

AFRIKAYA

England & Wales · Charity number 1132367

Details

Status Registered

Legal form Other

Registered 2009-10-28

Register [View on the Charity Commission register](#)

Contact

Address 19 Wilcot
Pewsey
SN9 5NN

Phone 01672569026

Email afrikayathecharity@gmail.com

Website www.afrikaya.co.uk

Activities

Objects: TO ADVANCE, FOR PUBLIC BENEFIT ,THE EDUCATION OF CHILDREN IN WEST AFRICA, BY DIRECT PROVISION, OR ASSISTANCE IN THE PROVISION, OF APPROPRIATE SCHOOLING

Activities: To advance, for the public benefit, the education of children in West Africa, by direct provision, or assistance in the provision, of appropriate schooling. Afrikaya has purchased land in The Gambia, West Africa. The building has started and will incorporate a Nursery School, Community Centre, Skills Centre and Health Clinic.

Classification

- **How:** Provides Other Finance, Provides Buildings/facilities/open Space
- **What:** Education/training, Overseas Aid/famine Relief, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- **Area of benefit:** GAMBIA
- The Gambia

Finances

Period end	Income	Expenditure	Assets	Employees
2024-10-31	£67,147	£57,627	-	-
2023-10-31	£51,116	£48,948	-	-
2022-10-31	£35,752	£44,474	-	-
2021-10-31	£44,729	£34,132	-	-
2020-10-31	£32,236	£20,750	-	-

Trustees

Name	Role	Appointed
DIANE MILES		
GEOFFREY MILES		2009-03-18
HELEN PAYNE KUMAR		
SANJEEN PAYNE KUMAR		

AFRIKAYA

England & Wales - Charity number 1132367

Accounts

Report of the Trustees and Financial Statements

for the Year Ended 31 October 2023

for

Afrikaya Ltd

Mander Duffill
Chartered Accountants
The Old Post Office
41-43 Market Place
Chippenham
Wiltshire
SN15 3HR

Afrikaya

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for the Year Ended 31 October 2023

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Afrikaya

Report of the Trustees
for the Year Ended 31 October 2023

The trustees present their report with the financial statements of the charity for the year ended 31 October 2023. 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).

Afrikaya

Report of the Trustees for the Year Ended 31 October 2023

OBJECTIVES AND ACTIVITIES

To advance, for public benefit, the education of children in West Africa, by direct provision or assistance in the provision of appropriate schooling.

Afrikaya purchased land in 2010, in New Yundum, The Gambia, on which to build a nursery school. Afrikaya has since completed the build of a 5-classroom nursery school, including a kitchen, dining area, and toilet block. Also, a medical centre, community, and adult education centre. Water is provided via a bore hole and a solar powered pump. Some of the lighting is provided by solar power but electricity is now available to power sockets for electrical appliances.

Currently, Afrikaya is financing the running costs, including salaries, maintenance, and day to day costs, until such a time that it can become self-financing.

The Community Room provides a source of income for the school as it is rented out for community events outside school hours.

The School opened its doors to the first students in January 2015. The Charity now employs 5 qualified Gambian teachers and a trained Teaching Assistant. The quality of teaching is evidenced by anecdotal reports from 3 local primary schools who say that after 6 years of intake, students from Afrikaya Nursery School are far in advance, in their understanding and use of English, of other children starting at their schools.

The local Gambia College, which provides Early Years Development Training, works closely with the school which is providing work placements for teachers in training.

In an area of high unemployment, Afrikaya employs local people as cooks, cleaners, security guards, nurse, bookkeeper, as well as employing the services of local builders, carpenters, tilers, gardeners and so on. Afrikaya currently employs 14 regular staff, including teaching staff, and has actively been increasing the level of competence of the staff through appraisals and so forth.

Families pay a nominal fee for their children to attend the school, but in cases of dire hardship (which is currently on the increase), the School Management Committee considers applications for sponsorship. Afrikaya's Sponsorship Programme follows a strictly applied Child Protection Policy. At the beginning of the new school year, in September 2023, 86 of the 137 students at the school were sponsored. Sponsors come from various countries but mostly the UK.

During this financial year, Afrikaya continues to provide food, through specific appeals, to families who have been struggling considerably since the pandemic, the virtual collapse of the tourism industry and crop failure during the summer of 2022. We see this as part of our remit to provide education because a growing body of research has shown that what children eat can affect, not only their physical health, but also their mood, mental health, and learning.

There has drop in the number of students during this financial year. This is mainly attributed to the school closure during the pandemic, when many local children sort alternative education through Arabic schools which remained open.

The children's physical health is also seen as part of the charity's remit, to which end, a nurse is employed one day a week for primary health care. During the previous year, the children and staff had an eye test and remedial eyeglasses bought where needed. During this period, a Gambian dentist was employed to check the teeth of all the children. Sadly, none of the parents agreed to treatment, stating that their child would 'grow new teeth' soon.

The other major cost, during this financial period, has been to continue to build flood defences around and within the school. Global warming has had devastating effects on West Africa already. During the last financial period, a great deal of work was done to mitigate against floods. This financial year, the flood defences have worked well. The main problem has been the rise in temperature. In July 2023, we were able to instal fans in all the rooms, thanks to a generous grant received from the charity arm of a German company, AEB Stiftung. This is a 3-year grant. It has already enabled Afrikaya to update the medical room and the kitchen, as well as pay for staff training. The grants will be further used to enhance the storage

space and create a school library.

