

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)

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**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
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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.

A large, stylized signature in black ink, appearing to read 'Anthony Allen'.

Anthony Allen - Founder & Chair of Trustees
Date: 28/7/22

AFRICAN REVIVAL
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**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 Srani-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.

AFRICAN REVIVAL
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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.

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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.

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

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

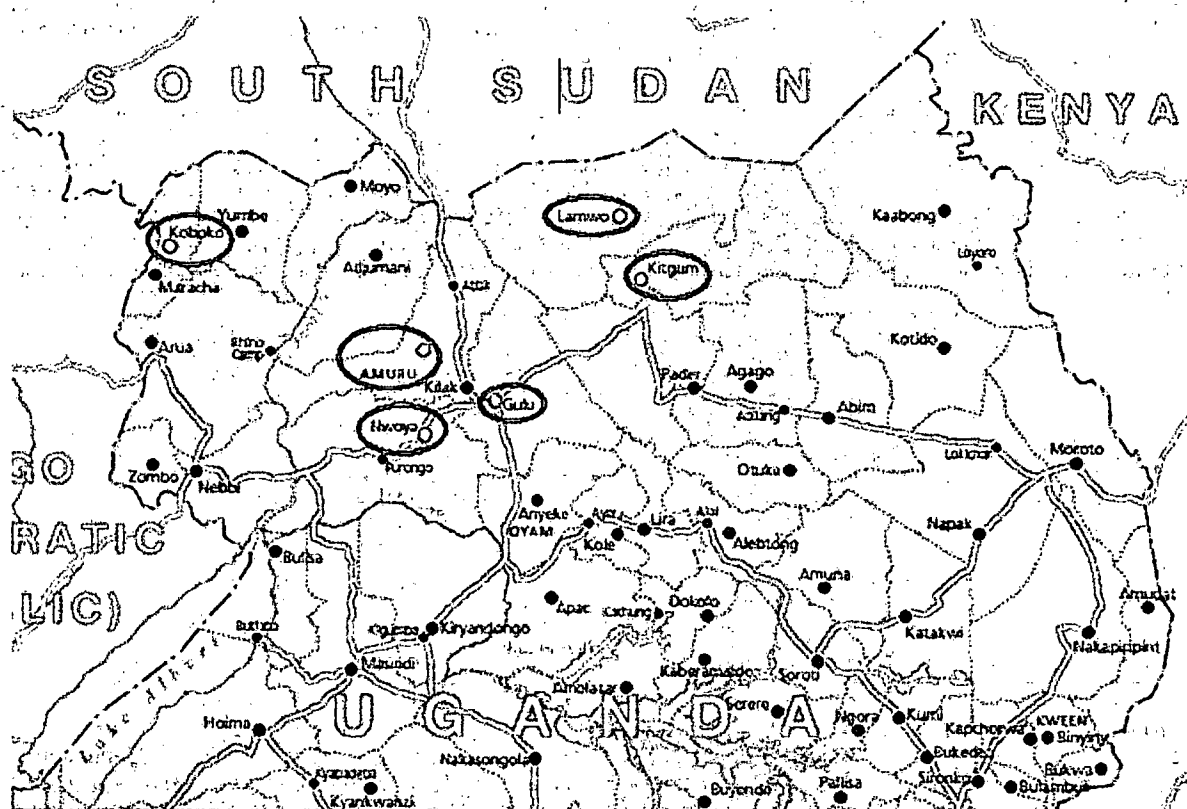
We start where the need is greatest, the community is committed, and the school has been operating for several years with established land rights. We end our support of schools once we have increased the quality of education and worked with the community to ensure that the quality of education in the 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.

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

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.



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



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

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.

