

# BUILDING BRIGHTER FUTURES



**TRUSTEES' ANNUAL REPORT  
AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 DECEMBER 2024**

**Build it**  
INTERNATIONAL





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## THANK YOU!

**To our supporters, donors, partners,  
volunteers and trustees - thank you.**

Your commitment has made a real impact in 2024, helping us train more aspiring builders and support communities across Zambia in building sustainable futures. Your generosity and trust make our work possible. Thank you for your ongoing support in #BuildingBrighterFutures for young people in Zambia.





# MESSAGE FROM OUR CHAIRS AND CEO

**2024 has been a year of reflection and ambition - an opportunity to reflect on our journey and set a bold course for the future.**

Zambia's young people are at the heart of our vision as we develop our 2025-2028 strategy. This young and vibrant population holds immense potential to drive economic growth and innovation but unlocking their full potential depends on ensuring access to quality education, skills training and meaningful job opportunities.

Our mission is to equip young people with the skills to build thriving livelihoods in Zambia's construction sector, enabling them to play a role in creating more sustainable, green infrastructure that will shape the country's future.

Our new strategy builds on strong foundations, introducing new initiatives to transform construction skills training across Zambia.

In 2024, we celebrated progress toward greater **gender inclusion**, breaking down barriers that have long prevented women from fully participating in the construction sector. By providing the right training and support, we are creating more opportunities for women to work and thrive in the industry.

We know that real, lasting change happens through **collaboration**. Our ambitions are big, and we cannot - nor do we want to - achieve them alone. In 2024, partnership and collaboration took centre stage. We are proud of our growing network of partners who share the same vision, and are working together to create meaningful opportunities for the next generation.



**FLORENCE BEARMAN**  
CHAIR

**LUCIE KASANGA**  
CHAIR

**TUM KAZUNGA**  
CEO



# OBJECTIVES AND KEY ACTIVITIES

## ABOUT US

**Build It International has been unlocking opportunities for young people in Zambia’s construction sector since 2006.**

Through skills training and links into employment, we support them to build sustainable careers and brighter futures. We believe that infrastructure has the power to transform lives.

From building schools where children can unlock their potential, to health clinics that deliver vital care, and sanitation facilities that promote safety and well-being, we focus on creating spaces that empower communities.



# VISION MISSION VALUES

**A sustainable Africa where youth can work and thrive.**

**We work in partnership to improve the lives of young people, their families and communities in Zambia, through skills training, work, construction and influencing change in the built environment.**

**Excellence; Transformation; Collaboration; Courage and Integrity**



## DID YOU KNOW...?

- **57.8 % YOUNG PEOPLE LIVE IN POVERTY IN ZAMBIA (ZAMBIA STATISTICS AGENCY 2022)**
- **49.8% OF 15 - 35-YEAR-OLDS IN ZAMBIA ARE NOT IN EMPLOYMENT, EDUCATION OR TRAINING (NEET). THIS IS HIGHER FOR FEMALES WITH 58% NEET (ZAMBIA LABOUR FORCE SURVEY 2022)**

## KEY ACTIVITIES

**Zambia’s young population holds immense potential, but limited access to skills training denies many the opportunity of meaningful employment.**

Meanwhile, a shortage of skilled workers hampers the construction sector, a key driver of the nation’s economy. With the right training and support, young people can step into these roles - building brighter futures for themselves, their families and their communities.

Skills development is a pathway to independence, stability and a better quality of life. Build It International (Build It) works with young men and women who have had limited access to education, equipping them with practical training, life skills, work placements and connections to industry. Our Training into Work programme turns potential into real careers and lasting opportunities.

Our community building projects help bring essential services to some of Zambia’s most disadvantaged areas. We work together to understand the needs and create sustainable solutions. These projects provide our trainees with valuable hands-on experience, allowing them to apply their skills in real-world settings. Where possible, we build using locally-sourced materials and sustainable technologies, and we design structures that are both practical and in harmony with their surroundings.



# TRAIN BUILD IMPACT

## INTRODUCING OUR NEW STRATEGY 2025 - 2028

**Zambia has one of the youngest populations in the world, with over 65% of its population under the age of 25 years.**

But our young people face some significant challenges including high youth unemployment, with over three million young people not in education, employment or training, and limited access to skills training, education and healthcare.

We believe that the construction sector can play a vital role in addressing some of these challenges. It is a priority sector in the Government's Eighth National Development Plan (2022 – 2026), and has the potential to employ large numbers of young people across both rural and urban areas.

However, if the construction sector is to realise its potential and be a key driver of Zambia's future economic growth and prosperity, it needs to overcome a number of barriers - the lack of trained entry-level workers, the slow adoption of green construction, and the challenges women face working in the sector.

Build It is uniquely positioned to help address some of the challenges faced by Zambia's youth. Since 2007, we have consistently demonstrated our ability to make a positive impact on a group of young people who are all too often left behind.

Our proven model of providing entry-level training and work placements to Zambia's youth provides them with opportunities to change their lives.

In total, we have helped over 2,000 young women and men build better futures through the dignity and rewards that work provides.

The schools, clinics, latrines and houses that we have built, have not only provided construction training within the community but will also support over 402,000 community members across Zambia with quality infrastructure.

**Our new three-year strategy reflects our belief that the best way to serve young people in Zambia living below the poverty line is by providing them with the skills, confidence and support to build livelihoods in the growing construction sector. We have set four goals to increase and deepen our impact. We will track 10 indicators, separated by gender where possible, to help us make informed decisions and stay on track to meet these goals.**

**TO DISCOVER MORE ABOUT OUR 2025 - 2028 STRATEGY, VISIT: [WWW.BUILDITINTERNATIONAL.ORG](http://WWW.BUILDITINTERNATIONAL.ORG)**

### GOAL 1

**Develop partnerships and programmes that help 3,000 young people access training, employment and livelihood opportunities in the construction sector.**

Training is at the heart of our impact. We train so that young people can develop meaningful livelihoods. Over the next three years we aim to grow our impact and develop opportunities to successfully package and scale our approach through partnerships.

### GOAL 2

**Facilitate sustainable construction projects that support over 10,000 people through educational and health infrastructure in underserved communities.**

Our construction projects bring training to rural and peri-urban communities, while testing innovative, sustainable and affordable construction tailored to local needs.

### GOAL 3

**Share our institutional expertise as a thought leader and practitioner in Technical and Vocational Education and Training (TVET) and employability.**

We aim to be Zambia's leading construction training institution, gaining recognition through partnerships, research and academic collaboration. Strengthening our credibility and influence will help achieve our broader objectives.

### GOAL 4

**Become a sustainable, growing and impactful organisation that is locally-driven with global and local networks of partners and supporters.**

For sustainability and growth, we'll boost fundraising, strive to become locally-led and build global partnerships - enhancing our resilience, reach and impact for Zambia's youth.



# BUILDING SKILLS, CHANGING LIVES

## A YEAR OF TRAINING EXCELLENCE

We help young people gain the skills they need to build secure, sustainable futures. Our training supports them with practical skills, life-skills and work placements to help them secure jobs in the construction sector.

In 2024, we delivered 10 entry-level courses. Nine courses were delivered at our Centre for Excellence:



SIX

Construction Multi-Skills courses



TWO

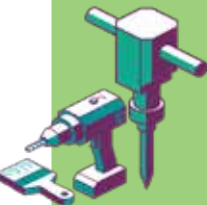
Rough Carpentry and Steel Fixing courses



ONE

Tiling and Modular Paving course

We also delivered an entry-level Basic Building Skills course to a group of trainees on the construction of a new Maternity and Child Health unit at Chisamba Rural Health Centre.



245

trainees enrolled across these ten courses - 172 men and 73 women. 223 went on to successfully finish their training



2024 marked a major step forward in gender representation:



**In Cohort 103:** Multi-Skills course we achieved near-equal participation with 12 female and 13 male trainees.



**In Cohort 105:** Tiling and Modular Paving course we achieved an exciting milestone. Fifteen women and 10 men participated, making it our first course with more women than men: a testament to efforts to grow the presence of women in construction.

In April 2024, we celebrated welcoming our 100th group of trainees!

*"I had just completed my secondary education, but my parents didn't have the money to pay for college right away, so I applied to Build It to gain a skill in rough carpentry. I have always had an interest in carpentry, especially ceiling board designs, and I wanted to learn more about it. After acquiring this skill, I will be able to find work in different projects. I want to upgrade my education by taking myself to college, and to help out my family."*

**IREEN MWAMBA**  
2024 TRAINEE

## CENTRE FOR EXCELLENCE

Our Centre for Excellence has been at the heart of our construction training since 2016, providing young trainees with the skills and confidence to build brighter futures.

Built in phases since 2016, the site has grown into a thriving hub for learning, with opportunities for future expansion.

One of the first structures built onsite was a low-cost house. This initially served as the Build It office for several years.

In 2024, we undertook renovation works to transform it into comfortable, rentable quarters for the trainers who deliver our programmes.





## INTRODUCING FIELD TRIPS TO CONSTRUCTION SITES

Work placements are a crucial part of all our training programmes. We know that stepping onto a busy construction site for the first time can be intimidating and confusing, especially with multiple contractors often working onsite.

We want trainees to be better prepared for their placements. In April, we piloted a two-day field trip for 26 trainees (Cohort 98: Multi-Skills), to visit an active construction site managed by contractor McCoys Construction in the Ngwerere area, Lusaka.

During their time onsite, the trainees participated in various tasks including practising their blockwork skills, setting out a house and shadowing senior bricklayers.

## GRADUATION CELEBRATION

On 4 July 2024, we celebrated the graduation of four 2023 cohorts at the Centre for Excellence, with over 80 trainees participating.

Graduations are always joyful events, recognising and honouring the hard work and determination of our trainees.

The event was also an opportunity to say a special thank you to McCoys Construction for their unwavering support over the past year.

The company was recognised with an award for outstanding mentorship during trainee work placements, and received the Anakazi Asebenze Award for their dedication to supporting women in construction.