Afrikaya

Report of the Trustees
for the Year Ended 31 October 2023

The results sought from the project are to:

- Provide a strong foundation for English literacy and numeracy for 137 children, where no such local facilities exist, in order to prepare them for local primary school where all the teaching is in English.
- Provide health care and a 'feeding programme' for students at the school to improve health and learning abilities.
- Help the community address the social issues they face at a root cause level through quality primary education.
- Provide job opportunities for local people and development of skills for adults.
- Provide a physical and learning environment that respects the needs of students and staff whilst also teaching them the importance of respect for themselves.

FINANCIAL REVIEW

Reserves policy

Surplus net incoming resources each year are accumulated and used to invest in the land and buildings of the current nursery school project. The value of the asset purchased and being developed is shown within tangible fixed assets on the balance sheet.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1132367

Principal address

19 Wilcot Village
Pewsey
Wiltshire
SN9 5NN

Trustees

G Miles
Mrs D Miles
Mrs H C Payne-Kumar
S Payne-Kumar

Independent Examiner

Andy Davis FCA
Mander Duffill
Chartered Accountants
The Old Post Office
41-43 Market Place
Chippenham
Wiltshire
SN15 3HR

Approved by order of the board of trustees on 19 August 2024 and signed on its behalf by:

gmiles

.....
G Miles (Aug 19, 2024 10:35 GMT+1)

G Miles - Trustee

Independent Examiner's Report to the Trustees of
Afrikaya

Independent examiner's report to the trustees of Afrikaya

I report to the charity trustees on my examination of the accounts of Afrikaya (the Trust) for the year ended 31 October 2023.

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').

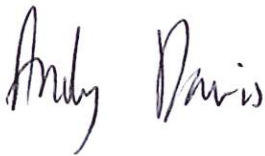
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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.



Andy Davis FCA

Mander Duffill
Chartered Accountants
The Old Post Office
41-43 Market Place
Chippenham
Wiltshire
SN15 3HR

Date:19 August 2024.....

Afrikaya

Statement of Financial Activities
for the Year Ended 31 October 2023

	Notes	31.10.23 Unrestricted fund £	31.10.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		<u>51,116</u>	<u>35,752</u>
EXPENDITURE ON			
Raising funds	2	29,574	29,081
Other		<u>19,374</u>	<u>15,393</u>
Total		<u>48,948</u>	<u>44,474</u>
NET INCOME/(EXPENDITURE)		2,168	(8,722)
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>140,626</u>	<u>149,348</u>
TOTAL FUNDS CARRIED FORWARD		<u>142,794</u>	<u>140,626</u>

The notes form part of these financial statements

Afrikaya

Balance Sheet
31 October 2023

	Notes	31.10.23 Unrestricted fund £	31.10.22 Total funds £
FIXED ASSETS			
Tangible assets	5	136,351	136,351
CURRENT ASSETS			
Cash at bank and in hand		6,695	4,504
CREDITORS			
Amounts falling due within one year	6	(252)	(229)
NET CURRENT ASSETS		<u>6,443</u>	<u>4,275</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>142,794</u>	<u>140,626</u>
NET ASSETS		<u>142,794</u>	<u>140,626</u>
FUNDS	7		
Unrestricted funds		<u>142,794</u>	<u>140,626</u>
TOTAL FUNDS		<u>142,794</u>	<u>140,626</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 19 August 2024 and were signed on its behalf by:

G Miles

G Miles (Aug 19, 2024 10:35 GMT+1)

G Miles - Trustee

D Miles

D Miles (Aug 19, 2024 09:41 GMT+1)

D Miles - Trustee

The notes form part of these financial statements

Afrikaya

Notes to the Financial Statements for the Year Ended 31 October 2023

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

School land, The Gambia - Not provided

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.

Afrikaya

Notes to the Financial Statements - continued
for the Year Ended 31 October 2023

2. RAISING FUNDS

Investment management costs

	31.10.23	31.10.22
	£	£
Property repairs	<u>19,386</u>	<u>23,740</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 October 2023 nor for the year ended 31 October 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 October 2023 nor for the year ended 31 October 2022.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	<u>35,752</u>
EXPENDITURE ON	
Raising funds	29,081
Other	<u>15,393</u>
Total	<u>44,474</u>
NET INCOME/(EXPENDITURE)	(8,722)
RECONCILIATION OF FUNDS	
Total funds brought forward	149,348
TOTAL FUNDS CARRIED FORWARD	<u>140,626</u>

5. TANGIBLE FIXED ASSETS

	School land, The Gambia £
COST	
At 1 November 2022 and 31 October 2023	<u>136,351</u>
NET BOOK VALUE	
At 31 October 2023	<u>136,351</u>
At 31 October 2022	136,351

Afrikaya

Notes to the Financial Statements - continued
for the Year Ended 31 October 2023

6.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.10.23	31.10.22
		£	£
	Other creditors	<u>252</u>	<u>229</u>

7.	MOVEMENT IN FUNDS		
		At	Net
		1.11.22	movement
		£	in funds
	Unrestricted funds		£
	General fund	140,626	2,168
		<u>140,626</u>	<u>2,168</u>
	TOTAL FUNDS	<u>140,626</u>	<u>2,168</u>

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

		Incoming	Resources	Movement
		resources	expended	in funds
		£	£	£
	Unrestricted funds			
	General fund	51,116	(48,948)	2,168
		<u>51,116</u>	<u>(48,948)</u>	<u>2,168</u>
	TOTAL FUNDS	<u>51,116</u>	<u>(48,948)</u>	<u>2,168</u>

Comparatives for movement in funds

		At	Net	At
		1.11.21	movement	31.10.22
		£	in funds	£
	Unrestricted funds		£	
	General fund	149,348	(8,722)	140,626
		<u>149,348</u>	<u>(8,722)</u>	<u>140,626</u>
	TOTAL FUNDS	<u>149,348</u>	<u>(8,722)</u>	<u>140,626</u>

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

		Incoming	Resources	Movement
		resources	expended	in funds
		£	£	£
	Unrestricted funds			
	General fund	35,752	(44,474)	(8,722)
		<u>35,752</u>	<u>(44,474)</u>	<u>(8,722)</u>
	TOTAL FUNDS	<u>35,752</u>	<u>(44,474)</u>	<u>(8,722)</u>

Afrikaya

Notes to the Financial Statements - continued
for the Year Ended 31 October 2023

7. MOVEMENT IN FUNDS - continued

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

	At 1.11.21 £	Net movement in funds £	At 31.10.23 £
Unrestricted funds			
General fund	149,348	(6,554)	142,794
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>149,348</u>	<u>(6,554)</u>	<u>142,794</u>

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	86,868	(93,422)	(6,554)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>86,868</u>	<u>(93,422)</u>	<u>(6,554)</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 October 2023.

