

**Registered Charity Number: 1118193**

**Company Registration Number 05924990**

**Hoopers Africa Trust  
(A company limited by guarantee)**

**Report and Accounts**

**For the Year ended 31 December 2022**

## **Hoopers Africa Trust**

### **Report and Accounts**

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## **Hoopers Africa Trust**

### **Charity information**

#### **Status**

The organisation is a charitable company limited by guarantee, incorporated on 5th September 2006 and registered as a charity on 2nd March 2007.

The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. Under those Articles, the Trustees are elected at the AGM to serve a period of three years, subject to ratification at each AGM.

#### **Trustees and Directors**

Roger George Hooper - Chairman  
Nicholas Philip Giles  
Helen Mary Karin Couldrey  
Lady Sally Knowles  
Neil Anthony Whitehead  
Dr Elizabeth Barthes-Wilson  
Dr Marice Theron

#### **Secretary**

Helen Mary Karin Couldrey

#### **Registered Office**

2 Stone Buildings  
Lincoln's Inn  
WC2A 3TH

#### **Independent Examiner**

Mr Alan L. Weiner F.C.A.  
Audley House  
12 Margaret Street  
London  
W1W 8RH

#### **Principal Address**

Mr. Roger George Hooper  
2 Stone Buildings  
Lincoln's Inn  
WC2A 3TH

## **Hoopers Africa Trust Report of the Trustees For the Year ended 31 December 2022**

The Trustees present their report for the year ended 31 December 2022. The board of trustees are satisfied with the performance of the charity during the year and consider that the charity is in a strong position at 31 December 2022 to continue its activities during the coming year and that the charity's assets are adequate to fulfil its obligations. The presentation of the accounts reflects the requirements of the Charities Act 2011, the Companies Act 2006, and the Charities SORP (FRS 102).

### **Objectives and Activities of the Charity**

The objectives are summarised as follows:

- To promote the education of persons in any country in Africa who through their social and economic circumstances are in need
- To further any charitable purpose for the benefit of the community in any part of Africa and, in particular, promote the protection of health and relief of poverty, sickness and distress

### **Strategic Management, Monitoring and Development**

The strategic direction of the project is set, monitored and developed by the Trustees in close collaboration with volunteers, partners, financial supporters and other interested parties.

The Hoopers Africa Trust had a Board of seven Trustees who served during the year, one of whom also acted as Company Secretary. This is more than the minimum number of 3 trustees required by the charity.

The current Trustees comprise expertise from a variety of fields - legal, publishing, photography, the voluntary sector, management and medicine. The medically experienced Trustees include a consultant paediatrician and a GP with specialist training in gynaecology. All Trustees give freely of their time, no Trustee receives payment for their work on the project.

Our mission and aims are as stated above under the heading of Objectives and Activities.

The business planning process is the ultimate responsibility of the Trustee Board, supported where necessary by professional guidance.

### **Review of the activities of the charity - strategy, significant changes, developments and achievements in the year**

- Consultation is taking place with partner organisations, building awareness of the project among business and local communities
- The Trustees have resolved to assist 8 students each year with secondary education in addition to existing activities

### **Public Benefit Statement**

The Trustees have referred to the Charity Commission's general guidance on Public Benefit when reviewing the aims and objectives of the charity and in planning future activities. In particular, the Trustees have considered how planned activities will contribute to the aims and objectives they have set.

The charity has continued to fund the education of poor children in Africa who would not otherwise receive an education. This is in accordance with the primary objective of the charity. The funding has been closely monitored in conjunction with the principal donee of the charity to ensure that the funds are utilised for charitable purposes and without disproportionate administration costs.

## **Hoopers Africa Trust Report of the Trustees For the Year ended 31 December 2022**

### **Reserves Policy**

The Trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ("the free reserves") held by the charity should be sufficient to finance the education of all those African students to whom the charity has made a commitment. The charity has resolved to finance the education of approximately 40 secondary school pupils at any one time at an average cost of £600 per annum per student. As a result of this, over a four year education period, there is a total commitment of approximately £100,000 and these funds need to be retained in order to honour these commitments.

The Trustees consider the funds carried forward are adequate but not excessive for this purpose.

### **Investment Policy**

The Trustees have considered the most appropriate policy for investing funds.

### **Risk Review**

The Trustees have conducted their own risk review of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery of all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

### **Trustees**

The Trustees, who are directors for the purpose of company law, and trustees for the purposes of charity law, who served during the year and up to the date of this report are set out below.

Each member of the charitable company guarantees to contribute an amount not exceeding £1 to the assets of the charitable company in the event of winding up whilst they are a member or within one year after they cease to be a member. The total number of such guarantees at 31 December 2022 was 7.

### **Constitution**

The Charity is a Company limited by guarantee.

The Charity is registered with the Charity Commission (Number 1118193).

The Charity Trustees and Directors who acted during the year were:

Roger George Hooper - Chairman  
Nicholas Philip Giles  
Helen Mary Karin Couldrey  
Lady Sally Knowles  
Neil Anthony Whitehead  
Dr Elizabeth Barthes-Wilson  
Dr Marice Theron



**Hoopers Africa Trust  
Report of the Trustees  
For the Year ended 31 December 2022**

All Trustees are guarantors of the Company.