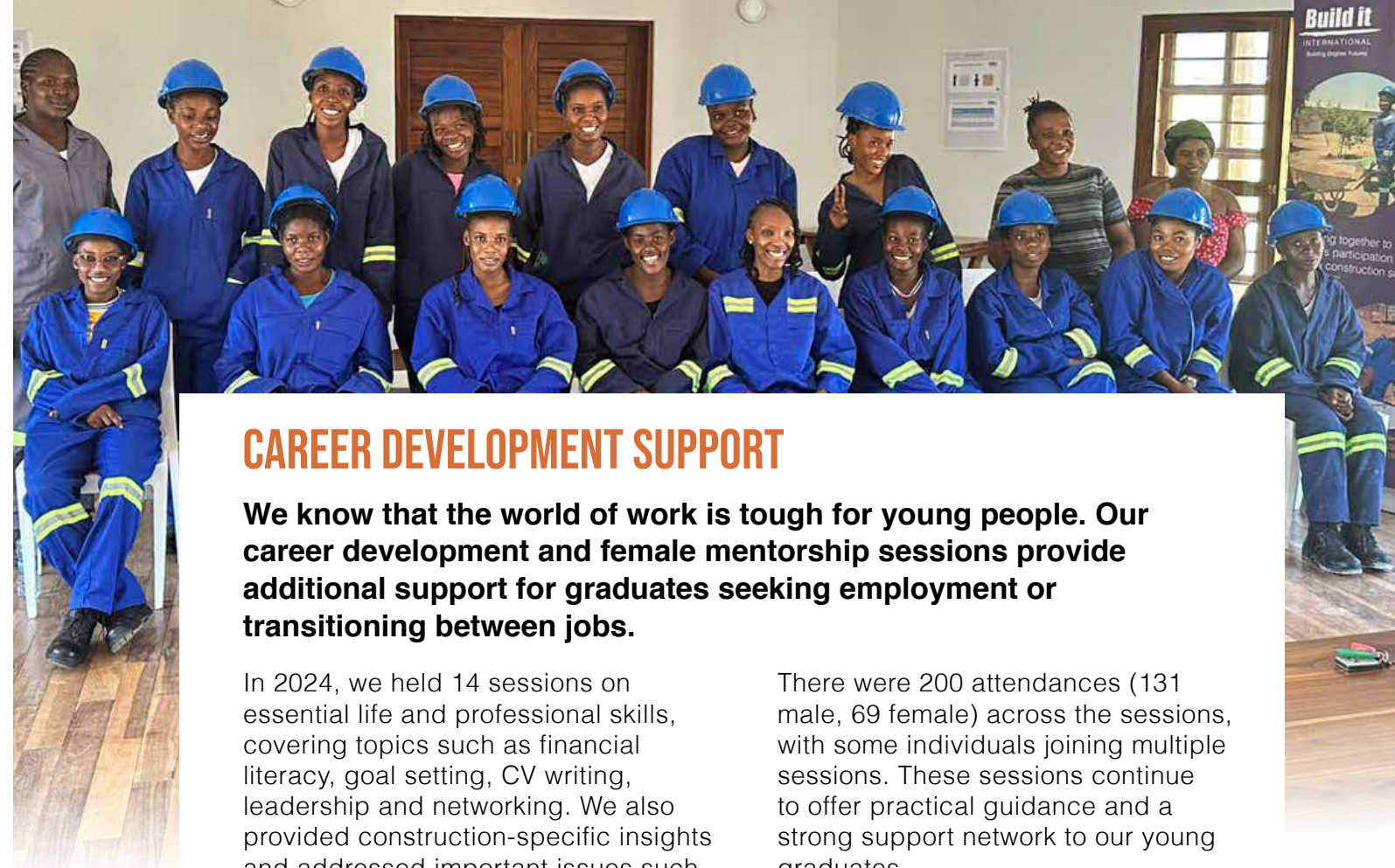
McCoys Construction had no female workers when we first engaged with them. Today they employ 170 men and 30 women – a transformative shift.

CEO of McCoys Construction, Zacharius Ngambi (pictured with our CEO, Tum Kazunga) says “Our work with Build It has changed how we hire and support a diverse workforce. We’ve seen first-hand the value that women bring to construction. Employers have a crucial and exciting role in building a more inclusive industry.”



One of the trainees taking part in the visit was 20-year-old Joyce Chitalu:

*“My family, especially my parents, were very supportive of me applying for bricklaying training. My father encouraged me to work extra hard because I’m a lady, and not to let anyone discourage me about the decision I have made! The trip to McCoys was a fun and interesting learning experience - I learnt some industry secrets and techniques from the bricklayers onsite!”*



## CAREER DEVELOPMENT SUPPORT

We know that the world of work is tough for young people. Our career development and female mentorship sessions provide additional support for graduates seeking employment or transitioning between jobs.

In 2024, we held 14 sessions on essential life and professional skills, covering topics such as financial literacy, goal setting, CV writing, leadership and networking. We also provided construction-specific insights and addressed important issues such as drug and alcohol misuse.

There were 200 attendances (131 male, 69 female) across the sessions, with some individuals joining multiple sessions. These sessions continue to offer practical guidance and a strong support network to our young graduates.



**Skilled carpenter, inspiring entrepreneur and a trailblazer for women in construction, Sarah Ngoma, CEO of Finest Fit Kitchens and Wardrobes spoke at the April female mentorship session:**

*“I felt incredibly honoured to be invited to Build It’s training centre to talk to trainees and graduates about a career in construction. It was an opportunity to share my experiences and hopefully inspire the next generation of builders.”*

*I was completely inspired by the young people I met at Build It. Their enthusiasm and commitment to learning were palpable, and it was heartening to see so many young women actively pursuing careers in construction.”*





## WORK PLACEMENTS AND CONTRACTORS

**Work placements are a vital part of our entry-level training courses, helping to prepare trainees for the opportunities and challenges of the workplace.**

For employers, they provide access to emerging talent, helping to bridge skills gaps and ease recruitment pressures.

Active engagement of contractors across the construction sector is vital in our ambitions to train and support more young people. Their input and collaboration is key.

We have built a network of around 60 employers: witnessing contractors rally behind the next generation of builders is hugely encouraging.

In 2024, contractors contacted us with 185 worker requests of which 110 (59%) were successfully fulfilled by or linked to graduates. Of the requests, 66% were for bricklaying jobs, 29% for rough carpentry, 3% tiling and 3% painting.

## SHOWCASING OUR VISION AT ZAMBIA'S CONSTRUCTION EXPO

**We were delighted that Build It CEO Tum Kazunga was invited to talk about our work during the opening ceremony of the Construction Expo, June 2024.**

This three-day event is the main event dedicated to the building and construction industry in Zambia, bringing together key players from across the industry.



## BUILDING SAFER FUTURES: HEALTH AND SAFETY TRAINING

**We train young people to work in the construction sector. As they enter the workplace, their safety and well-being remain a key priority.**

Safe environments are critical in construction, where lapses in health and safety can pose serious risks. On 30 October 2024, we delivered a Health and Safety Training workshop.

The session brought together a range of stakeholders including the National Council for Construction, health and

safety managers, contractors and frontline workers.

Participants explored best practices, exchanged insights and worked collaboratively to develop actionable steps for enhancing safety culture and practices on construction sites.

## ENERGY CRISIS

**Zambia's ongoing energy crisis, caused by drought, has severely reduced the country's production of hydropower leading to major power cuts. The impact has been significant on households and industries, including the construction sector.**

Many construction businesses rely on electric-powered pumps to draw water from boreholes, essential for mixing concrete and mortar. Power shortages have slowed work and limited the use of power tools. Block-making factories and quarry dust production have also been disrupted, adding to delays and raising costs.

While larger construction firms are adapting by investing in generators and solar power systems, smaller businesses

are struggling to keep up. With a large portion of the construction workforce operating in the informal sector, this makes them even more vulnerable during this crisis.

Engagement with employers has always been important to us, but it's even more crucial during these challenging times. We are working to actively expand our network of employers to create more opportunities for our trainees.



# BUILDING FUTURES

## CHISAMBA RURAL HEALTH CENTRE

**For years, expectant mothers in Chisamba faced uncertainty and risk, navigating pregnancy and childbirth without the dedicated facilities they deserved.**

Around 720 pregnant women each year received care in a building that lacked a dedicated postnatal ward. New mothers and their babies stayed on the general female ward, increasing the risk of cross-infection. Concerns around space, safety, and privacy meant that some women delayed seeking care - sometimes with tragic consequences.

A brand-new maternity and child health unit now stands at the heart of the Chisamba Rural Health Centre, a crucial lifeline serving over 30,000 residents across rural communities.

With a delivery room and dedicated antenatal and postnatal wards, mothers can now experience childbirth in a safe, welcoming environment.

The new unit will be able to support up to 80 deliveries per month - 960 each year - reducing the risks associated with delayed or home births.

The unit will also host under-five clinics, providing follow-up care and vital vaccinations that shape a child's future.



*"You can't imagine how big this is for us. That old maternity room - when mothers gave birth, we'd bring them and their newborn babies to the other ward, and they'd mix with people who have different illnesses. But speaking for the mothers and the volunteers of this health centre we are very happy. Thank you so much!"*

**BEATRICE TEMBO**  
HEALTH CENTRE VOLUNTEER



**Being a young mother who herself gave birth in the small labour room at Chisamba Rural Health Centre, Sarah is passionate about how much this project will positively impact the lives of mothers from the community.**

*"This opportunity is not like any other. I have no regrets of joining. I have gotten used to being around the guys. Actually I'm stronger than some of them!"*

**SARAH MBEWE**  
2024 GRADUATE



### The new building includes:

- Two consultation rooms
- Three-bed postnatal ward
- Three-bed antenatal ward
- Reception and office
- Delivery room with two beds
- Toilets, showers, laundry and sluice



Access to quality healthcare services helps entire communities grow stronger. Children have a healthier start, better opportunities and a brighter future.

Seventeen young people - 12 men and five women - took part in our training programme, learning and working alongside our Training Team and contractor Izwanga Zambia Ltd. to bring this vision to life. Trainee attendance was impacted by the harvest season, a crucial time for this rural farming community. Despite this, 12 successfully completed their exams, and six trainees were employed by the contractor to finish the project.



## MWACHISOMPOLA PRIMARY SCHOOL



**In 2024, we proudly marked the transformation of Mwachisompola Primary School. Over 500 pupils are now enrolled at this growing school.**

What began as a modest community initiative in 2004, evolved into a fully-fledged government school, thanks to the dedication of the local community. But rising student numbers meant classrooms had become overcrowded and sanitation facilities insufficient, hindering the students' ability to learn and thrive.

In partnership with the community and with generous support from donors, we constructed four new classrooms, a pupil latrine block and a separate teacher latrine block. 80% of the build was completed in 2023, with final construction in early 2024 and an official opening in June 2024.