Afrikaya

Detailed Statement of Financial Activities
for the Year Ended 31 October 2023

	31.10.23 £	31.10.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations and Gift Aid	47,139	32,057
Other income	<u>3,977</u>	<u>3,695</u>
	<u>51,116</u>	<u>35,752</u>
Total incoming resources	51,116	35,752
EXPENDITURE		
Raising donations and legacies		
Purchases of goods for resale	232	335
Other trading activities		
Purchases	9,956	5,006
Investment management costs		
Property repairs	19,386	23,740
Support costs		
Management		
Postage and stationery	949	1,497
Travel and accommodation	<u>686</u>	<u>1,124</u>
	1,635	2,621
Other		
Sundries	17,301	12,617
Bank charges	<u>186</u>	<u>(73)</u>
	17,487	12,544
Governance costs		
Accountancy and legal fees	<u>252</u>	<u>228</u>
Total resources expended	<u>48,948</u>	<u>44,474</u>
Net income/(expenditure)	<u>2,168</u>	<u>(8,722)</u>

This page does not form part of the statutory financial statements

AFRIKAYA

England & Wales - Charity number 1132367

Accounts

REGISTERED CHARITY NUMBER: 1132367

Report of the Trustees and Financial Statements

for the Year Ended 31 October 2022

for

Afrikaya

Mander Duffill
Chartered Accountants
The Old Post Office
41-43 Market Place
Chippenham
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SN15 3HR

Afrikaya

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for the Year Ended 31 October 2022**

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Detailed Statement of Financial Activities	13

Afrkaya

**Report of the Trustees
for the Year Ended 31 October 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 October 2022. 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).

Afrikaya
Report of the Trustees
for the Year Ended 31 October 2022

OBJECTIVES AND ACTIVITIES

To advance, for public benefit, the education of children in West Africa, by direct provision or assistance in the provision of appropriate schooling.

Afrikaya purchased land in 2010, in New Yundum, The Gambia, on which to build a nursery school. Afrikaya has since completed the build of a 5 classroom nursery school, including a kitchen, dining area, and toilet block. Also, a medical centre, community and adult education centre. Water is provided via a bore hole and a solar powered pump. Some of the lighting is provided by solar power but electricity is now available to power sockets for electrical appliances.

Currently, Afrikaya is financing the running costs, including salaries, maintenance, and day to day costs, until such a time that it can become self-financing.

The Community Room provides a source of income for the school as it is rented out for community events outside school hours.

The Charity now employs 5 qualified Gambian teachers and a trained Teaching Assistant. The quality of teaching is evidenced by anecdotal reports from 3 local primary schools who say that after 6 years of intake, students from Afrikaya Nursery School are far in advance, in their understanding and use of English, of other children starting at their schools. One of the teachers took 6 month's paid maternity leave during this period. This is in line with Gambian law. Her leave was covered by the teaching assistant with the help of a teacher in training.

The local Gambia College, which provides Early Years Development Training, works closely with the school which is providing work placements for teachers in training.

In an area of high unemployment, Afrikaya employs local people as cooks, cleaners, security guards, nurse, bookkeeper, as well as employing the services of local builders, carpenters, tilers, gardeners and so on. Afrikaya currently employs 14 regular staff, including teaching staff, and has actively been increasing the level of competence of the staff through appraisals and so forth.

Families pay a nominal fee for their children to attend the school, but in cases of dire hardship (which is currently on the increase), the School Management Committee considers applications for sponsorship. Afrikaya's Sponsorship Programme, which follows a strictly applied Child Protection Policy, currently sponsors 86 of the 155 students at the school. Sponsors come from various countries but mostly the UK.

During this financial year, Afrikaya continues to provide food, through specific appeals, to families who have been struggling considerably since the pandemic, the virtual collapse of the tourism industry and crop failure during the summer of 2022. We see this as part of our remit to provide education because a growing body of research has shown that what children eat, can affect, not only their physical health, but also their mood, mental health and learning.

Also, the children's physical health is seen as part of the charity's remit to which end, a nurse is employed one day a week for primary health care. All the children and staff also had an eye test and remedial eye glasses bought where needed.

The children's playground was rebuilt during this period, using concrete and tiles rather than wood that had previously been used, and eaten by termites.

The other major cost, during this financial period, has been to continue to build flood defences around and within the school. Global warming has had devastating effects on West Africa already. A great deal of work has been undertaken to further stabilise the infrastructure by shoring up the bases of all structures. To avoid continual painting following sun and rain damage, many of the walls and walk-ways have been tiled.

Afrikaya

Report of the Trustees for the Year Ended 31 October 2022

Despite all the work done to stabilise the roads around the school the previous year, a massive storm with accompanying torrential rain and hurricane force winds towards the end of July 2022 turned one road into a fast-flowing river that brought down one of the school's perimeter walls and a classroom wall. The cost of rebuilding to long-lasting standards has been significant. Thanks to the generosity of our sponsors, we raised over £1000 in 24 hours, and by August we had raised over £2000 towards the cost. By the time the new school year started mid September, all the rebuilding had been done.