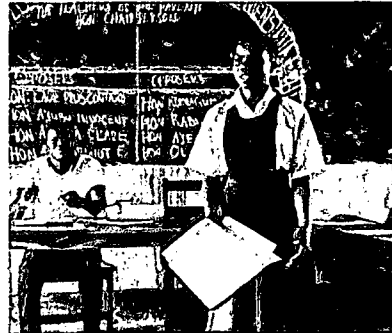
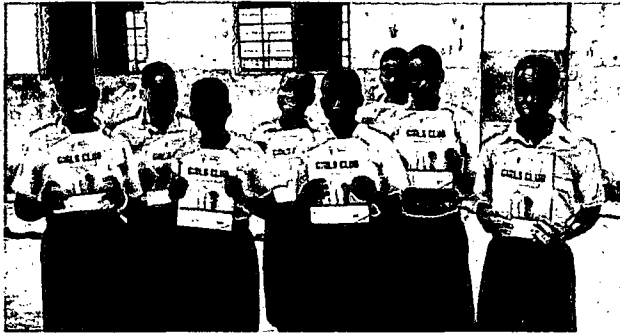


Menstrual Health Advocates Girls' Clubs: In partnership with Irise International, and funded by The Waterloo Foundation, African Revival set up Menstrual Health Advocates (MHAs) Girls' Clubs at ten of our Girls & Sanitation project schools in the Amuru District. With the support of senior female teachers, 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.

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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.



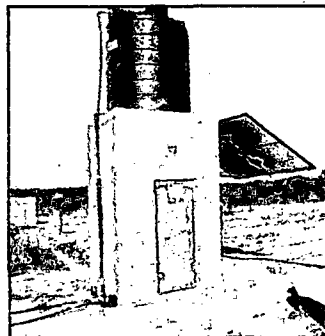
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Achievements and performance (continued)

Zambia

Solar Irrigation: Guemsey 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.



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

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.

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

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.

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

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.

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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

AFRICAN REVIVAL
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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.

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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 irregularities 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.

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

AFRICAN REVIVAL
(A Company Limited by Guarantee)
REGISTERED NUMBER: 05169063

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

AFRICAN REVIVAL
(A Company Limited by Guarantee)

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.

AFRICAN REVIVAL
(A Company Limited by Guarantee)

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

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.

AFRICAN REVIVAL
(A Company Limited by Guarantee)

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

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.

AFRICAN REVIVAL
(A Company Limited by Guarantee)

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

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.

AFRICAN REVIVAL
(A Company Limited by Guarantee)

**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
	<u>86,576</u>	<u>294,624</u>	<u>381,200</u>	<u>375,356</u>
<i>Total 2021</i>	<u>112,713</u>	<u>262,643</u>	<u>375,356</u>	

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
	<u>40,147</u>	<u>15,750</u>	<u>55,897</u>	
<i>Total 2021</i>	<u>40,147</u>	<u>15,750</u>	<u>55,897</u>	

5. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Bank interest	1,204	1,204	1,534
	<u>1,534</u>	<u>1,534</u>	
<i>Total 2021</i>	<u>1,534</u>	<u>1,534</u>	

AFRICAN REVIVAL
(A Company Limited by Guarantee)

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

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
	<u>1,610</u>	<u>-</u>	<u>1,610</u>	<u>21,011</u>
<i>Total 2021</i>	<u>18</u>	<u>20,993</u>	<u>21,011</u>	

AFRICAN REVIVAL
(A Company Limited by Guarantee)

**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
	<u>43,481</u>	<u>60,118</u>	<u>103,599</u>	<u>34,787</u>
<i>Total 2021</i>	<u>34,787</u>	<u>-</u>	<u>34,787</u>	

8. Analysis of grants

	Grants to Institutions 2022 £	Total funds 2022 £	Total funds 2021 £
Grants, Education	58,935	58,935	126,476
<i>Total 2021</i>	<u>126,476</u>	<u>126,476</u>	

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
<i>Total 2021</i>	<u>116,894</u>	<u>271,909</u>	<u>388,803</u>	

AFRICAN REVIVAL
(A Company Limited by Guarantee)

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

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
<i>Total 2021</i>	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
<i>Total 2021</i>	237,883	126,476	24,444	388,803	

AFRICAN REVIVAL
(A Company Limited by Guarantee)

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

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
	<u>24,375</u>	<u>24,375</u>	<u>24,444</u>
<i>Total 2021</i>	<u>24,444</u>	<u>24,444</u>	

11. Auditors' remuneration

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

AFRICAN REVIVAL
(A Company Limited by Guarantee)

**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
	<u>137,437</u>	<u>135,884</u>

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
	<u>13</u>	<u>13</u>

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).