These new facilities are more than bricks and mortar - they represent the promise of a brighter future for every child who now walks through the doors.



## FUTURE-PROOFING MWACHISOMPOLA

### A small upgrade with a big impact!

We renovated the school's strong room in the existing classroom block. This ensures the safe storage of exam papers and other valuables. Secure exam storage is vital to ensuring students can sit their exams, supporting their education and future opportunities.

Good maintenance keeps buildings safe, strong and functional for years to come. In September 2024, we trained 12 people from the Mwachisompola community - six men and six women - with practical skills to repair walls, address roof leaks, glaze windows, painting and termite control. Equipped with this knowledge, the community can take charge of maintaining their school for years to come.



## IMPROVING SCHOOL SANITATION

**It is estimated that 21% of Zambian schools lack basic water access and 17% lack basic sanitation (WHO/ UNICEF Joint Monitoring Programme, 2024).**



Increasing student numbers are compounding already problematic issues of inadequate water, sanitation and hygiene (WASH) facilities in primary and secondary schools.

We are exploring how to expand our community construction programme to address this urgent need.

In addition to building complete schools, we are developing a school latrine construction programme that we hope to pilot in 2025, funding permitting. This will help more children,

especially girls, have access to high-quality latrines and wash facilities.

This project focuses on WASH infrastructure and hygiene education for targeted primary and secondary schools in Chibombo, near Lusaka.

In 2024, we identified potential sites, refined latrine designs and began talking to local NGOs who focus on this area in order to enhance long-term WASH support, impact and sustainability.



# BUILDING STRONGER CONNECTIONS

## BREAKING BARRIERS FOR WOMEN IN CONSTRUCTION

The construction sector in Zambia remains very male-dominated, with women primarily in lower-paying administrative or general worker roles. However, there is significant potential for greater female participation across all levels.

In February 2024, we successfully completed a six-month pilot with the Government of Ireland through the Embassy of Ireland in Zambia to strengthen women’s participation in construction at entry-level.

This included the delivery of our first national conference ‘Breaking Barriers, Building Dreams’ on 17 January 2024. The conference brought partners together to explore the challenges that women face in the sector, and opportunities to increase their participation, paving the way for a more empowered and inclusive workforce.

Around 100 people attended, and we were honoured to be joined by esteemed guests Ms. Bronagh Carr, Ambassador of the Republic of Ireland to Zambia and Mr Anthony Dumingo, Deputy Director for Social Security under the Ministry of Labour and Social Security in Zambia.

Additional initiatives under the pilot included a mental health and sexual harassment talk for female construction workers, Women in Construction Steering Committee meetings, and media engagement on Money FM Radio with a series of 13 radio discussions.

In addition, we held breakfast engagement meetings with contractors, and hosted a special session for women-owned and managed companies to gain better understanding of industry needs and support towards promoting young women in the industry.

Building on our efforts to break barriers for women in construction, in May 2024 we launched a three-year partnership with the Government of Ireland through the Embassy of Ireland in Zambia to build a more gender diverse, skilled, and sustainable construction industry in Zambia.

We were delighted to welcome Minister Darragh O’Brien TD to the Centre for Excellence where he announced funding to support the new three-year project.



With our expertise in skills training and industry partnerships, we are committed to addressing gender disparities through collaboration with training providers, construction companies, government agencies, schools and communities.

### The project focuses on five key areas:

#### STRENGTHENING TRAINING PROVIDERS

Enhance the capacity of technical and vocational training institutions to attract, retain and graduate more women in construction courses.



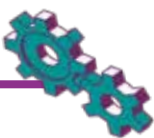
#### BUILDING INDUSTRY CAPACITY

Partner with contractors to design and implement gender-inclusive policies and programmes, ensuring equitable integration of women into the construction sector.



#### NETWORKING AND COLLABORATION

Establish learning platforms, mentorship and collaboration opportunities to support women’s professional growth at all levels.



#### POLICY ADVOCACY AND STAKEHOLDER ENGAGEMENT

Engage with government bodies, trade associations, and other stakeholders to create policies and a work environment that enables women to thrive in construction.



#### NATIONWIDE GENDER DIVERSITY CAMPAIGN

Implement a media and community outreach campaign to promote gender diversity and break down barriers for women in the construction sector.



Gift Malasha successfully completed our carpentry training and, with more financial stability, she is now building a brighter future for herself and her son.

*“I can proudly say that this is the only time I have handled reasonable money. My son is in grade 4, and I want to ensure that he gets an education.”*

GIFT MALASHA  
GRADUATE





**Our partnership with the Government of Ireland through the Embassy of Ireland in Zambia, has supported the delivery of a range of impactful initiatives in 2024 to break barriers and create more inclusive opportunities in the construction sector including**

### Research and insights:

- Conducted a baseline study with over 500 respondents to establish benchmarks for gender inclusion.
- Gendered Stakeholder Mapping exercise with 281 respondents to identify actionable recommendations to enhance gender equality in training for the construction sector.
- Held a Knowledge, Attitude and Practices (KAP) survey in Lusaka and Central Province, and hosted a validation meeting to discuss with stakeholders. Findings informed stakeholder discussions, interventions and a national gender equality media campaign.
- Organised a policy landscape study to assess challenges for women, and later reviewed 16 global policies to identify actionable recommendations.

### Mentorship sessions:

- The sessions at Naboye Secondary School reached 172 students, showcasing the diverse career opportunities available in the construction industry - for both men and women.

### Stakeholder engagement:

- Engaged in discussions with TEVETA (Technical Education, Vocational and Entrepreneurship Training Authority), the National Council for Construction (NCC), and the University of Zambia to explore potential collaborations.
- Collaborated with the EU in Zambia's #CountMeIn campaign by involving some of our female graduates, supporting the campaign's mission to empower youth and promote gender equality.

### Development of a Gender Responsive Training Manual for construction supervisors, foremen and site workers.

Supporting a better understanding of gender differences and needs, and enhance the onboarding and integration of women joining the construction sector.



**Our blog series *Pamodzi* is shining the spotlight on women in construction, including Engineer Kayinda Muchepa, owner of A.B.M Construction Company Ltd:**



*"As my name is unisex, most clients would assume that I am male. Whenever some have come to my sites, they tend to ask: "Who is in charge?" and when I say, "I am!" – the looks on their faces, it's priceless! They can't seem to marry my work and my gender.*

*But if our nation is to develop, we cannot continue to let one's gender dictate what people can and cannot do. There's enough space for everyone in this industry."*

**KAYINDA MUCHEPA**  
OWNER OF A.B.M CONSTRUCTION COMPANT LTD.



## WORLD SKILLS

**In 2024, we proudly affiliated with WorldSkills Zambia, joining the *National Partners - Corporate Partners* membership category.**

We were privileged to be selected to welcome the WorldSkills Zambia Selection Competition in July 2024 to the Centre for Excellence, hosting the competition for Bricklaying and Plastering, and Tiling.

WorldSkills Africa is the continent's largest skills competition and aims to elevate the profile of vocational skills across Africa. To be hosted by Zambia in 2025, it seeks to drive economic growth, transform Technical and Vocational Education and Training (TVET), and inspire a new generation of skilled professionals.

### Build It graduate Dalitso Zulu clinched first place in the Tiling competition!

After leaving school in Grade 11 following his stepfather's passing, Dalitso took on construction work to support his family. Finding affordable training was a challenge until he discovered Build It. In 2021, he enrolled in our Tiling course - his hard work now earning him a national accolade and a place at WorldSkills Africa 2025.



*"Winning the competition is not just about the recognition; it was also a testament to the countless hours of practice and the challenges I had overcome. I am currently working for myself as an entrepreneur - the sense of ownership and the ability to directly impact my success is incredibly rewarding."*

**DALITSO ZULU**  
GRADUATE





# STRENGTHENING NETWORKS, SHAPING FUTURES



## STRENGTHENING PARTNERSHIP WITH TEVETA

**TEVETA is the statutory agency regulating and promoting technical education, vocational and entrepreneurship training in Zambia.**

After submitting the April/May 2024 Trade Test report, we were invited to proofread TEVETA exam papers in June.

We also participated in invigilating Level II & III Carpentry and Level III Carpentry & Joinery exams at Thorn Park Construction Training Centre (30 July - 2 August 2024).

We are committed to strengthening our partnership with TEVETA as we work toward becoming a recognised TEVETA-accredited Centre of Excellence.



## HOLISTIC APPROACH

**We are delighted to be working with the Swiss NGO, SolidarMed on the PEGISUS programme, a peer education initiative promoting gender inclusion and addressing substance use amongst young people in southern Africa.**

The programme is aimed at young people aged 16 - 24 years old enrolled in vocational training. We delivered a pilot with trainees from across three cohorts in November 2024, with a total of 16 sessions conducted alongside our regular Life Skills training. This programme will be rolled out further in quarter two of 2025.

## REHEATZ

**Embracing green sustainability in construction and skills training means building a future that both protects our environment and creates opportunities for communities to thrive.**



In Zambia, meat production uses large amounts of hot water, most of which is discarded. The ReHEATZ project, led by Trinity College Dublin and the Southern African Institute for Policy and Research, aims to improve sustainability by recycling waste heat.

A pilot heat recovery plant is being installed at Zambeef Huntley Farm, Chisamba. Build It is supporting the project by training graduates to fabricate and maintain these systems locally.



## CIDRZ

**The Centre for Infectious Disease Research in Zambia (CIDRZ) had committed to sponsor a minimum of 10 young women through our Training into Work programme in 2025.**

CIDRZ planned to implement a five-year project, Controlling HIV Epidemic for Key and Underserved Populations (CHEKUP I), funded by the United States Agency for International Development (USAID), across nine Zambian districts. It aimed to support females aged 10 – 24 years with life skills, education, and economic resilience to reduce HIV vulnerability. However, following USAID's global funding review in February 2025, the funding has been withdrawn with no expected resumption.

## CORPORATE SOCIAL RESPONSIBILITY (CSR)

**In 2024, Build It joined the CSR Network Zambia, a nonprofit organisation dedicated to advancing corporate social responsibility in the country.**

This partnership has provided valuable opportunities for networking, collaboration and showcasing our work.