The results sought from the project are to:

- Provide a strong foundation for English literacy and numeracy for 155 children, where no such local facilities exist, in order to prepare them for local primary school where all the teaching is in English.
- Provide health care and a 'feeding programme' for students at the school to improve health and learning abilities.
- Help the community address the social issues they face at a root cause level through quality primary education.
- Provide job opportunities for local people and development of skills for adults.

FINANCIAL REVIEW

Reserves policy

Surplus net incoming resources each year are accumulated and used to invest in the land and buildings of the current nursery school project. The value of the asset purchased and being developed is shown within tangible fixed assets on the balance sheet.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1132367

Principal address

19 Wilcot Village
Pewsey
Wiltshire
SN9 5NN

Trustees

G Miles
Mrs D Miles
Mrs H C Payne-Kumar
S Payne-Kumar

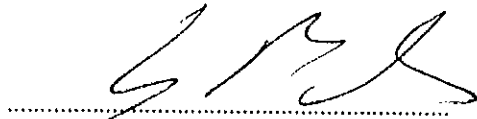
Independent Examiner

Andy Davis
Mander Duffill Chartered Accountants
The Old Post Office
41-43 Market Place
Chippenham
Wiltshire
SN15 3HR

Afrikava

Report of the Trustees
for the Year Ended 31 October 2022

Approved by order of the board of trustees on 21/August/2023 and signed on its behalf by:



G Miles - Trustee

**Independent Examiner's Report to the Trustees of
Afrikaya**

Independent examiner's report to the trustees of Afrikaya

I report to the charity trustees on my examination of the accounts of Afrikaya (the Trust) for the year ended 31 October 2022.

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').

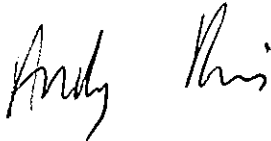
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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.



Andy Davis FCA
Mander Duffill
Chartered Accountants
The Old Post Office
41-43 Market Place
Chippenham
Wiltshire
SN15 3HR

Date: 30 August 2023

Afrikaya

Statement of Financial Activities
for the Year Ended 31 October 2022

		31.10.22 Unrestricted fund £	31.10.21 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		<u>35,752</u>	<u>44,729</u>
EXPENDITURE ON			
Raising funds	2	29,081	24,212
Other		<u>15,393</u>	<u>9,920</u>
Total		<u>44,474</u>	<u>34,132</u>
NET INCOME/(EXPENDITURE)		(8,722)	10,597
RECONCILIATION OF FUNDS			
Total funds brought forward		149,348	138,751
TOTAL FUNDS CARRIED FORWARD		<u>140,626</u>	<u>149,348</u>

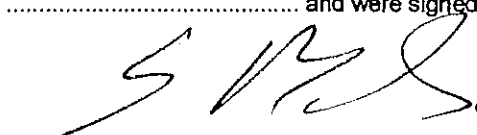
The notes form part of these financial statements


Afrikava

Balance Sheet
31 October 2022

	Notes	31.10.22 Unrestricted fund £	31.10.21 Total funds £
FIXED ASSETS			
Tangible assets	5	136,351	136,351
CURRENT ASSETS			
Cash at bank and in hand		4,504	13,201
CREDITORS			
Amounts falling due within one year	6	(229)	(204)
NET CURRENT ASSETS		<u>4,275</u>	<u>12,997</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>140,626</u>	<u>149,348</u>
NET ASSETS		<u>140,626</u>	<u>149,348</u>
FUNDS	7		
Unrestricted funds		<u>140,626</u>	<u>149,348</u>
TOTAL FUNDS		<u>140,626</u>	<u>149,348</u>

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


.....
G Miles - Trustee


.....
D Miles - Trustee

The notes form part of these financial statements

Afrkaya

Notes to the Financial Statements
for the Year Ended 31 October 2022

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

School land, The Gambia - Not provided

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.

Afrikaya

Notes to the Financial Statements - continued
for the Year Ended 31 October 2022

2. RAISING FUNDS

Raising donations and legacies

	31.10.22	31.10.21
	£	£
Purchases of goods for resale	335	-
Support costs	<u>-</u>	<u>2,318</u>
	<u>335</u>	<u>2,318</u>

Investment management costs

	31.10.22	31.10.21
	£	£
Property repairs	<u>23,740</u>	<u>17,262</u>
Aggregate amounts	<u>29,081</u>	<u>24,212</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 October 2022 nor for the year ended 31 October 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 October 2022 nor for the year ended 31 October 2021.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	<u>44,729</u>
EXPENDITURE ON	
Raising funds	24,212
Other	<u>9,920</u>
Total	<u>34,132</u>
NET INCOME	10,597
RECONCILIATION OF FUNDS	
Total funds brought forward	138,751

Afrlkaya

Notes to the Financial Statements - continued
for the Year Ended 31 October 2022

4.	COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted fund £
		149,348

5.	TANGIBLE FIXED ASSETS	School land, The Gambla £
	COST	
	At 1 November 2021 and 31 October 2022	<u>136,351</u>
	NET BOOK VALUE	
	At 31 October 2022	<u>136,351</u>
	At 31 October 2021	<u>136,351</u>

6.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.10.22 £	31.10.21 £
	Other creditors	<u>229</u>	<u>204</u>

7.	MOVEMENT IN FUNDS	At 1.11.21 £	Net movement in funds £	At 31.10.22 £
	Unrestricted funds			
	General fund	149,348	(8,722)	140,626
	TOTAL FUNDS	<u>149,348</u>	<u>(8,722)</u>	<u>140,626</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	35,752	(44,474)	(8,722)
TOTAL FUNDS	<u>35,752</u>	<u>(44,474)</u>	<u>(8,722)</u>

