

**CHARITY REGISTRATION NUMBER: 1113216**

**The Richard Feilden Foundation**

**Unaudited Financial Statements**

**31 March 2024**

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

**The Richard Feilden Foundation**

**Financial Statements**

**Year ended 31 March 2024**

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## **The Richard Feilden Foundation**

### **Trustees' Annual Report**

**Year ended 31 March 2024**

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

#### **Reference and administrative details**

**Registered charity name** The Richard Feilden Foundation

**Charity registration number** 1113216

**Principal office** Bath Brewery  
Toll Bridge Road  
Bath  
BA1 7DE

**The trustees** Prof Peter Clegg  
Patricia Feilden  
James Wetz  
Neil Harvey  
Rachel Sayers  
Mike Kironde

**Independent examiner** Mrs Sue Carter FCA DChA  
17 Clan House  
Sydney Road  
Bath  
BA2 6NS

#### **Structure, governance and management**

##### **Governing document**

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

##### **Trustees**

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

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

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

**Structure, governance and management** *(continued)*

**Risk Management policy**

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

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

**Public Benefit**

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

**Objects and activities**

**Objects**

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

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

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

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

**Mission Statement**

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

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

**Objects and activities *(continued)***

**Our Mandate**

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

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

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

In over 15 years of operation we have focused our work mostly in Uganda, but also have projects in Burundi, Rwanda and Malawi. We deliver our services by partnering with like-minded organisations and individuals who share our values and aspirations to collaborate on projects. We use our network of professionals, with expertise of the built environment and education sectors to provide skills and transfer knowledge to enhance educational infrastructure. This includes the pro-bono design of buildings, technical and design advice; and modest contributions towards supporting educational communities (particularly those who champion 'Active Teaching and Learning' objectives). We are not a grant-making or donor organisation.

**Achievements and performance**

**Achievements during the year**

During this financial year, the Feilden Foundation has continued to work on the major revision to the 'Uganda Schools Design Guide' that is currently more than 10 years old and we have reformulated it and set up working relationships with the Ministries of Education in Uganda and Rwanda to produce documentation that can cope with the huge demand for new school places in both countries.

The work was concluded in the end of July 2024 when we ran a conference in East Africa which will be co-ordinated and supported by the Belgian NGO Enabel. We have been working alongside Localworks, an architectural and engineering practice in Kampala to deliver this.

We have continued to support the work of the Community of Practice scheme involving ten schools in the Kabale region.

We have commenced the design work for the next dormitory building for the Rubengera TVEI in Rwanda.

## **The Richard Feilden Foundation**

### **Trustees' Annual Report *(continued)***

**Year ended 31 March 2024**

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#### **Financial review**

##### **Results for the year**

The Foundation had an exceptionally good year and received donations amounting to £45,570 (2022/23 £6,299) which included unrestricted donations of £19,400 from Jennie Walker and £11,426 from the Peter Cundill Foundation. This income enabled the charity to meet the cost of a project facilitator for the whole year, amounting to £14,117.

The net surplus for the year was £29,025 (2022/23 deficit £(12,799)). At the year-end, total fund balances amounted to £33,020 of which £4,967 was restricted (2022/23 £3,995 of which £1,552 was restricted).

##### **Reserves policy**

The ability of the Foundation to fulfill its objectives is usually dependent upon the receipt of financial contributions from Feilden Clegg Bradley Studios LLP, an entity of which Peter Clegg & Rachel Sayers are members.

The Foundation utilises the donations which it received from FCBS LLP to fund its day to day running costs and the trustees aim to retain the equivalent of approximately three months running costs in reserves.

FCBS LLP donated £10,000 in April 2023 to cover the ongoing costs of projects. The Foundation received for funding from the Peter Cundill Foundation, which was successful in July 2023, providing a further £11,000 of funding. The Foundation was also in receipt of a bequest from Dr Jennie Walker for £19,400.

##### **Plans for future periods**

The Foundation future plans will include the dissemination of the revised 'Schools Design Guide', working with governments in East Africa to share the knowledge gained from the research. We have been working with the Belgian NGO Enabel to disseminate the research.

In the meantime we will continue with two other projects: the continuing development of the Rubengera TVEI in Rwanda on the next stage of development, and the next generation of the Community of Practice hopefully with a new start up in the Kamapala Region in Uganda.

