expenditure type

	Staff costs 2024 £	Depreciation 2024 £	Other costs 2024 £	Total 2024 £	*Total 2023 £*
Education	150,224	1,553	349,932	**501,709**	*478,453*
Total 2023	*132,950*	*2,791*	*342,712*	*478,453*	

9. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £	*Total funds 2023 £*
Education	466,345	35,364	**501,709**	*478,453*
Total 2023	*440,544*	*37,909*	*478,453*	

Notes to the Financial Statements
For the Year Ended 31 March 2024

9. Analysis of expenditure by activities (continued)

Analysis of support costs

	Education 2024 £	Total funds 2024 £	*Total funds 2023 £*
Depreciation	1,553	**1,553**	*2,791*
Travel	2,256	**2,256**	*4,817*
Insurance	682	**682**	*598*
Bank fees	960	**960**	*1,148*
Printing, postage & stationery	431	**431**	*997*
Computer maintenance and consumables	1,400	**1,400**	*2,022*
Motor vehicle costs	3,869	**3,869**	*8,065*
Rent	3,189	**3,189**	*3,407*
Telephone & internet	1,605	**1,605**	*1,702*
Other costs	9,579	**9,579**	*4,262*
Governance costs	9,840	**9,840**	*8,100*
	35,364	**35,364**	*37,909*
Total 2023	*37,909*	*37,909*	

10. Auditors' remuneration

	2024 £	*2023 £*
Fees payable to Xeinadin Audit Limited for the audit of the Charity's annual accounts	**7,860**	*6,600*
Fees payable to Xeinadin Audit Limited and its associates in respect of:		
All non-audit services not included above	**1,980**	*1,500*

11. Staff costs

	2024 £	*2023 £*
Wages and salaries	**156,407**	*147,282*
Social security costs	**9,137**	*7,635*
Contribution to defined contribution pension schemes	**2,790**	*1,064*
	168,334	*155,981*

Notes to the Financial Statements
For the Year Ended 31 March 2024

11. Staff costs (continued)

The average number of persons employed by the Charity during the year was as follows:

	2024 No.	*2023* *No.*
UK	**3**	*3*
Uganda	**7**	*7*
Zambia	**3**	*3*
	13	*13*

No employee received remuneration amounting to more than £60,000 in either year.

12. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2023 - £NIL)*.

During the year ended 31 March 2024, no Trustee expenses have been incurred *(2023 - £NIL)*.

Notes to the Financial Statements
For the Year Ended 31 March 2024

13. Tangible fixed assets

	Motor vehicles £	Office equipment £	Computer equipment £	Total £
Cost or valuation				
At 1 April 2023	**54,363**	**11,549**	**10,017**	**75,929**
At 31 March 2024	**54,363**	**11,549**	**10,017**	**75,929**
Depreciation				
At 1 April 2023	**52,287**	**11,549**	**10,017**	**73,853**
Charge for the year	**1,553**	**-**	**-**	**1,553**
At 31 March 2024	**53,840**	**11,549**	**10,017**	**75,406**
Net book value				
At 31 March 2024	**523**	**-**	**-**	**523**
At 31 March 2023	*2,076*	*-*	*-*	*2,076*

Notes to the Financial Statements
For the Year Ended 31 March 2024

14. Debtors

	2024 £	*2023 £*
Due within one year		
Trade debtors	**44,071**	*10,863*
Prepayments and accrued income	**32,757**	*18,742*
	76,828	*29,605*

15. Creditors: Amounts falling due within one year

	2024 £	*2023 £*
Trade creditors	**-**	*14,236*
Other taxation and social security	**3,394**	*2,376*
Other creditors	**1,162**	*1,065*
Accruals and deferred income	**92,529**	*43,867*
	97,085	*61,544*

	2024 £	*2023 £*
Deferred income at 1 April 2023	**34,567**	*31,082*
Resources deferred during the year	**79,282**	*34,567*
Amounts released from previous periods	**(34,567)**	*(31,082)*
Deferred income at 31 March 2024	**79,282**	*34,567*

Income has been deferred in respect of Golf Day income and Annual Ball income received relating to the next financial year.

Notes to the Financial Statements
For the Year Ended 31 March 2024

16. Financial instruments

	2024 £	*2023* *£*
Financial assets		
Financial assets measured at fair value through income and expenditure	**345,802**	*488,838*
Financial assets measured at amortised cost	**76,828**	*29,605*
	422,630	*518,443*

	2024 £	*2023* *£*
Financial liabilities		
Financial liabilities measured at amortised cost	**(97,085)**	*(61,544)*

Financial assets measured at fair value through income and expenditure comprise cash at bank and in hand.

Financial assets measured at amortised cost comprise trade and other debtors.

Financial liabilities measured at amortised cost comprise trade and other creditors.

Notes to the Financial Statements
For the Year Ended 31 March 2024

17. Statement of funds

Statement of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/(out) £	Gains/ (Losses) £	Balance at 31 March 2024 £
Unrestricted funds						
General funds	**124,184**	**296,899**	**(280,113)**	**(52,435)**	**5,814**	**94,349**
Vehicle Replacement	**21,610**	**2,955**	**-**	**150**	**656**	**25,371**
	145,794	**299,854**	**(280,113)**	**(52,285)**	**6,470**	**119,720**
Restricted funds						
Education	**(1,296)**	**426**	**-**	**5,839**	**(2,131)**	**2,838**
Sanitation	**405**	**75**	**-**	**17,039**	**(15,325)**	**2,194**
Livelihoods	**7,163**	**-**	**-**	**15,903**	**(2,424)**	**20,642**
Uganda	**168,697**	**106,201**	**(176,733)**	**7,265**	**(4,942)**	**100,488**
Zambia	**47,166**	**43,190**	**(26,413)**	**(20,761)**	**10,696**	**53,878**
South Sudan	**91,046**	**42,408**	**(134,765)**	**27,000**	**619**	**26,308**
	313,181	**192,300**	**(337,911)**	**52,285**	**(13,507)**	**206,348**
Total of funds	**458,975**	**492,154**	**(618,024)**	**-**	**(7,037)**	**326,068**

Notes to the Financial Statements
For the Year Ended 31 March 2024

17. Statement of funds CY

17. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2022 £	*Income* £	*Expenditure* £	*Transfers in/out* £	*Gains/ (Losses)* £	*Balance at 31 March 2023* £
Unrestricted funds						
General funds	*135,462*	*268,321*	*(285,564)*	*-*	*5,965*	*124,184*
Vehicle Replacement	*13,410*	*8,200*	*-*	*-*	*-*	*21,610*
	148,872	*276,521*	*(285,564)*	*-*	*5,965*	*145,794*
Restricted funds						
Education	*8,400*	*2,988*	*-*	*(11,550)*	*(1,134)*	*(1,296)*
Sanitation	*4,300*	*210*	*-*	*(1,000)*	*27*	*3,537*
Livelihoods	*1,197*	*6,380*	*-*	*(3,543)*	*(2)*	*4,032*
Uganda	*156,069*	*135,696*	*(139,912)*	*17,550*	*(706)*	*168,697*
Zambia	*95,082*	*28,158*	*(69,328)*	*(1,457)*	*(5,290)*	*47,165*
South Sudan	*154,137*	*55,807*	*(119,900)*	*-*	*1,002*	*91,046*
	419,185	*229,239*	*(329,140)*	*-*	*(6,103)*	*313,181*
Total of funds	*568,057*	*505,760*	*(614,704)*	*-*	*(138)*	*458,975*

Notes to the Financial Statements For the Year Ended 31 March 2024

. Breakdown of Restricted funds - Current Year

Restricted funds Uganda	At 1 April 2023	Income resources	Outgoing resources	Transfers	Exchange gain/(loss)	At 31 March 2024
Amplify Change	(9)	-	-	(20)	29	-
Awindiri PS	17,354	-	17,654	63	237	-
Barifa & Ronyi	375	-	-	(1,117)	742	-
Beekeeping	42	-	-	-	(42)	-
Busia CRB	53,380	2,171	51,885	(3,072)	(594)	-
Girls & Sanitation	16,665	-	6	(16,473)	(186)	-
Girls Advocacy	15,339	2,800	12,006	(5,851)	(283)	-
Kenyibuli CPS	1,704	-	3,198	1,630	(136)	-
Koboko Boreholes	586	-	-	-	(586)	-
Koboko CRB	2,053	-	-	-	(2,053)	-
Lamwo SDF	16,302	-	10,783	(5,350)	(169)	-
Mega Phonics	3,669	(6,853)	18,291	49,597	(732)	27,390
MH Advocates	991	-	-	(951)	(40)	-
Obule latrines	14,166	-	-	(14,166)	-	-
Phonics Expansion	22,439	-	-	(22,391)	(48)	-
Speed Schools GG	(898)	-	-	-	898	-
Barifa CRB & RWHT	-	14,033	19,120	16,742	(435)	11,220
Morimo (was Bees & Trees)	-	13,412	-	-	-	13,412
Busia CRB, RWHT & Latrines 23-24	-	43,620	29,461	3,072	(743)	16,489
Girls Advocacy Nwoya	-	10,704	2,240	5,851	(70)	14,245
Read Together	-	15,200	1,553	-	(35)	13,612
STEP UP - Amuru	4,481	11,113	10,535	-	(697)	4,362
Uganda General	58	-	-	(299)	-	(241)
Total	168,697	106,201	176,733	7,264	(4,942)	100,488

Restricted funds Zambia	At 1 April 2023	Incoming resources	Outgoing resources	Transfers	Exchange gain/(loss)	At 31 March 2024
Big Give 2021	2,627	-	87	(1,996)	(544)	-
Chundwe RWH	591	-	-	(637)	46	-
Girls & Sanitation	(889)	-	-	(10,348)	11,237	-
Kalomo SDF	12,224	1,000	3,214	(10,317)	307	-
Kalomo Solar Irrigation	2,649	-	-	(2,277)	(373)	-
Lugobo CRB & TSH	7,164	-	2,090	-	(575)	4,499
Lusumpuko Boys	825	173	129	(873)	3	-
Lusumpuko Girls Latrines and ISSB	1,539	-	106	(2,325)	892	-
Lusumpuko RWH	(1,757)	-	-	1,750	7	-
Mutala PS Latrines	1,567	-	1,362	(300)	95	-
Nachoncho CRB	9,456	10,926	949	(9,500)	(44)	9,888
Nantale Latrines	4,953	-	2,619	-	(367)	1,967
Siachitema CRB	238	-	-	(172)	(66)	-
Simusunge CRB	5,926	-	-	(5,936)	10	-
Tara Latrines	(7)	-	204	176	34	-
Zyangale Community School	59	-	-	(60)	1	-
Chalinga Latrines & RWHT	-	-	10,895	19,062	248	8,416
Read Together	-	12,689	2,782	481	(101)	10,287
Siampondo RWHT & Latrines	-	18,401	1,976	2,509	(114)	18,820
Total	47,165	43,190	26,413	(20,761)	10,696	53,877

Notes to the Financial Statements For the Year Ended 31 March 2024

Restricted funds South Sudan	At 1 April 2023	Incoming resources	Outgoing resources	Transfers	Exchange gain/(loss)	At 31 March 2024
Araka CRB	(442)	-	-	269	173	-
Baamani CRB	131	-	-	(532)	401	-
Baamani Latrines	7,251	-	-	(7,504)	253	-
Brickworks Teacher Training	900	(2,021)	20,225	22,062	(21)	695
South Sudan	16,275	25,000	-	(41,275)	(15)	(15)
St Barnabas CRB	(462)		-	635	(173)	-
Thrive - Book Aid	(678)	-	-	678	-	-
Thrive - Furniture	6,907	(450)	-	(6,457)	-	-
Thrive - Town PS CRB	61,164	(5,468)	19,400	(36,296)	-	-
Town & Haddow Playgrounds	-	33,690	33,690	-	-	-
Baguya Latrines	-	(3,079)	12,072	25,000	-	9,849
Mamenze CRB	-	-	-	10,500	-	10,500
Thrive - Baguya PS CRB	-	(5,265)	49,378	59,922	-	5,280
Total	91,046	42,408	134,765	27,000	619	26,308

Notes to the Financial Statements
For the Year Ended 31 March 2024

. Breakdown of Restricted Funds - Prior Year

Restricted funds Uganda	At 1 April 2022	Incoming resources	Outgoing resources	Transfers	Exchange gain/(loss)	At 31 March 2023
Amplify Change	(9)	-	-	-	0	(9)
Awindiri PS	-	30,528	18,446	6,000	(728)	17,354
Barifa & Ronyi	28,935	-	27,831	-	(729)	375
Beekeeping	42	-	-	-	-	42
Busia CRBs	-	51,112	5,527	8,000	(205)	53,380
Girls & Sanitation	27,090	-	10,690	-	265	16,665
Girls Advocacy	-	17,299	1,968	138	(130)	15,339
Kenyibuli CPS	-	34,241	34,903	2,000	366	1,704
Koboko Boreholes	586	-	-	-	-	586
Koboko CRB	1,362	-	-	-	691	2,053
Lamwo SDF	44,142	(4,815)	22,787	-	(238)	16,302
Mega Phonics	-	4,377	724	-	16	3,669
MH Advocates	6,689	(3,633)	1,626	(138)	50	991
Obule Istrines	14,166	-	-	-	-	14,166
Phonics Expansion	22,467	-	131	-	103	22,439
Speed Schools GG	(898)	-	-	-	-	(898)
STEP UP - Amuru	11,790	6,587	15,279	1,550	(167)	4,481
Uganda General	58	-	-	-	-	58
Total	156,069	135,696	139,912	17,550	(706)	168,697

Restricted funds Zambia	At 1 April 2022	Income resources	Outgoing resources	Transfers	Exchange gain/(loss)	At 31 March 2023
Big Give 2021	8,144	-	4,801	-	(716)	2,627
Chundwe RWH	685	-	158	-	64	591
Girls & Sanitation	1,044	-	-	-	(1,933)	(899)
Kalomo SDF	13,389	3,007	5,374	1,022	180	12,224
Kalomo Solar Irrigation	5,264	(2,088)	649	(22)	144	2,649
Lugobo CRB & TSH	37,181	-	24,401	-	(5,616)	7,164
Lusumpuko.Boys Latrines	6,095	(263)	4,541	-	(466)	825
Lusumpuko.Girls Latrines and ISSB	5,351	-	3,906	-	94	1,539
Lusumpuko RWH	654	-	141	(2,457)	187	(1,757)
Mutala PS Latrines	-	7,543	5,736	-	(240)	1,567
Nachoncho CRB	-	9,456	-	-	-	9,456
Nantale Latrines	-	10,503	5,845	-	295	4,953
Siachitema CRB	261	-	-	-	(23)	238
Simsusunge CRB	7,218	-	1,792	-	500	5,926
Tara Latrines	9,682	-	11,870	-	2,181	(7)
Zyangale Community School	114	-	114	-	59	59
Total	95,082	28,158	69,328	(1,457)	(5,290)	47,165

Notes to the Financial Statements For the Year Ended 31 March 2024

Restricted funds South Sudan	At 1 April 2022	Income resources	Outgoing resources	Transfers	Exchange gain/(loss)	At 31 March 2023
Araka CRB	(442)	-	-	-	-	(442)
Baamani CRB	131	-	-	-	-	131
Baamani Latrines	30,000	(1,959)	20,968	-	178	7,251
Brickworks Teacher Training	-	6,495	28,054	21,778	681	900
South Sudan	124,910	-	-	(108,778)	143	16,275
St Barnabas CRB	(462)	-	-	-	-	(462)
Thrive - Book Aid	-	-	678	-	-	(678)
Thrive - Furniture	-	(1,416)	18,677	27,000	-	6,907
Thrive - Town PS CRB	-	52,687	51,523	60,000	-	61,164
Total	154,137	55,807	119,900	-	1,002	91,046

17. Statement of funds (continued)

Fund	Origin of Fund	Purpose of Fund
Uganda		
Construction in Koboko, West Nile	Trusts & Individual Donors / The Allen Trust / AR Ball '22 / AR Ball '23 / AR Unrestricted	Construction of 2x3-room classroom blocks and two rainwater harvesting tanks at Busia Primary School - completed. Construction of 1x3 classroom block, rainwater harvesting tank and latrines at the same school – commenced. Construction of a 1x3 classroom block and rainwater harvesting tank at Barifa Primary School – commenced.
Educational Resources	Book Aid International	2,078 fiction and non-fiction books delivered to 20 schools in Amuru, Lamwo, Koboko, Ktgum & Gulu.
Read Together	Trusts / Individual Donors / Big Give Christmas Challenge '23	Delivery of wheelable libraries, story books and reading workshops to 20 schools in Amuru, Lamwo, Kitgum & Koboko districts.
Girls' Advocacy Clubs, Amuru	Big Give Christmas Challenge '22	Setting up Girls' Advocacy Clubs in 20 schools in Amuru District – completed.
Girls/Advocacy Clubs, Nwoya	Trusts and Individual Donors, AR	Setting up Girls' Advocacy Clubs in 20 schools in Nwoya District – commenced.
School Demonstration Farms	Trust and Individual Donors	A 4-year project (extended from 3 years) at 8 schools in Lamwo, extended to 4 years, supporting 400 parents, improving agricultural practices and food security – completed.
Step Up - Early Childhood Development	British Foreign Schools Society	A 3-year project at 5 primary schools in Amuru District, setting up low-cost nurseries and training teachers in Phonics methodology.
Mega Phonics	The Allen Trust	A 2-year project in Kitgum, training teaching students, PTC tutors and rural teachers in Phonics methodology.

Zambia		
Educational Resources	Book Aid International	2,190 fiction and non-fiction books delivered to 15 schools in Kalomo & Southern districts.
Read Together	Trusts / Big Give Christmas Challenge '23	Delivery of wheelable libraries, story books and reading workshops to 19 schools in Kalomo & Southern districts.
School Demonstration Farms	Charles Hayward / Play It Forward / The Allen Trust	A 3-year project at 5 primary schools in Kalomo District, supporting 250 parents, improving agricultural practices and food security - completed.
Lugobo Primary School	Individual Donor / The Allen Trust	Construction of 1x3 classroom block and teacher housing - completed.
Mutala Primary School	Just a Drop	Construction of handwashing stands and latrines for girls (with washrooms), boys and teachers with ISSB. MHM training and pad provision - completed.
Nantale Primary School	Just a Drop	Construction of handwashing stands, latrines for girls (with washrooms), boys and teachers with ISSB.
Chalinga Primary School	AR Unrestricted	Construction of handwashing stands, latrines for girls (with washrooms), boys and teachers with ISSB and a rainwater harvesting tank.
Nachoncho PS	GOAC / The Allen Trust	Construction of 1x3 classroom block with furniture & lockable office, built with ISSB - commenced.
Siampondo PS	Just a Drop	Construction of handwashing stands, latrines for girls (with washrooms), boys and teachers with ISSB and a rainwater harvesting tank - commenced.

South Sudan		
Teacher Training	The Allen Trust	15 teachers – 2-year diploma course.
Educational Resources	Book Aid International	Shipment of 2,000 books dispatched.
Town Primary School	The Allen Trust	Construction of 1x4 classroom block using ISSB, with wooden furniture - completed.
Baguya Primary School	The Allen Trust	Construction of 1x4 classroom block using ISSB, with wooden furniture and two 5,000L rainwater harvesting tanks – completed. Construction of latrines for girls (with washrooms), boys and teachers with ISSB - commenced.
Wudu Primary School	The Allen Trust	Renovation of a 1x4 classroom block.

Notes to the Financial Statements
For the Year Ended 31 March 2024

18. Summary of funds

Summary of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/(out) £	Gains/ (Losses) £	Balance at 31 March 2024 £
General funds	**145,794**	**299,854**	**(280,113)**	**(52,285)**	**6,470**	**119,720**
Restricted funds	**313,181**	**192,300**	**(337,911)**	**52,285**	**(13,507)**	**206,348**
	458,975	**492,154**	**(618,024)**	**-**	**(7,037)**	**326,068**

Summary of funds - prior year

	Balance at 1 April 2022 £	*Income £*	*Expenditure £*	*Transfers in/out £*	*Gains/ (Losses) £*	*Balance at 31 March 2023 £*
General funds	*148,872*	*276,521*	*(285,564)*	*-*	*5,965*	*145,794*
Restricted funds	*419,185*	*229,239*	*(329,140)*	*-*	*(6,103)*	*313,181*
	568,057	*505,760*	*(614,704)*	*-*	*(138)*	*458,975*

19. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	523	-	**523**
Current assets	119,197	303,433	**422,630**
Creditors due within one year	-	(97,085)	**(97,085)**
Total	119,720	206,348	**326,068**

Notes to the Financial Statements
For the Year Ended 31 March 2024

19. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	Unrestricted funds 2023 £	*Restricted funds 2023 £*	*Total funds 2023 £*
Tangible fixed assets	*2,076*	*-*	*2,076*
Current assets	*143,718*	*374,725*	*518,443*
Creditors due within one year	*-*	*(61,544)*	*(61,544)*
Total	*145,794*	*313,181*	*458,975*

20. Reconciliation of net movement in funds to net cash flow from operating activities

	2024 £	*2023 £*
Net expenditure for the period (as per Statement of Financial Activities)	**(125,870)**	*(108,944)*
Adjustments for:		
Depreciation charges	**1,553**	*2,791*
Dividends, interests and rents from investments	**(4,733)**	*(2,322)*
Decrease/(increase) in debtors	**(47,223)**	*131,121*
Increase/(decrease) in creditors	**35,541**	*(5,421)*
Translation (loss)/gain on foreign exchange movements	**(7,037)**	*(138)*
Net cash used in by/(provided) operating activities	**(147,769)**	*17,087*

21. Analysis of cash and cash equivalents

	2024 £	*2023 £*
Cash in hand	**345,802**	*488,838*
Total cash and cash equivalents	**345,802**	*488,838*

Notes to the Financial Statements
For the Year Ended 31 March 2024

22. Analysis of changes in net cash flows

	At 1 April 2023	Cash flows	At 31 March 2024
	£	£	£
Cash at bank and in hand	**488,838**	**(143,036)**	**345,802**
	488,838	**(143,036)**	**345,802**

23. Contingent assets

The charitable company have a contingent asset as at 31 March 2024 in relation to legacy income which cannot be reliably valued due to delays in legal proceedings. Based on our assessment of the facts and circumstances of the future asset, we consider it to be likely but not virtually certain that the contingent asset will be valued at around £11,000.