Afrikaya

**Notes to the Financial Statements - continued
for the Year Ended 31 October 2022**

7. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.11.20 £	Net movement in funds £	At 31.10.21 £
Unrestricted funds			
General fund	138,751	10,597	149,348
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>138,751</u>	<u>10,597</u>	<u>149,348</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	44,729	(34,132)	10,597
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>44,729</u>	<u>(34,132)</u>	<u>10,597</u>

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

	At 1.11.20 £	Net movement in funds £	At 31.10.22 £
Unrestricted funds			
General fund	138,751	1,875	140,626
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>138,751</u>	<u>1,875</u>	<u>140,626</u>

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	80,481	(78,606)	1,875
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>80,481</u>	<u>(78,606)</u>	<u>1,875</u>

Afrikaya

Notes to the Financial Statements - continued
for the Year Ended 31 October 2022

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 October 2022.

Afrikaya

Detailed Statement of Financial Activities
for the Year Ended 31 October 2022

	31.10.22 £	31.10.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations and Gift Aid	32,057	41,936
Other Income	<u>3,695</u>	<u>2,793</u>
	<u>35,752</u>	<u>44,729</u>
Total incoming resources	35,752	44,729
EXPENDITURE		
Raising donations and legacies		
Purchases of goods for resale	335	-
Other trading activities		
Purchases	5,006	4,632
Investment management costs		
Property repairs	23,740	17,262
Support costs		
Management		
Postage and stationery	1,497	2,024
Travel and accommodation	<u>1,124</u>	<u>244</u>
	2,621	2,268
Other		
Sundries	12,617	9,420
Bank charges	<u>(73)</u>	<u>346</u>
	12,544	9,766
Governance costs		
Accountancy and legal fees	<u>228</u>	<u>204</u>
Total resources expended	<u>44,474</u>	<u>34,132</u>
Net (expenditure)/income	<u>(8,722)</u>	<u>10,597</u>

This page does not form part of the statutory financial statements

AFRIKAYA

England & Wales - Charity number 1132367

Accounts

REGISTERED CHARITY NUMBER: 1132367

Report of the Trustees and Financial Statements

for the Year Ended 31 October 2021

for

Afrikaya

Mander Duffill
The Old Post Office
41-43 Market Place
Chippenham
Wiltshire
SN15 3HR

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for the Year Ended 31 October 2021

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Afrikaya

Report of the Trustees
for the Year Ended 31 October 2021

The trustees present their report with the financial statements of the charity for the year ended 31 October 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).

Afrikaya

Report of the Trustees for the Year Ended 31 October 2021

OBJECTIVES AND ACTIVITIES

To advance, for public benefit, the education of children in West Africa, by direct provision or assistance in the provision of appropriate schooling.

Afrikaya purchased land in 2010, in New Yundum, The Gambia, on which to build a nursery school. Afrikaya has since completed the build of a 5 classroom nursery school, including a kitchen, dining area, and toilet block. Also a medical centre, community and adult education centre. Water is provided via a bore hole and a solar powered pump. Some of the lighting is provided by solar power but electricity is now available to power sockets for electrical appliances.

Currently, Afrikaya is financing the running costs, including salaries, maintenance, and day to day costs, until such a time that it can become self-financing.

The Community Room provides a source of income for the school as it is rented out for community events outside school hours.

The Charity now employs 5 qualified Gambian teachers and a trained Teaching Assistant. The quality of teaching is evidenced by anecdotal reports from 3 local primary schools who say that after 6 years of intake, students from Afrikaya Nursery School are far in advance, in their understanding and use of English, of other children starting at their schools.

The local Gambia College, which provides Early Years Development Training, is also working closely with the school which is providing work placements for several student teachers.

In an area of high unemployment, Afrikaya employs local people as cooks, cleaners, security guards, nurse, bookkeeper, as well as employing the services of local builders, carpenters, tilers, gardeners and so on. Afrikaya currently employs 15 regular staff, including teaching staff, and has actively been increasing the level of competence of the staff through appraisals and so forth.

Families pay a nominal fee for their children to attend the school, but in cases of dire hardship (which is currently on the increase), the School Management Committee considers applications for sponsorship. Afrikaya's Sponsorship Programme, which follows a strictly applied Child Protection Policy, currently sponsors 86 of the 155 students at the school. Sponsor come from various countries but mostly the UK.

During this financial year, Afrikaya has also provided food, through specific appeals, to families who have been struggling considerably due to the pandemic. Many of the local families are employed in the tourism industry, which has been virtually non-existent throughout this period, therefore they have had little to no income. We see this as part of our remit to provide education because a growing body of research has shown that what children eat, can affect, not only their physical health, but also their mood, mental health and learning.

The other major cost has been providing flood defences around the school. Global warming has had devastating effects on West Africa already. The dirt roads around the school have been badly flooded and to mitigate against damage to the school, several trucks loads of gravel have been used to stabilise the roads to prevent major water damage to the school infrastructure, and other compounds in the community.

The results sought from the project are to:

- Provide a strong foundation for English literacy and numeracy for 155 children, where no such local facilities exist, in order to prepare them for local primary school where all the teaching is in English.
- Provide health care and a 'feeding programme' for students at the school to improve health and learning abilities.
- Help the community address the social issues they face at a root cause level through quality primary education.
- Provide job opportunities for local people and development of skills for adults.