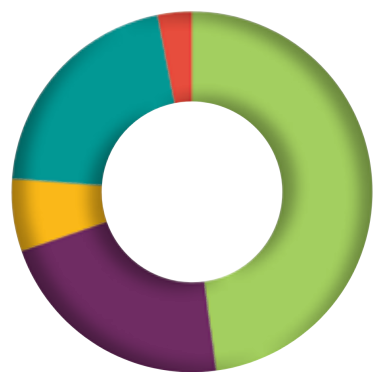


## FUNDRAISING, ADVOCACY AND PARTNERSHIPS

**We secured £856,195 income in 2024 (2023 = £1.230M).**

The drop in income from the previous year is primarily due to a large one-off endowment received in 2023, as well as an expected reduction in an annual grant from a long-term donor.

### INCOME BY TYPE IN 2023:



Trusts and foundations:	£416,395
Individuals:	£184,243
Corporate:	£54,733
Institutional:	£174,842
Investment and other income:	£25,982

For every £1 spent on raising funds we received £3.60 in income (2023 = £4.56)

## INSTITUTIONAL

We received a grant of £174,843 (€200,000) from the Government of Ireland through the Embassy of Ireland in Zambia towards influencing employers and key stakeholders to strengthen women's participation in the Zambia construction sector at entry-level.

We also received a grant in Kwacha of £9,654 from SolidarMed to support the delivery of the PEGISUS programme. This will purchase PPE for students participating in the project.

## CORPORATE PARTNERSHIPS

In 2024, Build It received £54,733 in donations and support through a range of corporate partnerships. This included £30,000 from Buro Happold, which was in addition to their technical strategic partnership.

Mace generously donated £20,000 towards training into work, and we received £5,539 from B1G1 Business for Good.

Build It also benefited from a close partnership with Capital Group who have been instrumental in raising significant funding for our programme in Zambia.

## INDIVIDUAL GIVING

£184,243 was donated by our generous individual supporters. We are delighted and inspired by the incredible support shown by our donors.

In June, our Young Professionals Board (YPB) organised their inaugural Run Club event, followed by a fundraising bowling event in December. The YPB continues to bring together a new generation of supporters to engage with our work.

In September, Capital Group kindly hosted our Annual Supporter Reception at their offices in London.

We completed the year with another successful Christmas Challenge Big Give appeal, raising our target of £50,000 towards Chisamba Health Clinic and an additional £12,607 for Zambia operations. A huge thanks to all who generously supported this campaign.

## PHILANTHROPY, TRUSTS AND FOUNDATIONS

We were awarded grants from trusts and foundations in 2024 totalling £416,395, including gifts from the Oak Foundation, Marguerite Foundation, Halcrow Foundation and Capital Group Charitable Foundation.

## OUR APPROACH TO FUNDRAISING

All fundraising activities are overseen by our CEO and Senior Management Team. Colleagues based in the UK and Zambia work to build support from our partners to fund our programmes and impact.

We believe that our supporters are partners in our work, and what we do is only possible with their collaboration. We act with honesty and transparency in our fundraising, ensuring that we comply with the requirements of General Data Protection Regulations (GDPR) legislation. As paid up members of the Fundraising Regulator, we are committed to follow the Code of Fundraising Practice and the Fundraising Promise.

In 2024, out of a total of 8,484 communication touchpoints, we received no complaints from the public.



# STRUCTURE, GOVERNANCE AND MANAGEMENT

## OUR STRUCTURE

Build It International was established as a company limited by guarantee in 2005 and became a registered UK charity in September 2006, governed by a memorandum and articles of association dated August 2006.

The Board of Directors (trustees) is appointed to ensure that Build It International benefits from the necessary skills and experience to guide the charity's work. The Board is responsible for the overall direction, policies and legal compliance of the charity, while key decision-making is delegated to the CEO, Director of Finance and Administration and Country Director. Trustee indemnity insurance is included in our insurance policies.

Build It International is registered in Zambia as BII Zambia Limited, a company limited by guarantee. A Memorandum of Understanding (MoU) guides the relationship between the UK and Zambia Boards which was reviewed and renewed in March 2023.

A key feature of the MoU is the development of our localisation strategy, and since December 2022, the Boards have met together as one governing body.

The MoU provides a framework for the two legal entities to function as a single organisation while ensuring compliance with our registrations in the UK and Zambia. Consequently, joint Board meetings are held, and both Boards are represented on all committees.

Our Finance & Audit Committee (FAC) meets before every Board meeting and on an ad hoc basis as required. The Nomination and Remuneration Committee considers the remuneration and appointments of the Chief Executive and senior staff. Other salaries are determined by the Chief Executive in consultation with the FAC as part of the annual budgeting process.

We continue to benefit from the input of a wide range of advisors and volunteers whose contributions are highly valued, particularly from our active Development Board.

Build It International employs 26 staff (including three part-time) - 20 in Zambia and six in the UK. Our main delivery office and training centre is in Lusaka, Zambia, and we maintain a small office in Shrewsbury to support UK fundraising and governance.

## PURPOSE

Our primary purpose is to alleviate poverty by creating opportunities for young people and their communities through skills training, work experience and essential community building projects.

Zambia is one of the poorest countries in the world, with a majority of its citizens under the age of 25. Our core activities mean that young women and men from disadvantaged communities have the opportunity to build livelihoods in the country's construction sector, and that communities have access to good quality schools and clinics.

In defining our charitable programme, trustees have due regard for the Charity Commission's general guidance on public benefit and relief of poverty for public benefit.

## GOVERNANCE AND TRUSTEES

The trustees meet quarterly, and as required on an ad hoc basis. Four board meetings were held in 2024. In December, Ronnie Fleming stepped down after 10 years on Build It's board including almost five years as Chair.

Through 2024, Build It continued to employ Affinity Resolutions to advise on compliance with GDPR and to act as the charity's Data Protection Officer. Policies and procedures are constantly reviewed and regular training held for staff and trustees.

All staff and trustees sign up annually to a Code of Conduct. Trustees are recruited openly. A gap analysis is carried out and role descriptions agreed before advertising through trustee recruitment channels. New trustees go through a comprehensive induction process that includes a full set of key documents (policies, strategy papers and board minutes) and time with senior staff.



## MANAGEMENT AND EMPLOYEES

Build It International recognises that a motivated and engaged staff team is essential to our success. We are dedicated to fostering a culture that values and supports our team members.

The Senior Management Team convenes at least bi-weekly to discuss and oversee key operational and management activities. Additionally, we review management accounts and cash flow on a monthly basis.

We hold monthly team meetings where every member is encouraged to share successes, challenges and updates on key activities. Each team member is provided with objectives aligned with our strategy and has regular meetings with their line managers to monitor performance.

We are committed to the ongoing professional development of our team, investing in further education, skills training and away days.

## SAFEGUARDING

At Build It International, our mission and vision drive our efforts but the health and safety of our staff, volunteers and the communities we serve are our highest priorities.

Our Code of Conduct and core values require all participants in our activities to actively prevent the sexual exploitation, abuse and harassment of any individual. We encourage all staff, volunteers and community members to report any safeguarding concerns.

Our safeguarding responsibilities and procedures were reviewed by external consultants in 2024 who delivered training to all staff, and we maintain a safeguarding lead at board level.

In addition to our safeguarding duties, we also monitor and report any serious incidents as defined by the Charity Commission, such as allegations of fraud, financial irregularities or governance issues. In 2024, we had no serious incidents to report.

## MANAGING RISKS AND UNCERTAINTIES

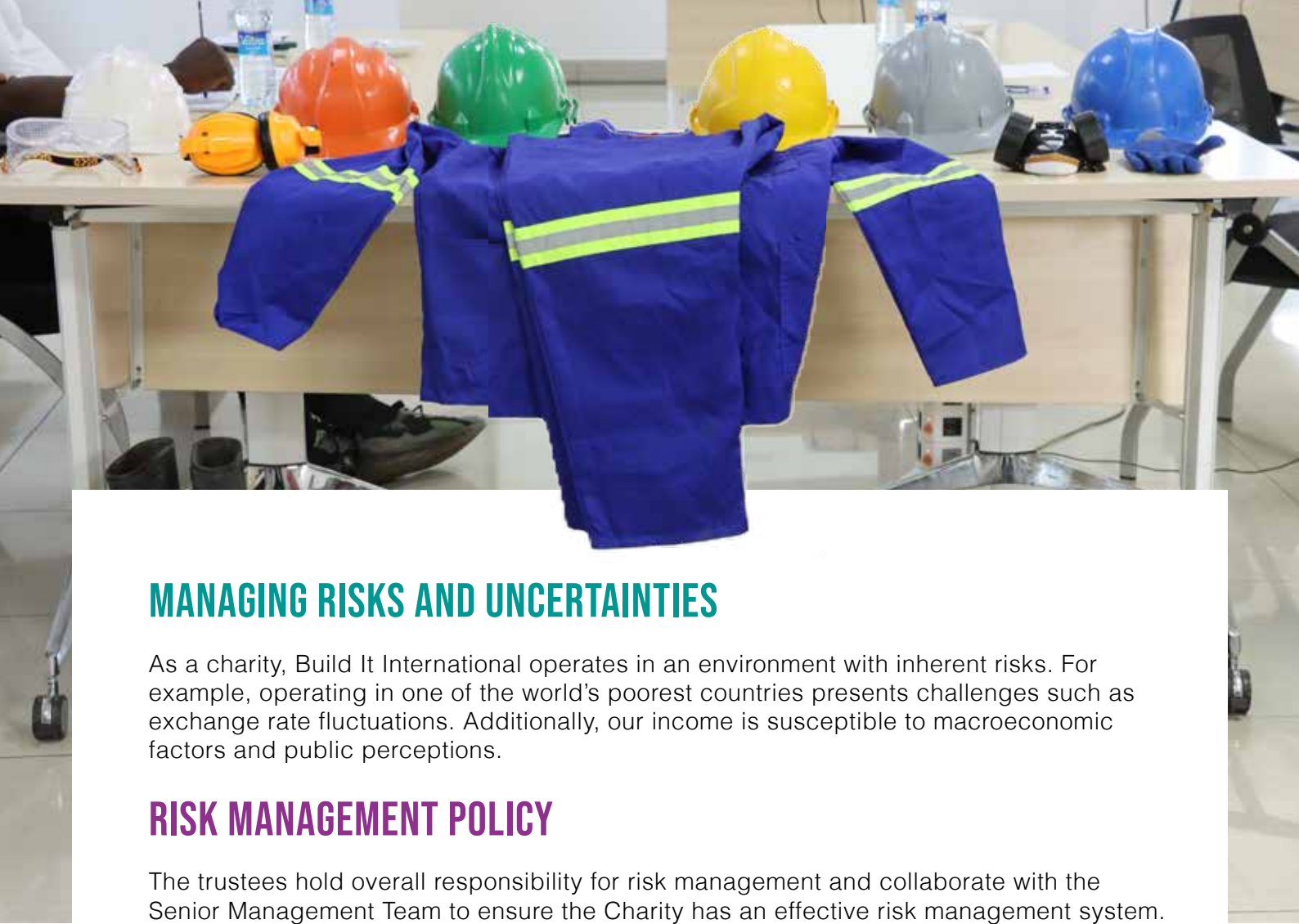
As a charity, Build It International operates in an environment with inherent risks. For example, operating in one of the world's poorest countries presents challenges such as exchange rate fluctuations. Additionally, our income is susceptible to macroeconomic factors and public perceptions.

