

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021
FOR
BUILDING SCHOOLS FOR AFRICA**

Harrison Black Limited
Pyle House
136/137 Pyle Street
Newport
Isle of Wight
PO30 1JW

BUILDING SCHOOLS FOR AFRICA

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BUILDING SCHOOLS FOR AFRICA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2021

The trustees present their report with the financial statements of the charity for the year ended 31st March 2021. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives of the Charity include;

- A. The advancement of education in Africa.
- B. The advancement of health in Africa.
- C. The relief of poverty in Africa.

Activities include fundraising events in order to finance the building of schools, toilets and the provision of clean water in Cameroon in collaboration with partner NGO SHUMAS (Cameroon).

BUILDING SCHOOLS FOR AFRICA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2021

ACHIEVEMENT AND PERFORMANCE

As predicted in last year's report, much of our funding this past year has gone towards supporting projects aimed at helping internally displaced people (IDPs), fleeing civil conflict. These include 'pop-up schools' for children now living in jungle areas as well as expansion and refurbishment of existing school in order to accommodate the influx of refugee children into the safer areas.

The twin threats of civil unrest and COVID-19 have made conditions for our partners SHUMAS, all but impossible. SHUMAS chairman, Stephen, has been identified as a useful and capable go-between by both non-state armed forces and government armed forces. He has many times been threatened and is now rarely able to leave his house. However, he now strikes a more optimistic note and feels that the situation is starting to ease slightly. Some schools are now reopening and armed conflict is easing in some areas. The situation is still very bad in Kumbo however and the Biofarm remains closed. Tragically, a SHUMAS employee, Gerard, recently had both hand blown off by a grenade. Stephen will keep us informed about his progress.

Despite all this, SHUMAS continues to achieve astonishing results with the funds that we send to them. Stephen informs us that organisations such as UNICEF are constantly amazed by the results achieved by the BSFA/SHUMAS partnership.

Stephen has identified several suitable projects for the year ahead and these include both school building and projects aimed at rehabilitation of a generation of children who have been denied education in their war-torn country.

Projects completed and handed over this year include:

School projects:

- Pop-up community school in IDP settlement Nkah
- Pop-up community school in IDP settlement Benakuma
- Didactic materials for the IDP community schools at Chinde and Bafia
- Ecole Publique Mendazi, Centre region (to be handed over in the last week of April 2021)
- GBHS Bekoko - Science lab and equipment
- CS Jakiri - A new roof, further refurbishment and additional benches
- CS Charles Luanga, Up station Bamenda - 3 classrooms, new office and latrine
- St John's Primary/Nursery School Bamenda - New latrine and additional benches
- St Joseph's High School Bamenda - Science lab refurbishment and equipment

Health Centres:

- St Odile, Edea, Littoral region - Solar panels to power incubators and fridge in maternity wing

Other projects:

- Emergency humanitarian relief project for 1000 IDPs in NW region - including the provision of shelter kits, WASH kits, first aid kits and training, baby delivery kits and new baby kits, training for household water purification, training in production of re-usable sanitary pads, training in Essential Family Practices, Psycho-social counselling, social cohesion and peace-building. As well as the restoration of livelihoods training and provision of start-up materials.
- Emergency humanitarian relief project for 700+ Fulani IDPs in Kourap - including livelihood restoration training and provision of start-up materials, along with the construction of two latrines.

BUILDING SCHOOLS FOR AFRICA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2021

- Transportation of 900 sacks of rice from Sabongari village in the NW region to Bafoussam in West region. This was a consignment of emergency food supplies for vulnerable IDPs.

Projects completed but still not handed over, due to the political crisis:

- GS Keonom (Eucalyptus and Bamboo Crown - 2016)
- GS Nketisoh (Sunesis - 2016)
- GS Kungoh (Market Makers - 2016)
- GSS Ichim (Rotary and BSFA collaboration - 2016)

A new funder, James Golding, a games developer, inspired by Positech and Aras Prankivicius. He has funded the construction of the primary school at CS Charles Luanga and has followed this up with additional funds for a borehole and benches.

Thanks once again to all trustees, especially Marianne who, once again, has gone above and beyond in order to keep the show on the road!

FINANCIAL REVIEW

The total incoming resources for the year amounted to £272,123 (2020 - £118,454), while total resources expended amounted to £175,662 (2020 - £255,899). This produced a net surplus of £96,461 (2020 deficit - £137,445).

It is the policy of the Charity not to hold reserves, but to transfer funds on a project by project basis when appropriate.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity was formed in December 2008 by trust deed and registered as a charity in January 2009. The Charity works closely with a partner organisation, Strategic Humanitarian Services (SHUMAS) of Cameroon.