The Foundation plans to issue their annual newsletter to update parties on the recent achievements.

The trustees' annual report was approved on ..... and signed on behalf of the board of trustees by:

Prof Peter Clegg  
Trustee

**The Richard Feilden Foundation**

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

**Year ended 31 March 2024**

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I report to the trustees on my examination of the financial statements of The Richard Feilden Foundation ('the charity') for the year ended 31 March 2024.

**Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mrs Sue Carter FCA DChA  
Independent Examiner

17 Clan House  
Sydney Road  
Bath  
BA2 6NS

**The Richard Feilden Foundation**

**Statement of Financial Activities**

**Year ended 31 March 2024**

		Unrestricted funds	2024 Restricted funds	Total funds	2023 Total funds
	Note	£	£	£	£
<b>Income and endowments</b>					
Donations	4	42,155	3,415	45,570	6,299
Investment income	5	504	–	504	43
<b>Total income</b>		<u>42,659</u>	<u>3,415</u>	<u>46,074</u>	<u>6,342</u>
<b>Expenditure</b>					
Expenditure on charitable activities	6,7	17,049	–	17,049	19,141
<b>Total expenditure</b>		<u>17,049</u>	<u>–</u>	<u>17,049</u>	<u>19,141</u>
<b>Net income/(expenditure) and net movement in funds</b>		<u>25,610</u>	<u>3,415</u>	<u>29,025</u>	<u>(12,799)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		2,443	1,552	3,995	16,794
<b>Total funds carried forward</b>		<u>28,053</u>	<u>4,967</u>	<u>33,020</u>	<u>3,995</u>

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

**The notes on pages 8 to 13 form part of these financial statements.**



**The Richard Feilden Foundation**

**Statement of Financial Position**

**31 March 2024**

	<b>Note</b>	<b>2024 £</b>	<b>2023 £</b>
<b>Current assets</b>			
Debtors	<b>11</b>	<b>2,366</b>	2,061
Cash at bank and in hand		<b>32,211</b>	2,509
		<b>34,577</b>	4,570
<b>Creditors: amounts falling due within one year</b>	<b>12</b>	<b>1,557</b>	575
<b>Net current assets</b>		<b>33,020</b>	3,995
<b>Total assets less current liabilities</b>		<b>33,020</b>	3,995
<b>Net assets</b>		<b>33,020</b>	3,995
<b>Funds of the charity</b>			
Restricted funds		<b>4,967</b>	1,552
Unrestricted funds		<b>28,053</b>	2,443
<b>Total charity funds</b>	<b>13</b>	<b>33,020</b>	3,995

These financial statements were approved by the board of trustees and authorised for issue on .....,  
and are signed on behalf of the board by:

Prof Peter Clegg  
Trustee

**The notes on pages 8 to 13 form part of these financial statements.**

**1. General information**

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Bath Brewery, Toll Bridge Road, Bath, BA1 7DE.

**2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

**3. Accounting policies**

**Basis of preparation**

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

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

**Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue.

**Disclosure exemptions**

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102 and advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

(a) No cash flow statement has been presented for the charity. (b) Disclosures in respect of financial instruments have not been presented.

**Judgements and key sources of estimation uncertainty**

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

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

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

**3. Accounting policies (*continued*)**

**Fund accounting**

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

**Income**

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

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

**Debtors**

Other debtors with no stated interest rate and due within one year are recorded at the amount of the cash or other consideration expected to be received. Prepayments are valued at the amount paid.

**Expenditure**

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

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

**Liabilities**

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.

**3. Accounting policies (*continued*)**

**Financial instruments**

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments which are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

**Foreign currency**

Foreign currency transactions are initially recorded in the functional currency, by applying the average exchange rate for the month in which the transaction has occurred. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to the statement of financial activities.