AFRICAN REVIVAL
(A Company Limited by Guarantee)

**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	<u>54,363</u>	<u>11,549</u>	<u>10,017</u>	<u>75,929</u>
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	<u>49,496</u>	<u>11,549</u>	<u>10,017</u>	<u>71,062</u>
Net book value				
At 31 March 2022	<u>4,867</u>	<u>-</u>	<u>-</u>	<u>4,867</u>
At 31 March 2021	<u>10,486</u>	<u>318</u>	<u>-</u>	<u>10,804</u>

AFRICAN REVIVAL
(A Company Limited by Guarantee)

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

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
	<u>160,726</u>	<u>4,259</u>

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
	<u>66,965</u>	<u>8,857</u>

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

AFRICAN REVIVAL
(A Company Limited by Guarantee)

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

17. Financial instruments

	2022 £	2021 £
Financial assets		
Financial assets measured at fair value through income and expenditure	<u>469,429</u>	<u>374,202</u>
	2022 £	2021 £
Financial liabilities		
Financial liabilities measured at amortised cost	<u>(66,965)</u>	<u>(8,857)</u>

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.

AFRICAN REVIVAL
(A Company Limited by Guarantee)

**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
	<u>119,304</u>	<u>176,177</u>	<u>(148,506)</u>	<u>5,330</u>	<u>(3,433)</u>	<u>148,872</u>
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
	<u>261,104</u>	<u>467,007</u>	<u>(313,265)</u>	<u>(5,330)</u>	<u>9,669</u>	<u>419,185</u>
Total of funds	<u>380,408</u>	<u>643,184</u>	<u>(461,771)</u>	<u>-</u>	<u>6,236</u>	<u>568,057</u>

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

AFRICAN REVIVAL
(A Company Limited by Guarantee)

**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
	<u>105,324</u>	<u>139,514</u>	<u>(136,783)</u>	<u>2,998</u>	<u>8,251</u>	<u>119,304</u>
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
	<u>259,661</u>	<u>299,386</u>	<u>(271,909)</u>	<u>(2,998)</u>	<u>(23,036)</u>	<u>261,104</u>
Total of funds	<u>364,985</u>	<u>438,900</u>	<u>(408,692)</u>	<u>-</u>	<u>(14,785)</u>	<u>380,408</u>

AFRICAN REVIVAL
(A Company Limited by Guarantee)

**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

AFRICAN REVIVAL
(A Company Limited by Guarantee)

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

Restricted funds	At 1 April	Incoming	Outgoing	Transfers	Exchange	At 31 March
South Sudan	2021	resources	resources		gain/(loss)	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	-	3,631	3,684	-	53	-
Training						
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

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Breakdown of Restricted Funds - Prior Year

Restricted funds	At 1 April	Incoming	Outgoing	Transfers	Exchange	At 31 March
Uganda	2020	resources	resources		gain/(loss)	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	At 1 April	Income	Outgoing	Transfers	Exchange	At 31 March
Zambia	2020	resources	resources		gain/(loss)	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

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Restricted funds	At 1 April	Income	Outgoing	Transfers	Exchange	At 31 March
South Sudan	2020	resources	resources		gain/(loss)	2021
Maniakara 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

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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

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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

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**NOTES TO THE FINANCIAL STATEMENTS
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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
	<u>380,408</u>	<u>643,184</u>	<u>(461,771)</u>		<u>6,236</u>	<u>568,057</u>

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
	<u>364,985</u>	<u>438,900</u>	<u>(408,692)</u>		<u>(14,785)</u>	<u>380,408</u>

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	<u>148,872</u>	<u>419,185</u>	<u>568,057</u>

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20. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Total funds 2021 £</i>
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

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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
	<u>374,202</u>	<u>95,227</u>	<u>469,429</u>

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.