The Trustees may delegate any of their powers or the implementation of any of their resolutions to any Trustee to act on their behalf of the Charitable Company.

**Review of the Financial Position**

**Income**

The Company received donations of £29,965 in respect of general unrestricted donations and Sales of books totalling £1,158.

A Gift Aid tax repayment of £5,363 was also received.

**Expenditure**

The Company's direct charitable expenditure in the year was £25,481.

The report of the Trustees has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the Small Companies Regime.

This report was approved by the board and Trustees on 28th July 2023 and signed on its behalf by:

.....  
Roger George Hooper - Director

**Hoopers Africa Trust**  
**Statement of Directors and Trustees Responsibilities**  
**For the Year ended 31 December 2022**

Charity Law and the Companies Acts require the Board and Trustees to prepare accounts for each financial year, which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those accounts, the board and Trustees should follow best practice and:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to assume that the charitable company will continue on that basis.
- state whether applicable accounting standards and statements of recommended practice have been followed.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees 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.

## **Report of the Independent Examiner to the Trustees of Hoopers Africa Trust for the year ended 31 December 2022**

I report on the accounts of the charitable company for the year ended 31 December 2022, which are set out on the attached pages.

### **Respective responsibilities of trustees and examiner**

The trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under Section 144(2) of the Charities Act 2011 (The 2011 Act) and that an independent examination is needed. The Charity is required by Company Law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under company law, or otherwise, and is eligible for independent examination, it is my responsibility to:-

- (a) examine the accounts under section 145 of (The 2011 Act).
- (b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of (The 2011 Act), and
- (c) to state whether particular matters have come to my attention.

### **Basis of opinion and scope of work undertaken**

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales.

An independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the accounts, and in particular, I express no opinion as to whether the accounts give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtain written assurances from the Trustees of all material matters.



## **Report of the Independent Examiner to the Trustees of Hoopers Africa Trust for the year ended 31 December 2022**

### **Independent examiner's statement, report and opinion**

Subject to the limitations upon the scope of my work as detailed above, in connection with my examination, I can confirm that no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements:

- (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - (ii) to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006; and
  - (iii) that the accounts be prepared in accordance with the methods and principles set out in the Statement of Recommended Practice - Accounting and Reporting by Charities
- have not been met.

**Mr Alan L. Weiner F.C.A.**

The examiners relevant body:

**Institute of Chartered Accountants in England and Wales**

The date upon which my opinion is expressed is:-  
28th July 2023

Chartered Accountant  
Audley House  
12 Margaret Street  
London  
W1W 8RH

**Hoopers Africa Trust**  
**Statement of Financial Activities**  
**For the Year ended 31 December 2022**

	Notes	Unrestricted Funds 2022 £	Total Funds 2022 £	Unrestricted Funds 2021 £	Total Funds 2021 £
<b>Incoming Resources</b>					
Donations	3	29,965	29,965	27,432	27,432
Sale of books		1,158	1,158	1,040	1,040
Gift Aid tax refund		5,363	5,363	1,845	1,845
		<u>36,486</u>	<u>36,486</u>	<u>30,317</u>	<u>30,317</u>
<b>Other Income</b>					
Interest receivable		325	325	19	19
Total Incoming Resources		<u>36,811</u>	<u>36,811</u>	<u>30,336</u>	<u>30,336</u>
<b>Resources Expended</b>					
Donations to charity		25,000	25,000	25,000	25,000
Cost of books		463	463	416	416
Bank charges		18	18	18	18
Total Resources Expended		<u>25,481</u>	<u>25,481</u>	<u>25,434</u>	<u>25,434</u>
Net In/(out)going resources for the year	4	11,330	11,330	4,902	4,902
Total Funds Bought Forward		<u>201,221</u>	<u>201,221</u>	<u>196,319</u>	<u>196,319</u>
Total Funds Carried Forward		<u>212,551</u>	<u>212,551</u>	<u>201,221</u>	<u>201,221</u>

**Hoopers Africa Trust**  
**Income and expenditure Account as required by the Companies Act**  
**For the Year ended 31 December 2022**

	Notes	2022 £	2021 £
<b>Turnover</b>		36,486	30,317
<b>Expenditure</b>			
Donations to charity		(25,000)	(25,000)
Cost of books		(463)	(416)
Bank charges		(18)	(18)
<b>Operating Surplus</b>		<u>11,005</u>	<u>4,883</u>
Other Income			
Interest receivable		325	19
<b>Surplus on ordinary activities before tax</b>		<u>11,330</u>	<u>4,902</u>
<b>Taxation</b>	5	-	-
<b>Retained Surplus for the financial year</b>		<u><u>11,330</u></u>	<u><u>4,902</u></u>

**Hoopers Africa Trust**  
**Company Number 05924990**  
**Balance Sheet**  
**As at 31 December 2022**

	Notes	2022 £	2021 £
<b>The assets and liabilities of the charity:</b>			
<b>Current Assets</b>			
Cash at Bank		205,345	193,552
Stock of Books		<u>7,206</u>	<u>7,669</u>
		212,551	201,221
<b>Current Liabilities</b>			
Creditors	6	-	-
<b>Net Assets</b>		<u>212,551</u>	<u>201,221</u>
<b>The Funds of the charity</b>			
Unrestricted Funds	7	212,551	201,221
Restricted Funds		-	-
<b>Total Charity Funds</b>		<u>212,551</u>	<u>201,221</u>

The Directors are satisfied that for the year ended on 31 December 2022 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 relating to small companies and that no member or members have required the company to obtain an audit of its accounts for the period in question in accordance with section 476 of the Act.