24. Pension commitments

The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £2,790 (2023 - £1,604), no amounts were payable to the fund at the balance sheet date.

25. Related party transactions

During the year the charitable company entered into transactions, in the ordinary course of business, with other entities under common control of the Trustees. Revenue received from related parties during the year ended 31 March 2024 amounted to £86,508 (2023: £157,305). At the year end, there was £10,763 (2023: £2,238) owed by related parties.

AFRICAN REVIVAL

England & Wales - Charity number 1108718

Accounts

Registered number: 05169063
Charity number: 1108718

Investing in Education

AFRICAN REVIVAL

(A Company Limited by Guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

AFRICAN REVIVAL
(A Company Limited by Guarantee)

CONTENTS

	Page
Reference and Administrative Details of the Charity, its Trustees and Advisers	1
Chairman's Statement	2
Summary of Personnel Changes	3
Trustees' Report	4 - 15
Independent Auditors' Report on the Financial Statements	16 - 18
Statement of Financial Activities	19
Balance Sheet	20 - 21
Statement of Cash Flows	22
Notes to the Financial Statements	23 - 46

AFRICAN REVIVAL

(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2023

Trustees	Mr ADM Allen, Chair Mr GW James, Vice Chair Mr LJH Beighton Mr B J Stevens Mr R De Boise Ms S Srai-Chohan Mr I E Clark Mrs JG Sarpong Ms H Wilson Ms C Inch
Company registered number	05169063
Charity registered number	1108718
Registered office	Woodhall Barns Hungry Hill Lane Send Surrey GU23 7LG
Independent auditors	Xeinadin Audit Limited Chartered Accountants Statutory Auditors 12 Conqueror Court Sittingbourne Kent ME10 5BH

AFRICAN REVIVAL

(A Company Limited by Guarantee)

CHAIRMAN'S STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023

The chairman presents his statement for the year.



This year, operations have fully recovered following the tumultuous pandemic period, during which many of our project schools were closed for two full years. In addition to eco-friendly construction, we have continued to support ECD and nursery education, help keep girls in education by providing facilities, sanitary pads and supportive advocacy clubs, promote better nutrition and provide financial income to schools through School Demonstration Farms and Savings and Loans groups and improve literacy with the provision of Phonics training for teachers and donated story books to instil a love of reading.

As organisations and economies look to decarbonise and transition to Net-Zero, African Revival has been developing its sustainability approach to ensure that these priorities are embedded in all parts of our operations. For example, our delivery model of in-country teams staffed by local experts reduces the need for international travel, resulting in less frequent UK monitoring trips than other organisations of our size and many of our field offices are powered with 100% renewable energy.

Our projects themselves are designed with sustainability in mind. This year, we have seen great success transitioning to eco-friendly ISSB building techniques in Uganda, Zambia and South Sudan. Constructing a classroom block with ISSB saves 16 tonnes of carbon and 4 mature trees. This year, we have built five classroom blocks, 15 blocks of latrines and four rainwater harvesting tanks with ISSB (in addition to two classroom blocks and three blocks of latrines using traditional methods). We are on track to have all construction projects built using ISSB by next year. We are helping to train 10 women and 14 men to build with ISSB, building capacity in local markets which will ensure that local people benefit from the transition too.

We have been implementing agroforestry at school sites, reintroducing indigenous species where possible and planting over 900 trees at our newly-constructed schools in Northern Uganda. Next year, we will be implementing permaculture training for our School Demonstration Farm groups, to mitigate the effects of climate change on subsistence farmers and we have begun fundraising for a new eco-clubs project that will be set up in 10 primary schools. Going forward, we aim to explore reducing emissions through offsetting our vital monitoring trips and other low-carbon interventions. I look forward to reporting on our progress next year, as we support the transition to Net-Zero.

During the year, I had the pleasure of visiting our work in both Uganda and South Sudan and was amazed to find schools at so many different stages in their development, where we can have a real impact on the lives of the children and communities we support. I still find it incredible that on both visits, we found schools in the areas bordering The Democratic Republic of Congo with over 1,000 children that only had the most basic of facilities. In Busia, in the Koboko District of Northern Uganda, one such school is now undergoing a complete transformation, with two new classroom blocks under construction that will halve the present class sizes of 220 pupils. We will also be providing school furniture and teaching aids.

Elaine Miller, our Executive Director, also travelled to Zambia this year and visited all 38 schools that we have been working with, to help identify our impact to date, as well as assessing with our team how best to focus our resources going forward. Elaine left her role at the end of June 2023, my tremendous thanks to her for her dedication and passion over the past eight years, and we extend a warm welcome to her successor, Mandy Crandale.

Although operations continue at pre-pandemic levels, it remains a challenge to raise funds in the current global economic climate and I would like to thank our donors for their continued support, along with our Board of Trustees, staff, volunteers and international partners.

Do take a moment to read our Review of the Year as it gives greater insight of our impact.



Anthony Allen - Founder & Chair of Trustees
Date: 21 September 2023

AFRICAN REVIVAL

(A Company Limited by Guarantee)

SUMMARY OF PERSONNEL CHANGES FOR THE YEAR ENDED 31 MARCH 2023

Personnel 2022 - 2023

Trustees
Trustees are selected on the basis of their expertise, skills, knowledge and the benefits these can bring to the charity. The Board is the main policy making body of the charity. As well as attending quarterly Board Meetings, all Trustees form part of quarterly sub-committees – either Finance & Audit or Programme & Fundraising. We actively recruit Trustees to strengthen skills and fairly represent the diverse communities we serve.

We completed the year with 10 Trustees – Anthony Allen (Founder & Chairman), Glen James (Vice Chairman), Bernard Stevens (Treasurer), Leonard Beighton, Roy De Boise, Ian Clark, Sunaina Srai-Chohan, Joyce Sarpong, Hilary Wilson, and Catherine Inch.

Employees

UK – Executive Director – Elaine Miller, Finance Manager - Brian Carrick, Programme Fund Manager – Abi Dar.

Uganda – Country Manager – Vincent Komakech, Finance & Admin Manager – Monica Pinkett, Driver and Security - Tonny Oyat, Project Staff – Justin Ogen, Caston Okello, Susan Alum (departed Dec 22), Vincent Okello (departed Sept 22), Richard Ojok (started Sept 22).

Zambia – Country Manager – Godwin Kamangala, Construction Supervisor - Dave Sangweni, Project Staff – Raymond Hadangalika.

South Sudan - We have no employees resident in South Sudan, choosing instead to work with local partners, with liaison managed through our UK and Uganda offices.

AFRICAN REVIVAL

(A Company Limited by Guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report together with the audited financial statements of Charity for the 1 April 2022 to 31 March 2023. The Annual Report serves the purposes of both a Trustees' report and a Directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) as amended by Update Bulletin 1 (effective January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Aims, Objectives and Activities

a. Aims

The charity's aims, as set out in the objects clause contained within the company's Memorandum and Articles of Association are:

- The relief of poverty by the support and maintenance of self-sustaining projects in Africa, having particular regard to:-
    - The poorest communities and working particularly in the fields of food security, water, health, education and micro-finance to uplift the family and the well-being of children.
    - Supporting projects in such a way that can be used to inspire other communities to share best practice.
    - Providing support, advice and assistance over the long term to ensure the continued viability of self-sustaining communities.
    - The relief of financial need and suffering where the challenges posed by acute poverty and deprivation result in very negative consequences for individuals, groups, organisations and specific localities within targeted countries that are affected and the provision of aid where it is needed.

b. Objectives

African Revival’s objectives fall into the main category of improving access to quality education in sub-Saharan Africa. We believe strongly in the power of education to change lives; by building schools, training teachers and providing the resources that schools need, we can help break the cycle of poverty and offer inspiration and opportunity to Africa’s future generations.

c. Activities

Our key activities relate to this main objective around education. Our main activities include:

- Infrastructure projects to improve school facilities. These include classrooms but also the provision of clean water, latrines and changing/washrooms to improve sanitation and hygiene.
- Girls & sanitation programme to keep girls in education
- Work with parents on microfinance schemes (VSLAs – Village Savings & Loan Associations) to encourage them to save collectively and invest in their children’s education and their own livelihoods.
- Work to support teachers, acknowledging that without inspiring teaching, children cannot excel in their exams and hence improve their future prospects.
- Provision of teaching and learning materials including text books, learning aids and classroom furniture to improve the quality of education received by pupils within the classroom.
- Implementation of livelihood programmes (Particularly based around the development of new agricultural methods and techniques) within schools to work with children and the local community to provide the children with the best possible opportunity for future employment and generate a source of income for the school as well as strengthening social bonds between and within communities.

Aims, Objectives and Activities (continued)

d. Public Benefit

The trustees have referred to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular they consider how planned activities will contribute to the aims and objectives they have set. The trustees have complied with the duty in Section 17 of the Charities Act 2011, to have due regard for the Charity Commission's general guidance note, "Charities and Public Benefit".

Achievements and performance

a. AFRICAN REVIVAL

Vision
Our Vision is an Africa where every child has equal access to quality education.

We don't just build infrastructure and provide livelihood and education projects; we empower whole communities – pupils, teachers, and parents – to transform schools into thriving learning environments that build brighter, better futures.

Mission
Our mission is to transform schools in Africa into effective and thriving teaching and learning environments – schools in which skilled and motivated teachers are supported by the parents and community in providing quality education to pre-primary and primary school children.

b. Review of the Year

Income for the financial year 2022/2023 = £505,760.

Values
Every member of African Revival – Investing in Education, whether staff or volunteer, shares the same core values. These are the backbone of our organisational principles.

1. Rigorous and Results-focused
We are results-focused in all that we do. From planning to implementation, we aim to ensure that we create a positive impact for those we support. We rigorously monitor and evaluate all our programmes and projects and guarantee that we will constantly learn from our work. We make sure that what we do is as efficient and replicable as possible.

2. Transparent and Accountable
We are accountable to our supporters, partners, and most of all to the children in the schools we support. It is our responsibility to use our supporters' resources as effectively and efficiently as possible, and to that end, we provide transparent information about our programme performance.

3. Responsive and Sustainable
We develop and maintain long-term relationships with all our partners, without whom the barriers to quality education cannot be overcome. We are dedicated to responding to need, being flexible in our approach and ensuring that the impact we have is long-lasting and sustainable.

Start & End
We start where the need is greatest, the community is committed and the school has been operating for several years with established land rights. We end our support for schools once we have increased the quality of education and worked with the community to ensure that the quality of education there is sustainable in the long-term. Although the level of education in AR supported schools is basic, they perform significantly better than others in the same districts and the quality of education is materially improved through our work.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance (continued)

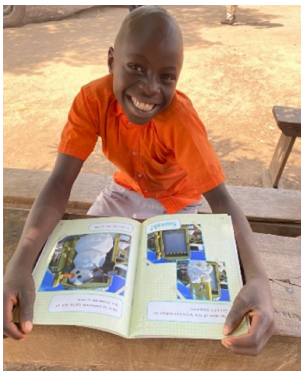
Construction using eco-friendly ISSB: This year, we have continued to expand the use of ISSB (Interlocking Stabilised Soil Block) technology in construction projects. The blocks are compressed and then cured, rather than fired, which reduces tree-felling and burning. The blocks also use less cement to both make and construct with. This year, ISSB has been used for all construction projects in Uganda and South Sudan. We procured a brick press in Zambia and most construction here has been with ISSB this year too, with the aim to use is exclusively from next year on track.





Book Aid International: We received further shipments of primary-age fiction and non-fiction books into Uganda and Zambia this year, as well as our first shipment into South Sudan. 2,088 books were delivered to 20 schools in Uganda, 2,130 books were delivered to 10 schools in Zambia and 1,920 fiction and non-fiction books delivered to 12 schools in South Sudan. The book donations support work we have already done at these schools to improve the quality of education. Schools were encouraged to set up reading clubs to improve pupils' reading, comprehension, writing and English-speaking skills. We plan to support these activities next year with our Read Together Project, which will provide wheelable libraries to improve storage and accessibility of books, training for teachers and fun activities for children to instil a love of reading.





Achievements and performance (continued)

Uganda

Map of where we work in Northern Uganda – Office in Gulu (Nwoya, Amuru, Koboko, Lamwo, Kitgum)



Achievements and performance (continued)

Girls' Advocacy Clubs: Following the success of our Menstrual Health Advocates (MHAs) Girls' Clubs at ten of our Girls & Sanitation project schools in the Amuru District last year, we set up 20 more in the same district as part of our new Girls' Advocacy Clubs project. With the support of senior female teachers, the clubs provide girls with a safe space to discuss challenges and create change within the community. They are provided with menstrual health management (MHM) training and informative MHM comic books, which they had helped to design. This year we will trial reusable pad-making workshops as one of the clubs' activities. Workshops will be run by Lutino Adunu, the enterprise of a local lady. The huge increase in confidence of girls after these projects is so impressive that we plan to expand the project to more schools next year.





Koboko District: We began working in Koboko in 2016 at five remote community schools that had little or no formal infrastructure. These schools had hundreds of pupils learning under trees and supported refugees from neighbouring South Sudan and the Democratic Republic of Congo, along with Ugandan children from the host community. Our initial focus was to improve sanitation by digging boreholes and building latrines with handwashing stands, followed by classroom blocks (CRBs). In 2021, the first entire school (CRB, furniture, latrines and rainwater harvesting tank) was completed using ISSB at Marukulu. In Uganda, there are no cost implications to African Revival of using ISSB instead of traditional building methods, as we partner with Haileybury Youth Trust.

Work has commenced to construct two more entire new schools at Kenyibuli and Awindiri using ISSB - the 9th and 10th schools that we have built in the region. Each school will have; a 1x3 CRB (furnished with 54 three-seater desk benches, 3 teacher tables and 3 chairs); 5 stances girls' drainable latrines (with a changing room), 5 stances boys' drainable latrines, 2 stances staff drainable latrines; a 20,000L rainwater harvesting tank; over 320 new trees planted – a mixture of species, to provide fruit, nuts and shade and ensure a good chance of survival. Haileybury Youth Trust will train a total of 24 local males and female youths in ISSB block making and building skills. Work has also commenced to build two new classroom blocks at Busia Primary School, which has almost 1,300 enrolled pupils currently sharing a 1x4 classroom block and two temporary structures. Two 20,000L RWHTs will also be built to maximise water collected from the large new rooves. The local community and parents have helped provide upfront raw materials (sand and hardcore) and labour, to promote a sense of ownership and sustainability of the new structures.





Achievements and performance (continued)

Step Up: With funding from the British Foreign Schools Society (BFSS), we have set up low-cost Early Childhood Development (ECD) nurseries at five primary schools in Amuru District. In partnership with READ for Life, the volunteer teachers are being trained in Phonics - an innovative teaching method that correlates sounds with letters, providing children with a stronger literary foundation in all subjects. We have provided Phonics reading books and bilingual books of traditional stories for pupils, donated story books from Book Aid International, together with Phonics training manuals for teachers, wooden desks and chairs, cleanable mats for the younger children to sit on and classroom resources.





Achievements and performance (continued)

Zambia

School Demonstration Farms: Our five school farms in Kalomo District continue to thrive as the project enters its final year (extended from two years to three). Guernsey Overseas Aid & Development Commission (GOAC) funded the installation of solar-powered drip irrigation systems at each of the farms, where vegetables and fruit trees are grown to benefit the school community nutritionally and financially. Drip irrigation replaces laborious hand pumps to reduce the amount of time pupils are out of the classroom collecting water and it has also had a huge effect on the yields and number of different crops grown. Two farms have doubled the number of different vegetables they are able to grow and one farm recorded a 9-fold increase in profits following installation of the irrigation systems.





Classroom Blocks: Construction of a 1x3 CRB was completed at Simusunge Primary School (funded by Lloyd Allen – The Allen Trust), with 22 desk benches also provided (funded by the Gilchrist Education Trust), as well as latrines for teachers, boys, and girls (with a changing room). Another 1x3 classroom block with 42 desk benches was completed at Lugobo Primary School (funded by an anonymous donor and AR Ball '21), with teacher housing now under construction at the same school.



TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance (continued)

Latrines: This year, construction has either completed or started on 18 stances of drainable latrines for boys, 28 stances for girls, 8 stances for teachers and 21 handwashing stands at several different primary schools. All of the girls' latrine blocks include at least one washroom to provide privacy during menstruation and the boys blocks include a urinal. The work has been funded by AR Ball '21 and several trusts and donors, including Just a Drop.
South Sudan



Achievements and performance (continued)

South Sudan

We completed a needs assessment and estimate only 1 in 5 children is in school in Maridi State. Our new three-year 'Thrive South Sudan' is now underway. There is great need to improve infrastructure as well as capacity building and teacher training.

Baamani latrines: The building of latrines for girls (with a changing room), boys and teachers with ISSB, as well as handwashing stands, was completed at Baamani Primary School in Ibba County. Last year we completed a 1x4 classroom block at the same school.



Classroom renovation and furniture provision: Three classroom floors were renovated at Haddow Primary School in Maridi, including the addition of verandahs and ramps. Prior to floors being concreted properly, pupils were bitten by insects that came up out of the dirt they were sitting on. We provided wooden classroom furniture (teacher desks, chairs and 3-seater desk benches for pupils) to 12 schools in Maridi and Ibba.





Classroom block at Town Primary School: Construction of a 1x4 CRB in Maridi is now underway. Wooden classroom furniture will also be provided.



In Summary

With the continued support of our donors and partners, to whom we are deeply grateful, we look forward to improving the access to quality education for many more children in Uganda, Zambia, and South Sudan.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance (continued)

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The trustees policy in respect of reserves is to maintain unrestricted funds at such a level as will provide African Revival with sufficient working capital to carry on its existing activities and remain viable in the longer term. The trustees estimate that the level of unrestricted reserves currently required approximates to £100k. This gives the charity the flexibility to sustain longer term projects and retain sufficient funds to maintain its activities in the event of a funding shortfall. Reserves were £459K at the end of the year, of which £313K were restricted and £22K is set aside for vehicle replacement leaving unrestricted reserves of £124K.

The charity built up reserves during the pandemic to cover unforeseen circumstances and now this has subsided, we are in a position to run-down reserves to our policy level.

c. Risk Management

The trustees have an on-going policy of reviewing, identifying and mitigating the operational, financial and strategic risks to which the charity is exposed both in the UK and in Africa. The charity operates in areas where there can be periodic instability . This can impact on the level of support we can provide. The risks to stability are reviewed on a regular basis. There have been no signficant events in the 2022-2023 year. We do not hold any financial investments and we are not aware of any factors likely to affect the financial performance going forward.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management

a. Governing Document

African Revival is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

b. The Board of Trustees

During the year the Board consisted of 10 Trustees and was chaired by Anthony Allen. Trustees are selected on the basis of their expertise, skills and knowledge and upon the benefits that these can bring to the charity.

The Board is the main policy-making body of the charity.

c. Trustee Induction and Training

Trustees are familiarised with African Revival by a series of meetings with staff and through a programme of field visits to see first hand the conditions in target countries and the work currently being delivered by the charity.

d. Method of appointment or election of Trustees

The management of the charity and the group is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

e. Related party relationships

The Allen Trust, a related party of Tony Allen, is one of the main donors to African Revivial.

f. Arrangements for setting pay and remuneration of key management personnel

The Executive Director proposes pay increases in line with current inflation to the March Board meeting, which would then be approved and take effect from 1 April.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management (continued)

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditors

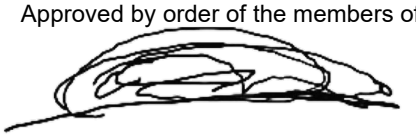
Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

The auditors, Xeinadin Audit Limited, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees and signed on their behalf by:



Mr ADM Allen
Chairman
Date: 21 September 2023

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF AFRICAN REVIVAL

Opinion

We have audited the financial statements of African Revival (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The Trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF AFRICAN REVIVAL (CONTINUED)

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of an audit in accordance with ISAs (UK), exercise professional judgement and maintain professional scepticism through the audit. We also:

1. Assessed the susceptibility of the entity's financial statements to material misstatement, including how fraud might occur.

2. Held discussions with the client regarding their policies and procedures on compliance with laws and regulations.

3. Held discussions with the client regarding their policies and procedures on fraud risks, including knowledge of any actual suspected or alleged fraud.