Afrikaya

Report of the Trustees
for the Year Ended 31 October 2021

FINANCIAL REVIEW

Reserves policy

Surplus net incoming resources each year are accumulated and used to invest in the land and buildings of the current nursery school project. The value of the asset purchased and being developed is shown within tangible fixed assets on the balance sheet.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1132367

Principal address

19 Wilcot Village
Pewsey
Wiltshire
SN9 5NN


Trustees

G Miles
Mrs D Miles
Mrs H C Payne-Kumar
S Payne-Kumar

Independent Examiner

Andy Davis FCA
Mander Duffill Chartered Accountants
The Old Post Office
41-43 Market Place
Chippenham
Wiltshire
SN15 3HR

Approved by order of the board of trustees on ...*16 August 2022*... and signed on its behalf by:


.....
G Miles - Trustee

**Independent Examiner's Report to the Trustees of
Afrikaya**

Independent examiner's report to the trustees of Afrikaya

I report to the charity trustees on my examination of the accounts of Afrikaya (the Trust) for the year ended 31 October 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

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.



Andy Davis FCA
Mander Duffill Chartered Accountants
The Old Post Office
41-43 Market Place
Chippenham
Wiltshire
SN15 3HR

Date: 22 August 2022

Afrikaya

Statement of Financial Activities
for the Year Ended 31 October 2021

		31.10.21 Unrestricted fund £	31.10.20 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		44,729	32,236
EXPENDITURE ON			
Raising funds	2	24,212	13,208
Other		<u>9,920</u>	<u>7,542</u>
Total		<u>34,132</u>	<u>20,750</u>
NET INCOME		10,597	11,486
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>138,751</u>	<u>127,265</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>149,348</u></u>	<u><u>138,751</u></u>

The notes form part of these financial statements

Afrikaya

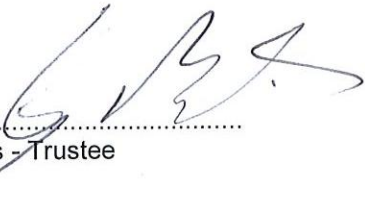
Balance Sheet
31 October 2021

	Notes	31.10.21 Unrestricted fund £	31.10.20 Total funds £
FIXED ASSETS			
Tangible assets	5	136,351	124,535
CURRENT ASSETS			
Cash at bank and in hand		13,201	14,397
CREDITORS			
Amounts falling due within one year	6	(204)	(181)
NET CURRENT ASSETS		<u>12,997</u>	<u>14,216</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>148,348</u>	<u>138,751</u>
NET ASSETS		<u>149,348</u>	<u>138,751</u>
FUNDS	7		
Unrestricted funds		<u>149,348</u>	<u>138,751</u>
TOTAL FUNDS		<u>149,348</u>	<u>138,751</u>

The financial statements were approved by the Board of Trustees and authorised for issue on
...16 August 2022... and were signed on its behalf by:



.....
D Miles - Trustee



.....
G Miles - Trustee

The notes form part of these financial statements

Afrikaya

Notes to the Financial Statements for the Year Ended 31 October 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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

School land, The Gambia - Not provided

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.

Afrikaya

**Notes to the Financial Statements - continued
for the Year Ended 31 October 2021**

2. RAISING FUNDS

Raising donations and legacies

	31.10.21	31.10.20
	£	£
Support costs	<u>2,318</u>	<u>4,070</u>

Investment management costs

	31.10.21	31.10.20
	£	£
Property repairs	<u>17,262</u>	<u>4,392</u>

Aggregate amounts

<u>24,212</u>	<u>13,208</u>
---------------	---------------

3. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 October 2021 nor for the year ended 31 October 2020.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	32,236
EXPENDITURE ON	
Raising funds	13,208
Other	<u>7,542</u>
Total	<u>20,750</u>
NET INCOME	11,486
RECONCILIATION OF FUNDS	
Total funds brought forward	127,265
TOTAL FUNDS CARRIED FORWARD	<u>138,751</u>

Afrikaya

Notes to the Financial Statements - continued
for the Year Ended 31 October 2021

5. TANGIBLE FIXED ASSETS

	School land, The Gambia £
COST	
At 1 November 2020	124,535
Additions	<u>11,816</u>
At 31 October 2021	<u>136,351</u>
NET BOOK VALUE	
At 31 October 2021	<u>136,351</u>
At 31 October 2020	<u>124,535</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.10.21 £	31.10.20 £
Other creditors	<u>204</u>	<u>181</u>

7. MOVEMENT IN FUNDS

	At 1.11.20 £	Net movement in funds £	At 31.10.21 £
Unrestricted funds			
General fund	138,751	10,597	149,348
	<u>138,751</u>	<u>10,597</u>	<u>149,348</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	44,728	(34,132)	10,597
	<u>44,728</u>	<u>(34,132)</u>	<u>10,597</u>

Afrikaya

Notes to the Financial Statements - continued
for the Year Ended 31 October 2021

7. **MOVEMENT IN FUNDS - continued**

Comparatives for movement in funds

	At 1.11.19 £	Net movement in funds £	At 31.10.20 £
Unrestricted funds			
General fund	127,265	11,486	138,751
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>127,265</u>	<u>11,486</u>	<u>138,751</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	32,236	(20,750)	11,486
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>32,236</u>	<u>(20,750)</u>	<u>11,486</u>

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

	At 1.11.19 £	Net movement in funds £	At 31.10.21 £
Unrestricted funds			
General fund	127,265	22,083	149,348
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>127,265</u>	<u>22,083</u>	<u>149,348</u>

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	76,965	(54,882)	22,083
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>76,965</u>	<u>(54,882)</u>	<u>20,083</u>