## RISK MANAGEMENT POLICY

The trustees hold overall responsibility for risk management and collaborate with the Senior Management Team to ensure the Charity has an effective risk management system. A key tool in this process is the Risk Register which is regularly updated and reviewed. The Senior Management Team maintains the Risk Register, and the Finance & Audit Committee reviews it periodically. Risk discussion is a standing agenda item at every Board meeting, where significant risks are identified, evaluated, and appropriate actions are agreed upon.

Currently, we face several risks:

- ➔ **LOSS OF KEY STAFF**  
Recruiting skilled staff in Zambia and the UK continues to be challenging. Rising recruitment costs and competition with larger organisations in Zambia exacerbate this issue. To mitigate this risk, we regularly review salaries to remain competitive, provide good management, develop rewarding roles and invest in building our team's capacity.
- ➔ **CONSTRUCTION CHALLENGES**  
The construction industry in Zambia, like much of the world, faces inflationary pressures, significantly increasing our operational costs. Prices for essential inputs such as fuel, bricks, cement and tiles can rise monthly. We mitigate this risk by improving our purchasing procedures and reassessing our designs and construction processes.
- ➔ **GROWING OUR IMPACT**  
We recognise that the changing funding landscape, as well as our own charitable mission, requires us to ensure that we design our work to be as sustainable and replicable as possible. We also recognise the challenges of developing the programme and expanding our activities to achieve these aims. We seek to address this by improving our systems and processes, being innovative in our programme design and ensuring that we collaborate with partners who have complementary strengths and skills.





FINANCIAL  
REVIEW

INCOME

	Notes	Unrestricted funds £	Restricted funds £	Total 2024 £	Unrestricted funds £	Restricted funds £	Total 2023 £
Donations and legacies	3	397,653	432,560	830,213	496,519	671,650	1,168,169
Other trading activities	4	-	-	-	44,888	613	45,501
Investments	5	14,020	3,894	17,914	10,002	5,362	15,364
Profit on sale of assets		-	4,210	4,210	-	-	-
Other income	6	-	3,858	3,858	18	1,271	1,289
Total		411,673	444,522	856,195	551,427	678,896	1,230,323

The total income for the 12 months to 31st December 2024 was £856,195 (2023: £1,230,323). The principal sources of funding were from trusts and foundations, and individual donors.

EXPENDITURE

	Notes	Unrestricted funds £	Restricted funds £	Total 2024 £	Unrestricted funds £	Restricted funds £	Total 2023 £
Raising funds	7	235,187	2,504	237,691	268,501	1,357	269,858
Charitable activities							
Charitable activities - Zambia Programme Delivery	8	165,391	552,469	717,860	236,534	454,917	691,451
Total		400,578	554,973	955,551	505,035	456,274	961,309

The total expenditure for the 12 months to 31 December 2024, excluding capital expenditure at the Centre for Excellence, was £955,551 (2023: £961,309).

- Charitable activities expenditure including grant making and excluding capital was 75.13% (2023: 71.54%) of total expenditure. The increase in spending on charitable activities is due to the finalisation of the 2023 community build project, Mwachisompola Community School in 2024 and the substantial completion of the 2024 project, the Chisamba Rural Health Unit.
- A further £4,781 of capital expenditure was incurred on land and buildings at the Centre for Excellence (2023: £17,041).
- When capital expenditure on our training centre is included, our charitable expenditure rises to 75.25% (2023: 72.04%) and the expenditure on raising funds drops to 28.01% (2023: 27.96%).
- The cost of raising funds was £237,691 or 28.17% (2023: 21.93%) meaning that for every £1 spent on fundraising, we received £3.60 in income (2023: £4.56).

The value of our unrestricted reserves, excluding fixed assets, was £411,936 (2023: £499,013). There was a deficit in the Statement of Financial Activities (SoFA) in 2024 of £111,856 (2023 surplus of £269,014). SoFA does not include expenditure of a capital nature (Centre for Excellence construction, office equipment and vehicle purchases). This was £4,781 in 2024 (2023: £17,041).



## GROUP FUNDS HELD AT 31 DECEMBER 2024

- Restricted funds of £1,003,527 (2023: £987,643) including £565,234 (2023: £571,287) relating to Centre for Excellence fixed assets.
- Unrestricted funds of £411,936 (2023: £509,311) including £85 (2023: £10,298) relating to fixed assets.

## RESERVES POLICY

Reserves are held to deal with unforeseen operational costs or falls in income below expectations and to provide funding for agreed projects. Build It International therefore aims to maintain readily realisable unrestricted cash reserves sufficient to cover at least three months of budgeted average core expenditure, equating to £175,000. These reserves should also not exceed an upper limit of four months average budgeted total expenditure.

Unrestricted reserves held at the year-end were at £411,936 (including fixed assets) and total reserves were £1,415,463. As the charity has looked to respond to risks and opportunities, existing reserves have been an important asset.

As at end February 2025, unrestricted reserves stood at £357,584, with restricted reserves at £1,003,527.

## REMUNERATION POLICY

We pay salaries commensurate with our size, benchmark surveys and available funding, and always look to ensure we have an appropriate ratio of salaries to programmatic funding. We offer flexible working conditions and a friendly work environment to reduce the risk of losing key staff. We are also making our operations more resilient through on-line systems in areas such as finance and procurement.

The Nomination and Remuneration Committee considers the CEO and senior staff remuneration. The remuneration of all other staff is overseen by the Senior Management Team and Finance & Audit Committee.

During the year, the following staff earned more than £60,000:

	2024	2023
£60,000 - £70,000	0	1
£70,000 - £80,000	1	0

## GRANT MAKING

The majority of our projects are led and managed through our Zambia offices. All project proposals are vetted by the Finance & Audit Committee and then submitted to trustees for their approval.

Where a grant is made to another organisation, appropriate checks are undertaken on the partner and an agreement is signed. Project delivery is monitored through visits, reports and audits. We did not make any grants in 2024.

## INVESTMENT POLICY

Cash surplus to short-term needs are held with FCA regulated interest bearing accounts or other similar low risk investments. At present, the trustees do not consider that this policy needs to be changed. This position is reviewed annually, and the trustees are satisfied that the current investment returns on surplus cash is acceptable, bearing in mind the current economic climate and the need for surplus (unrestricted) cash funds to be readily accessible.

Build It International invested in a listed investment portfolio in 2024.

## GOING CONCERN

The Board continues to maintain strong oversight of the financial position of the Group through its Finance & Audit Committee (FAC). The FAC meets quarterly to review the financial results, budgetary variances, foreign exchange impact on currency levels and risk register to ensure that long term decisions are informed by a review of upcoming expenditure, expected donation income and upcoming financial requirements of the charity.

A regular review is carried out of expected donation income and sustainability of restricted and unrestricted sources of donations and grants.

As of February 2025, the unrestricted funds balance was £345,084, (2024: £433,044) and restricted funds were £950,866 (2024: £944,431), supported by a cash balance of £762,881(2024: £910,095).

The trustees believe that the current liquidity and income levels are sufficient for the charity to remain a Going Concern for at least 12 months from the date of these financial statements.



# STATEMENT OF RESPONSIBILITIES OF THE TRUSTEES

This report includes the content of a directors' report as required under company law. The trustees (who are also directors of Build It International for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company 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 in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company

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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## STATEMENT OF DISCLOSURE TO AUDITOR

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

## SMALL COMPANIES EXEMPTION

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

Signed by:  
*Florence Bearman*  
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**FLORENCE BEARMAN**  
CHAIR

DocuSigned by:  
*Nasir Ali*  
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**NASIR ALI**  
TREASURER





# INDEPENDENT AUDITOR’S REPORT TO THE MEMBERS OF BUILD IT INTERNATIONAL

## OPINION

We have audited the financial statements of Build It International (the ‘parent charitable company’) and its subsidiaries (the ‘group’) for the year ended 31 December 2024 which comprise the Consolidated Statement of Financial Activities, the Balance Sheets, the Consolidated Statement of Cash Flows and notes to the financial statements, including significant accounting policies.

The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group’s and parent charitable company’s affairs as at 31 December 2024, and of the group’s incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

## 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 auditor responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC’s Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## CONCLUSIONS RELATING TO GOING CONCERN

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

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

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

## OTHER INFORMATION

The other information comprises the information included in the trustees’ report, other than the financial statements and our auditor’s report thereon. The trustees are responsible for the other information. 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.

## OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees’ report, which includes the directors’ report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors’ report included within the trustees’ report has been prepared in accordance with applicable legal requirements.

## MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of the knowledge and understanding of the group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors’ report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company’s financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees’ remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies’ regime and take advantage of the small companies’ exemptions in preparing the directors’ report and from the requirement to prepare a strategic report.

## RESPONSIBILITIES OF TRUSTEES

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

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



AUDITOR RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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 auditor’s 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.

A further description of our responsibilities is available on the FRC’s website at: <https://www.frc.org.uk/auditors/audit-assurance/auditorsresponsibilities>. This description forms part of our auditor’s report.

EXTENT TO WHICH THE AUDIT WAS CONSIDERED CAPABLE OF DETECTING IRREGULARITIES, INCLUDING FRAUD

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:

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation

to the legal and regulatory framework applicable and how the entity is complying with that framework.

Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

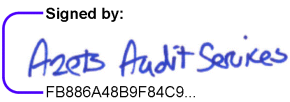
- enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- reviewing minutes of meetings of those charged with governance;
- assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the company through enquiry and inspection;
- reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations; and
- performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation.