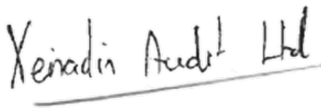
We consider the entity's controls effective in identifying fraud. We do not consider there to be significant difficulty in detecting irregularaties due to the low volume, high value nature of projects undertaken.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF AFRICAN REVIVAL (CONTINUED)

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



Xeinadin Audit Limited
Chartered Accountants
Statutory Auditors
12 Conqueror Court
Sittingbourne
Kent
ME10 5BH

23 October 2023

Xeinadin Audit Limited are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

AFRICAN REVIVAL

(A Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2023

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	*Total funds 2022 £*
Income from:					
Donations and legacies	3	**63,910**	**196,128**	**260,038**	*381,200*
Other trading activities	4	**210,289**	**33,111**	**243,400**	*259,170*
Investments	5	**2,322**	**-**	**2,322**	*1,204*
Other income	6	**-**	**-**	**-**	*1,610*
Total income		**276,521**	**229,239**	**505,760**	*643,184*
Expenditure on:					
Raising funds	7	**136,251**	**-**	**136,251**	*103,599*
Charitable activities	9	**149,313**	**329,140**	**478,453**	*358,172*
Total expenditure		**285,564**	**329,140**	**614,704**	*461,771*
Net movement in funds before other recognised gains/(losses)		**(9,043)**	**(99,901)**	**(108,944)**	*181,413*
Other recognised gains/(losses):					
Gains/(losses) on revaluation of fixed assets		**5,965**	**(6,103)**	**(138)**	*6,236*
Net movement in funds		**(3,078)**	**(106,004)**	**(109,082)**	*187,649*
Reconciliation of funds:					
Total funds brought forward		**148,872**	**419,185**	**568,057**	*380,408*
Net movement in funds		**(3,078)**	**(106,004)**	**(109,082)**	*187,649*
Total funds carried forward		**145,794**	**313,181**	**458,975**	*568,057*

AFRICAN REVIVAL

(A Company Limited by Guarantee)
REGISTERED NUMBER: 05169063

BALANCE SHEET
AS AT 31 MARCH 2023

	Note		2023 £		*2022* *£*
Fixed assets					
Tangible assets	14		**2,076**		*4,867*
			2,076		*4,867*
Current assets					
Debtors	15	**29,605**		*160,726*	
Cash at bank and in hand		**488,838**		*469,429*	
		518,443		*630,155*	
Creditors: amounts falling due within one year	16	**(61,544)**		*(66,965)*	
Net current assets			**456,899**		*563,190*
Total net assets			**458,975**		*568,057*
Charity funds					
Restricted funds	18		**313,181**		*419,185*
Unrestricted funds	18		**145,794**		*148,872*
Total funds			**458,975**		*568,057*

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2023

The entity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the entity to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

However, an audit is required in accordance with section 145 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Mr ADM Allen
Chairman
Date: 21 September 2023

The notes on pages 23 to 46 form part of these financial statements.

AFRICAN REVIVAL

(A Company Limited by Guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	*2022* *£*
Cash flows from operating activities		
Net cash used in operating activities	**17,087**	*94,425*
Cash flows from investing activities		
Dividends, interests and rents from investments	**2,322**	*1,204*
Purchase of tangible fixed assets	**-**	*(402)*
Net cash provided by investing activities	**2,322**	**802**
Change in cash and cash equivalents in the year	**19,409**	**95,227**
Cash and cash equivalents at the beginning of the year	**469,429**	*374,202*
Cash and cash equivalents at the end of the year	**488,838**	*469,429*

The notes on pages 23 to 46 form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. General information

The Charity is a private company limited by guarantee and registered in England and Wales. The registered address is given on page 1.

The principal activity of the charity is the relief of poverty and sickness and the advancement of education amongst the poorest communities in Africa.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements have been presented in sterling and are rounded to the nearest pound.

African Revival meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The Trustees assess whether the use of going concern is appropriate i.e., whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least 12 months from the date of authorisation for issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the reporting date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Statement of Financial Activities.

2.7 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2. Accounting policies (continued)

2.8 Tangible fixed assets and depreciation

Tangible fixed assets costing £250 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Motor vehicles	-	30%
Office equipment	-	30%
Computer equipment	-	30%

2.9 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.12 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.13 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2. Accounting policies (continued)

2.14 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

3. Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	*Total funds 2022 £*
Donations	49,576	33,428	**83,004**	*61,571*
Grants	14,325	162,700	**177,025**	*319,477*
Similar incoming resources	9	-	**9**	*152*
	63,910	196,128	**260,038**	*381,200*
Total 2022	*86,576*	*294,624*	*381,200*	

4. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	*Total funds 2022 £*
Fundraising events	210,289	33,111	**243,400**	*259,170*
Total 2022	*86,787*	*172,383*	*259,170*	

5. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	*Total funds 2022 £*
Bank interest	2,322	**2,322**	*1,204*
Total 2022	*1,204*	*1,204*	

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

6. Other incoming resources

	Unrestricted funds 2023 £	Total funds 2023 £	*Total funds 2022 £*
Other income	-	-	*1,610*
Total 2022	*1,610*	*1,610*	

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

7. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	*Total funds 2022 £*
Costs of raising funds - other	113,220	-	**113,220**	*76,351*
Costs of raising funds - wages and salaries	23,031	-	**23,031**	*27,248*
	136,251	-	**136,251**	*103,599*
Total 2022	*43,481*	*60,118*	*103,599*	

The cost of raising funds relates to costs of our main annual fundraising events, the Ball and Golf Day.

8. Analysis of grants

	Grants to Institutions 2023 £	Total funds 2023 £	*Total funds 2022 £*
Grants, Education	-	**-**	*58,935*
Total 2022	*58,935*	*58,935*	

9. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	*Total 2022 £*
Education	149,313	329,140	**478,453**	*358,172*
Total 2022	*105,025*	*253,147*	*358,172*	

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

9. Analysis of expenditure on charitable activities (continued)

Summary by expenditure type

	Staff costs 2023 £	Depreciation 2023 £	Other costs 2023 £	Total 2023 £	*Total 2022 £*
Education	132,950	2,791	342,712	**478,453**	*358,172*
Total 2022	*110,189*	*2,153*	*245,830*	*358,172*	

10. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Grant funding of activities 2023 £	Support costs 2023 £	Total funds 2023 £	*Total funds 2022 £*
Education	440,544	-	37,909	**478,453**	*358,172*
Total 2022	*274,862*	*58,935*	*24,375*	*358,172*	

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

10. Analysis of expenditure by activities (continued)

Analysis of support costs

	Education 2023 £	Total funds 2023 £	*Total funds 2022 £*
Depreciation	2,791	**2,791**	*2,153*
Travel	4,817	**4,817**	*486*
Insurance	598	**598**	*1,744*
Bank fees	1,148	**1,148**	*1,104*
Printing, postage & stationery	997	**997**	*585*
Computer maintenance and consumables	2,022	**2,022**	*1,048*
Motor vehicle costs	8,065	**8,065**	*4,012*
Rent	3,407	**3,407**	*3,325*
Light, heat & power	-	**-**	*33*
Telephone & internet	1,702	**1,702**	*1,441*
Loss on disposal of tangible fixed assets	-	**-**	*1,112*
Other costs	4,262	**4,262**	*1,562*
Governance costs	8,100	**8,100**	*5,770*
	37,909	**37,909**	*24,375*
Total 2022	*24,375*	*24,375*	

11. Auditors' remuneration

	2023 £	*2022 £*
Fees payable to Xeinadin Audit Limited for the audit of the Charity's annual accounts	**6,600**	*4,800*
Fees payable to Xeinadin Audit Limited and its associates in respect of:		
All non-audit services not included above	**1,500**	*1,200*

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

12. Staff costs

	2023 £	2022 £
Wages and salaries	**147,282**	*129,813*
Social security costs	**7,635**	*6,719*
Contribution to defined contribution pension schemes	**1,064**	*905*
	155,981	*137,437*

The average number of persons employed by the Charity during the year was as follows:

	2023 No.	2022 No.
UK	**3**	*4*
Uganda	**7**	*6*
Zambia	**3**	*3*
	13	*13*

No employee received remuneration amounting to more than £60,000 in either year.

13. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2022 - £NIL)*.

During the year ended 31 March 2023, no Trustee expenses have been incurred *(2022 - £NIL)*.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

14. Tangible fixed assets

	Motor vehicles £	Office equipment £	Computer equipment £	Total £
Cost or valuation				
At 1 April 2022	**54,363**	**11,549**	**10,017**	**75,929**
At 31 March 2023	**54,363**	**11,549**	**10,017**	**75,929**
Depreciation				
At 1 April 2022	**49,496**	**11,549**	**10,017**	**71,062**
Charge for the year	**2,791**	**-**	**-**	**2,791**
At 31 March 2023	**52,287**	**11,549**	**10,017**	**73,853**
Net book value				
At 31 March 2023	**2,076**	**-**	**-**	**2,076**
At 31 March 2022	*4,867*	*-*	*-*	*4,867*

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

15. Debtors

	2023 £	2022 £
Due within one year		
Trade debtors	**10,863**	*8,702*
Prepayments and accrued income	**18,742**	*152,024*
	29,605	*160,726*

16. Creditors: Amounts falling due within one year

	2023 £	2022 £
Trade creditors	**14,236**	-
Other taxation and social security	**2,376**	*1,739*
Other creditors	**1,065**	*544*
Accruals and deferred income	**43,867**	*64,682*
	61,544	*66,965*

	2023 £	2022 £
Deferred income at 1 April 2022	**31,082**	-
Resources deferred during the year	**34,567**	*31,082*
Amounts released from previous periods	**(31,082)**	-
	34,567	*31,082*

Income has been deferred in respect of Golf Day income received relating to the next financial year.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

17. Financial instruments

	2023	2022
	£	£
Financial assets		
Financial assets measured at fair value through income and expenditure	**488,838**	*469,429*
Financial assets measured at amortised cost	**29,605**	*160,726*
	518,443	*630,155*

	2023	2022
	£	£
Financial liabilities		
Financial liabilities measured at amortised cost	**(61,544)**	*(66,965)*

Financial assets measured at fair value through income and expenditure comprise cash at bank and in hand.

Financial assets measured at amortised cost comprise trade and other debtors.

Financial liabilities measured at amortised cost comprise trade and other creditors.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

18. Statement of funds

Statement of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/(out) £	Gains/ (Losses) £	Balance at 31 March 2023 £
Unrestricted funds						
General funds	**135,462**	**268,321**	**(285,564)**	**-**	**5,965**	**124,184**
Vehicle Replacement	**13,410**	**8,200**	**-**	**-**	**-**	**21,610**
	148,872	**276,521**	**(285,564)**	**-**	**5,965**	**145,794**
Restricted funds						
Education	**8,400**	**2,988**	**-**	**(11,550)**	**(1,134)**	**(1,296)**
Sanitation	**4,300**	**210**	**-**	**(1,000)**	**27**	**3,537**
Livelihoods	**1,197**	**6,380**	**-**	**(3,543)**	**(2)**	**4,032**
UK General	**-**	**-**	**-**	**-**	**-**	**-**
Uganda	**156,069**	**135,696**	**(139,912)**	**17,550**	**(706)**	**168,697**
Zambia	**95,082**	**28,158**	**(69,328)**	**(1,457)**	**(5,290)**	**47,165**
South Sudan	**154,137**	**55,807**	**(119,900)**	**-**	**1,002**	**91,046**
	419,185	**229,239**	**(329,140)**	**-**	**(6,103)**	**313,181**
Total of funds	**568,057**	**505,760**	**(614,704)**	**-**	**(138)**	**458,975**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

18. Statement of funds CY

18. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2021 £	*Income* £	*Expenditure* £	*Transfers in/out* £	*Gains/ (Losses)* £	*Balance at 31 March 2022* £
Unrestricted funds						
General funds	*109,341*	*173,230*	*(148,506)*	*4,830*	*(3,433)*	*135,462*
Vehicle Replacement	*9,963*	*2,947*	-	*500*	-	*13,410*
	119,304	*176,177*	*(148,506)*	*5,330*	*(3,433)*	*148,872*
Restricted funds						
Education	-	*4,904*	-	*3,496*	-	*8,400*
Sanitation	-	*3,070*	-	*1,229*	-	*4,299*
Livelihoods	*52*	*1,145*	-	-	-	*1,197*
UK General	-	*75,736*	*(75,736)*	-	-	-
Uganda	*137,012*	*116,272*	*(91,924)*	*(10,101)*	*4,808*	*156,067*
Zambia	*44,165*	*132,249*	*(86,670)*	*46*	*5,293*	*95,083*
South Sudan	*79,875*	*133,631*	*(58,935)*	-	*(432)*	*154,139*
	261,104	*467,007*	*(313,265)*	*(5,330)*	*9,669*	*419,185*
Total of funds	*380,408*	*643,184*	*(461,771)*	-	*6,236*	*568,057*

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

. Breakdown of Restricted funds - Current Year

Restricted funds Uganda	At 1 April 2022	Income resources	Outgoing resources	Transfers	Exchange gain/(loss)	At 31 March 2023
Amplify Change	(9)	-	-	-	-	(9)
Awindiri PS	-	30,528	18,446	6,000	(728)	17,354
Barifa & Ronyi	28,935	-	27,831	-	(729)	375
Beekeeping	42	-	-	-	-	42
Busia CRB	-	51,112	5,527	8,000	(205)	53,380
Girls & Sanitation	27,090	-	10,690	-	265	16,665
Girls Advocacy	-	17,299	1,968	138	(130)	15,339
Kenyibuli CPS	-	34,241	34,903	2,000	366	1,704
Koboko Boreholes	586	-	-	-	-	586
Koboko CRB	1,362	-	-	-	691	2,053
Lamwo SDF	44,142	(4,815)	22,787	-	(238)	16,302
Mega Phonics	-	4,377	724	-	16	3,669
MH Advocates	6,338	(3,633)	1,626	(138)	50	991
Obule latrines	14,166	-	-	-	-	14,166
Phonics Expansion	22,467	-	131	-	103	22,439
Speed Schools GG	(898)	-	-	-	-	(898)
STEP UP - Amuru	11,790	6,587	15,279	1,550	(167)	4,481
Uganda General	58	-	-	-	-	58
Total	156,069	135,696	139,912	17,550	(706)	168,697

Restricted funds Zambia	At 1 April 2022	Incoming resources	Outgoing resources	Transfers	Exchange gain/(loss)	At 31 March 2023
Big Give 2021	8,144	-	4,801	-	(716)	2,627
Chundwe RWH	685	-	158	-	64	591
Girls & Sanitation	1,044	-	-	-	(1,933)	(889)
Kalomo SDF	13,389	3,007	5,374	1,022	180	12,224
Kalomo Solar Irrigation	5,264	(2,088)	649	(22)	144	2,649
Lugobo CRB & TSH	37,181	-	24,401	-	(5,616)	7,164
Lusumpuko Boys Latrines	6,095	(263)	4,541	-	(466)	825
Lusumpuko Girls Latrines and ISSB	5,351	-	3,906	-	94	1,539
Lusumpuko RWH	654	-	141	(2,457)	187	(1,757)
Mutala PS Latrines	-	7,543	5,736	-	(240)	1,567
Nachoncho CRB	-	9,456	-	-	-	9,456
Nantale Latrines	-	10,503	5,845	-	295	4,953
Siachitema CRB	261	-	-	-	(23)	238
Simusunge CRB	7,218	-	1,792	-	500	5,926
Tara Latrines	9,682	-	11,870	-	2,181	(7)
Zyangale Community School	114	-	114	-	59	59
Total	95,082	28,158	69,328	(1,457)	(5,290)	47,165

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

Restricted funds South Sudan	**At 1 April 2022**	**Incoming resources**	**Outgoing resources**	**Transfers**	**Exchange gain/(loss)**	**At 31 March 2023**
Araka CRB	(442)	-	-	-	-	(442)
Baamani CRB	131	-	-	-	-	131
Baamani Latrines	30,000	(1,959)	20,968	-	178	7,251
Brickworks Teacher Training	-	6,495	28,054	21,778	681	900
South Sudan	124,910	-	-	(108,778)	143	16,275
St Barnabas CRB	(462)	-	-	-	-	(462)
Thrive - Book Aid	-	-	678	-	-	(678)
Thrive - Furniture	-	(1,416)	18,677	27,000	-	6,907
Thrive - Town PS CRB	-	52,687	51,523	60,000	-	61,164
Total	154,137	55,807	119,900	-	1,002	91,046

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

. Breakdown of Restricted Funds - Prior Year

Restricted funds Uganda	At 1 April 2021	Incoming resources	Outgoing resources	Transfers	Exchange gain/(loss)	At 31 March 2022
Amplify Change	50	-	-	-	(59)	(9)
Barifa & Ronyi	-	71,178	42,277	-	34	28,935
Beekeeping	(114)	-	-	-	156	42
Educational Resources	855	-	399	(334)	(122)	-
Girls & Sanitation	34,426	-	6,852	-	1,516	27,090
Koboko Boreholes	1,156	-	-	-	(570)	586
Koboko CRB	(2,574)	-	-	-	3,936	1,362
Lamwo SDF	51,112	17,579	23,028	(2,721)	1,198	44,142
Marakulu CRB	12,587	-	9,622	(2,811)	(155)	-
Marakulu Latrines	11,105	-	6,294	(4,847)	35	-
Marakulu RWHT	1,951	-	1,382	(554)	(15)	-
MH Advocates	6,689	-	341	-	(9)	6,338
Obule Istrines	-	14,166	-	-	-	14,166
Phonics Expansion	22,109	-	207	-	564	22,467
Speed Schools GG	-	-	-	1,166	(2,064)	(898)
STEP UP - Amuru	-	13,349	1,522	-	(36)	11,790
Uganda General	(341)	-	-	-	399	58
Total	137,012	116,272	91,924	(10,101)	4,808	156,067

Restricted funds Zambia	At 1 April 2021	Income resources	Outgoing resources	Transfers	Exchange gain/(loss)	At 31 March 2022
Big Give 2021	-	12,872	4,798	-	70	8,144
Boongo	2,277	-	47	(2,318)	88	-
Chundwe RWH	-	5,867	7,130	1,712	236	685
Educational Resources	510	-	-	(510)	-	-
Girls & Sanitation	(3,667)	-	-	-	4,711	1,044
Kalomo SDF	10,088	11,120	7,704	-	(114)	13,389
Kalomo Solar Irrigation	-	23,442	17,479	-	(699)	5,264
Lugobo CRB & TSH	-	45,301	8,119	-	(1)	37,181
Lusumpuko Boys Latrines	-	6,095	-	-	-	6,095
Lusumpuko Girls Latrines and ISSB	-	2,289	1,197-	4,260	(1)	5,351
Lusumpuko RWH	6,000	-	5,179	-	(167)	654
Nachoncho Latrines	425	-	46	(418)	38	-
Siachitema CRB	4,244	9,863	14,692	-	845	261
Siamoono RWHT	-	6,085	4,928	(1,156)	(1)	-
Simsusunge CRB	18,092	1,000	12,420	-	546	7,218
Simsunge RWH	2,868	-	-	(3,050)	182	-
Tara Latrines	-	8,315	-	1,526	(159)	9,682
Zyangale Community School	3,336	-	2,932	-	(291)	114
Zambia General	(8)	-	-	-	8	-
Total	44,165	132,249	86,670	46	5,293	95,082

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

Restricted funds South Sudan	**At 1 April 2021**	**Income resources**	**Outgoing resources**	**Transfers**	**Exchange gain/(loss)**	**At 31 March 2022**
Araka CRB	5,021	-	4,896	-	(567)	(442)
Baamani CRB	51,008	-	50,356	-	(521)	131
Baamani Latrines	-	30,000	-	-	-	30,000
Brickworks Teacher Training	-	3,631	3,684	-	53	-
South Sudan	24,554	100,000	-	-	356	124,910
St Barnabas CRB	(709)	-	-	-	247	(462)
Total	79,875	133,631	58,935	-	(432)	154,138

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

18. Statement of funds (continued)

Fund	Origin of Fund	Purpose of Fund
Uganda		
Construction in Koboko, West Nile	Trusts / AR Golf Day 22 / AR Ball 22	Construction of 2 entire schools with ISSB – each with 1x3 classroom block, furniture, latrines, rainwater harvesting tank and trees planted. Also 2x3-room classroom blocks and two rainwater harvesting tanks at another school - commenced.
Educational Resources	Book Aid International	2,088 fiction and non-fiction books delivered to 20 schools in Amuru, Lamwo, Koboko, & Nwoya.
Girls' Advocacy Clubs	Big Give Christmas Challenge	Setting up Girls' Advocacy Clubs in 20 schools in Amuru District - commenced.
School Demonstration Farms	Trust and Individual Donors	A 4-year project (extended from 3 years) at 8 schools in Lamwo, extended to 4 years, supporting 400 parents, improving agricultural practices and food security.
Step Up - Early Childhood Development	British Foreign Schools Society	A 3-year project at 5 primary schools in Amuru District, setting up low-cost nurseries and training teachers in Phonics methodology.
Mega Phonics	The Allen Trust	A 2-year project in Kitgum, training teaching students, PTC tutors and rural teachers in Phonics methodology - commenced.

