

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  
Wiltshire  
SN15 3HR

**Afrikaya**

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**for the Year Ended 31 October 2022**

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**Afrikaya**

**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

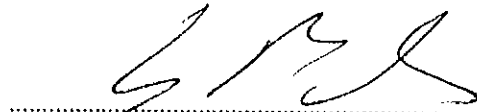
##### **Independent Examiner**

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').

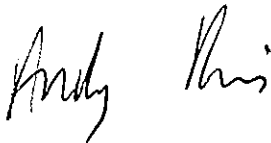
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

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

The notes form part of these financial statements

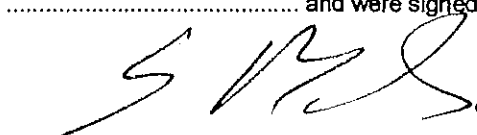



**Afrikaya**

**Balance Sheet**  
**31 October 2022**

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

## Afrikaya

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

**TOTAL FUNDS CARRIED FORWARD**

149,348

**5. TANGIBLE FIXED ASSETS**

School  
land, The  
Gambla  
£

**COST**

At 1 November 2021 and 31 October 2022

136,351

**NET BOOK VALUE**

At 31 October 2022

136,351

At 31 October 2021

136,351

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

31.10.22  
£

31.10.21  
£

Other creditors

229

204

**7. MOVEMENT IN FUNDS**

	At 1.11.21 £	Net movement in funds £	At 31.10.22 £
<b>Unrestricted funds</b>			
General fund	149,348	(8,722)	140,626
	<u>149,348</u>	<u>(8,722)</u>	<u>140,626</u>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	35,752	(44,474)	(8,722)
	<u>35,752</u>	<u>(44,474)</u>	<u>(8,722)</u>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	138,751	10,597	149,348
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	44,729	(34,132)	10,597
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	138,751	1,875	140,626
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	80,481	(78,606)	1,875
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
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>
<b>Total incoming resources</b>	35,752	44,729
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Purchases of goods for resale	335	-
<b>Other trading activities</b>		
Purchases	5,006	4,632
<b>Investment management costs</b>		
Property repairs	23,740	17,262
<b>Support costs</b>		
<b>Management</b>		
Postage and stationery	1,497	2,024
Travel and accommodation	<u>1,124</u>	<u>244</u>
	2,621	2,268
<b>Other</b>		
Sundries	12,617	9,420
Bank charges	<u>(73)</u>	<u>346</u>
	12,544	9,766
<b>Governance costs</b>		
Accountancy and legal fees	<u>228</u>	<u>204</u>
<b>Total resources expended</b>	<u>44,474</u>	<u>34,132</u>
<b>Net (expenditure)/income</b>	<u>(8,722)</u>	<u>10,597</u>

This page does not form part of the statutory financial statements