This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

USE OF OUR REPORT

This report is made solely to the charitable company’s members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company’s members those matters we are required to state to them in an auditor’s 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 the charitable company’s members as a body, for our audit work, for this report, or for the opinions we have formed.

Signed by:  FB886A48B9F84C9...

Paul Creasey FCA  
Senior Statutory Auditor  
For and on behalf of Azets Audit Services  
Statutory Auditor and Chartered Accountants  
Egham  
23rd July 2025



CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

STATUTORY ACCOUNTS FOR YEAR ENDED 31 DECEMBER 2024 INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT

	Notes	Unrestricted funds £	Restricted funds £	Total 2024 £	Unrestricted funds £	Restricted funds £	Total 2023 £
INCOME FROM:							
Donations and legacies	3	397,653	432,560	830,213	496,519	671,650	1,168,169
Other trading activities	4	-	-	-	44,888	613	45,501
Investments	5	14,020	3,894	17,914	10,002	5,362	15,364
Profit on sale of assets		-	4,210	4,210	-	-	-
Other income	6	-	3,858	3,858	18	1,271	1,289
Total		411,673	444,522	856,195	551,427	678,896	1,230,323
EXPENDITURE ON:							
Raising funds	7	235,187	2,504	237,691	268,501	1,357	269,858
Charitable activities							
Charitable activities - Zambia Programme Delivery	8	165,391	552,469	717,860	236,534	454,917	691,451
Total		400,578	554,973	955,551	505,035	456,274	961,309
NET INCOME (EXPENDITURE) BEFORE OTHER GAINS AND LOSSES		11,095	(110,451)	(99,356)	46,392	222,622	269,014
Gain/loss on investment		-	12,318	12,318	-	-	-
Exchange gain or loss		17	5,530	5,547	18	(59,612)	(59,594)
Transfers between funds	21	(108,487)	108,487	-	(154,670)	154,670	-
NET MOVEMENT IN FUNDS		(97,375)	15,884	(81,491)	(108,260)	317,680	209,420
RECONCILIATION OF FUNDS:							
Total funds brought forward at 1 January 2024		509,311	987,643	1,496,954	617,571	669,963	1,287,534
Total funds carried forward at 31 December 2024	23	411,936	1,003,527	1,415,463	509,311	987,643	1,496,954

The statement of financial activities includes all gains and losses in the year.

BALANCE SHEETS

AS AT 31 DECEMBER 2024

	Notes	Group 2024 £	BII UK 2024 £	Group 2023 £	BII 2023 £
FIXED ASSETS					
Tangible assets	15	565,319	-	581,585	352
Investments	16	337,476	337,476	-	-
Total fixed assets		902,795	337,476	581,585	352
CURRENT ASSETS					
Debtors	17	92,690	59,591	52,228	26,619
Cash at bank and in hand (including advances)		507,437	463,408	1,010,508	883,377
Total current assets		600,127	522,999	1,062,736	909,996
CREDITORS: amounts falling due within one year	18	(87,459)	(45,370)	(147,366)	(105,499)
Net current assets		512,668	477,629	915,370	804,497
Net assets		1,415,463	815,105	1,496,955	804,849
Funds of the Charity					
Unrestricted funds		411,936	411,919	509,311	509,311
Restricted funds	21	1,003,527	403,186	987,643	295,538
Total funds		1,415,463	815,105	1,496,954	804,849

The net income of the charitable company before consolidation was £10,256 (2023 £144,466). These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with the FRS102 SORP. Under the Companies Act 2006, s454, on a voluntary basis, the trustees can amend the financial statements if they subsequently prove to be defective.

The financial statements were approved and authorised for issue by the Board of Directors on 23rd July 2025 and were signed below on its behalf by:

Signed by:  
  
11C09AD7A252424...

FLORENCE BEARMAN  
CHAIR OF TRUSTEES

DocuSigned by:  
  
595D25145BDE456...

NASIR ALI  
TREASURER

Company registration no. 5495358 / Charity registration no. 1115989



CONSOLIDATED STATEMENT OF CASH FLOWS

YEAR ENDED 31 DECEMBER 2024

	Note	2024 £	2023 £
NET CASH FLOWS FROM OPERATING ACTIVITIES			
Operating cash flows			
Operating surplus		(99,356)	269,014
Adjustments for items not affecting cash flows:			
Exchange gains (losses on fixed assets)			
Exchange gains (loss)		5,547	(59,594)
Depreciation on fixed assets	15a	21,137	26,809
(Gain)/Loss on sale of assets		(4,210)	-
Net operating cash flows before reinvestment in working capital		(76,882)	236,229
(Increase)/Reduction in accounts receivables	17	(40,462)	2,404
Increase/(Reduction) in accounts payables	18	(59,908)	14,216
Adjustments for:			
Investment income recognised in SOFA		(17,914)	(15,364)
Net cash flows from operating activities		(195,166)	237,485
NET CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of land & buildings		(4,871)	(17,041)
Purchase of land buildings & equipment	15a	(4,871)	(17,041)
Proceeds from sale of assets		4,210	-
Purchase of investments (Gosztony Endowment Fund)		325,158	-
Investment income received		17,914	15,364
Increase/(Reduction) cash and cash equivalents		(503,071)	235,808
Cash and cash equivalents at the beginning of the year		1,010,508	774,700
Cash and cash equivalents at the end of the year		507,437	1,010,508

All cash and cash equivalents at 31 December 2024 and 31 December 2023 were held as cash at bank and in hand

ANALYSIS OF CHANGE IN NET FUNDS	1st January 2024 £	Cashflow	31st December 2024 £
Cash	1,010,508	(503,071)	507,437

NOTES TO THE FINANCIAL STATEMENTS

1. ACCOUNTING POLICIES

CHARITY INFORMATION

Build It International is a charitable company, limited by guarantee, registered in England and Wales. The registered and principal office of the charity is stated on page 57.

(A) BASIS OF PREPARATION

The financial statements have been prepared in accordance with 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) - (Charities SORP (second edition) (FRS102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Build It International 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 note(s).

Advantage has been taken not to prepare a parent company cash flow statement.

(B) GOING CONCERN

The Board have reviewed the Group’s forecasts and operating plans. Whilst it is difficult to predict the potential implications on the delivery of the group’s social value, its operations and income streams with certainty, the trustees at the time of signing these Accounts, have considered that the charity and group have sufficient resources to continue operations for at least twelve months.

(C) JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year.

However, the nature of estimation means that actual outcomes could differ from those estimates. There are no judgements made that have a significant effect on the amounts recognised in the financial statements.



**(D) INCOME**

Income represents donations and grants received which are brought into account on receipt unless their receipt is probable in which case they are brought into account when notified. Grants received in advance are shown as deferred income. Gifts in kind are recognised on receipt and are valued at best estimate of value to the organisation. Fundraising events participation fees are recognised as income on completion of the event.

**(E) DONATED SERVICES AND FACILITIES**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

**(F) INTEREST RECEIVABLE**

Interest on funds held on deposit is included when earned and the amount can be measured reliably by the charity.

**(G) FUND ACCOUNTING**

Unrestricted funds comprise accumulated surpluses and deficits on general funds. They are available for use at the discretion of the trustees in furtherance of the general charitable objectives.

Restricted funds are subject to specific restrictions funds as imposed by the donors.

**(H) EXPENDITURE**

Expenditure is recognised when a liability is incurred.

Cost of raising funds includes those costs incurred in attracting donations.

Charitable activities include grants made to African NGOs to fund their charitable activities. These costs include both direct costs and support costs relating to these activities.

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with use of resources, e.g. salary by time spent within that activity.

**(I) IRRECOVERABLE VAT**

The charity is not registered for VAT therefore irrecoverable VAT is included with the costs to which it relates.

**(J) OPERATING LEASES**

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

**(K) TANGIBLE FIXED ASSETS**

Tangible fixed assets are shown at cost. Assets with a purchase cost above £1,000 are capitalised.

Depreciation is calculated to write down the cost of assets to their estimated residual values over their expected useful lives as follows:

Land - 0% on cost	Services & Site Works - 10% on cost
Buildings - 2.857% on cost	Landscaping - 20% on cost
Perimeter Walls - 4% on cost	Motor Vehicles - 25% on cost
Ground Fixtures - 5% on cost	Office Equipment & Furniture - 25% on cost

Assets under construction are buildings and infrastructure which are incomplete. Depreciation will commence when completed and put into use.

**(L) DEBTORS**

Debtors are recognised at the amount due. Prepayments are valued at the amount prepaid.

**(M) CASH AT BANK AND IN HAND**

Cash at bank and cash 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.

**(N) CREDITORS AND PROVISIONS**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

**(O) 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.

Acquisition costs are included with the original book cost at the time of purchase. At the year end, however, investments on the balance sheet are valued at market value. The difference is recorded in the Accounts as “Change in Market Value of Investments”.

**(P) INVESTMENTS**

Investments are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognised in ‘net gains/(losses) on investments’ in the SoFA if the shares are publicly traded, or their fair value can otherwise be measured reliably. Other investments are measured at cost less impairment.



[Q] PENSION CONTRIBUTIONS

Since 1 March 2015 Build It International in the UK has offered non-temporary employees membership of a defined contribution occupational scheme “The People’s Pension” operated by B&CE. All new non-temporary employees since 1 March 2015 are offered an employer contribution to “The People’s Pension”; pre-existing employees have been allowed to retain employer contributions to pre-existing personal pension schemes.

The charity’s Auto-Enrolment staging date was 1 March 2016; and “The People’s Pension” is the scheme in use to comply with those obligations. From 1 March 2016 all employees meeting automatic enrolment eligibility threshold have been offered membership of the scheme. The terms and conditions of employees of Build It in Zambia follow the requirements and norms applicable to Zambia; which include direct contributions to the Government run National Pension Scheme Authority (NAPSA) pension scheme.

The charity’s Auto-Enrolment staging date was 1 March 2016; and “The People’s Pension” is the scheme in use to comply with those obligations. From 1 March 2016 all employees meeting automatic enrolment eligibility threshold have been offered membership of the scheme.

The terms and conditions of employees of Build It in Zambia follow the requirements and norms applicable to Zambia; which include direct contributions to the Government run National Pension Scheme Authority (NAPSA) pension scheme. Build It International has never had a defined benefit pension scheme.