Zambia		
Educational Resources	Book Aid International	2,130 fiction and non-fiction books delivered to 10 schools in Kalomo District.
School Demonstration Farms	Charles Hayward / Play It Forward / The Allen Trust	A 3-year project at 5 primary schools in Kalomo District, supporting 250 parents, improving agricultural practices and food security.
Solar Irrigation	Guernsey Overseas Aid Commission	Construction of solar-powered drip irrigation systems at 5 School Demonstration Farms.
Lusumpuko Primary School	Souter Charitable Trust/ Individual Donors / AR Ball '21 / Just a Drop	Construction of latrines for boys and teachers. Procurement of ISSB press and construction of latrines for girls with ISSB.
Simusunge Primary School	The Allen Trust/ Gilchrist Education Trust/ AR Ball 21	Construction of 1x3 classroom block and latrines for boys, girls (with washroom), and teachers.
Lugobo Primary School	Individual Donor/ The Allen Trust	Construction of 1x3 classroom block and teacher housing.
Investing in Girls' Education	Big Give Christmas Challenge	Construction of girls' latrines (with washrooms) at Moonde Community Primary School. Construction of handwashing stands, MHM training and pad provision at this and four other primary schools.
Tara Primary School	Just a Drop	Construction of handwashing stands, latrines for girls (with washrooms), boys and teachers with ISSB.
Mutala Primary School	Just a Drop	Construction of handwashing stands and latrines for girls (with washrooms), boys and teachers with ISSB. MHM training and pad provision.

South Sudan		
Teacher Training	The Allen Trust	10 teachers – Year 3 of a 3-year diploma course
Baamani Primary School	The Allen Trust as part of Ball 2021 donations	Construction of latrines and handwashing stands for girls, boys and teachers with ISSB.
Haddow Primary School	The Allen Trust	Renovation of 3 classroom floors.
Classroom Furniture	The Allen Trust	Provision of wooden classroom furniture (teacher desks and chairs, and 3-seater desk benches for pupils) to 12 schools in Maridi and Ibba.
Educational Resources	Book Aid International	1,920 fiction and non-fiction books delivered to 12 schools in Maridi and Ibba.
Town Primary School	The Allen Trust	Construction of 1x4 classroom block using ISSB, with wooden furniture.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

19. Summary of funds

Summary of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/(out) £	Gains/ (Losses) £	Balance at 31 March 2023 £
General funds	**148,872**	**276,521**	**(285,564)**	**-**	**5,965**	**145,794**
Restricted funds	**419,185**	**229,239**	**(329,140)**	**-**	**(6,103)**	**313,181**
	568,057	**505,760**	**(614,704)**	**-**	**(138)**	**458,975**

Summary of funds - prior year

	Balance at 1 April 2021 £	*Income £*	*Expenditure £*	*Transfers in/out £*	*Gains/ (Losses) £*	*Balance at 31 March 2022 £*
General funds	*119,304*	*176,177*	*(148,506)*	*5,330*	*(3,433)*	*148,872*
Restricted funds	*261,104*	*467,007*	*(313,265)*	*(5,330)*	*9,669*	*419,185*
	380,408	*643,184*	*(461,771)*	*-*	*6,236*	*568,057*

20. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	2,076	-	**2,076**
Current assets	143,718	374,725	**518,443**
Creditors due within one year	-	(61,544)	**(61,544)**
Total	145,794	313,181	**458,975**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

20. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Unrestricted funds 2022 £	*Restricted funds 2022 £*	*Total funds 2022 £*
Tangible fixed assets	*4,867*	*-*	*4,867*
Current assets	*210,970*	*419,185*	*630,155*
Creditors due within one year	*(66,965)*	*-*	*(66,965)*
Total	*148,872*	*419,185*	*568,057*

21. Reconciliation of net movement in funds to net cash flow from operating activities

	2023 £	*2022 £*
Net income/expenditure for the year (as per Statement of Financial Activities)	**(108,944)**	*181,413*
Adjustments for:		
Depreciation charges	**2,791**	*5,227*
Dividends, interests and rents from investments	**(2,322)**	*(1,204)*
Loss on the sale of fixed assets	**-**	*1,112*
Decrease/(increase) in debtors	**131,121**	*(156,467)*
Increase/(decrease) in creditors	**(5,421)**	*58,108*
Translation (loss)/gain on foreign exchange movements	**(138)**	*6,236*
Net cash used in by/(provided) operating activities	**17,087**	*94,425*

22. Analysis of cash and cash equivalents

	2023 £	*2022 £*
Cash in hand	**488,838**	*469,429*
Total cash and cash equivalents	**488,838**	*469,429*

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

23. Analysis of changes in net cash flows

	At 1 April 2022	Cash flows	At 31 March 2023
	£	£	£
Cash at bank and in hand	469,429	19,409	488,838
	469,429	19,409	488,838

24. Contingent assets

The charitable company have a contingent asset as at 31 March 2023 in relation to legacy income which cannot be reliably valued due to delays in legal proceedings. Based on our assessment of the facts and circumstances of the future asset, we consider it likely but not virtually certain that the contingent asset will be valued around £66,000.

25. Pension commitments

The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £1,064 (2022 - £905), no amounts were payable to the fund at the balance sheet date.

26. Related party transactions

During the year the charitable company entered into transactions, in the ordinary course of business, with other entities under common control of the Trustees. Revenue received from related parties during the year ended 31 March 2023 amounted to £157,305 (2022: £155,351). At the year end, there was £2,238 (2022: £Nil) owed by related parties.

AFRICAN REVIVAL

England & Wales - Charity number 1108718

Accounts

Registered number: 05169063
Charity number: 1108718



Investing in Education

AFRICAN REVIVAL

(A Company Limited by Guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

AFRICAN REVIVAL

(A Company Limited by Guarantee)

CONTENTS

	Page
Reference and Administrative Details of the Charity, its Trustees and Advisers	1
Chairman's Statement	2
Summary of Personnel Changes	3
Trustees' Report	4 - 14
Independent Auditors' Report on the Financial Statements	15 - 17
Statement of Financial Activities	18
Balance Sheet	19 - 20
Statement of Cash Flows	21
Notes to the Financial Statements	22 - 45

AFRICAN REVIVAL

(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2022

Trustees	Mr ADM Allen, Chair Mr GW James, Vice Chair Mr LJH Beighton Mr B J Stevens Mr R De Boise Ms S Srai-Chohan Mr I E Clark Mrs JG Sarpong Ms H Wilson (appointed 15 December 2021) Ms C Inch (appointed 15 December 2021)
Company registered number	05169063
Charity registered number	1108718
Registered office	Woodhall Barns Hungry Hill Lane Send Surrey GU23 7LG
Independent auditors	Xeinadin Audit Limited Chartered Accountants Statutory Auditors 12 Conqueror Court Sittingbourne Kent ME10 5BH

AFRICAN REVIVAL

(A Company Limited by Guarantee)

CHAIRMAN'S STATEMENT
FOR THE YEAR ENDED 31 MARCH 2022

The chairman presents his statement for the year.



African Revival - Investing in Education - has continued to weather the global pandemic and geopolitical volatility, which has greatly impacted education for children in remote rural communities of sub-Saharan Africa. Effective operations and prudent management have enabled us to remain focused on our efforts to improve the quality of education when schools reopened.

One of the most important ways we have been able to create such a significant impact since establishing the charity in 2005 is through our close engagement with parents, teachers, local education authorities and community leaders. Although the level of education in AR supported schools is basic, AR supported schools perform significantly better than others in the district, and the quality of education is materially improved through our work.

Despite the impact of Covid, and latterly the war in Ukraine, affecting our overall fundraising, we delivered a successful annual Golf Day and fundraising Ball. Funds raised at these events enabled the building of two entire new schools, as well as supporting many more infrastructure and livelihood projects in Uganda, Zambia, and South Sudan. Whilst this is positive news, we remain deeply concerned about the impact of inflation on the poorest of the poor in rural communities.

The building of two new schools in Koboko, Northern Uganda, at Barifa and Ronyi (in partnership with the Haileybury Youth Trust), represents the seventh and eighth schools built by AR in the district since 2018. Construction used interlocking stabilised soil blocks, which are eco-friendly – classrooms, latrines for boys, girls, and teachers, handwashing stands, and a rainwater harvesting tank. Local young people and refugees were trained in this new building technology. Hundreds of trees were planted at each site and we provided the schools with classroom furniture and scholastic materials. A further two schools have been earmarked for development in the next financial year, Kenyibuli and Awindiri, where currently children are learning outside under trees or in makeshift shelters.

Towards the end of the financial year, we received a significant donation of £100,000 to kickstart 'Thrive - South Sudan', a three-year project which aims to improve the quality of education for thousands of children at six schools in Ibba and Maridi Districts. In recent years I have visited each of the schools and witnessed the destitute state of facilities. Children in rural areas have less access to schools due in part to long travel distances, exacerbated by poor infrastructure. Girls face greater challenges, with approximately 75% of girls unenrolled in primary school, and greater likelihood of dropping out than boys. School curriculum and teaching can challenge perceptions of gender, which can influence attitudes towards schooling. The wider 'Thrive – South Sudan' project aims to support the school management teams and provide teacher training.

Our financial and management reporting systems mean we have direct and instant access with tight controls, enabling prompt availability of financial and project reports. Together with the financial review and forecast undertaken, this gives the trustees confidence that African Revival is delivering efficient and effective support to some of the poorest rural communities in the countries in which it operates.

It is an immense privilege for me to work with so many talented individuals. I thank my fellow Board of Trustees, the staff and volunteers, as well as our donors and international partners.

Do take a moment to read our Review of the Year as it gives greater insight of our impact.

Anthony Allen - Founder & Chair of Trustees
Date: 28/9/22

AFRICAN REVIVAL

(A Company Limited by Guarantee)

SUMMARY OF PERSONNEL CHANGES FOR THE YEAR ENDED 31 MARCH 2022

Personnel 2021 - 2022

Trustees

Trustees are selected on the basis of their expertise, skills and knowledge and upon the benefits these can bring to the charity. The Board is the main policy making body of the charity. As well as attending quarterly Board Meetings, all Trustees form part of quarterly sub-committees – either Finance & Audit or Programme & Fundraising. We actively recruit Trustees to strengthen skills, and fairly represent the diverse communities we serve.

We completed the year with 10 Trustees – Anthony Allen (Founder & Chairman), Glen James (Vice Chairman), Bernard Stevens (Treasurer), Leonard Beighton, Roy De Boise, Ian Clark, Sunaina Srai-Chohan, Joyce Sarpong, Hilary Wilson, and Catherine Inch.

Employees

UK – Executive Director – Elaine Miller, Finance Manager - Brian Carrick, Programme Fund Manager – Abi Dar.

Uganda – Country Manager – Vincent Komakech, Finance & Admin Manager – Monica Pinkett, Tonny Oyat – Driver and Security, Project Staff – Justin Ogen, Caston Okello, Susan Alum, Vincent Okello.

Zambia – Country Manager – Godwin Kamangala, Constructure Supervisor - Dave Sangweni, Project Staff – Raymond Hadangalika.

South Sudan - We have no employees resident in South Sudan, choosing instead to work with local partners with liaison managed through our UK and Uganda offices.

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their annual report together with the audited financial statements of Charity for the 1 April 2020 to 31 March 2022. The Annual Report serves the purposes of both a Trustees' report and a Directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) as amended by Update Bulletin 1 (effective January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Aims, Objectives and Activities

a. Aims

The charity's aims, as set out in the objects clause contained within the company's Memorandum and Articles of Association are:

- The relief of poverty by the support and maintenance of self-sustaining projects in Africa, having particular regard to:-
    - The poorest communities and working particularly in the fields of food security, water, health, education and micro-finance to uplift the family and the well-being of children.
    - Supporting projects in such a way that can be used to inspire other communities to share best practice.
    - Providing support, advice and assistance over the long term to ensure the continued viability of self-sustaining communities.
    - The relief of financial need and suffering where the challenges posed by acute poverty and deprivation result in very negative consequences for individuals, groups, organisations and specific localities within targeted countries that are affected and the provision of aid where it is needed.

b. Objectives

African Revival's objectives fall into the main category of improving access to quality education in sub-Saharan Africa. We believe strongly in the power of education to change lives; by building schools, training teachers and providing the resources that schools need, we can help break the cycle of poverty and offer inspiration and opportunity to Africa's future generations.

c. Activities

Our key activities relate to this main objective around education. Our main activities include:

- Infrastructure projects to improve school facilities. These include classrooms but also the provision of clean water, latrines and changing/washrooms to improve sanitation and hygiene.
- Girls & sanitation programme to keep girls in education
- Work with parents on microfinance schemes (VSLAs – Village Savings & Loan Associations) to encourage them to save collectively and invest in their children's education and their own livelihoods.
- Work to support teachers, acknowledging that without inspiring teaching, children cannot excel in their exams and hence improve their future prospects.
- Provision of teaching and learning materials including text books, learning aids and classroom furniture to improve the quality of education received by pupils within the classroom.
- Implementation of livelihood programmes (Particularly based around the development of new agricultural methods and techniques) within schools to work with children and the local community to provide the children with the best possible opportunity for future employment and generate a source of income for the school as well as strengthening social bonds between and within communities.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Aims, Objectives and Activities (continued)

d. Public Benefit

The trustees have referred to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular they consider how planned activities will contribute to the aims and objectives they have set. The trustees have complied with the duty in Section 17 of the Charities Act 2011, to have due regard for the Charity Commission's general guidance note, "Charities and Public Benefit".

Achievements and performance

a. AFRICAN REVIVAL

Vision
Our Vision is an Africa where every child has equal access to quality education.

We don't just build infrastructure and provide livelihood and education projects; we empower whole communities – pupils, teachers, and parents – to transform schools into thriving learning environments that build brighter, better futures.

Mission
Our mission is to transform schools in Africa into effective and thriving teaching and learning environments – schools in which skilled and motivated teachers are supported by the parents and community in providing quality education to pre-primary and primary school children.

Achievements and performance (continued)

b. Review of the Year

Income for the financial year 2021/2022 = £643,184

Values
Every member of African Revival – Investing in Education, whether staff or volunteer, shares the same core values. These are the backbone of our organisational principles.

1. Rigorous and Results-focused
We are results-focused in all that we do. From planning to implementation, we aim to ensure that we create a positive impact for those we support. We rigorously monitor and evaluate all our programmes and projects and guarantee that we will constantly learn from our work. We make sure that what we do is as efficient and replicable as possible.

2. Transparent and Accountable
We are accountable to our supporters, partners, and most of all to the children in the schools we support. It is our responsibility to use our supporters' resources as effectively and efficiently as possible, and to that end, we provide transparent information about our programme performance.

3. Responsive and Sustainable
We develop and maintain long-term relationships with all our partners, without whom the barriers to quality education cannot be overcome. We are dedicated to responding to need, being flexible in our approach and ensuring that the impact we have is long-lasting and sustainable.

Start & End
We start where the need is greatest, the community is committed, and the school has been operating for several years with established land rights. We end our support of schools once we have increased the quality of education and worked with the community to ensure that the quality of education in the school is sustainable in the long-term. Although the level of education in AR supported schools is basic, AR supported schools perform significantly better than others in the district, and the quality of education is materially improved through our work.

Achievements and performance (continued)

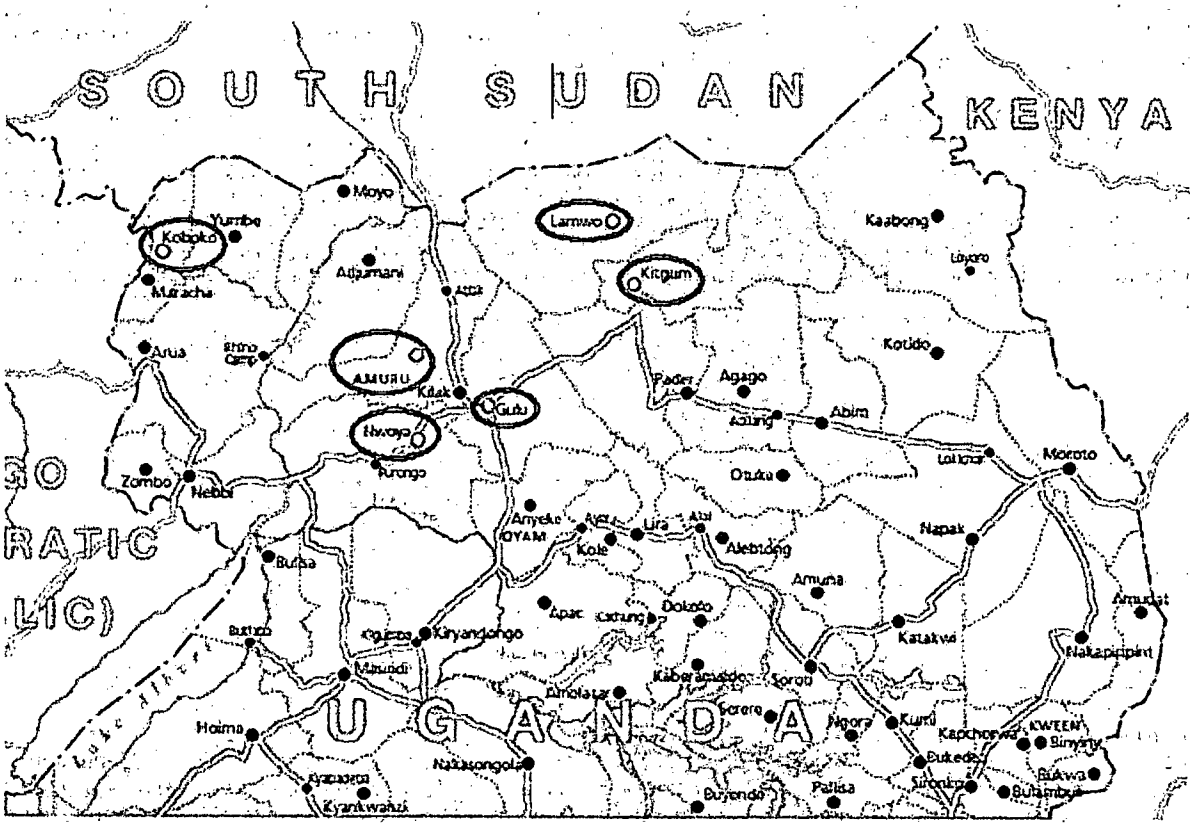
Construction using eco-friendly ISSB: This year, we have continued to expand the use of eco-friendly ISSB (Interlocking Stabilised Soil Block) technology in construction projects. The blocks are compressed and then cured, rather than fired, which eliminates the need for firewood and charcoal - using this method to build one classroom block saves the firewood equivalent of 9 mature trees and reduces the destruction of fragile ecosystems. ISSB has been used to build entire new schools in the Koboko District of Uganda and (with funding from Just a Drop) we procured a brick press for our work in Zambia, and we aim to use ISSB in future projects at schools in South Sudan.





Uganda

Map of where we work in Northern Uganda – Office in Gulu (Nwoya, Amuru, Koboko, Lamwo, Kitgum)



Achievements and performance (continued)

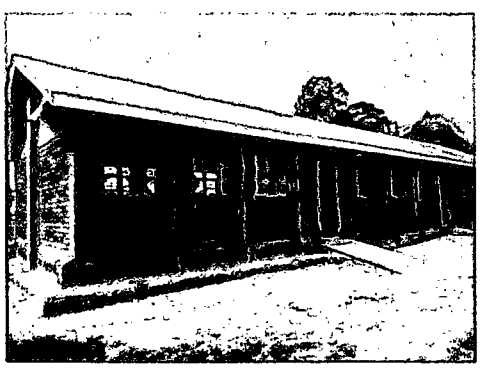
Book Aid International: We received a shipment of 3,166 primary-age fiction and non-fiction books, which were distributed to 30 schools in the Amuru, Nwoya and Lamwo districts. The book donations support work we have already done at these schools to improve the quality of education. The schools signed an agreement that the books will be well looked-after but used and not locked away. Schools were encouraged to set up reading clubs to improve pupils' reading, comprehension, writing and English-speaking skills.





Koboko District: We began working in Koboko in 2016 at five remote community schools that had little or no formal infrastructure. These schools had hundreds of learners under trees and supported refugees from neighbouring South Sudan and the Democratic Republic of Congo, along with Ugandan host community learners. Our initial focus was to improve sanitation by building latrines with handwashing stands, and digging boreholes, followed by classroom blocks (CRBs). In 2021, the first entire school (CRB, furniture, latrines and rainwater harvesting tank) was completed using ISSB at Marukulu. The cost implications to African Revival using ISSB are no greater than previous costs using traditional building methods in Uganda as we partner with Haileybury Youth Trust.

Work has commenced to construct two more entire new schools at Barifa and Ronyi using ISSB - the 7th and 8th schools that we have built in the region. Each school will have; a 1x3 CRB (furnished with 54 three-seater desk benches, 3 teacher tables and 3 chairs); 5 stances girls' drainable latrines (with a changing room), 5 stances boys' drainable latrines, 2 stances staff drainable latrines; a 20,000L rainwater harvesting tank (RWHT); 320 new trees planted – a mixture of local species, to provide fruit, nuts and shade. Construction is in partnership with Haileybury Youth Trust (HYT), who will train a total of 24 local males and female youths in ISSB block making and building skills. The local community and parents helped provide upfront raw materials (sand and hardcore) and labour, to promote a sense of ownership and sustainability of the new structures.