Afrikaya

Notes to the Financial Statements - continued
for the Year Ended 31 October 2021

8. RELATED PARTY DISCLOSURES

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

Afrikaya

Detailed Statement of Financial Activities
for the Year Ended 31 October 2021

	31.10.21 £	31.10.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations and Gift Aid	41,936	28,728
Other income	<u>2,793</u>	<u>3,508</u>
	<u>44,729</u>	<u>32,236</u>
Total incoming resources	44,729	32,236
EXPENDITURE		
Other trading activities		
Purchases	4,632	4,746
Investment management costs		
Property repairs	17,262	4,392
Support costs		
Management		
Postage and stationery	2,024	923
Travel and accommodation	<u>244</u>	<u>1,151</u>
	2,268	2,074
Other		
Sundries	9,420	9,242
Bank charges	<u>346</u>	<u>116</u>
	9,766	9,358
Governance costs		
Accountancy and legal fees	<u>204</u>	<u>180</u>
Total resources expended	<u>34,132</u>	<u>20,750</u>
Net income	<u>10,597</u>	<u>11,486</u>

This page does not form part of the statutory financial statements

AFRIKAYA

England & Wales - Charity number 1132367

Accounts

REGISTERED CHARITY NUMBER: 1132367

Report of the Trustees and Financial Statements

for the Year Ended 31 October 2020

for

Afrikaya

Mander Duffill
Chartered Accountants
The Old Post Office
41-43 Market Place
Chippenham
Wiltshire
SN15 3HR

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for the Year Ended 31 October 2020

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Afrikaya

Report of the Trustees

for the Year Ended 31 October 2020

The trustees present their report with the financial statements of the charity for the year ended 31 October 2020. 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

To advance, for public benefit, the education of children in West Africa, by direct provision or assistance in the provision of appropriate schooling.

Afrikaya's current project is completing the build of a nursery school, medical centre, community and adult education centre on land purchased in New Yundum, The Gambia, West Africa. Financing the running costs of this until such a time that it can become self-financing.

Afrikaya purchased land in New Yundum, The Gambia, West Africa, in 2010 and established a Parent Teacher Association - since renamed the School Management Committee [SMC]. The Charity identified at least 120 eligible children who would benefit from a nursery school. A bore hole has been dropped, a room built to house a pump etc, and a solar powered pump supplies water to the villagers in that area as well as its intention to supply water to the school. A perimeter wall has been constructed with the villagers providing voluntary labour.

During the period 2010 - 2016, 2 classrooms were completed and furnished as was a toilet block comprising 6 toilet cubicles with European style toilets and wash facilities. Furnishings have been sourced using local carpenters. 3 more classrooms have been completed [November 2016], one for younger day care children. By February 2017, the ground floor of the new building for a medical centre, administration block, store room, kitchen and dining area has been completed and fully fitted and furnished.

By October 2019, the considerable roof was completed for the storey building and fitting and fixtures on the first floor started. The first floor is intended for use as a community centre/school hall and rooms for adult education. The community centre and adult education rooms will be rented out for events outside school hours, thus providing an income for the school with the intention of the school becoming self-financing.

The build has incorporated local materials and eco-friendly design.

The Charity has sourced quality teaching staff and education material and provided training in Early Years Development for 2 of the teachers, one of whom is now fully qualified and the second in her final year. A third student teacher will have begun her training by October 2019, which is funded by Afrikaya from donations.

The quality of teaching is evidenced from anecdotal reports from the 3 local primary schools who say that, after 2 years of intake, children from the Afrikaya Nursery School are far in advance, in their understanding and use of English, of other children starting at their schools. The local Gambia College, which provides Early Years Development Training, is also working closely with the school who are providing on the job placements for several of their students.

In an area very high in unemployment, local people are employed as cleaners, cooks, security guard, night watchman, nurse and bookkeeper. As well as the 5 teachers, 14 people are now employed at the school.

Opportunities to enable the school to eventually be self funded through local programmes will be found. Once the first floor of the new building is completed, that will become an income source through room rental, programmes, adult classes and so forth. We estimate the completion of this phase to be September 2019.

All children pay a nominal amount to attend but Senior Managers consider any cases of dire hardship for full or part grants through sponsorship. A sponsorship programme, following strictly applied child protection policy, has been devised. Currently 80 of the 160 students are sponsored by sponsors from the UK or Europe.

The results sought from the project are to:

- Provide a strong foundation for English literacy and numeracy for 160 children, where no such facilities exist today, in order to prepare them for local primary schools where all the teaching is in English.
- Provide health care and a 'feeding programme' for students of the school to improve their health and learning abilities.
- Help the community address the social issues they face at a root cause level through quality primary education.
- Provide job opportunities for local people and development of skills for adults.

Afrikaya

Report of the Trustees

for the Year Ended 31 October 2020

FINANCIAL REVIEW

Reserves policy

Surplus net incoming resources each year are accumulated and used to invest in the land and buildings of the current nursery school project. The value of the asset purchased and being developed is shown within tangible fixed assets on the balance sheet.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1132367

Principal address

19 Wilcot Village
Pewsey
Wiltshire
SN9 5NN

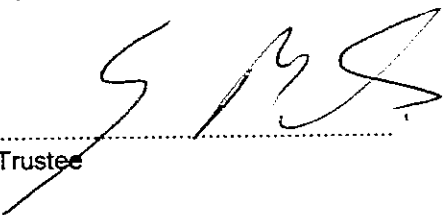
Trustees

G Miles
Mrs D Miles
Mrs H C Payne-Kumar
S Payne-Kumar

Independent Examiner

Andy Davis
Mander Duffill Chartered Accountants
The Old Post Office
41-43 Market Place
Chippenham
Wiltshire
SN15 3HR

Approved by order of the board of trustees on 26 AUGUST 2021 and signed on its behalf by:


.....
G Miles - Trustee

Independent Examiner's Report to the Trustees of
Afrikaya

Independent examiner's report to the trustees of Afrikaya

I report to the charity trustees on my examination of the accounts of Afrikaya (the Trust) for the year ended 31 October 2020.