[R] SETTLEMENT PAYMENTS

Redundancy and settlement payments are recognised at the leaving date of the member of staff and measured at the best estimate of expenditure required to settle the obligation at the reporting date.

[S] FOREIGN CURRENCY TRANSLATION

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to the SOFA.

Month	Rate	Month	Rate
Jan 2024	34.26819	Jul 2024	33.50194
Feb 2024	29.28737	Aug 2024	34.28754
Mar 2024	31.59345	Sep 2024	35.41067
Apr 2024	33.45370	Oct 2024	34.27644
May 2024	34.56635	Nov 2024	34.22602
Jun 2024	30.36090	Dec 2024	34.79614

[T] RISK MANAGEMENT POLICY

The charity has a Currency Risk Management Policy which is used to guide the purchase of forward contracts. This has the objective of covering 40%-50% of anticipated foreign currency requirements over the next 12 months; weighted to covering more shorter term and to cover less 9-12 months ahead.

[U] BASIS OF CONSOLIDATION

The financial statements consolidate the results of the UK charitable company and its subsidiary, BII Zambia on a line by line basis.

2. LEGAL STATUS OF THE CHARITY

The Charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

3. INCOME FROM DONATIONS

	Unrestricted funds 2024	Restricted funds 2024	Total 2024	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£	£	£	£
Individuals	141,340	42,903	184,243	116,093	130,434	246,527
Grants from foundations and trusts and other organisations	256,313	389,657	645,970	380,426	541,216	921,642
	397,653	432,560	830,213	496,519	671,650	1,168,169

Grants from foundations and trusts and other organisations include donations for training and professional services totalling £Nil (2023: £Nil).

4. OTHER TRADING ACTIVITIES

	Unrestricted funds 2024	Restricted funds 2024	Total 2024	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£	£	£	£
Fundraising events	-	-	-	44,888	613	45,501
	-	-	-	44,888	613	45,501

Other trading activities comprise payments for participating in fundraising events.

5. INVESTMENTS

	Unrestricted funds 2024	Restricted funds 2024	Total 2024	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£	£	£	£
Investment income	14,020	3,894	17,914	10,002	5,362	15,364
	14,020	3,894	17,914	10,002	5,362	15,364



6. OTHER INCOME

	Unrestricted funds 2024	Restricted funds 2024	Total 2024	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£	£	£	£
Trainee registration	-	837	837	-	874	874
Other income	-	3,021	3,021	18	397	415
	-	3,858	3,858	18	1,271	1,289

7. RAISING FUNDS

	Unrestricted funds 2024	Restricted funds 2024	Total 2024	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£	£	£	£
Staff costs	159,183	-	159,183	149,598	-	149,598
Operational support	23,767	-	23,767	64,360	-	64,360
Governance costs	7,908	1,389	9,297	7,779	1,357	9,136
Support costs	44,329	1,115	45,444	46,764	-	46,764
	235,187	2,504	237,691	268,501	1,357	269,858

8. CHARITABLE ACTIVITIES

	Grant making 2024	Charitable activities 2024	Total 2024	Grant making 2023	Charitable activities 2023	Total 2023
	£	£	£	£	£	£
Staff costs	-	212,072	212,072	-	259,948	259,948
Direct programme activities	-	346,026	346,026	-	263,800	263,800
Governance costs	-	27,892	27,892	-	27,408	27,408
Support costs	-	131,870	131,870	-	140,295	140,295
	-	717,860	717,860	-	691,451	691,451

Analyse by fund						
Unrestricted funds	-	165,391	165,391	-	236,534	236,534
Restricted funds	-	552,469	552,469	-	454,917	454,917
	-	717,860	717,860	-	691,451	691,451

9. SUPPORT COSTS

	Support costs 2024	Governance costs 2024	Total 2024	Support costs 2023	Governance costs 2023	Total 2023
	£	£	£	£	£	£
Staff costs	61,943	-	61,943	80,850	-	80,850
Operating costs - non staff	115,371	-	115,371	106,209	-	106,209
Audit fees	-	34,849	34,849	-	31,602	31,602
Legal costs	-	274	274	-	882	882
Trustee meetings	-	2,066	2,066	-	4,060	4,060
	177,314	37,189	214,503	187,059	36,544	223,603

Analysed between						
Cost of generating funds	45,444	9,297	54,741	46,764	9,136	55,900
Charitable activities	131,870	27,892	159,762	140,295	27,408	167,703
	177,314	37,189	214,503	187,059	36,544	223,603

Support and governance costs have been allocated based on the trustees estimated costs incurred being 25% to cost of generating funds, 0% to grant making and 75% to Zambia Programme Delivery.

10. MOVEMENT IN FUNDS

	2024	2023
	£	£
Net movement in funds is stated after charging:		
Depreciation of tangible assets	21,154	26,809
UK Auditors' remuneration	31,112	28,200
Zambia Auditors' remuneration	3,737	3,402
Operating lease rentals - land and buildings	6,000	6,000
Recognised exchange differences (Gain)/Cost	(5,547)	59,594



11. STAFF COSTS (UK & ZAMBIA)

	2024	2023
	£	£
Wages and Salaries	384,595	430,360
Social Security Costs	18,902	23,133
Other Pension costs	13,273	19,803
	416,770	473,296

	As at 31 Dec 2024			As at Dec 2023		
	Part-time	Full-time	Total	Part-time	Full-time	Total
Direct employees (i.e excluding contract workers)						
UK-based staff	3	3	6	2	3	5
Zambia-based staff	0	20	20	0	17	17
	3	23	26	2	20	22

Employees earning in excess of £60,000	2024	2023
£60,000 - £70,000	0	1
£70,000 - £80,000	1	0

Average number of employees (full-time and part-time) in the year was 24; (2023: 22). One employee earned in excess of £60,000 (in a 12 month period) excluding pension contributions (2023: 0).

Build It International directly delivers its charitable programme of work and training in Zambia. We utilise the skills of highly qualified staff to deliver quality training with high standards to our trainees to give them the best grounding for their future. When compared with similar organisations, staff numbers in Zambia are higher than other organisations that outsource their work.

The trustees consider the Key Management Personnel of the charitable company to be themselves, the CEO, Director of Finance and Administration and Country Director. The cost of two UK Key Management Personnel during the year is £133,219 (incl. Employer National Insurance and pension) (2023: £167,625 for three Key Management Personnel).

Key Management Salaries are set by a Remuneration Committee in consultation with the Chief Executive (and Finance & Audit Committee as part of the annual budgeting process).

Holiday Pay outstanding at the end of year is £2,673 (2023: £3,508).

Whilst modest in quantity, Build It International greatly values the expertise and voluntary time given by a number of individuals during 2024 and prior periods.

12. TRUSTEE REIMBURSED EXPENSES

A total of £287 (2023: £2,959) was incurred related to the expenses (travel and subsistence) of four trustees.

13. TRUSTEE DONATIONS, TRUSTEE REMUNERATION AND RELATED PARTIES

A total of £34,946 was donated by trustees and related parties (2023: £10,001). No trustees received remuneration with regard to being a trustee in the year 2024 (2023: £Nil). Other than those with BII Zambia below, there were no related party transactions in the year. (2023: none). The majority of expenditure is in Zambia through our subsidiary, BII Zambia Limited (a company limited by guarantee).

	2024	2023
	£	£
Cash transfers from UK to Zambia	241,966	515,000
Non-cash transfers from UK to Zambia	19,632	34,927
Non-cash transfers from Zambia to UK	(1,717)	-
Total net transfers to Zambia	259,881	549,927

Total net transfers to Zambia are £259,881, ZMW 8.9M (2023: £549,927, ZMW 13.7M).

14. GROUP FINANCIAL STATEMENTS

The financial statements consolidate the results of BII and its subsidiary, BII Zambia Limited. A separate Statement of Financial Activities and Statement of Cash Flows is not presented for UK charitable company because the charity has taken advantage of the exemptions in S408 of the Companies Act 2006.

15A. FIXED ASSETS - GROUP

	Group Land & Buildings	Group Office equipment	Group Motor Vehicles	Group Total
Opening Cost at 1 January 2024	670,157	17,093	106,940	794,190
Additions	4,871	-	-	4,871
Disposals	-	-	(5,888)	(5,888)
Closing Cost at 31 December 2024	675,028	17,093	101,052	793,173
Opening Accumulated Depreciation at 1 January 2024	98,870	16,624	97,111	212,605
Depreciation charge for the year	10,924	384	9,846	21,154
Disposals in the year	-	-	(5,888)	(5,888)
Foreign exchange	-	-	(17)	(17)
Closing Accumulated Depreciation at 31 December 2024	109,794	17,008	101,052	227,854
Net book value at 31 December 2024	565,234	85	-	565,319
Net book value at December 2023	571,287	469	9,829	581,585

Land is long leasehold land for the Centre for Excellence project in Zambia. Buildings are depreciated over the expected useful life, and depreciation charges commence in the year in which they are brought into use. Buildings are all at the Centre for Excellence and as at 31 December 2024 are in use. At 31 December 2024 there are capital commitments relating to Centre for Excellence of Nil (2023: nil).



15B. FIXED ASSETS - CHARITABLE COMPANY

	Office Equipment £
Costs at 1 Jan 2024	4,955
Additions	-
Disposals	-
Costs at 31 December 2024	4,955
Depreciation at 1 Jan 2024	4,955
Depreciation charge for year	
Disposals	-
Depreciation at 31 December 2023	4,955
Net book value at 31 December 2024	-
Net book value at December 2023	352

16. FIXED ASSETS INVESTMENTS

	Group 2024 £	BII UK 2024 £	Group 2023 £	BII UK 2023 £
Listed investments				
At 1 January 2024	-	-	-	-
Shares purchased	325,158	325,158	-	-
Unrealised investment (losses)/gains	12,318	12,318	-	-
At 31 December 2024	337,476	337,476	-	-

17. DEBTORS

	Group 2024 £	BII UK 2024 £	Group 2023 £	BII UK 2023 £
Gift Aid	15,238	15,238	9,923	9,923
Accrued Income	39,077	33,201	16,235	10,006
Sundry Debtors and Prepayments	38,375	11,152	26,070	6,690
	92,690	59,591	52,228	26,619

18. CREDITORS (AMOUNT FALLING DUE WITHIN ONE YEAR)

	Group 2024 £	BII UK 2024 £	Group 2023 £	BII UK 2023 £
Accruals	73,077	36,855	134,221	94,106
Sundry Creditors	14,382	8,515	13,146	11,393
	87,459	45,370	147,367	105,499

19. FINANCIAL INSTRUMENTS

	Group 2024 £	BII UK 2024 £	Group 2023 £	BII UK 2023 £
Financial assets				
Fixed asset investments	337,476	337,476	-	-
Sundry debtors	38,375	11,152	26,070	6,690
	375,851	348,628	26,070	6,690
Financial liabilities				
Sundry creditors	14,382	8,515	13,146	11,393
	14,382	8,515	13,146	11,393

20. COMMITMENTS UNDER OPERATING LEASES

At 31st December 2024 the charity had commitments of £5,500 (2023: £11,500) under non-cancellable operating leases . This relates to a lease on Shrewsbury office premises. Of this £5,500 (2023: £6,000) relates to a period of less than one year and £0 (2023: £5,500) relates to a period of one to five years. The lease is with Build It International UK.