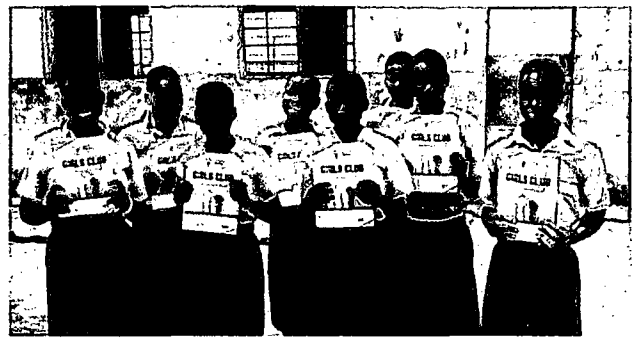




Menstrual Health Advocates Girls' Clubs: In partnership with Irise International, and funded by The Waterloo Foundation, African Revival set up Menstrual Health Advocates (MHAs) Girls' Clubs at ten of our Girls & Sanitation project schools in the Amuru District. With the support of senior female teachers, the clubs provided girls with a safe space to discuss challenges and create change within the community. They were provided with menstrual health management (MHM) training, washable sanitary pads and informative MHM comic books, which they had helped to design. The huge increase in confidence of girls after this short project was so impressive that we plan to expand the project in a new girls' clubs next year.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Achievements and performance (continued)

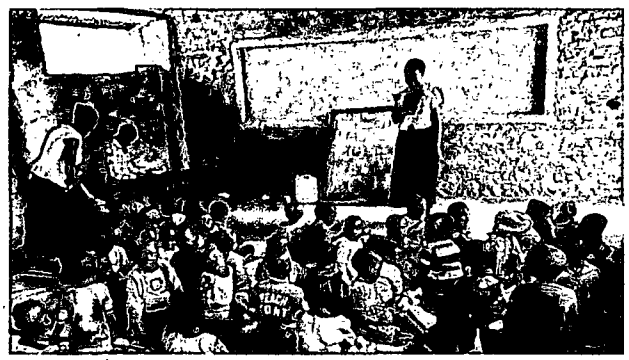




Girls & Sanitation: We continue to support over 4,000 girls in 23 schools in the Nwoya and Amuru districts with provision of reusable pads and MHM training. This project is in its final year, out of five.

Step Up: With funding from the British Foreign Schools Society (BFSS), we have set up low-cost Early Childhood Development (ECD) nurseries at five primary schools in Amuru District. In partnership with Read for Life, the teachers will be trained in Phonics - an innovative teaching method, that correlates sounds with letters, providing children with a stronger literary foundation in all subjects. Phonics reading books and bilingual books of traditional stories for pupils together with Phonics training manuals for teachers will be distributed. Classrooms will be furnished with desks and chairs (to be procured with funds from the AR Ball '21), and bright learning aids made by the teachers.



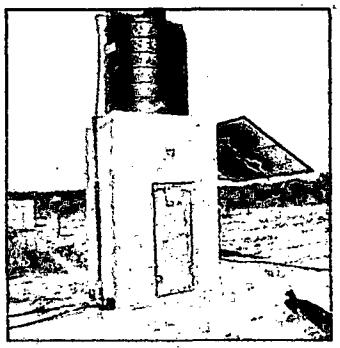


Achievements and performance (continued)

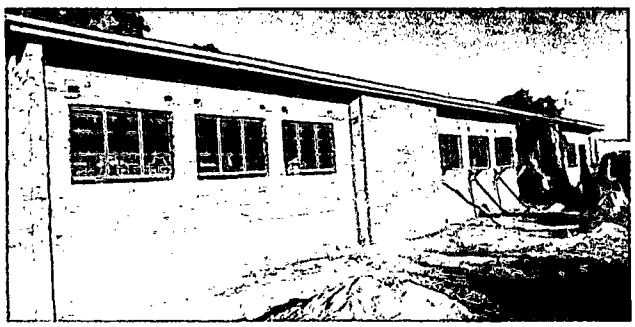
Zambia

Solar Irrigation: Guernsey Overseas Aid & Development Commission (GOAC) funded the installation of solar-powered drip irrigation systems at five School Demonstration Farms (SDFs) in the Kalomo District of Southern Zambia, where vegetables and fruit trees are grown to benefit the school community nutritionally and financially. Drip irrigation replaces laborious hand pumps, to keep plants well-watered, whilst helping pupils spend more time in the classroom, instead of collecting water.





Classroom Blocks: The construction of two CRBs was completed at Siachitema Primary School (funded by The Beit Trust) and Simusunge Primary School (funded by Lloyd Allen – The Allen Trust). Desk benches were also provided – 50 at Siachitema (funded by African Revival) and 22 at Simusunge (funded by the Gilchrist Education Trust). Construction of latrines for teachers, boys, and girls (with a changing room) also started at Simusunge Primary School.





Rainwater Harvesting Tanks: Construction of three 75,000L RWHTs have been completed at Siamoono Primary School, Lusumpuku Primary School and Chuundwe Primary School. The community members were trained in how to use and maintain the new structures, as well as how to manage the water supply.





Achievements and performance (continued)

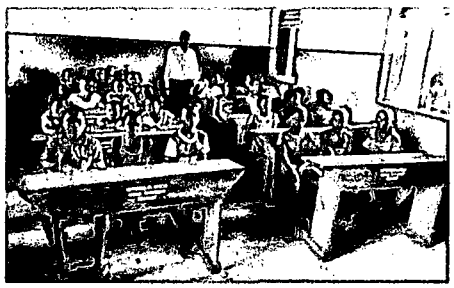


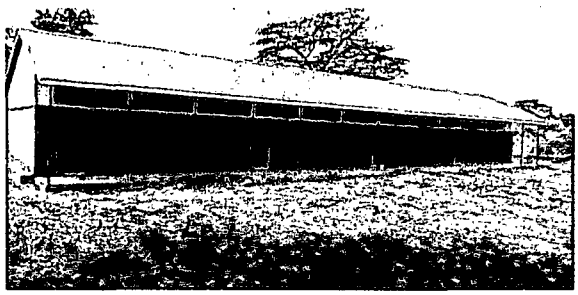
Latrines: Construction of three permanent handwashing facilities, a 1x6 drainable latrine block for girls (with two changing rooms), 1x2 drainable latrine block for teachers, as well as fixing vents on the current four latrines being used by the boys, was completed at Zyangale Primary School (funded by Just a Drop – JAD). Work also began to build latrines at Lusumpuku Primary School, for girls (funded by JAD using ISSB) and boys and teachers (funded by the Souter Charitable Trust).

South Sudan

We completed a needs assessment and estimate only 1 in 5 children is in school in Maridi State. Our focus now is to develop a three-year strategy of support for schools in South Sudan which will require additional trips to the region as well as discussions with stakeholders and partner organisations. There is great need to improve infrastructure as well as capacity building and teacher training.

Baamani CRB: The building of a 1x4 classroom block with furniture was completed at Baamani Primary School in Ibba County. The next step will be to improve sanitation with the building of latrines.





In Summary

With the continued support of our donors and partners, to whom we are deeply grateful, we look forward to improving the access to quality education for many more children in Uganda, Zambia, and South Sudan.

Achievements and performance (continued)

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The trustees policy in respect of reserves is to maintain unrestricted funds at such a level as will provide African Revival with sufficient working capital to carry on its existing activities and remain viable in the longer term. The trustees estimate that the level of unrestricted reserves currently required approximates to £100k. This gives the charity the flexibility to sustain longer term projects and retain sufficient funds to maintain its activities in the event of a funding shortfall.

c. Risk Management

The trustees have an on-going policy of reviewing, identifying and mitigating the operational, financial and strategic risks to which the charity is exposed both in the UK and in Africa.

Structure, governance and management

a. Governing Document

African Revival is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

b. The Board of Trustees

During the year the Board consisted of 8 Trustees and was chaired by Anthony Allen. Trustees are selected on the basis of their expertise, skills and knowledge and upon the benefits that these can bring to the charity.

The Board is the main policy-making body of the charity.

c. Trustee Induction and Training

Trustees are familiarised with African Revival by a series of meetings with staff and through a programme of field visits to see first hand the conditions in target countries and the work currently being delivered by the charity.

d. Method of appointment or election of Trustees

The management of the charity and the group is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Statement of Trustees' responsibilities (CONTINUED)

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

The auditors, Xeinadin Audit Limited, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Mr ADM Allen
Chairman
Date: 28/9/22

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF AFRICAN REVIVAL

Opinion

We have audited the financial statements of African Revival (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The Trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF AFRICAN REVIVAL (CONTINUED)

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of an audit in accordance with ISAs (UK), exercise professional judgement and maintain professional scepticism through the audit. We also:

1. Assessed the susceptibility of the entity's financial statements to material misstatement, including how fraud might occur.

2. Held discussions with the client regarding their policies and procedures on compliance with laws and regulations.

3. Held discussions with the client regarding their policies and procedures on fraud risks, including knowledge of any actual suspected or alleged fraud.

We consider the entity's controls effective in identifying fraud. We do not consider there to be significant difficulty in detecting irregularaties due to the low volume, high value nature of projects undertaken.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF AFRICAN REVIVAL (CONTINUED)

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



Alastair Crawford FCA (Senior Statutory Auditor)
Xeinadin Audit Limited
Chartered Accountants
Statutory Auditors
12 Conqueror Court
Sittingbourne
Kent
ME10 5BH

Date: 5 October 2022

Xeinadin Audit Limited are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

AFRICAN REVIVAL

(A Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2022

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Income from:					
Donations and legacies	3	**86,576**	**294,624**	**381,200**	*375,356*
Other trading activities	4	**86,787**	**172,383**	**259,170**	*55,897*
Investments	5	**1,204**	**-**	**1,204**	*1,534*
Other income	6	**1,610**	**-**	**1,610**	*21,011*
Total income		**176,177**	**467,007**	**643,184**	*453,798*
Expenditure on:					
Raising funds	7	**43,481**	**60,118**	**103,599**	*34,787*
Charitable activities	9	**105,025**	**253,147**	**358,172**	*388,803*
Total expenditure		**148,506**	**313,265**	**461,771**	*423,590*
Net income		**27,671**	**153,742**	**181,413**	*30,208*
Transfers between funds	18	**5,330**	**(5,330)**	**-**	*-*
Net movement in funds before other recognised gains/(losses)		**33,001**	**148,412**	**181,413**	*30,208*
Other recognised gains/(losses):					
(Losses)/gains on revaluation of fixed assets		**(3,433)**	**9,669**	**6,236**	*(14,785)*
Net movement in funds		**29,568**	**158,081**	**187,649**	*15,423*
Reconciliation of funds:					
Total funds brought forward		**119,304**	**261,104**	**380,408**	*364,985*
Net movement in funds		**29,568**	**158,081**	**187,649**	*15,423*
Total funds carried forward		**148,872**	**419,185**	**568,057**	*380,408*

AFRICAN REVIVAL

(A Company Limited by Guarantee)
REGISTERED NUMBER: 05169063

BALANCE SHEET
AS AT 31 MARCH 2022

	Note		2022 £		2021 £
Fixed assets					
Tangible assets	14		**4,867**		*10,804*
			4,867		*10,804*
Current assets					
Debtors	15	**160,726**		*4,259*	
Cash at bank and in hand		**469,429**		*374,202*	
		630,155		*378,461*	
Creditors: amounts falling due within one year	16	**(66,965)**		*(8,857)*	
Net current assets			**563,190**		*369,604*
Total net assets			**568,057**		*380,408*
Charity funds					
Restricted funds	18		**419,185**		*261,104*
Unrestricted funds	18		**148,872**		*119,304*
Total funds			**568,057**		*380,408*

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2022

The entity was entitled to exemption from audit under section 477 of the Companies Act 2006.

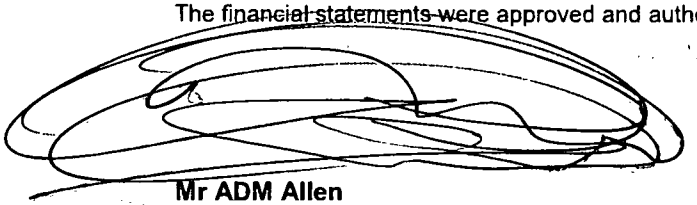
The members have not required the entity to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

However, an audit is required in accordance with section 145 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Mr ADM Allen
Chairman
Date: 28/9/22

The notes on pages 22 to 45 form part of these financial statements.

AFRICAN REVIVAL

(A Company Limited by Guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2022

	2022	*2021*
	£	£
Cash flows from operating activities		
Net cash used in operating activities	**94,425**	*87,292*
Cash flows from investing activities		
Dividends, interests and rents from investments	**1,204**	*1,534*
Purchase of tangible fixed assets	**(402)**	*(1,173)*
Net cash provided by investing activities	**802**	**361**
Change in cash and cash equivalents in the year	**95,227**	**87,653**
Cash and cash equivalents at the beginning of the year	**374,202**	*286,549*
Cash and cash equivalents at the end of the year	**469,429**	*374,202*

The notes on pages 22 to 45 form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1. General information

The Charity is a private company limited by guarantee and registered in England and Wales. The registered address is given on page 1.

The principal activity of the charity is the relief of poverty and sickness and the advancement of education amongst the poorest communities in Africa.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

African Revival meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2. Accounting policies (continued)

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.5 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the reporting date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Statement of Financial Activities.

2.6 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2. Accounting policies (continued)

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £250 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Motor vehicles	-	30%
Office equipment	-	30%
Computer equipment	-	30%

2.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.11 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.12 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2. Accounting policies (continued)

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

3. Income from donations and legacies

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Donations	36,431	25,140	**61,571**	*53,863*
Grants	49,993	269,484	**319,477**	*320,775*
Similar incoming resources	152	-	**152**	*718*
	86,576	294,624	**381,200**	*375,356*
Total 2021	*112,713*	*262,643*	*375,356*	

4. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Fundraising events	86,787	172,383	**259,170**	*55,897*
Total 2021	*40,147*	*15,750*	*55,897*	

5. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Bank interest	1,204	**1,204**	*1,534*
Total 2021	*1,534*	*1,534*	

6. Other incoming resources

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Other income	1,610	-	**1,610**	*18*
Government grants	-	-	**-**	*20,993*
	1,610	-	**1,610**	*21,011*
Total 2021	*18*	*20,993*	*21,011*	

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

7. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Costs of raising funds - other	16,233	60,118	**76,351**	*20,327*
Costs of raising funds - wages and salaries	27,248	-	**27,248**	*14,460*
	43,481	60,118	**103,599**	*34,787*
Total 2021	*34,787*	-	*34,787*	

8. Analysis of grants

	Grants to Institutions 2022 £	Total funds 2022 £	*Total funds 2021 £*
Grants, Education	58,935	**58,935**	*126,476*
Total 2021	*126,476*	*126,476*	

9. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	*Total 2021 £*
Education	105,025	253,147	**358,172**	*388,803*
Total 2021	*116,894*	*271,909*	*388,803*	

9. Analysis of expenditure on charitable activities (continued)

Summary by fund type (continued)

Summary by expenditure type

	Staff costs 2022 £	Depreciation 2022 £	Other costs 2022 £	Total 2022 £	*Total 2021 £*
Education	110,189	2,153	245,830	**358,172**	*388,803*
Total 2021	*121,424*	*7,498*	*259,881*	*388,803*	

10. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Grant funding of activities 2022 £	Support costs 2022 £	Total funds 2022 £	*Total funds 2021 £*
Education	274,862	58,935	24,375	**358,172**	*388,803*
Total 2021	*237,883*	*126,476*	*24,444*	*388,803*	

10. Analysis of expenditure by activities (continued)

Analysis of support costs

	Education 2022 £	Total funds 2022 £	*Total funds 2021 £*
Depreciation	2,153	**2,153**	*7,498*
Travel	486	**486**	*489*
Insurance	1,744	**1,744**	*710*
Bank fees	1,104	**1,104**	*896*
Printing, postage & stationery	585	**585**	*408*
Computer maintenance and consumables	1,048	**1,048**	*921*
Motor vehicle costs	4,012	**4,012**	*2,885*
Rent	3,325	**3,325**	*1,736*
Light, heat & power	33	**33**	*273*
Telephone & internet	1,441	**1,441**	*962*
Legal costs	-	**-**	*168*
Loss on disposal of tangible fixed assets	1,112	**1,112**	-
Other costs	1,562	**1,562**	*661*
Governance costs	5,770	**5,770**	*6,837*
	24,375	**24,375**	*24,444*
Total 2021	*24,444*	*24,444*	

11. Auditors' remuneration

	2022 £	*2021 £*
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	**6,000**	*4,800*

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

12. Staff costs

	2022 £	2021 £
Wages and salaries	129,813	127,483
Social security costs	6,719	7,334
Contribution to defined contribution pension schemes	905	1,067
	137,437	135,884

The average number of persons employed by the Charity during the year was as follows:

	2022 No.	2021 No.
UK	4	3
Uganda	6	8
Zambia	3	2
	13	13

No employee received remuneration amounting to more than £60,000 in either year.

13. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2021 - £NIL)*.

During the year ended 31 March 2022, no Trustee expenses have been incurred *(2021 - £NIL)*.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

14. Tangible fixed assets

	Motor vehicles £	Office equipment £	Computer equipment £	Total £
Cost or valuation				
At 1 April 2021	**57,405**	**11,549**	**10,017**	**78,971**
Additions	**402**	**-**	**-**	**402**
Disposals	**(3,444)**	**-**	**-**	**(3,444)**
At 31 March 2022	**54,363**	**11,549**	**10,017**	**75,929**
Depreciation				
At 1 April 2021	**46,919**	**11,231**	**10,017**	**68,167**
Charge for the year	**4,909**	**318**	**-**	**5,227**
On disposals	**(2,332)**	**-**	**-**	**(2,332)**
At 31 March 2022	**49,496**	**11,549**	**10,017**	**71,062**
Net book value				
At 31 March 2022	**4,867**	**-**	**-**	**4,867**
At 31 March 2021	*10,486*	*318*	*-*	*10,804*

15. Debtors

	2022 £	2021 £
Due within one year		
Trade debtors	**8,702**	-
Amounts owed by group undertakings	**-**	-
Prepayments and accrued income	**152,024**	*4,259*
	160,726	*4,259*

16. Creditors: Amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	**1,739**	*2,189*
Other creditors	**544**	*353*
Accruals and deferred income	**64,682**	*6,315*
	66,965	*8,857*

	2022 £	2021 £
Deferred income at 1 April 2021	**-**	*17,495*
Resources deferred during the year	**31,082**	-
Amounts released from previous periods	**-**	*(17,495)*
	31,082	-

17. Financial instruments

	2022	2021
	£	£
Financial assets		
Financial assets measured at fair value through income and expenditure	**469,429**	*374,202*

	2022	2021
	£	£
Financial liabilities		
Financial liabilities measured at amortised cost	**(66,965)**	*(8,857)*

Financial assets measured at fair value through income and expenditure comprise cash at bank and in hand.

Financial assets measured at amortised cost comprise trade and other debtors.

