

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. Sponsors 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 £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		44,729	32,236
<b>EXPENDITURE ON</b>			
Raising funds	2	24,212	13,208
Other		<u>9,920</u>	<u>7,542</u>
<b>Total</b>		<u>34,132</u>	<u>20,750</u>
<b>NET INCOME</b>		10,597	11,486
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<u>138,751</u>	<u>127,265</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<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 £
<b>FIXED ASSETS</b>			
Tangible assets	5	136,351	124,535
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		13,201	14,397
<b>CREDITORS</b>			
Amounts falling due within one year	6	(204)	(181)
<b>NET CURRENT ASSETS</b>		<u>12,997</u>	<u>14,216</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>148,348</u>	<u>138,751</u>
<b>NET ASSETS</b>		<u>149,348</u>	<u>138,751</u>
<b>FUNDS</b>	7		
Unrestricted funds		<u>149,348</u>	<u>138,751</u>
<b>TOTAL FUNDS</b>		<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

  
.....  
P 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 £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	32,236
<b>EXPENDITURE ON</b>	
Raising funds	13,208
Other	<u>7,542</u>
<b>Total</b>	<u>20,750</u>
<b>NET INCOME</b>	11,486
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	127,265
<b>TOTAL FUNDS CARRIED FORWARD</b>	<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 £
<b>COST</b>	
At 1 November 2020	124,535
Additions	<u>11,816</u>
At 31 October 2021	<u>136,351</u>
<b>NET BOOK VALUE</b>	
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 £
<b>Unrestricted funds</b>			
General fund	138,751	10,597	149,348
	<u>138,751</u>	<u>10,597</u>	<u>149,348</u>
<b>TOTAL FUNDS</b>			

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

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

**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 £
<b>Unrestricted funds</b>			
General fund	127,265	11,486	138,751
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	32,236	(20,750)	11,486
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	127,265	22,083	149,348
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	76,965	(54,882)	22,083
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
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>
<b>Total incoming resources</b>	44,729	32,236
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Purchases	4,632	4,746
<b>Investment management costs</b>		
Property repairs	17,262	4,392
<b>Support costs</b>		
<b>Management</b>		
Postage and stationery	2,024	923
Travel and accommodation	<u>244</u>	<u>1,151</u>
	2,268	2,074
<b>Other</b>		
Sundries	9,420	9,242
Bank charges	<u>346</u>	<u>116</u>
	9,766	9,358
<b>Governance costs</b>		
Accountancy and legal fees	<u>204</u>	<u>180</u>
<b>Total resources expended</b>	<u>34,132</u>	<u>20,750</u>
<b>Net income</b>	<u>10,597</u>	<u>11,486</u>

This page does not form part of the statutory financial statements