Future trustees are appointed for a term of five years by a resolution of the trustees passed at a meeting called under clause 15 of the trust document.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1127661

Principal address

Westbrook Cottage
Pondwell Hill
Ryde
Isle of Wight
PO33 1PY

BUILDING SCHOOLS FOR AFRICA
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2021

Trustees

N W T Hayward
I S Johnson
Mrs M Johnson
Dr J S Moore
S A Whitman

Independent Examiner

Elizabeth Dack FCA FCCA
Harrison Black Limited
Pyle House
136/137 Pyle Street
Newport
Isle of Wight
PO30 1JW

Approved by order of the board of trustees on and signed on its behalf by:

.....
N W T Hayward - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BUILDING SCHOOLS FOR AFRICA

Independent examiner's report to the trustees of Building Schools For Africa

I report to the charity trustees on my examination of the accounts of Building Schools For Africa (the Trust) for the year ended 31st March 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of _ which is one of the listed bodies.

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

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

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

Elizabeth Dack FCA FCCA
Harrison Black Limited
Pyle House
136/137 Pyle Street
Newport
Isle of Wight
PO30 1JW

Date:

BUILDING SCHOOLS FOR AFRICA**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		272,123	-	272,123	118,455
EXPENDITURE ON					
Raising funds					
Raising donations and legacies		360	-	360	562
		360	-	360	562
Charitable activities					
Overseas projects	2	175,302	-	175,302	255,338
Total		175,662	-	175,662	255,900
NET INCOME/(EXPENDITURE)		96,461	-	96,461	(137,445)
RECONCILIATION OF FUNDS					
Total funds brought forward		24,254	-	24,254	161,699
TOTAL FUNDS CARRIED FORWARD		120,715	-	120,715	24,254

The notes form part of these financial statements

BUILDING SCHOOLS FOR AFRICA**BALANCE SHEET
31ST MARCH 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
CURRENT ASSETS					
Debtors	6	25,744	-	25,744	375
Cash at bank		94,971	-	94,971	23,879
		<u>120,715</u>	<u>-</u>	<u>120,715</u>	<u>24,254</u>
NET CURRENT ASSETS		<u>120,715</u>	<u>-</u>	<u>120,715</u>	<u>24,254</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>120,715</u>	<u>-</u>	<u>120,715</u>	<u>24,254</u>
NET ASSETS		<u>120,715</u>	<u>-</u>	<u>120,715</u>	<u>24,254</u>
FUNDS	7				
Unrestricted funds				120,715	24,254
TOTAL FUNDS				<u>120,715</u>	<u>24,254</u>

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

.....
N W T Hayward - Trustee

.....
I S Johnson - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

BUILDING SCHOOLS FOR AFRICA

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST MARCH 2021

2. GOVERNANCE COSTS

Accountancy costs are met by Harrison Black Accountants via donation.

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2021 nor for the year ended 31st March 2020.

Trustees' expenses

Trustees expenses for the year ended 31st March 2021 came to £NIL (2020 - £817).

4. STAFF COSTS

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

	<u>2021</u>	<u>2020</u>
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No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	118,455	-	118,455
EXPENDITURE ON			
Raising funds			
Raising donations and legacies	562	-	562
	562	-	562
Charitable activities			
Overseas projects	255,338	-	255,338
Total	255,900	-	255,900
NET INCOME/(EXPENDITURE)	(137,445)	-	(137,445)
RECONCILIATION OF FUNDS			
Total funds brought forward	161,699	-	161,699

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2021

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
TOTAL FUNDS CARRIED FORWARD	24,254	-	24,254

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other debtors	25,744	375

7. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	24,254	96,461	120,715
TOTAL FUNDS	24,254	96,461	120,715

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	272,123	(175,662)	96,461
TOTAL FUNDS	272,123	(175,662)	96,461

BUILDING SCHOOLS FOR AFRICA**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31ST MARCH 2021**7. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	161,699	(137,445)	24,254
TOTAL FUNDS	<u>161,699</u>	<u>(137,445)</u>	<u>24,254</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	118,455	(255,900)	(137,445)
TOTAL FUNDS	<u>118,455</u>	<u>(255,900)</u>	<u>(137,445)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	161,699	(40,984)	120,715
TOTAL FUNDS	<u>161,699</u>	<u>(40,984)</u>	<u>120,715</u>

BUILDING SCHOOLS FOR AFRICA

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST MARCH 2021

7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	390,578	(431,562)	(40,984)
TOTAL FUNDS	<u>390,578</u>	<u>(431,562)</u>	<u>(40,984)</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2021.

BUILDING SCHOOLS FOR AFRICA**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	46,151	28,125
Gift aid claimed	53,875	375
Corporate Donations	172,097	89,955
	272,123	118,455
Total incoming resources	272,123	118,455
EXPENDITURE		
Raising donations and legacies		
Just Giving charge	360	562
Charitable activities		
Overseas Projects	174,355	253,204
Travel expenses	-	813
General expenses	-	175
	174,355	254,192
Support costs		
Finance		
Bank charges	447	646
Governance costs		
Accountancy	500	500
Total resources expended	175,662	255,900
Net income/(expenditure)	96,461	(137,445)

This page does not form part of the statutory financial statements