The Directors acknowledge their responsibility for complying with the requirements of the Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions of Part 15 of the Companies Act relating to small companies and in accordance with FRS 102 SORP and constitute the annual accounts required by the Companies Act 2006 which are for circulation to members of the company.

Approved by the Board and Trustees on 28th July 2023 and signed on its behalf by:

.....  
Roger George Hooper - Director

**Hoopers Africa Trust**  
**Notes to the Accounts**  
**For the Year ended 31 December 2022**

**1 Accounting Policies**

- a. The accounts 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 2015) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charitable company 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. The accounts are prepared on a going concern basis.

The company has taken advantage of the exemption in the FRSE SORP from the requirement to produce a cash flow statement.

- b. Voluntary income is received by way of donations and gifts and is included in full in the Statement of Voluntary Activities when receivable. The value of services provided by volunteers has not been included.
- c. Resources expended are recognised in the period in which they are incurred.
- d. Resources expended have not been allocated to the particular activity.
- e. Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose, and are available as general funds.
- f. Designated funds are unrestricted funds earmarked by the management committee for particular purposes.
- g. Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure, which meets these criteria, is charged to the fund, together with a fair allocation of management and support costs.
- h. The Company is not liable to Income Tax or Corporation Tax in respect of its donations and gifts. Income arising from other activities may be subject to taxation.

**2 Staff numbers**

The average number of employees during the year was as follows:

<b>2022</b>	<b>2021</b>
<b>Number</b>	<b>Number</b>
<u>          </u>	<u>          </u>



**Hoopers Africa Trust**  
**Notes to the Accounts**  
**For the Year ended 31 December 2022**

**3 Donations**

	<b>Unrestricted 2022 £</b>	<b>Total 2022 £</b>	<b>Unrestricted 2021 £</b>	<b>Total 2021 £</b>
Roger and Nadia Hooper	20,156	20,156	15,000	15,000
The Big Cat Sanctuary Ltd	1,000	1,000	1,000	1,000
Jonathan Drori	-	-	3,000	3,000
Wingate Foundation	3,000	3,000	-	-
Stripe	1,249	1,249	669	669
The ZSH Foundation	1,000	1,000	1,000	1,000
Nicholas Giles	1,200	1,200	1,200	1,200
T O'Shea	600	600	600	600
Virgin media Giving	-	-	2,838	2,838
NG & S Knowles	1,200	1,200	1,200	1,200
Helen Couldrey	360	360	360	360
J Qued Ltd	200	200	-	-
Lynda Friendly	-	-	540	540
A.L. Gray	-	-	25	25
	<u>29,965</u>	<u>29,965</u>	<u>27,432</u>	<u>27,432</u>

**4 Net In/(out)going Resources for the Year**

The net In/(out)going resources for the year is after charging:

Donations paid during the year totalling £25,000 were in respect of the Hooper Trust Africa.

**5 Taxation**

The charitable company is exempt from corporation tax on charitable activities.

**6 Creditors: Amounts falling due within one Year**

	<b>2022 £</b>	<b>2021 £</b>
Other creditors and accruals	<u>-</u>	<u>-</u>

**7 Analysis of Net Assets Between Funds**

	<b>General Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2022 £</b>	<b>Total Funds 2021 £</b>
Current assets	212,551	-	212,551	201,221
Current liabilities	-	-	-	-
Net Assets at 31 December 2022	<u>212,551</u>	<u>-</u>	<u>212,551</u>	<u>201,221</u>

**Hoopers Africa Trust**  
**Notes to the Accounts**  
**For the Year ended 31 December 2022**

**8 Analysis of the Net Movement in Funds**

	<b>As At 1st January 2022 £</b>	<b>Incoming Resources £</b>	<b>Outgoing Resources £</b>	<b>As At 31st December 2022 £</b>
Unrestricted Funds:				
General Funds	201,221	36,811	(25,481)	212,551
Total Funds	201,221	36,811	(25,481)	212,551

**9 Share Capital and the Liability of Members**

The Company has no share capital, being limited by guarantee. Each member of the Company undertakes to contribute such amounts as may be required (not exceeding £1) to the Company's assets if it should be wound up while he is a member or within one year after he ceases to be a member.

There are 7 members of the company (2021 - 7 members)

In the event of the Company being wound up or dissolved, any surplus property shall be given or transferred to some other charitable institution having similar charitable objects to the Company. The property cannot be paid to or distributed amount members of the Company.