

Naturally Africa Foundation

Annual Report And Unaudited Financial Statements

For The Year Ended 30 June 2021

Naturally Africa Foundation

Legal And Administrative Information

Trustees	Mr M R Crouch Mrs F Milligan Mr G Ravilious Mr M Fenton
Charity number	1137411
Principal address	5 Golding Gardens East Peckham Tonbridge Kent TN12 5PB
Independent examiner	Loucas The Carriage House Mill Street Maidstone Kent ME15 6YE

Naturally Africa Foundation

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Naturally Africa Foundation

Trustees Report

For The Year Ended 30 June 2021

The trustees present their annual report and financial statements for the year ended 30 June 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the trust's deed, the charities act 2011 and "Accounting and reporting by charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)"

Objectives and activities

The trust's objects are:

1. The prevention or relief of poverty in Africa by providing or assisting in the provision of education, training, healthcare projects and all the necessary support designed to enable individuals to generate a sustainable income and be self-sufficient.
2. The advancement of education in Africa by providing grants and support for schools and other educational projects.
3. The relief of sickness and promotion of health in Africa by providing grants for activities such as the prevention and treatment of disease, healthy recreation for children and education of healthcare workers and the public.
4. The promotion of sustainable development for the benefit of the public by the preservation, conservation and the protection of the environment and the prudent use of resources.

Sustainable development means, "Development which meets the needs of the present without compromising the ability of future generations to meet their own needs".

The policies adopted in furtherance of these objects have not changed during the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the trust should undertake.

Our activities provide access to basic human rights, which include food, shelter, education, and healthcare. Trustees have had regard to the guidance issued by the Charity Commission on public benefit, in keeping with our governing document.

Areas of current activity include:

Pre-school care, education and feeding scheme. Support for rural pre-schools, providing children from disadvantaged backgrounds with better care and nutrition, through improved resources and facilities and daily feeding, tooth brushing, hygiene etc.

Education programmes in schools. Improving school facilities and providing educational materials for under-resourced rural schools, enabling a better standard of education and extra-curricular activities to be delivered to the students.

Sports initiatives. Providing better facilities and equipment to enable children from disadvantaged rural communities to participate in sports activities. Also encouraging positive personal development through exercise, team skills and health education.

Healthcare and disease education and awareness, including HIV/AIDS, malaria and home based care. Support for primary and palliative healthcare initiatives in disadvantaged rural communities, where access to and provision of basic medical care is limited or unavailable. This includes costs of training local home based care volunteers and provision of basic medical supplies for primary care to be provided in these communities, bicycle ambulances to facilitate transport of seriously ill patients to the nearest healthcare centre or hospital, basic wound care and referrals to encourage people to seek further medical attention. Support for people affected by HIV/AIDS through structured group programmes.

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Trustees Report (Continued)

For The Year Ended 30 June 2021

Child sponsorship. Sponsoring orphaned children, who would otherwise be unable to afford it, though secondary education.

Agriculture for improved food security, nutrition and income generation.

Achievements and performance

Funded ongoing training and supplies for home based care groups from seven rural villages, enabling them to provide primary and palliative care and basic wound care and referral service, including the employment of a Malawian nurse.

Constructed and maintained shelters in two villages to facilitate provision of remote community wound care sessions.

Provided monthly aid to 2 HIV support groups to assist them with the challenges and stigma that they face living with HIV.

Constructed rabbit hutches, donated rabbits, and provided husbandry training for 2 HIV support groups, as a means of nutrition and income generation.

Purchased buckets, soap and created posters, as part of a community education drive to minimise spread of COVID-19 in villages.

Ongoing funding of the Malawi agriculture project, with the aim of diversifying crop production for improved food security, nutrition and income generation for smallholder farmers. Incorporating permaculture techniques.

Funded maintenance of a model homestead and gardens to demonstrate sustainable living and permaculture practices to local communities.

Constructed a nursery shade, purchased seeds and tubes to germinate tree seedlings, as part of our trees for schools plans. 100 trees were donated to each of 4 local schools to create school gardens.

Completed a baseline survey of 60 households, from 3 different villages, ahead of delivery of a subsistence farmer education programme.

Initiated an education programme to subsistence farmers, teaching nutrition, permaculture, environmental and other agricultural topics to 60 households.

Provided a small grant to a fuel-efficient stove making group to start an income-generating scheme.

Continued funding of operational costs of an educational resource centre in Mangochi, Malawi, including the maintenance of IT systems, to enable provision of after school extra-curricular activities and computer education to local school children.

Supported pre-school care, education and feeding of approximately 150 children between the ages of 1 and 5 from disadvantaged backgrounds at three rural preschools.

Funded materials and a training day, about the benefits and how to make environmentally friendly, soil stabilised bricks.