**4. Donations**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Donations</b>			
Feilden Clegg Bradley Studios	9,999	–	<b>9,999</b>
Jennie Walker	19,400	–	<b>19,400</b>
The Peter Cundill Foundation	11,426	–	<b>11,426</b>
Andrew MacIntosh	–	720	<b>720</b>
Mike Kironde	–	2,000	<b>2,000</b>
Others	1,205	515	<b>1,720</b>
Gift Aid reclaimed on donations	125	180	<b>305</b>
	<u>42,155</u>	<u>3,415</u>	<u><b>45,570</b></u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
Mark Wilson	–	3,610	3,610
Andrew MacIntosh	–	330	330
Others	1,257	–	1,257
Gift Aid reclaimed on donations	117	985	1,102
	<u>1,374</u>	<u>4,925</u>	<u>6,299</u>

5. Investment income

	Unrestricted Funds £	<b>Total Funds 2024 £</b>	Unrestricted Funds £	Total Funds 2023 £
Income from cash investments	504	<b>504</b>	43	43

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2024 £</b>
Project facilitator fees	14,117	–	<b>14,117</b>
Travel and other expenses	835	–	<b>835</b>
African Field Officer salary	416	–	<b>416</b>
Support costs	1,681	–	<b>1,681</b>
	<b>17,049</b>	–	<b>17,049</b>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donation: Uganda Martyrs University towards fees for architecture students	–	4,487	4,487
Project facilitator fees	3,333	–	3,333
Travel and other expenses	1,298	–	1,298
Support costs	9,998	25	10,023
	<b>14,629</b>	<b>4,512</b>	<b>19,141</b>

7. Expenditure on charitable activities by activity type

	Appraisal of Trust's future projects £	Support costs £	<b>Total funds 2024 £</b>	Total funds 2023 £
Donation: Uganda Martyrs University towards fees for architecture students	–	–	–	4,487
Project facilitator fees	14,117	–	<b>14,117</b>	3,333
Travel and other expenses	835	–	<b>835</b>	1,298
African Field Officer salary	416	–	<b>416</b>	–
Community of Practice Washalot	–	–	–	6,450
Community of Practice Programme	–	4	<b>4</b>	2,858
Bank charges, including exchange differences	–	352	<b>352</b>	124
Other costs	–	5	<b>5</b>	16
Governance costs	–	1,320	<b>1,320</b>	575
	<b>15,368</b>	<b>1,681</b>	<b>17,049</b>	<b>19,141</b>

**8. Independent examination fees**

	2024 £	2023 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	660	—
Other financial services	660	—
	<u>1,320</u>	<u>—</u>

**9. Staff costs**

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

**10. Trustee remuneration and expenses**

The key management personnel of the charity comprise the trustees.

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

**11. Debtors**

	2024 £	2023 £
Other debtors	<u>2,366</u>	<u>2,061</u>

**12. Creditors: amounts falling due within one year**

	2024 £	2023 £
Accruals and deferred income	1,320	575
Other creditors	237	—
	<u>1,557</u>	<u>575</u>

**13. Analysis of charitable funds**

**Unrestricted funds**

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
General funds	<u>2,443</u>	<u>42,659</u>	<u>(17,049)</u>	<u>28,053</u>

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 2023 £
General funds	<u>15,655</u>	<u>1,417</u>	<u>(14,629)</u>	<u>2,443</u>

13. Analysis of charitable funds (continued)

Restricted funds

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
Ugandan schools and universities	1,552	1,415	–	2,967
Community of Practice Programme	–	2,000	–	2,000
	<u>1,552</u>	<u>3,415</u>	<u>–</u>	<u>4,967</u>

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
Ugandan schools and universities	1,139	4,925	(4,512)	1,552
Community of Practice Programme	–	–	–	–
	<u>1,139</u>	<u>4,925</u>	<u>(4,512)</u>	<u>1,552</u>

The Ugandan schools and universities fund is to be used to support students from the Uganda Martyrs University and the Lake Bunyonyi Community School.

14. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Current assets	29,610	4,967	34,577
Creditors less than 1 year	(1,557)	–	(1,557)
<b>Net assets</b>	<u>28,053</u>	<u>4,967</u>	<u>33,020</u>

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Current assets	3,018	1,552	4,570
Creditors less than 1 year	(575)	–	(575)
<b>Net assets</b>	<u>2,443</u>	<u>1,552</u>	<u>3,995</u>

15. Related parties

During the year the Foundation received a donation amounting to £9,999 (2022/23 £nil) from Feilden Clegg Bradley Studios LLP, an entity of which Prof Peter Clegg and Rachel Sayers are members.