Financial liabilities measured at amortised cost comprise trade and other creditors.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

18. Statement of funds

Statement of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/(out) £	Gains/ (Losses) £	Balance at 31 March 2022 £
Unrestricted funds						
General funds	109,341	173,230	(148,506)	4,830	(3,433)	135,462
Vehicle Replacement	9,963	2,947	-	500	-	13,410
	119,304	176,177	(148,506)	5,330	(3,433)	148,872
Restricted funds						
Education	-	4,904	-	3,496	-	8,400
Sanitation	-	3,070	-	1,229	-	4,299
Livelihoods	52	1,145	-	-	-	1,197
UK General	-	75,736	(75,736)	-	-	-
Uganda	137,012	116,272	(91,924)	(10,101)	4,808	156,067
Zambia	44,165	132,249	(86,670)	46	5,293	95,083
South Sudan	79,875	133,631	(58,935)	-	(432)	154,139
	261,104	467,007	(313,265)	(5,330)	9,669	419,185
Total of funds	380,408	643,184	(461,771)	-	6,236	568,057

Transfers from restricted funds into unrestricted funds relate to unrestricted income previously allocated to the individual restricted funds by the Trustees.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

18. Statement of funds CY

18. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2020 £	*Income* £	*Expenditure* £	*Transfers in/out* £	*Gains/ (Losses)* £	*Balance at 31 March 2021* £
Unrestricted funds						
General funds	*96,958*	*139,514*	*(136,783)*	*2,998*	*8,251*	*110,938*
Vehicle Replacement	*8,366*	-	-	-	-	*8,366*
	105,324	*139,514*	*(136,783)*	*2,998*	*8,251*	*119,304*
Restricted funds						
Education	*124,276*	*80,855*	*(92,035)*	*25,911*	*(9,885)*	*129,122*
Sanitation	*78,715*	*48,073*	*(38,921)*	*(26,268)*	*(7,147)*	*54,452*
Livelihoods	*56,670*	*161,435*	*(138,102)*	-	*(5,922)*	*74,081*
UK General	-	*9,023*	*(2,851)*	*(2,641)*	*(82)*	*3,449*
	259,661	*299,386*	*(271,909)*	*(2,998)*	*(23,036)*	*261,104*
Total of funds	*364,985*	*438,900*	*(408,692)*	-	*(14,785)*	*380,408*

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

Breakdown of Restricted funds - Current Year

Restricted funds Uganda	At 1 April 2021	Income resources	Outgoing resources	Transfers	Exchange gain/(loss)	At 31 March 2022
Amplify Change	50	-	-	-	(59)	(9)
Barifa & Ronyi	-	71,178	42,277	-	34	28,935
Beekeeping	(114)	-	-	-	156	42
Educational Resources	855	-	399	(334)	(122)	-
Girls & Sanitation	34,426	-	6,852	-	1,516	27,090
Koboko Boreholes	1,156	-	-	-	(570)	586
Koboko CRB	(2,574)	-	-	-	3,936	1,362
Lamwo SDF	51,112	17,579	23,028	(2,721)	1,198	44,142
Marakulu CRB	12,587	-	9,622	(2,811)	(155)	-
Marakulu Latrines	11,105	-	6,294	(4,847)	35	-
Markulu RWHT	1,951	-	1,382	(554)	(15)	-
MH Advocates	6,689	-	341	-	(9)	6,338
Obule latrines	-	14,166	-	-	-	14,166
Phonics Expansion	22,109	-	207	-	564	22,467
Speed Schools GG	-	-	-	1,166	(2,064)	(898)
STEP UP - Amuru	-	13,349	1,522	-	(36)	11,790
Uganda General	(341)	-	-	-	399	58
Total	137,012	116,272	91,924	(10,101)	4,808	156,067

Restricted funds Zambia	At 1 April 2021	Incoming resources	Outgoing resources	Transfers	Exchange gain/(loss)	At 31 March 2022
Big Give 2021	-	12,872	4,798	-	70	8,144
Boongo	2,277	-	47	(2,318)	88	-
Chundwe RWH	-	5,867	7,130	1,712	236	685
Educational Resources	510	-	-	(510)	-	-
Girls & Sanitation	(3,667)	-	-	-	4,711	1,044
Kalomo SDF	10,088	11,120	7,704	-	(114)	13,389
Kalomo Solar Irrigation	-	23,442	17,479	-	(699)	5,264
Lugobo CRB & TSH	-	45,301	8,119	-	(1)	37,181
Lusumpuko Boys Latrines	-	6,095	-	-	-	6,0895
Lusumpuko Girls Latrines and ISSB	-	2,289	1,197	4,260	(1)	5,351
Lusumpuko RWH	6,000	-	5,179	-	(167)	654
Nachoncho Latrines	425	-	46	(418)	38	-
Siachitema CRB	4,244	9,863	14,692	-	845	261
Siamoono RWHT	-	6,085	4,928	(1,156)	(1)	-
Simusunge CRB	18,092	1,000	12,420	-	546	7,218
Simusunge RWH	2,868	-	-	(3,050)	182	-
Tara Latrines	-	8,315	-	1,526	(159)	9,682
Zyangale Community School	3,336	-	2,932	-	(291)	114
Zambia General	(8)	-	-	-	8	-
Total	44,165	132,249	86,670	46	5,293	95,082

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

Restricted funds South Sudan	At 1 April 2021	Incoming resources	Outgoing resources	Transfers	Exchange gain/(loss)	At 31 March 2022
Araka CRB	5,021	-	4,896	-	(567)	(442)
Baamani CRB	51,008	-	50,356	-	(521)	131
Baamani Latrines	-	30,000	-	-	-	30,000
Brickworks Teacher Training	-	3,631	3,684	-	53	-
South Sudan	24,554	100,000	-	-	356	124,910
St Barnabas CRB	(709)	-	-	-	247	(462)
Total	79,875	133,631	58,935	-	(432)	154,138

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

Breakdown of Restricted Funds - Prior Year

Restricted funds Uganda	At 1 April 2020	Incoming resources	Outgoing resources	Transfers	Exchange gain/(loss)	At 31 March 2021
Abera	23	-	-	-	(3)	21
Amplify Change	17,369	-	16,660	-	(705)	3
Beekeeping	240	-	82	-	(158)	-
Educational Resources	1,906	-	242	(968)	13	708
Girls & Sanitation	33,895	-	1,091	-	(2,193)	30,612
Koboko CRB	14,152	9,525	9,472	(11,810)	(4,951)	(2,555)
Koboko Boreholes	6,465	-	-	(6,572)	963	856
Lamwo SDF	22,596	35,912	35,246	26,879	(2,634)	47,508
Lutuk	2,178	-	1,180	-	(131)	867
Marakulu CRB	-	26,018	13,146	-	174	13,046
Marakulu Latrines	-	-	6,055	15,754	(67)	9,632
MH Advocates	-	6,689	-	-	-	6,689
Oyiga RWH	-	-	2,811	2,628	(53)	(236)
Palukere 2019	239	-	622	-	(31)	(414)
Phonics Expansion	26,929	-	4,672	-	(1,804)	20,452
Speed Schools GG	(1,571)	-	-	-	2,080	507
Uganda General	(145)	-	-	-	(379)	(524)
Total	124,276	80,855	92,035	25,911	(9,885)	129,121

Restricted funds Zambia	At 1 April 2020	Income resources	Outgoing resources	Transfers	Exchange gain/(loss)	At 31 March 2021
Boongo	2,698	-	-	(277)	(259)	2,162
Education Resources	465	-	-	-	(20)	445
Girls & Sanitation	48,504	-	6,927	(29,600)	(3,072)	8,903
Kalomo	-	2,341	728	-	(143)	1,470
Kansumo CRB	5,531	-	993	-	(298)	4,240
Lagobo	529	-	1,412	968	(86)	(1)
Lusumpuko BH	-	-	1,160	2,641	(298)	1,183
Malala	(119)	-	-	-	5	(115)
Munyenye Latrines	431	-	428	-	(76)	(72)
Munyenye Livelihoods	(92)	-	-	-	4	(87)
Nachoncho Latrines	986	-	-	-	(116)	870
Namabondo	107	-	66	-	25	66
Nazilongo	2,200	-	393	-	(146)	1,661
Siachitema CRB	-	9,853	5,341	-	(267)	4,244
Siachitema latrines	2,975	-	7	-	(901)	2,068
Siamoono	136	-	228	-	(18)	(111)
Siamwaamvwa	(178)	-	-	-	36	(141)
Siamoono BH	14,417	-	10,396	-	(771)	3,250
Siamwaamvwa RWH	-	-	5,577	-	3	(5,574)
Simbunji CRB	-	32,522	5,244	-	(744)	26,534
Simusunge RWH	-	3,356	20	-	-	3,336
Zambia General	125	-	-	-	(5)	121
Total	78,715	48,073	38,921	(26,268)	(7,147)	54,453

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

Restricted funds South Sudan	At 1 April 2020	Income resources	Outgoing resources	Transfers	Exchange gain/(loss)	At 31 March 2021
Manikakara CRB and Latrines	1,142	-	-	(1,077)	(49)	16
Araka CRB	35,000	23,783	53,502	-	(1,754)	3,527
Baamani CRB	-	51,756	-	-	(748)	51,008
Brickworks Teacher Training	(59)	3,674	3,656	-	(16)	(57)
Lizira CRB	-	43,112	42,897	-	(215)	-
South Sudan	20,587	18,253	15,970	77	(2,679)	20,268
St Barnabas CRB	-	20,856	22,077	1,000	(461)	(682)
Total	56,670	161,435	138,102	-	(5,922)	74,080

18. Statement of funds (continued)

Fund	Origin of Fund	Purpose of Fund
Uganda		
Construction in Koboko, West Nile	Individual Donors / Trusts / AR Ball 21	Construction of 2 entire schools – each with classroom block, furniture, latrines, and rainwater harvesting tank
Educational Resources	Book Aid International	3,166 fiction and non-fiction books delivered to 30 schools in Amuru, Lamwo, Koboko, & Nwoya
MHA Girls' Advocacy Clubs	Waterloo Foundation	Setting up Girls' Advocacy Clubs in 10 schools in Amuru District
School Demonstration Farms	Trust and Individual Donors	A 3-year project at 10 schools in Lamwo supporting 500 parents, improving agricultural practices and food insecurities
Step Up - Early Childhood Development	British Foreign Schools Society	A 3-year project at 5 primary schools in Amuru District, setting up low-cost nurseries and training teachers in Phonics methodology
Girls & Sanitation	AR Ball / Various Individuals / Trusts	Multi-year programme to keep girls in education

Zambia		
Educational Resources	Book Aid International	500 fiction and non-fiction books delivered to 5 schools in Kalomo District
School Demonstration Farms	Charles Hayward / Play It Forward / The Allen Trust	School Demonstration Farms at 5 primary schools in Kalomo District, supporting 250 parents, improving agricultural practices and food insecurities
Solar Irrigation	Guernsey Overseas Aid Commission	Construction of solar-powered drip irrigation systems at 5 School Demonstration Farms
Siamoono Primary School	Wilmslow Wells for Africa / AR	75,000 litre rainwater harvesting tank
Zyangale Primary School	Just A Drop	Construction of latrines for girls, boys, and teachers
Lusumpuku Primary School	Souter Charitable Trust/ Individual Donors / AR Ball '21 / Just a Drop	75,000 litre rainwater harvesting tank. Construction of latrines for boys and teachers. Procurement of ISSB press and construction of latrines for girls
Siachitema Primary & Secondary School	The Beit Trust/ Individual Donors	Construction of classroom block
Chuundwe	WWfA	75,000 litre rainwater harvesting tank
Simusunge Primary School	The Allen Trust/ Gilchrist Education Trust/ AR Ball 21	Construction of classroom block and latrines for boys, girls, and teachers – commenced
Lugobo Primary School	Individual Donor/ The Allen Trust	Construction of classroom block and teacher housing - commenced

South Sudan		
Teacher Training	The Allen Trust	10 teachers – Year 2 of a 2-year diploma course
Baamani Primary School	North Downs Way fundraiser / The Allen Trust	Construction of a 4-room classroom block with furniture

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

19. Summary of funds

Summary of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/(out) £	Gains/ (Losses) £	Balance at 31 March 2022 £
General funds	**119,304**	**176,177**	**(148,506)**	**5,330**	**(3,433)**	**148,872**
Restricted funds	**261,104**	**467,007**	**(313,265)**	**(5,330)**	**9,669**	**419,185**
	380,408	**643,184**	**(461,771)**	**-**	**6,236**	**568,057**

Summary of funds - prior year

	Balance at 1 April 2020 £	*Income £*	*Expenditure £*	*Transfers in/out £*	*Gains/ (Losses) £*	*Balance at 31 March 2021 £*
General funds	*105,324*	*139,514*	*(136,783)*	*2,998*	*8,251*	*119,304*
Restricted funds	*259,661*	*299,386*	*(271,909)*	*(2,998)*	*(23,036)*	*261,104*
	364,985	*438,900*	*(408,692)*	-	*(14,785)*	*380,408*

20. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	4,867	-	**4,867**
Current assets	210,970	419,185	**630,155**
Creditors due within one year	(66,965)	-	**(66,965)**
Total	148,872	419,185	**568,057**

20. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Unrestricted funds 2021 £	*Restricted funds 2021* £	*Total funds 2021* £
Tangible fixed assets	*10,804*	-	*10,804*
Current assets	*117,357*	*261,104*	*378,461*
Creditors due within one year	*(8,857)*	-	*(8,857)*
Total	*119,304*	*261,104*	*380,408*

21. Reconciliation of net movement in funds to net cash flow from operating activities

	2022 £	*2021* £
Net income for the year (as per Statement of Financial Activities)	**181,413**	*30,208*
Adjustments for:		
Depreciation charges	**5,227**	*7,490*
Dividends, interests and rents from investments	**(1,204)**	*(1,534)*
Loss on the sale of fixed assets	**1,112**	-
Decrease/(increase) in debtors	**(156,467)**	*85,923*
Increase/(decrease) in creditors	**58,108**	*(20,010)*
Translation (loss)/gain on foreign exchange movements	**6,236**	*(14,785)*
Net cash used in by/(provided) operating activities	**94,425**	*87,292*

22. Analysis of cash and cash equivalents

	2022 £	*2021* £
Cash in hand	**469,429**	*374,202*
Total cash and cash equivalents	**469,429**	*374,202*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

23. Analysis of changes in net cash flows

	At 1 April 2021	Cash flows	At 31 March 2022
	£	£	£
Cash at bank and in hand	374,202	95,227	469,429
	374,202	95,227	469,429

24. Pension commitments

The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £1,067 (2020 - £1,396), no amounts were payable to the fund at the balance sheet date.

25. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 March 2022.

AFRICAN REVIVAL

England & Wales - Charity number 1108718

Accounts

Registered number: 05169063
Charity number: 1108718



Investing in Education

AFRICAN REVIVAL

(A Company Limited by Guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

AFRICAN REVIVAL

(A Company Limited by Guarantee)

CONTENTS

	Page
Reference and Administrative Details of the Charity, its Trustees and Advisers	1
Chairman's Statement	2
Summary of Personnel Changes	3
Trustees' Report	4 - 13
Independent Auditors' Report on the Financial Statements	14 - 16
Consolidated Statement of Financial Activities	17
Consolidated Balance Sheet	18 - 19
Charity Balance Sheet	20 - 21
Consolidated Statement of Cash Flows	22
Notes to the Financial Statements	23 - 46

AFRICAN REVIVAL

(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2021

Trustees	Mr ADM Allen, Chair Mr GW James, Vice Chair Mr LJH Beighton Mr B J Stevens Mr R De Boise Ms S Srai-Chohan Mr I E Clark Mrs JG Sarpong (appointed 17 December 2020)
Company registered number	05169063
Charity registered number	1108718
Registered office	Woodhall Barns Hungry Hill Lane Send Surrey GU23 7LG
Independent auditors	Williams Giles Professional Services Ltd Chartered Accountants and Statutory Auditors Sittingbourne Kent ME10 5BH

AFRICAN REVIVAL

(A Company Limited by Guarantee)

CHAIRMAN'S STATEMENT
FOR THE YEAR ENDED 31 MARCH 2021

The chairman presents his statement for the year.



Weathering the storm: the impact of COVID.

The past twelve months have been, in a word, tumultuous. Schools throughout Zambia, Uganda and South Sudan were closed for most of the year, only opening for a matter of weeks before further lockdowns were introduced. School closures carry high social and economic costs for people across communities. Their impact is particularly severe for the most vulnerable and marginalized, especially girls. The resulting disruptions exacerbate already existing disparities within the education system but also in other aspects of their lives.

Rise in dropout rates: It will be a challenge to ensure children return and stay in school when schools reopen after closures. This is especially true of protracted closures and when economic shocks place pressure on children to work and generate income for financially distressed families.

On a positive note, improving infrastructure has continued unabated during school closures. We have built several classroom blocks in all settings, in addition to improving sanitation with latrines and permanent handwashing stands, as well as access to clean water with rainwater harvesting tanks.

I am immensely proud of how we have adapted our programmes throughout the pandemic, providing educational support for children at home whilst schools have been closed, as well as assisting schools as they prepare to reopen - helping to combat the spread of the virus. We will continue to research and monitor enrolment and provide support where needed.

We are in the process of finalising closure of African Revival Development, and from the date of cessation, Zambian charitable activities will be reflected in the accounts of ARUK. The Board of Trustees completed a financial review and forecast for the forthcoming year. We continue to feel the impact on income, as many grant making organisations limited funds or shifted focus, as well as fundraising event cancellations. Our financial reporting system means we have direct and instant access with tight controls, enabling the prompt availability of financial and project reports. Together with the financial review and forecast undertaken, this gives the trustees confidence that African Revival will remain a going concern. As the global vaccination programme gathers pace, we hope confidence returns to allow us to continue with our vision and mission to improve the quality of education for children in remote rural communities of sub-Saharan Africa.

I am particularly proud of the introduction of eco-friendly building technology in Uganda using Interlocking Soil Stabilised Bricks (ISSB) - helping reduce carbon emissions. A classroom block alone saved 29 tons of firewood compared to normal construction techniques – equivalent to 10 mature trees. Our aim is to introduce ISSB construction in Zambia and South Sudan.

It is an immense privilege for me to work with so many talented individuals. I thank my fellow Board of Trustees, the staff and volunteers, as well as our donors and international partners.

Do take a moment to read our **Review of the Year** as it gives greater insight of our impact.

Yours faithfully

Mr ABM, Allen, Chairman
Date: 12.11.2021

AFRICAN REVIVAL

(A Company Limited by Guarantee)

SUMMARY OF PERSONNEL CHANGES FOR THE YEAR ENDED 31 MARCH 2021

Personnel Changes 2020 – 2021

Trustees

Trustees are selected on the basis of their expertise, skills and knowledge and upon the benefits these can bring to the charity. The Board is the main policy making body of the charity. As well as attending quarterly Board Meetings, all Trustees form part of quarterly sub-committees – either Finance & Audit or Programme & Fundraising. We actively recruit Trustees to strengthen skills, and fairly represent the diverse communities we serve.

Joyce Sarpong's appointment as Trustee was approved on 1st October 2020.

We completed the year with 8 trustees – Anthony Allen (Founder & Chairman), Glen James (Vice Chairman), Bernard Stevens (Treasurer), Leonard Beighton, Roy De Boise, Ian Clark, Sunaina Srai-Chohan, and Joyce Sarpong.

Members – Members to the Board - Hilary Wilson, Diane Chilangwa Farmer, and Antoine Pesenti. Members have no specific duties unless assigned by the Chairman or a board committee but has the same rights and responsibilities as other board members.

There were no changes.

Employees

Uganda - There were no changes.

UK - There were no changes.

Zambia -There were no changes.

South Sudan - We have no employees resident in South Sudan, choosing instead to work with local partners with liaison managed through our UK and Uganda offices.

AFRICAN REVIVAL

(A Company Limited by Guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their annual report together with the audited financial statements of Charity for the 1 April 2020 to 31 March 2021. The Annual Report serves the purposes of both a Trustees' report and a Directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) as amended by Update Bulletin 1 (effective January 2019).

Since the group and the Charity qualify as small under section 383 of the Companies Act 2006, the Group Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Aims, Objectives and Activities

a. Aims

The charity's aims, as set out in the objects clause contained within the company's Memorandum and Articles of Association are:

- The relief of poverty by the support and maintenance of self-sustaining projects in Africa, having particular regard to:-
    - The poorest communities and working particularly in the fields of food security, water, health, education and micro-finance to uplift the family and the well-being of children.
    - Supporting projects in such a way that can be used to inspire other communities to share best practice.
    - Providing support, advice and assistance over the long term to ensure the continued viability of self-sustaining communities.
    - The relief of financial need and suffering where the challenges posed by acute poverty and deprivation result in very negative consequences for individuals, groups, organisations and specific localities within targeted countries that are affected and the provision of aid where it is needed.

b. Objectives

African Revival's objectives fall into the main category of improving access to quality education in sub-Saharan Africa. We believe strongly in the power of education to change lives; by building schools, training teachers and providing the resources that schools need, we can help break the cycle of poverty and offer inspiration and opportunity to Africa's future generations.

c. Activities

Our key activities relate to this main objective around education. Our main activities include:

- Infrastructure projects to improve school facilities. These include classrooms but also the provision of clean water, latrines and changing/washrooms to improve sanitation and hygiene.
- Girls & sanitation programme to keep girls in education
- Work with parents on microfinance schemes (VSLAs – Village Savings & Loan Associations) to encourage them to save collectively and invest in their children's education and their own livelihoods.
- Work to support teachers, acknowledging that without inspiring teaching, children cannot excel in their exams and hence improve their future prospects.
- Provision of teaching and learning materials including text books, learning aids and classroom furniture to improve the quality of education received by pupils within the classroom.
- Implementation of livelihood programmes (Particularly based around the development of new agricultural methods and techniques) within schools to work with children and the local community to provide the children with the best possible opportunity for future employment and generate a source of income for the school as well as strengthening social bonds between and within communities.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Aims, Objectives and Activities (continued)

d. Public Benefit

The trustees have referred to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular they consider how planned activities will contribute to the aims and objectives they have set. The trustees have complied with the duty in Section 17 of the Charities Act 2011, to have due regard for the Charity Commission's general guidance note, "Charities and Public Benefit".

Achievements and performance

a. AFRICAN REVIVAL

Vision
Our Vision is an Africa where every child has equal access to quality education.

We don't just build infrastructure and provide livelihood and education projects; we empower whole communities – pupils, teachers, and parents – to transform schools into thriving learning environments that build brighter, better futures.

Mission
Our mission is to transform schools in Africa into effective and thriving teaching and learning environments – schools in which skilled and motivated teachers are supported by the parents and community in providing quality education to pre-primary and primary school children.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Achievements and performance (continued)

b. Review of the Year

Income for the financial year 2020/2021 was £453,798 (income impacted by Covid and cancellation of main fundraising event).

Values
Every member of African Revival – Investing in Education, whether staff or volunteer, shares the same core values. These are the backbone of our organisational principles.

1. Rigorous and Results-focused
We are results-focused in all that we do. From planning to implementation, we aim to ensure that we create a positive impact for those we support. We rigorously monitor and evaluate all our programmes and projects and guarantee that we will constantly learn from our work. We make sure that what we do is as efficient and replicable as possible.

2. Transparent and Accountable
We are accountable to our supporters, partners, and most of all to the children in the schools we support. It is our responsibility to use our supporters' resources as effectively and efficiently as possible, and to that end, we provide transparent information about our programme performance.