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

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.



Andy Davis FCA
Mander Duffill Chartered Accountants
The Old Post Office
41-43 Market Place
Chippenham
Wiltshire
SN15 3HR

Date: 27 AUGUST 2021

Afrikaya

Statement of Financial Activities

for the Year Ended 31 October 2020

	Notes	31.10.20 Unrestricted fund £	31.10.19 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		32,236	36,463
EXPENDITURE ON			
Raising funds	2	13,208	6,245
Other		<u>7,542</u>	<u>9,249</u>
Total		<u>20,750</u>	<u>15,494</u>
NET INCOME		11,486	20,969
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>127,265</u>	<u>106,296</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>138,751</u></u>	<u><u>127,265</u></u>

The notes form part of these financial statements

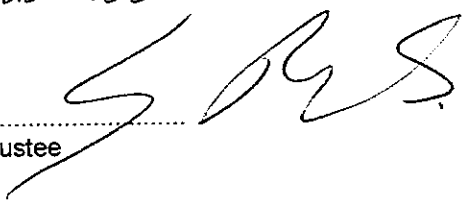
Afrikaya


Balance Sheet

31 October 2020

	Notes	31.10.20 Unrestricted fund £	31.10.19 Total funds £
FIXED ASSETS			
Tangible assets	5	124,535	106,345
CURRENT ASSETS			
Cash at bank and in hand		14,397	21,160
CREDITORS			
Amounts falling due within one year	6	(181)	(240)
NET CURRENT ASSETS		<u>14,216</u>	<u>20,920</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>138,751</u>	<u>127,265</u>
NET ASSETS		<u>138,751</u>	<u>127,265</u>
FUNDS	7		
Unrestricted funds		<u>138,751</u>	<u>127,265</u>
TOTAL FUNDS		<u>138,751</u>	<u>127,265</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 26 August 2021 and were signed on its behalf by:


.....
G Miles - Trustee


.....
D Miles - Trustee

The notes form part of these financial statements

Notes to the Financial Statements

for the Year Ended 31 October 2020

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

School land, The Gambia - Not provided

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.

Notes to the Financial Statements - continued
for the Year Ended 31 October 2020

2. RAISING FUNDS

Raising donations and legacies	31.10.20	31.10.19
	£	£
Support costs	<u>4,070</u>	<u>3,130</u>
 investment management costs		
	31.10.20	31.10.19
	£	£
Property repairs	<u>4,392</u>	<u>-</u>
 Aggregate amounts	<u>13,208</u>	<u>6,245</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 October 2020 nor for the year ended 31 October 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 October 2020 nor for the year ended 31 October 2019.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	36,463
 EXPENDITURE ON	
Raising funds	6,245
Other	<u>9,249</u>
Total	<u>15,494</u>
 NET INCOME	20,969
 RECONCILIATION OF FUNDS	
Total funds brought forward	106,296
 TOTAL FUNDS CARRIED FORWARD	<u>127,265</u>

Afrikaya

Notes to the Financial Statements - continued
for the Year Ended 31 October 2020

5. TANGIBLE FIXED ASSETS

School
land, The
Gambia
£

COST

At 1 November 2019

106,345

Additions

18,190

At 31 October 2020

124,535

NET BOOK VALUE

At 31 October 2020

124,535

At 31 October 2019

106,345

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

31.10.20

31.10.19

£

£

Other creditors

181

240

7. MOVEMENT IN FUNDS

At
1.11.19
£

Net
movement
in funds
£

At
31.10.20
£

Unrestricted funds
General fund

127,265

11,486

138,751

TOTAL FUNDS

127,265

11,486

138,751

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

Incoming
resources
£

Resources
expended
£

Movement
in funds
£

Unrestricted funds
General fund

32,236

(20,750)

11,486

TOTAL FUNDS

32,236

(20,750)

11,486

Notes to the Financial Statements - continued
for the Year Ended 31 October 2020

7. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.11.18 £	Net movement in funds £	At 31.10.19 £
Unrestricted funds			
General fund	106,296	20,969	127,265
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>106,296</u>	<u>20,969</u>	<u>127,265</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	36,463	(15,494)	20,969
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>36,463</u>	<u>(15,494)</u>	<u>20,969</u>

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

	At 1.11.18 £	Net movement in funds £	At 31.10.20 £
Unrestricted funds			
General fund	106,296	32,455	138,751
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>106,296</u>	<u>32,455</u>	<u>138,751</u>

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	68,699	(36,244)	32,455
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>68,699</u>	<u>(36,244)</u>	<u>32,455</u>

Notes to the Financial Statements - continued
for the Year Ended 31 October 2020

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 October 2020.

Afrikaya

Detailed Statement of Financial Activities

for the Year Ended 31 October 2020

	31.10.20 £	31.10.19 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations and Gift Aid	28,728	33,185
Other income	<u>3,508</u>	<u>3,278</u>
	<u>32,236</u>	<u>36,463</u>
Total incoming resources	32,236	36,463
EXPENDITURE		
Other trading activities		
Purchases	4,746	3,115
Investment management costs		
Property repairs	4,392	-
Support costs		
Management		
Postage and stationery	923	1,379
Travel and accommodation	<u>1,151</u>	<u>597</u>
	2,074	1,976
Other		
Sundries	9,242	9,752
Bank charges	<u>116</u>	<u>411</u>
	9,358	10,163
Governance costs		
Accountancy and legal fees	<u>180</u>	<u>240</u>
Total resources expended	<u>20,750</u>	<u>15,494</u>
Net income	<u>11,486</u>	<u>20,969</u>

This page does not form part of the statutory financial statements