Financial review

The charity has £16,956 cash at bank as at 30 June 2021. The total reserves amount to £16,460 of which £14,455 are unrestricted.

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Trustees Report (Continued)

For The Year Ended 30 June 2021

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the receipt.

The existing reserves are designated for specific ongoing or future activities. This includes projects that have been initiated, but not yet completed and for which funds are to be transferred in phases, including the agricultural project, educational resource centre and vocational training mentioned above and activities that are funded periodically or annually, such as child sponsorship, nursery and feeding schemes, home based care etc. Some funds are held in reserve for contingencies.

Our funding presently comes entirely from individual donors, UK schools and universities and a US registered NPO.

Structure, governance and management

The trust was established by a charitable trust deed on 27 July 2010.

The Trustees, who served during the year were:

Mr M R Crouch

Mrs F Milligan

Mr G Ravilious

Mr M Fenton

In selecting individuals for appointment as Trustees, the Trustees will have regard for the skills, knowledge and experience needed for the effective administration of the Charity.

The trustees have assessed the major risks to which the trust is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Supplier payment policy

The trustees report was approved by the Board of Trustees.

Mr M R Crouch

Chairman

26 April 2022

Naturally Africa Foundation

Independent Examiner's Report

To The Trustees Of Naturally Africa Foundation

I report to the trustees on my examination of the financial statements of Naturally Africa Foundation (the trust) for the year ended 30 June 2021.

Responsibilities and basis of report

As the trustees of the trust you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the trust's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

Loucas

The Carriage House
Mill Street
Maidstone
Kent
ME15 6YE

Dated : 26 April 2022

Naturally Africa Foundation

Statement Of Financial Activities Including Income And Expenditure Account For The Year Ended 30 June 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total Unrestricted funds 2021 £	Restricted funds 2020 £	Total 2020 £
	Notes					
Income from:						
Donations and legacies	3	25,289	-	25,289	42,007	47,448
Expenditure on:						
Raising funds	4	1,804	-	1,804	594	594
Charitable activities	5	27,215	-	27,215	5,441	34,257
Total resources expended		29,019	-	29,019	5,441	34,851
Net (expenditure)/income for the year/						
Net movement in funds		(3,730)	-	(3,730)	-	12,597
Fund balances at 1 July 2020		18,185	2,005	20,190	2,005	7,593
Fund balances at 30 June 2021		14,455	2,005	16,460	2,005	20,190

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

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Balance Sheet

As At 30 June 2021

	Notes	2021 £	£	2020 £	£
Current assets					
Cash at bank and in hand		16,956		20,790	
Creditors: amounts falling due within one year	9	<u>(496)</u>		<u>(600)</u>	
Net current assets			<u>16,460</u>		<u>20,190</u>
Income funds					
Restricted funds			2,005		2,005
Unrestricted funds			<u>14,455</u>		<u>18,185</u>
			<u>16,460</u>		<u>20,190</u>

The financial statements were approved by the Trustees on 26 April 2022

Mr M R Crouch
Trustee

Naturally Africa Foundation

Notes To The Financial Statements

For The Year Ended 30 June 2021

1 Accounting policies

1.1 Accounting convention

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS102, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The Trust is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the trust has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the trust.

1.4 Income

Income is recognised when the trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the receipt.

Legacies are recognised on receipt or otherwise if the trust has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

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Notes To The Financial Statements (Continued)

For The Year Ended 30 June 2021

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the trust's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the trust's accounting policies, the trustee's are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

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Notes To The Financial Statements (Continued)
For The Year Ended 30 June 2021

3 Donations and legacies

	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	2021 £	2020 £	2020 £	2020 £
Donations and gifts	25,289	42,007	5,441	47,448

4 Raising funds

	2021 £	2020 £
<u>Fundraising and publicity</u>		
Costs directly associated with raising funds	1,804	594
	<u>1,804</u>	<u>594</u>
For the year ended 30 June 2020		
Fundraising and publicity		594

5 Charitable activities

	Total £	2020 £
Total charitable activities	27,215	34,257

6 Net movement in funds

	2021 £	2020 £
Net movement in funds is stated after charging/(crediting)		

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year.

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Notes To The Financial Statements (Continued) For The Year Ended 30 June 2021

8 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

9 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	496	600

10 Analysis of net assets between funds

	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £	Unrestricted 2020 £	Restricted 2020 £	Total 2020 £
Fund balances at 30 June 2021 are represented by:						
Current assets/ (liabilities)	14,455	2,005	16,460	18,185	2,005	20,190
	<u>14,455</u>	<u>2,005</u>	<u>16,460</u>	<u>18,185</u>	<u>2,005</u>	<u>20,190</u>

11 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).