3. Responsive and Sustainable
We develop and maintain long-term relationships with all our partners, without whom the barriers to quality education cannot be overcome. We are dedicated to responding to need, being flexible in our approach and ensuring that the impact we have is long-lasting and sustainable.

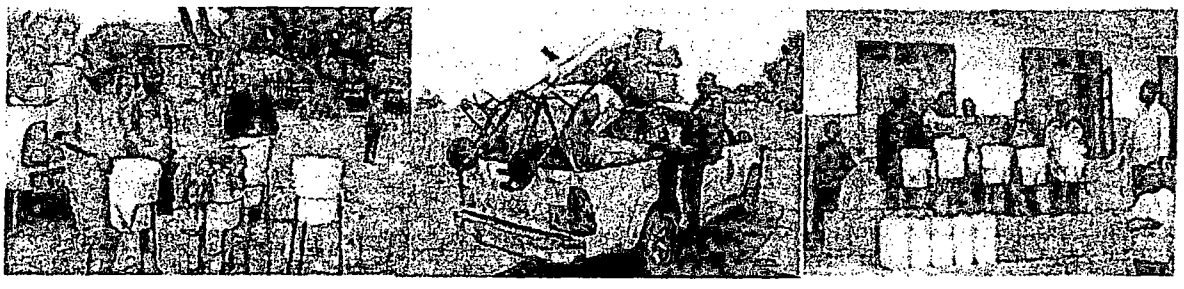
Start & End
We start where the need is greatest, the community is committed, and the school has been operating for several years with established land rights. We end our support of schools once we have increased the quality of education and worked with the community to ensure that the school can be supported. Although the level of education in AR supported schools is basic, AR supported schools perform significantly better than others in the district, and the quality of education is significantly improved through our work.

Achievements and performance (continued)

Key programme highlights include:

Uganda
Emergency Covid Response: African Revival ran an appeal to raise funds to help schools improve sanitation and access to handwashing and personal protective equipment (PPE). Basic sanitation provisions are vital for schools and communities to help them remain safe. Basic preventative measures by individuals and communities remain the most powerful tool to prevent the spread of Covid-19 (Source: WHO). Taking sensible precautions such as washing hands is often an unaffordable luxury to many who lack access to clean water and soap. Even seemingly costless social distancing is hard to implement due to communal homesteads where extended families live, work, and eat together.

With funds raised we delivered temporary handwashing stands, soap and PPE to 15 schools.

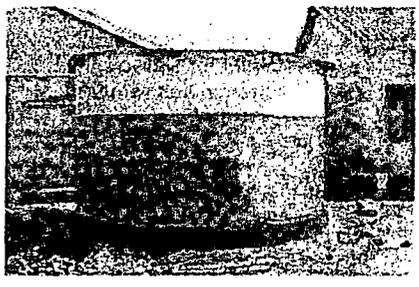


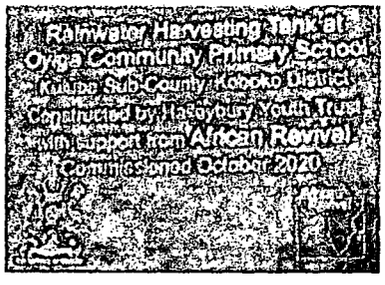
Book Aid International: We commenced a partnership with Book Aid International and received our first shipment of 500 primary age fiction and non-fiction books to be distributed to 5 schools in the Nwoya District - Lutuk, Koch Amar, Anaka P7, Anaka Central, and Olwiyo Primary Schools. During monitoring visits (prior to school closures), the book donations helped pupils improve their concentration in class because they have resources to use during reading times. Pupils improved on their reading, comprehension and writing skills. Their English-speaking skills have also improved - feedback given by the deputy head teachers of Lutuk Community Primary School, and Anaka Central P.7 School.



Achievements and performance (continued)

Koboko District: After two dry borehole digs at Oyiga Primary School (which can happen despite hydrogeological surveys), we built a 20,000 litre rainwater harvesting tank so the pupils and teachers have access to a clean water source.





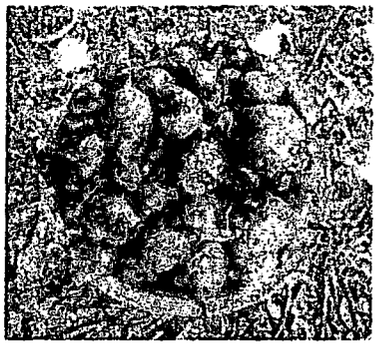
School Demonstration Farms: Despite school closures we were able to continue with this project – with Covid secure and social distancing measures in place.



We are now in the second year of our SDF project launched at 10 rural schools in the Lamwo District of Northern Uganda - supporting 500 parent beneficiaries and their families, improving agricultural practices and food security. The 2014 Ugandan Housing census found that 11.9% of the population have 1 meal a day, and 55.8% have 2 meals a day.







Harvest; Beans, Carrots, Beetroot (Beetroot - first of its kind produced locally in Lamwo District).

We run Village Saving Loan Associations (VSLA) as part of this programme. Most parents do not have access to banks, and therefore obtaining loans to start a small enterprise is a challenge.

Testimonial: Topista Akello is a resident of Ogaku North village, aged 24 with one child and two dependants. She is a tailor but was not able to start a tailoring business due to lack of capital. Having joined the VSLA she was able to access a loan, where she borrowed 100,000 UGX and started her tailoring business - buying 4 rolls of Kitenge (African fabric) materials at 20,000 UGX and other requirements which generate a profit. Upon servicing the loan, later she borrowed 150,000 to buy more rolls of fabric. The business will help her take care of the children and pay school fees when school resumes.



"The project has helped me to acquire farming skills through the School Demonstration Farm, and business and financial management skills through the Village Saving Loan Association training which is helping me to run my business and save money". Topista Akello.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Achievements and performance (continued)

Zambia

Emergency Covid Response: Funding enabled African Revival to construct permanent hand washing facilities, procure liquid soap and hand sanitisers, and provide PPE for teachers as well as sanitary pads for girls. In addition, we refurbished a broken borehole at Simbunji Community School as water was critical to maintaining the required hygiene standards. The budget also included printing of posters on prevention of spreading germs. All these interventions supported 766 pupils (395 girls and 371 boys) and 26 teachers in the 3 schools.

Book Aid International: A new partnership with Book Aid International extended to support schools in Zambia. We received our first shipment of 500 primary age fiction and non-fiction books to be distributed to 5 schools in the Kalomo District – Bwacha, Kalundu, Malala, Mabuyu, and Namabondo Community Schools. 2,012 beneficiaries (1,079 girls and 933 boys).



School Demonstration Farms (SDFs): We launched a new three-year SDF project at 5 rural schools in the Kalomo District of Southern Zambia. The project will support 250 parent beneficiaries, improving agricultural practices and food insecurities.

Simusunge: In July 2020 we constructed a 100,000 litre rain-water harvest tank at Simusunge Community School in Zimba District as previously water had to be collected from a dam 10km away from the school. This project was funded by Just A Drop - 256 Pupils (Boys 135, girls 121) and 4 teachers are beneficiaries.



Lugobo: We constructed staff and pupil latrines (with a changing room for girls). This project was part of our Girls and Sanitation Programme – funded by Big Give Christmas Challenge. 301 pupils (134 girls and 167 boys) and 5 teachers benefited from this project.

Permanent Hand Washing Stands: Six new hand washing facilities were constructed at Lugobo and Kalundu Community Primary Schools with funding from the Annual Ball. The schools had no hand washing facilities which are one of the requirements for maintaining hygiene standards and preventing water borne diseases. This meant that pupils and staff had no facility for washing their hands after using toilets and when they needed to eat.

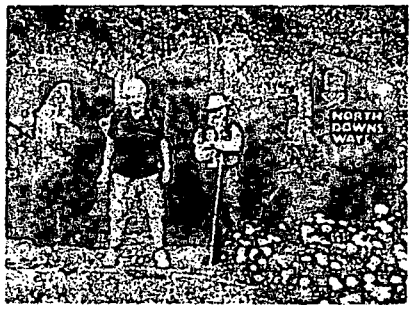
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Achievements and performance (continued)

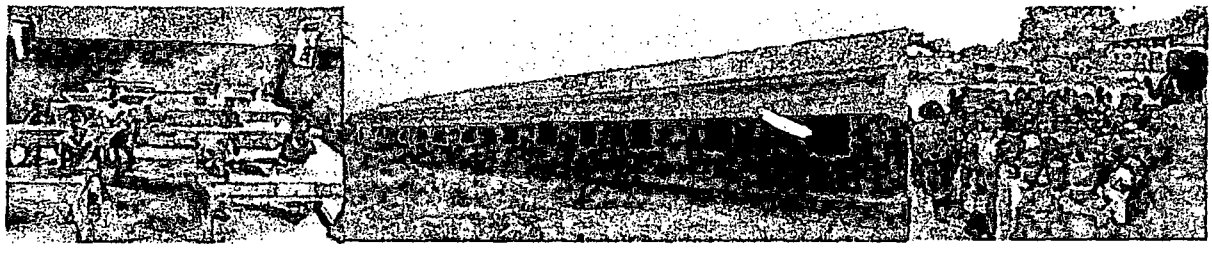
South Sudan

African Revival has been working in South Sudan for over 15 years. We completed a needs assessment and estimate only 1 in 5 children is in school in Maridi State. Our first steps to support education have been to improve infrastructure as this impacts attendance. Our infrastructure programme will proceed into next year to build or refurbish classrooms and improve sanitation facilities, as well as teacher training and livelihood programmes.

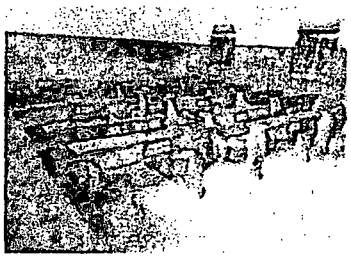
Mabilindi & Baamani Primary Schools: During the UK lockdown, Founder & Chairman, Anthony Allen, walked the North Downs Way with fellow Trustee, Glen James, and in part with Barry Smith - 160 miles in 10 days from Farnham to Canterbury via Dover. Funds raised were put towards a new classrooms block at Baamani Primary School in Ibba and provided classroom furniture for Mabilindi Primary School in Mardi State.

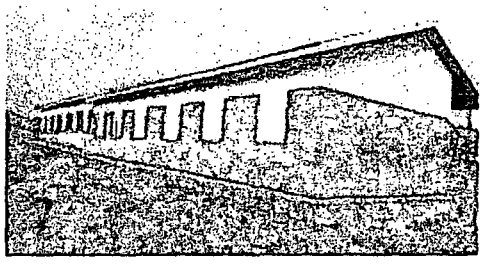


St Barnabas: In early 2020 we began work at St Barnabas Nursery School to construct a 4-room classroom block with furniture, as previously there was no permanent structure.



Araka: In December 2020 we completed the construction of a four-room classroom block with furniture – benefitting 270 pupils (134 girls and 137 boys) and 8 teachers.





Teacher Training: In South Sudan, lack of public investment in education is contributing to the critical shortage of qualified teachers. An estimated 62% of primary teachers and 44% of secondary teachers are not qualified. Also, many teachers leave the profession due to salaries not being paid on a regular basis. Through our partnership with The Brickworks, African Revival is funding 10 South Sudanese teachers on a two-year teacher training course.

In Summary
With the continued assistance of our donors and partners, to whom we are deeply grateful, we look forward in the coming year to helping all the school communities we support In Uganda, Zambia, and South Sudan.

Achievements and performance (continued)

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The trustees policy in respect of reserves is to maintain unrestricted funds at such a level as will provide African Revival with sufficient working capital to carry on its existing activities and remain viable in the longer term. The trustees estimate that the level of unrestricted reserves currently required approximates to £100k. This gives the charity the flexibility to sustain longer term projects and retain sufficient funds to maintain its activities in the event of a funding shortfall.

Structure, governance and management

a. Governing Document

African Revival is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

b. The Board of Trustees

During the year the Board consisted of 8 Trustees and was chaired by Anthony Allen. Trustees are selected on the basis of their expertise, skills and knowledge and upon the benefits that these can bring to the charity.

The Board is the main policy-making body of the charity.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Group and the Charity and of their incoming resources and application of resources, including their income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Group will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Group and the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Group and the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Group and the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Statement of Trustees' responsibilities (CONTINUED)

Disclosure of information to auditors

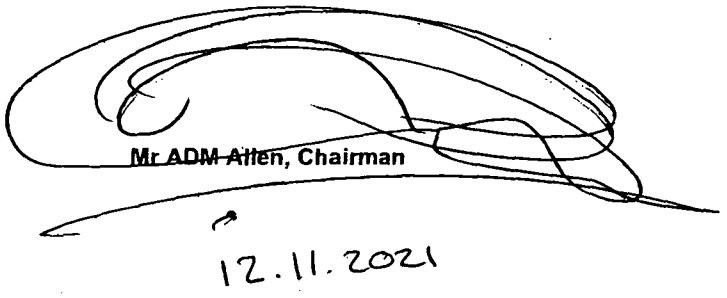
Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable group's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable group's auditors are aware of that information.

Auditors

The auditors, Williams Giles Professional Services Ltd, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees on and signed on their behalf by:



Mr ADM Allen, Chairman

12.11.2021

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF AFRICAN REVIVAL

Opinion

We have audited the financial statements of African Revival (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2021 which comprise the Consolidated Statement of Financial Activities, the Consolidated Balance Sheet, the Charity Balance Sheet, the Consolidated Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Group's and of the parent charitable company's affairs as at 31 March 2021 and of the Group's incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Group's or the parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The Trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF AFRICAN REVIVAL (CONTINUED)

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
- the parent charitable company has not kept sufficient accounting records; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Group's and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 152 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of an audit in accordance with ISAs (UK), exercise professional judgement and maintain professional scepticism through the audit. We also:

1. Assessed the susceptibility of the entity's financial statements to material misstatement, including how fraud might occur.

2. Held discussions with the client regarding their policies and procedures on compliance with laws and regulations.

3. Held discussions with the client regarding their policies and procedures on fraud risks, including knowledge of any actual suspected or alleged fraud.

We consider the entity's controls effective in identifying fraud. We do not consider there to be significant difficulty in detecting irregularaties due to the low volume, high value nature of projects undertaken.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF AFRICAN REVIVAL (CONTINUED)

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



Alastair Crawford FCA (Senior Statutory Auditor)
Williams Giles Professional Services Ltd
Chartered Accountants and Statutory Auditors
Sittingbourne
Kent
ME10 5BH

24 November 2021

Williams Giles Professional Services Ltd are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

AFRICAN REVIVAL

(A Company Limited by Guarantee)

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	*Total funds 2020 £*
Income from:					
Donations and legacies	3	**112,713**	**262,643**	**375,356**	*640,392*
Other trading activities	4	**40,147**	**15,750**	**55,897**	*21,961*
Investments	5	**1,534**	**-**	**1,534**	*3,552*
Other income	6	**18**	**20,993**	**21,011**	*-*
Total income		**154,412**	**299,386**	**453,798**	*665,905*
Expenditure on:					
Raising funds	7	**34,787**	**-**	**34,787**	*24,164*
Charitable activities	9	**116,894**	**271,909**	**388,803**	*600,882*
Total expenditure		**151,681**	**271,909**	**423,590**	*625,046*
Net income/(expenditure)		**2,731**	**27,477**	**30,208**	*40,859*
Transfers between funds	18	**2,998**	**(2,998)**	**-**	*-*
Net movement in funds before other recognised gains/(losses)		**5,729**	**24,479**	**30,208**	*40,859*
Other recognised gains/(losses):					
Gains/(losses) on revaluation of fixed assets		**8,251**	**(23,036)**	**(14,785)**	*(22,317)*
Net movement in funds		**13,980**	**1,443**	**15,423**	*18,542*
Reconciliation of funds:					
Total funds brought forward		**105,324**	**259,661**	**364,985**	*346,443*
Net movement in funds		**13,980**	**1,443**	**15,423**	*18,542*
Total funds carried forward		**119,304**	**261,104**	**380,408**	*364,985*

The Consolidated Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 23 to 46 form part of these financial statements.

AFRICAN REVIVAL

(A Company Limited by Guarantee)
REGISTERED NUMBER: 05169063

CONSOLIDATED BALANCE SHEET
AS AT 31 MARCH 2021

	Note		2021 £		*2020 £*
Fixed assets					
Tangible assets	14		**10,804**		*17,121*
			10,804		*17,121*
Current assets					
Debtors	15	**4,259**		*90,182*	
Cash at bank and in hand		**374,202**		*286,549*	
		378,461		*376,731*	
Creditors: amounts falling due within one year	16	**(8,857)**		*(28,867)*	
Net current assets			**369,604**		*347,864*
Total net assets			**380,408**		*364,985*
Charity funds					
Restricted funds	18		**261,104**		*259,661*
Unrestricted funds	18		**119,304**		*105,324*
Total funds			**380,408**		*364,985*

CONSOLIDATED BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2021

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

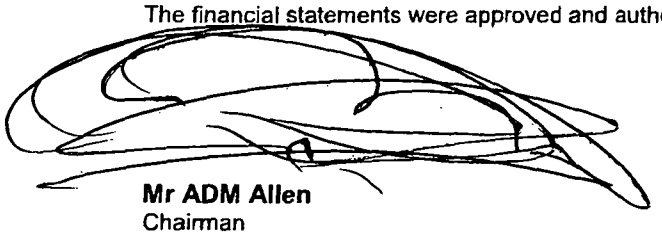
The members have not required the entity to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

However, an audit is required in accordance with section 152 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Mr ADM Allen
Chairman
Date: 12.11.2021

The notes on pages 23 to 46 form part of these financial statements.

AFRICAN REVIVAL

(A Company Limited by Guarantee)
REGISTERED NUMBER: 05169063

CHARITY BALANCE SHEET
AS AT 31 MARCH 2021

	Note		2021 £		*2020 £*
Fixed assets					
Tangible assets	14		**10,804**		*10,511*
			10,804		*10,511*
Current assets					
Debtors	15	**24,071**		*89,418*	
Cash at bank and in hand		**354,390**		*334,548*	
		378,461		*423,966*	
Creditors: amounts falling due within one year	16	**(8,857)**		*(46,928)*	
Net current assets			**369,604**		*377,038*
Total net assets			**380,408**		*387,549*
Charity funds					
Restricted funds	18		**261,104**		*287,929*
Unrestricted funds	18		**119,304**		*99,620*
Total funds			**380,408**		*387,549*

CHARITY BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2021

The Charity's net movement in funds for the year was £(7,141) *(2020 - £21,687)*.

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

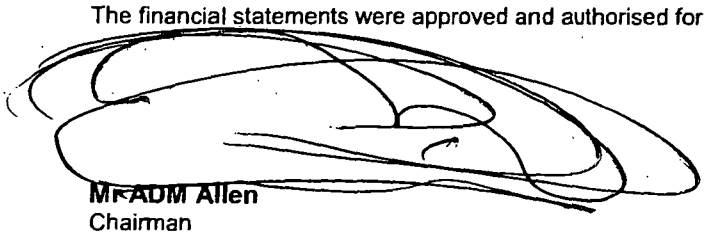
The members have not required the entity to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

However, an audit is required in accordance with section 152 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Mr ADM Allen
Chairman
Date: 12.11.2021

The notes on pages 23 to 46 form part of these financial statements.

AFRICAN REVIVAL

(A Company Limited by Guarantee)

CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2021

	2021 £	*2020* *£*
Cash flows from operating activities		
Net cash used in operating activities	**87,292**	*(94,535)*
Cash flows from investing activities		
Dividends, interests and rents from investments	**1,534**	*3,552*
Purchase of tangible fixed assets	**(1,173)**	*(10,215)*
Net cash provided by/(used in) investing activities	**361**	**(6,663)**
Change in cash and cash equivalents in the year	**87,653**	**(101,198)**
Cash and cash equivalents at the beginning of the year	**286,549**	*387,747*
Cash and cash equivalents at the end of the year	**374,202**	*286,549*

The notes on pages 23 to 46 form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1. General information

The Charity is a private company limited by guarantee and registered in England and Wales. The registered address is given on page 1.

The principal activity of the charity is the relief of poverty and sickness and the advancement of education amongst the poorest communities in Africa.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

African Revival meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The Consolidated Statement of Financial Activities (SOFA) and Consolidated Balance Sheet consolidate the financial statements of the Group and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

The Group has taken advantage of the exemption allowed under section 408 of the Companies Act 2006 and has not presented its own Individual Statement of Financial Activities in these financial statements.

The Group's functional and presentational currency is Pounds Sterling.

The Group's financial statements are presented to the nearest £1.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Consolidated Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2. Accounting policies (continued)

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Group to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Group's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Group; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.5 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the reporting date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Consolidated Statement of Financial Activities.

2.6 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2. Accounting policies (continued)

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £250 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Motor vehicles	-	30%
Office equipment	-	30%
Computer equipment	-	30%

2.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Consolidated Statement of Financial Activities as a finance cost.

2.11 Financial instruments

The Group only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.12 Pensions

The Group operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Group to the fund in respect of the year.