21. ANALYSIS OF GROUP 2024 RESTRICTED FUNDS

	Balance 1.1.2024	Fx loss on Zambia Reserve	Incoming resources	Expenditure	Transfers from Unrestricted	Balance 31.12.24	Cumulative Capital Purchases after Depn.
	£	£	£	£	£	£	£
<b>Training into Work</b>							
Centre for Excellence	422,007	5,530	-	10,931	-	<b>416,606</b>	565,234
Training into Work	-	-	68,464	158,900	90,436	<b>-</b>	-
Gosztony Endowment Fund (GEF)	314,714	-	60,519	-	(37,000)	<b>338,233</b>	-
<b>Community Buildings with Training &amp; Support Activities</b>							
Mukuyo Community School (2020)	7,421	-	-	-	-	<b>7,421</b>	-
Naluyanda Community School (2020)	11,459	-	-	-	-	<b>11,459</b>	-
Other Community Projects (Zambia)	48,694	-	4,179	445	(4,176)	<b>52,428</b>	-
Chisamba Maternity Clinic	29,038	-	174,617	175,843	-	<b>27,812</b>	-
Mwachisompola School	74,519	-	-	37,081	-	<b>37,438</b>	-
School Latrines Programme	-	-	1,499	145	-	<b>1,354</b>	-
<b>Other Projects</b>							
Distance Learning Programme	4,968	-	-	-	-	<b>4,968</b>	-
Advocacy - Waterloo	45,949	-	-	34,176	(11,773)	<b>-</b>	-
Safe Hands Programme	9,169	-	-	-	-	<b>9,169</b>	-
Irish Aid - Advocacy	19,705	-	-	13,541	-	<b>6,164</b>	-
Irish Aid 2024/25	-	-	140,155	49,680	-	<b>90,475</b>	-
<b>Programme Support &amp; Development Costs</b>	-	-	7,407	74,231	66,824	<b>-</b>	-
Total	987,643	5,530	456,840	554,973	108,487	<b>1,003,527</b>	565,234

Funding is for individual projects and collectively for projects of a similar nature. Training into Work includes the Centre for Excellence - the balance shown of £565,234 is invested in fixed assets incurred in the construction of the Centre for Excellence. Community building projects include our training programme and the construction of community health and education infrastructure. There were two active community construction projects in 2024; Mwachisompola Community School was completed early in the year and construction of the Chisamba Maternity and Infant Health Unit began in May

Funds Transfers:

- Programme support and development costs: as in previous years a transfer from unrestricted funds is necessary to cover a deficit where expenditure exceeds income.
- A transfer from unrestricted funds of £1,277 was approved to compliment the grant from Waterloo Foundation for Advocacy and Business Development. As well, at the start of 2024 £13,050 was reclassified from the Unrestricted Fund to recognise the 2023 Impact Study charge under the Waterloo Foundation grant.
- Training into Work including the Centre for Excellence: again, during 2024 we are grateful for the support that donors have shown for Build It by unrestricting their donation when usually restricted donations are given. As such, a transfer from unrestricted of £54,999 is necessary to support the activities of training and building at the Centre for Excellence.
- The Goztony Endowment Fund, established in 2023, provided funding for Training into Work by way of a funds transfer of of £37,000

21. ANALYSIS OF GROUP 2023 RESTRICTED FUNDS (CONTINUED)

	Balance 1.1.2023 Restated	Fx loss on Zambia Reserve	Incoming resources	Expenditure	Transfers from Unrestricted	Balance 31.12.23	Cumulative Capital Purchases after Depn.
	£	£	£	£	£	£	£
<b>Training into Work</b>							
Training to Work including Centre for Excellence	534,109	(59,622)	86,755	(146,148)	6,913	422,007	571,287
Gosztony Endowment Fund (GEF)	-	-	315,161	(447)	-	314,714	-
<b>Community Buildings with Training &amp; Support Activities</b>							
Mukuyo Community School (2020)	7,421	-	-	-	-	7,421	-
Naluyanda Community School (2020)	11,459	-	-	-	-	11,459	-
Libuyu Maternity Unit (2022/2022)	-	-	2,500	(6,676)	4,176	-	-
Other Community Projects (Zambia)	75,781	-	4,094	(27,005)	(4,176)	48,694	-
Chisamba Maternity Clinic	-	-	31,000	(1,962)	-	29,038	-
Mwachisompola School	-	-	174,186	(99,667)	-	74,519	-
<b>Other Projects</b>							
Distance Learning Programme	9,500	-	-	(4,532)	-	4,968	-
Advocacy - Waterloo	22,524	-	36,523	(13,098)	-	45,949	-
Safe Hands Programme	9,169	-	-	-	-	9,169	-
Irish Aid - Advocacy	-	-	25,366	(5,661)	-	19,705	-
<b>Programme Support &amp; Development Costs</b>	-	10	3,311	(151,078)	147,757	-	-
Total	669,963	(59,612)	678,896	(456,274)	154,670	987,643	571,287



22. ANALYSIS OF RESTRICTED FUNDS - PARENT COMPANY

	Balance 1.1.2024	Incoming resources	Expenditure	Transfers from Unrestricted	Balance 31.12.24
	£	£	£	£	£
Restricted Funds	295,538	273,930	274,769	108,487	403,186
Unrestricted Funds	509,311	411,673	400,578	(108,487)	411,919
Total Funds	804,849	685,603	675,347	-	815,105

	Balance 1.1.2023	Incoming resources	Expenditure	Transfers from Unrestricted	Balance 31.12.23
Restricted Funds	42,972	649,345	551,449	154,670	295,538
Unrestricted Funds	617,571	551,428	505,018	(154,670)	509,311
Total Funds	660,543	1,200,773	1,056,467	0	804,849

Restricted Funds are held in Build It International UK (BII UK) until such times as they are requested by way of cash transfer to BII Zambia Ltd (BIIZ). All of the balances relate to the itemised programme lines of restricted funds remaining in the group funds note, with the exception of Training into Work which is apportioned between BIIZ and BII UK.

23. ANALYSIS OF NET ASSETS BY FUND

GROUP	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £
Tangible Fixed Assets	85	565,234	565,319
Investments	-	337,476	337,476
Current Assets	457,221	142,906	600,127
Current Liabilities	(45,370)	(42,089)	(87,459)
Total	411,936	1,003,527	1,415,463

GROUP	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £
Fixed Assets	10,298	571,287	581,585
Current Assets	604,513	458,223	1,062,736
Current Liabilities	(105,500)	(41,867)	(147,367)
Total	509,311	987,643	1,496,954

The Restricted Funds balance shown of £1,003,527 (2023: £987,643) includes capital expenditure incurred in constructing the Centre for Excellence of £565,234 (2023: £571,287).

24. TAXATION

Build It International is a registered charity and therefore is not liable to income tax or corporation tax on income or gains derived from its charitable activities, as they fall within the various exemptions available to registered charities.

25. GRANTS

During 2024 the charity made grants of £Nil (2023: £0). All other projects are directly managed by Build It International.

26. DETAILS OF SUBSIDIARY UNDERTAKINGS

Build It International operates in Zambia through BII Zambia Ltd (a Company Limited by Guarantee), registered in Zambia at Sub Division A-Farm 9317, Great North Road, Chibombo, Zambia, as company number 120150137444. Control is exercised though a Memorandum of Understanding between the two Boards.

The Build It UK Chair and CEO are both members of the BII Zambia Ltd board of trustees. There is a single senior management team that includes both UK and Zambia staff members. Cash is transferred from the UK to Zambia on an ‘as necessary’ basis.

The aggregate amount of assets, liabilities and funds at 31 December 2024 for BII Zambia Ltd is ZMW 11,714,902 (2023: ZMW 14,571,308). In the twelve months ending 31 December 2024 BII Zambia Ltd had an income of ZMW 15,156,403 (2023: ZMW 14,465,344); expenditure of ZMW 18,103,213 (2023: ZMW 11,881,785); and a deficit of ZMW 3,001,208 (2023: surplus of ZMW 2,583,559).

Direct Income for BII Zambia Ltd includes grants from institutional donors, gifts in kind, local cash contributions to projects and bank deposit interest.





# LEGAL AND ADMINISTRATIVE INFORMATION

COMPANY NUMBER	05495358
CHARITY NUMBER	1115989
GOVERNING DOCUMENT	Memorandum and Articles of Association
TRUSTEES	Florence Bearman - Chair Nasir Ali - Treasurer from 20th April 2024 Ronald Fleming - Trustee until 4th December 2024 Christopher James Lucie Kasanga - Chair of BII Zambia Ltd Neil MacDougall Toyosi Odiakosa Graham Wickenden - Treasurer and Trustee until 20th April 2024
SECRETARY	Alison McKittrick
CHIEF EXECUTIVE	Tumundila Kazunga
DIRECTOR OF FINANCE AND ADMINISTRATION	Tracy Harper
COUNTRY DIRECTOR	Chilufya Kasutu
REGISTERED OFFICE	Windsor House Windsor Place Shrewsbury Shropshire SY1 2BY
AUDITORS	Azets Audit Services Gladstone House 77-79 High Street Egham Surrey TW20 9HY
BANKERS	Barclays Bank plc. Business Banking P.O. Box 89 Shrewsbury Shropshire SY1 2WQ
WEBSITE	<a href="http://www.builditinternational.org">www.builditinternational.org</a>





## Stay connected

Follow us on social media to keep up to date with all our latest news, events and information.



Build It International, England & Wales  
Registered Charity No. 1115989

BII Zambia Limited, Zambia Companies  
Registration No. 120150137444