2. Accounting policies (continued)

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Group and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Group for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

3. Income from donations and legacies

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	*Total funds 2020 £*
Donations	47,220	6,643	**53,863**	*149,528*
Grants	64,775	256,000	**320,775**	*485,183*
Similar incoming resources	718	-	**718**	*5,681*
	112,713	262,643	**375,356**	*640,392*
Total 2020	*217,433*	*422,959*	*640,392*	

4. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	*Total funds 2020 £*
Fundraising events	40,147	15,750	**55,897**	*21,961*
Total 2020	*21,961*	-	*21,961*	

5. Investment income

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	*Total funds 2020 £*
Bank interest	1,534	-	**1,534**	*3,552*
Total 2020	*2,665*	*887*	*3,552*	

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

6. Other incoming resources

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	*Total funds 2020 £*
Other income	18	-	**18**	-
Government grants	-	20,993	**20,993**	-
	18	20,993	**21,011**	-

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

7. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2021 £	Total funds 2021 £	*Total funds 2020 £*
Costs of raising funds - other	20,327	**20,327**	*9,699*
Costs of raising funds - wages and salaries	14,460	**14,460**	*14,465*
	34,787	**34,787**	*24,164*
Total 2020	*24,164*	*24,164*	

8. Analysis of grants

	Grants to Institutions 2021 £	Total funds 2021 £	*Total funds 2020 £*
Grants, Education	126,476	**126,476**	*92,431*
Total 2020	*92,431*	*92,431*	

9. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	*Total funds 2020 £*
Education	116,894	271,909	**388,803**	*600,882*
Total 2020	*159,767*	*441,115*	*600,882*	

9. Analysis of expenditure on charitable activities (continued)

Summary by fund type (continued)

Summary by expenditure type

	Staff costs 2021 £	Depreciation 2021 £	Other costs 2021 £	**Total funds 2021 £**	*Total funds 2020 £*
Education	121,424	7,498	259,881	**388,803**	*600,882*
Total 2020	*214,364*	*7,174*	*379,344*	*600,882*	

10. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Grant funding of activities 2021 £	Support costs 2021 £	**Total funds 2021 £**	*Total funds 2020 £*
Education	237,883	126,476	24,444	**388,803**	*600,882*
Total 2020	*465,781*	*92,431*	*42,670*	*600,882*	

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

10. Analysis of expenditure by activities (continued)

Analysis of support costs

	Education 2021 £	Total funds 2021 £	*Total funds 2020 £*
Depreciation	7,498	**7,498**	*7,174*
Travel	489	**489**	*5,320*
Insurance	710	**710**	*732*
Bank fees	896	**896**	*2,483*
Printing, postage & stationery	408	**408**	*811*
Computer maintenance and consumables	921	**921**	*1,865*
Motor vehicle costs	2,885	**2,885**	*3,823*
Rent	1,736	**1,736**	*3,163*
Light, heat & power	273	**273**	*931*
Telephone & internet	962	**962**	*1,609*
Legal costs	168	**168**	*4,581*
Other costs	661	**661**	*3,578*
Governance costs	6,837	**6,837**	*6,600*
	24,444	**24,444**	*42,670*
Total 2020	*42,670*	*42,670*	

11. Auditors' remuneration

	2021 £	*2020 £*
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	**4,800**	*6,600*

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

12. Staff costs

	Group 2021 £	*Group 2020 £*	Charity 2021 £	*Charity 2020 £*
Wages and salaries	**127,483**	*210,944*	**118,643**	*193,190*
Social security costs	**7,334**	*16,489*	**7,334**	*16,489*
Contribution to defined contribution pension schemes	**1,067**	*1,396*	**933**	*885*
	135,884	*228,829*	**126,910**	*210,564*

The average number of persons employed by the Charity during the year was as follows:

	Group 2021 No.	*Group 2020 No.*
UK	**3**	*3*
Uganda	**8**	*130*
Zambia	**2**	*3*
	13	*136*

No employee received remuneration amounting to more than £60,000 in either year.

13. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2020 - £NIL)*.

During the year ended 31 March 2021, no Trustee expenses have been incurred *(2020 - £Nil)*.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

14. Tangible fixed assets

Group

	Motor vehicles £	Office equipment £	Computer equipment £	Total £
Cost or valuation				
At 1 April 2020	**77,178**	**13,127**	**10,017**	**100,322**
Additions	**6,087**	**-**	**-**	**6,087**
Disposals	**(25,860)**	**(1,578)**	**-**	**(27,438)**
At 31 March 2021	**57,405**	**11,549**	**10,017**	**78,971**
Depreciation				
At 1 April 2020	**61,765**	**11,419**	**10,017**	**83,201**
Charge for the year	**6,100**	**1,390**	**-**	**7,490**
On disposals	**(20,946)**	**(1,578)**	**-**	**(22,524)**
At 31 March 2021	**46,919**	**11,231**	**10,017**	**68,167**
Net book value				
At 31 March 2021	**10,486**	**318**	**-**	**10,804**
At 31 March 2020	*15,413*	*1,708*	*-*	*17,121*

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

14. Tangible fixed assets (continued)

Charity

	Motor vehicles £	Office equipment £	Computer equipment £	Total £
Cost or valuation				
At 1 April 2020	**52,893**	**11,549**	**10,017**	**74,459**
Additions	**4,914**	**-**	**-**	**4,914**
At 31 March 2021	**57,807**	**11,549**	**10,017**	**79,373**
Depreciation				
At 1 April 2020	**44,090**	**9,841**	**10,017**	**63,948**
Charge for the year	**3,231**	**1,390**	**-**	**4,621**
At 31 March 2021	**47,321**	**11,231**	**10,017**	**68,569**
Net book value				
At 31 March 2021	**10,486**	**318**	**-**	**10,804**
At 31 March 2020	*8,803*	*1,708*	*-*	*10,511*

15. Debtors

	Group 2021 £	*Group 2020 £*	Charity 2021 £	*Charity 2020 £*
Due within one year				
Trade debtors	**-**	*7,202*	**-**	*7,202*
Amounts owed by group undertakings	**-**	*-*	**19,812**	*-*
Other debtors	**-**	*263*	**-**	*263*
Prepayments and accrued income	**4,259**	*82,717*	**4,259**	*81,953*
	4,259	*90,182*	**24,071**	*89,418*

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

16. Creditors: Amounts falling due within one year

	Group 2021 £	*Group 2020 £*	Charity 2021 £	*Charity 2020 £*
Amounts owed to group undertakings	-	*-*	-	*19,584*
Other taxation and social security	**2,189**	*2,118*	**2,189**	*2,118*
Other creditors	**353**	*931*	**353**	*931*
Accruals and deferred income	**6,315**	*25,818*	**6,315**	*24,295*
	8,857	*28,867*	**8,857**	*46,928*

	Group 2021 £	*Group 2020 £*	Charity 2021 £	*Charity 2020 £*
Deferred income at 1 April 2020	**17,495**	*54,784*	**17,495**	*54,784*
Resources deferred during the year	-	*17,495*	-	*17,495*
Amounts released from previous periods	**(17,495)**	*(54,784)*	**(17,495)**	*(54,784)*
	-	*17,495*	-	*17,495*

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

17. Financial instruments

	Group 2021 £	*Group 2020 £*	Charity 2021 £	*Charity 2020 £*
Financial assets				
Financial assets measured at fair value through income and expenditure	**374,202**	*286,549*	**354,390**	*334,548*
Financial assets that are debt instruments measured at amortised cost	**-**	*7,465*	**-**	*7,465*
	374,202	*294,014*	**354,390**	*342,013*

	Group 2021 £	*Group 2020 £*	Charity 2021 £	*Charity 2020 £*
Financial liabilities				
Financial liabilities measured at amortised cost	**(8,857)**	*(28,867)*	**(33,292)**	*(48,451)*

Financial assets measured at fair value through income and expenditure comprise cash at bank and in hand.

Financial assets measured at amortised cost comprise trade and other debtors.

Financial liabilities measured at amortised cost comprise trade and other creditors.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

18. Statement of funds

Statement of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/(out) £	Gains/ (Losses) £	Balance at 31 March 2021 £
Unrestricted funds						
General funds	96,958	139,514	(136,783)	2,998	8,251	110,938
Vehicle Replacement	8,366	-	-	-	-	8,366
	105,324	139,514	(136,783)	2,998	8,251	119,304
Restricted funds						
Uganda	124,276	80,855	(92,035)	25,911	(9,885)	129,122
Zambia	78,715	48,073	(38,921)	(26,268)	(7,147)	54,452
South Sudan	56,670	161,435	(138,102)	-	(5,922)	74,081
Emergency Sanitation Fund	-	9,023	(2,851)	(2,641)	(82)	3,449
	259,661	299,386	(271,909)	(2,998)	(23,036)	261,104
Total of funds	364,985	438,900	(408,692)	-	(14,785)	380,408

Transfers from restricted funds into unrestricted funds relate to unrestricted income previously allocated to the individual restricted funds by the Trustees.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

18. Statement of funds CY

18. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2019 £	*Income* £	*Expenditure* £	*Transfers in/out* £	*Gains/ (Losses)* £	*Balance at 31 March 2020* £
Unrestricted funds						
General funds	*51,643*	*231,626*	*(180,642)*	*9,194*	*(14,863)*	*96,958*
Vehicle Replacement	-	*7,144*	-	*1,222*	-	*8,366*
	51,643	*238,770*	*(180,642)*	*10,416*	*(14,863)*	*105,324*
Restricted funds						
Uganda	*185,857*	*239,302*	*(289,044)*	*(10,349)*	*(1,490)*	*124,276*
Zambia	*58,510*	*96,554*	*(72,392)*	*(67)*	*(3,890)*	*78,715*
South Sudan	*50,433*	*87,990*	*(79,679)*	-	*(2,074)*	*56,670*
	294,800	*423,846*	*(441,115)*	*(10,416)*	*(7,454)*	*259,661*
Total of funds	*346,443*	*662,616*	*(621,757)*	-	*(22,317)*	*364,985*

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

Breakdown of Restricted funds - Current Year

Restricted funds Uganda	At 1 April 2020	Income resources	Outgoing resources	Transfers	Exchange gain/(loss)	At 31 March 2021
Abera	23	-	-	-	(3)	21
Amplify Change	17,369	-	16,660	-	(705)	3
Beekeeping	240	-	82	-	(158)	-
Educational Resources	1,906	-	242	(968)	13	708
Girls & Sanitation	33,895	-	1,091	-	(2,193)	30,612
Koboko CRB	14,152	9,525	9,472	(11,810)	(4,951)	(2,555)
Koboko Boreholes	6,465	-	-	(6,572)	963	856
Lamwo SDF	22,596	35,912	35,246	26,879	(2,634)	47,508
Lutuk	2,178	-	1,180	-	(131)	867
Marakulu CRB	-	26.018	13,146	-	174	13,046
Marakulu Latrines	-	-	6,055	15,754	(67)	9,632
	-	2,711	754	-	(6)	1,951
MH Advocates	-	6,689	-	-	-	6,689
Oyiga RWH	-	-	2,811	2,628	(53)	(236)
Palukere 2019	239	-	622	-	(31)	(414)
Phonics Expansion	26,929	-	4,672	-	(1,804)	20,452
Speed Schools GG	(1,571)	-	-	-	2,080	507
Uganda General	(145)	-	-	-	(379)	(524)
Total	124,276	80,855	92,035	25,911	(9,885)	129,121

Restricted funds Zambia	At 1 April 2020	Incoming resources	Outgoing resources	Transfers	Exchange gain/(loss)	At 31 March 2021
Boongo	2,698	-	-	(277)	(259)	2,162
Educational Resources	465	-	-	-	(20)	445
Girls & Sanitation	48,504	-	6,927	(29,600)	(3,072)	8,903
Kalomo	-	2,341	728	-	(143)	1,470
Kansumo CRB	5,531	-	993	-	(298)	4,240
Lagobo	529	-	1,412	968	(86)	(1)
Lusumpuko BH	-	-	1,160	2,641	(298)	1,183
Malala	(119)	-	-	-	5	(115)
Munyenye Latrines	431	-	428	-	(76)	(72)
Munyenye Livelihoods	(92)	-	-	-	4	(87)
Nachoncho Latrines	986	-	-	-	(116)	870
Namabondo	107	-	66	-	25	66
Nazilongo	2,200	-	393	-	(146)	1,661
Siachitema CRB	-	9,853	5,341	0	(267)	4,244
Siachitema Latrines	2,975	-	7	-	(901)	2,068
Siamoono	136	-	228	-	(18)	(111)
Siamwaamvwa	(178)	-	-	-	36	(141)
Siamoono BH	14,417	-	10,396	-	(771)	3,250
Siamwaamvwa RWH	-	-	5,577	-	3	(5,574)
Simbunji CRB	-	32,522	5,244	-	(744)	26,534
Simusunge RWH	-	3,356	20	-	-	3,336
Zambia General	125	-	-	-	(5)	121
Total	78,715	48,073	38,921	(26,268)	(7,147)	54,453

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

Restricted funds South Sudan	At 1 April 2020	Incoming resources	Outgoing resources	Transfers	Exchange gain/(loss)	At 31 March 2021
Manikakara CRB and Latrines	1,142	-	-	(1,077)	(49)	16
Araka CRB	35,000	23,783	53,502	-	(1,754)	3,527
Baamani CRB	-	51,756	-	-	(748)	51,008
Brickworks Teacher Training	(59)	3,674	3,656	-	(16)	(57)
Lizira CRB	-	43,112	42,897	-	(215)	-
South Sudan	20,587	18,253	15,970	77	(2,679)	20,268
St Barnabas CRB	-	20,856	22,077	1,000	(461)	(682)
Total	56,670	161,435	138,102	-	(5,922)	74,080

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

Breakdown of Restricted Funds - Prior Year

Restricted funds Uganda	At 1 April 2019	Incoming resources	Outgoing resources	Transfers	Exchange gain/(loss)	At 31 March 2020
Abera	-	130	2,042	2,012	(77)	23
Amplify Change	-	28,581	11,786	-	574	17,369
Beekeeping	5,348	-	5,430	321	1	240
Educational Resources	3,251	3,743	2,507	(2,485)	(96)	1,906
Girls & Sanitation	57,559	2,222	13,785	(10,853)	(1,248)	33,895
Koboko CRB	25,016	65,799	69,804	(7,500)	641	14,152
Koboko Boreholes	20,000	-	13,788	742	(489)	6,465
Lamwo SDF	-	31,185	5,532	(3,472)	415	22,596
Lutuk	4,739	-	10,880	7,984	335	2,178
Palukere 2019	-	13,632	13,397	178	(174)	239
Phonics Expansion	24,951	14,158	16,966	5,499	(713)	26,929
Speed Schools GG	35,723	79,852	123,127	6,495	(514)	(1,571)
Uganda General	9,270	-	-	(9,270)	(145)	(145)
Total	185,857	239,302	289,044	(10,349)	(1,490)	124,276

Restricted funds Zambia	At 1 April 2019	Income resources	Outgoing resources	Transfers	Exchange gain/(loss)	At 31 March 2020
Boongo	-	8,023	5,132	-	(193)	2,698
Education Resources	475	-	-	-	(10)	465
Girls & Sanitation	46,831	14,623	8,482	(2,532)	(1,936)	48,504
Kansumo CRB	-	19,031	15,833	3,837	(1,504)	5,531
Kansumo Latrines	-	-	296	257	39	-
Lagobo	-	703	14	-	(160)	529
Malala	5,902	-	(406)	(6,060)	(367)	(119)
Munyenye Latrines	(71)	5,193	4,393	-	(298)	431
Munyenye Livelihoods	4,489	-	4,054	(608)	81	(92)
Nachoncho Latrines	-	4,600	3,435	-	(179)	986
Namabondo	1,619	8,343	7,450	(1,833)	(572)	107
Nazilongo	-	6,757	4,470	-	(87)	2,200
Siachitema latrines	(18)	10,576	7,494	-	(89)	2,975
Siamoono	402	-	369	-	103	136
Siamwaamvwa	3,284	-	6,301	2,274	564	(178)
Simbunji Community School	2,209	18,705	5,075	(2,004)	582	14,417
Zambia General	(6,612)	-	-	6,602	135	125
Total	58,510	96,554	72,392	(67)	(3,890)	78,715

Restricted funds South Sudan	At 1 April 2019	Income resources	Outgoing resources	Transfers	Exchange gain/(loss)	At 31 March 2020
Manikakara CRB and Latrines	50,137	-	21,304	-	(1,536)	27,297
South Sudan Other	-	52,990	55,708	-	(484)	(3,202)
South Sudan Araka	-	35,000	-	-	-	35,000
Teacher Salary top up	296	-	2,667	-	(54)	(2,425)
Total	50,433	87,990	79,679	-	(2,074)	56,670

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

18. Statement of funds (continued)

Fund	Origin of Fund	Purpose of Fund
Uganda		
Emergency Covid Response	Individual Donors / Trusts	Temporary handwashing stands, soap and PPE to 15 schools
Construction in Koboko, West Nile	Individual Donor	Built a 20,000 Rainwater Harvesting Tank
Educational Resources	Book Aid International	500 fiction and non-fiction books delivered to 5 schools in Nwoya District
AmplifyChange		
School Demonstration Farms	Trust and Individual Donor	A 3-year project at 10 schools in Lamwo supporting 500 parents, improving agricultural practices and food insecurities
Marukulu Primary School	Individual Donors / Trusts	Building classroom, latrines and rainwater harvesting tank
Girls & Sanitation	AR Ball / Various Individual Donors / Trusts	Multi-Year programme to keep girls in education – on hold due to school closures

Zambia		
Emergency Covid Response	Individual Donors / Play It Forward	Permanent hand washing stands, liquid soap, hand sanitisers, PPE, sanitary pads for girls, & refurbishment of borehole
Educational Resources	Individual Donors / Play It Forward	500 fiction and non-fiction books delivered to 5 schools in Kalomo District
School Demonstration Farms	Charles Hayward / Play It Forward / The Allen Trust	School Demonstration Farms at 5 primary schools
Simusunge	Just A Drop	100,000 litre Rainwater Harvesting Tank
Lugobo	Big Give Christmas Challenge 2019	Construction of latrines for girls and teachers
Kalundu & Lugobo	Annual Ball 2019	Construction of six permanent handwashing stands
Simbunji	Play It Forward	Construction of a 3-room classroom block with furniture
Zyangale	Just A Drop	Construction of latrines for girls / boys / teachers

South Sudan		
Teacher Training	The Allen Trust	10 teachers - year 1 of a two year diploma course
St Barnabas Primary School	North Downs Way fundraiser / The Allen Trust	Construction of a 4-room classroom block with furniture
Lizira Primary School	The Allen Trust	Construction of a 4-room classroom block with furniture
Araka Primary School	The Allen Trust	Construction of a 4-room classroom block with furniture

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

19. Summary of funds

Summary of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/(out) £	Gains/ (Losses) £	Balance at 31 March 2021 £
General funds	**105,324**	**139,514**	**(136,783)**	**2,998**	**8,251**	**119,304**
Restricted funds	**259,661**	**299,386**	**(271,909)**	**(2,998)**	**(23,036)**	**261,104**
	364,985	**438,900**	**(408,692)**	**-**	**(14,785)**	**380,408**

Summary of funds - prior year

	Balance at 1 April 2019 £	*Income* £	*Expenditure* £	*Transfers in/out* £	*Gains/ (Losses)* £	*Balance at 31 March 2020* £
General funds	*51,643*	*238,770*	*(180,642)*	*10,416*	*(14,863)*	*105,324*
Restricted funds	*294,800*	*423,846*	*(441,115)*	*(10,416)*	*(7,454)*	*259,661*
	346,443	*662,616*	*(621,757)*	-	*(22,317)*	*364,985*

20. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	10,804	-	**10,804**
Current assets	117,357	261,104	**378,461**
Creditors due within one year	(8,857)	-	**(8,857)**
Total	119,304	261,104	**380,408**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

20. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Unrestricted funds 2020 £	*Restricted funds 2020 £*	*Total funds 2020 £*
Tangible fixed assets	*17,121*	-	*17,121*
Current assets	*117,070*	*259,661*	*376,731*
Creditors due within one year	*(28,867)*	-	*(28,867)*
Total	*105,324*	*259,661*	*364,985*

21. Reconciliation of net movement in funds to net cash flow from operating activities

	Group 2021 £	*Group 2020 £*
Net income for the year (as per Statement of Financial Activities)	**30,208**	*40,859*
Adjustments for:		
Depreciation charges	**7,490**	*7,174*
Dividends, interests and rents from investments	**(1,534)**	*(3,552)*
Loss on the sale of fixed assets	**-**	*60*
Decrease/(increase) in debtors	**85,923**	*(78,757)*
Decrease in creditors	**(20,010)**	*(38,002)*
Translation (loss)/gain on foreign exchange movements	**(14,785)**	*(22,317)*
Net cash used in by/(provided) operating activities	**87,292**	*(94,535)*

22. Analysis of cash and cash equivalents

	Group 2021 £	*Group 2020 £*
Cash in hand	**374,202**	*286,549*
Total cash and cash equivalents	**374,202**	*286,549*

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

23. Analysis of changes in net cash flows

	At 1 April 2020	Cash flows	At 31 March 2021
	£	£	£
Cash at bank and in hand	286,549	87,653	374,202
	286,549	87,653	374,202

24. Pension commitments

The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £1,067 (2020 - £1,396), no amounts were payable to the fund at the balance sheet date.

25. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 March 2021.