



Smales Goldie Group
CREATING ADVANTAGE

REGISTERED NUMBER:07418210

Swanland Education Africa Trust

Unaudited Financial Statements

31 December 2023



SD-0213730-1-6

Swanland Education Africa Trust

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Swanland Education Africa Trust

Report of the Trustees

for the year ended 31st December 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st December 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).

Advantage has been taken, in the preparation of this Report, of the special exemptions applicable to small companies.

OBJECTIVES AND ACTIVITIES

Aims and objectives

The objects of the Charity are governed by its memorandum of association. Its aims and objectives are to;

- Advance the education of children and young people in Africa through the provision of grants, scholarships and facilities for education and to;
- Relieve the needs of children and young people in Africa through the provision of food, clothing and accommodation.

The Charity was established in 2010 to take over the support of young people and their education in Africa which had to that date been undertaken for over 8 years as one of various charitable activities of the Parochial Church Council of St Barnabas Swanland. The decision to set up the Charity as a separate charity reflects that the activity then being undertaken by the Parochial Church Council of St Barnabas Swanland had a wider support than simply the membership of St Barnabas and it was felt appropriate to separate it from its church based roots.

The Directors of the Charity all have significant experience of working in Africa over a number of years having either regularly visited projects or having resided in Africa. The current focus of the activity is in Nairobi Kenya but it is not restricted to one place and various projects have been examined or are being evaluated.

In past years the directors have made periodic visits to supported projects. The last such visit took place in 2023 by one of the directors as a monitoring visit. The cost of this visit was borne by the director personally. A further Trustee monitoring visit is planned for 2024.

The administration and day to day management during the year of report was carried out by the Directors and the secretary on a voluntary basis. There are no employees.

There were no changes in those who are Directors of the Charity in the year of report.

Activities

Since commencement the Charity's principal activities are the financial support of two schools: one located in a slum area of Nairobi and the other in the nearby settlement of Ngong. The financial support includes salary contributions, contribution to the rental of premises, academic teaching materials and equipment, uniforms and food. The provision of at least one good meal a day is a key part of the aim of the Charity. The first school has named itself the 'Swanland Village School' and the second was to set up a new Primary school for children of HIV affected families who would otherwise be denied access to the formal education system. The ongoing local management of the Swanland Village School continues to be performed by Chryspin and Flouridah Onkoba, two professionally trained individuals who furnish the Directors with regular and comprehensive management reports. Swanland Village School provides schooling at a primary level within the Kenyan education system for around 200 pupils.

The Ngong Primary school project ("Esther's School") is a work of a dynamic woman who has been known to the Directors for over 17 years, Esther Wanjiru, a professional teacher. She has founded and runs a series of projects aimed at supporting HIV affected families in the Masai and Ngong area community. At the year's end, Esther's School was well established and admitted around 450 children of primary age. The founder provides the Directors with comprehensive management reports.

The Directors require that there is, for all pupils, an element of cost sharing at a level which is affordable, to ensure that pupils and their parents and guardians have ownership of their schools.

Swanland Education Africa Trust

Report of the Trustees

for the year ended 31st December 2023

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Monthly grants were issued to each project which totalled £108,106 during the year (£103,203 in the previous accounting period).

A restricted fund (Jewellery Fund) had a balance brought forward of £160 and was credited with £1,200 from sales of hand made jewellery and ornament items created by women associated with Esther's School. £1,000 was paid out to Esther in November 2023 which leaves the restricted fund with a balance carried forward of £360.

A further restricted fund (Bursary Fund) is held to support students graduating from each school for their set up costs on entering High School places. A total of £2,500 was issued from this Bursary Fund in 2023 allocated by the schools on a needs basis.

FINANCIAL REVIEW

Investment policy and objectives

The Charity's policy on reserves is to maintain sufficient funds to allow three months of grant making activity at the historic average rate.

The grant making policy is as determined by the objects of the Charity.

Surplus funds are held at Barclays Bank plc in non-interest bearing accounts. Whilst interest rates continue at such historically low rates the cost of switching relatively small amounts of cash outweigh the benefit to be derived.

The funds of the Charity are not sufficient to warrant the appointment of an investment adviser. In accordance with the Trustee Act 2000, the Charity's investment strategy and investment policy is to retain cash in reserves to allow three months of grant making as stated above.

FUTURE PLANS

The directors have paid due regard to the guidance on public benefit in deciding what activities the Charity should undertake and are satisfied that the requirements are being complied with. The directors keep the guidance on public benefit under review.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Swanland Education Africa Trust is a registered charity, number 1140208, and a company limited by guarantee, number 07418210, which is governed by its memorandum and articles of association.

Recruitment and appointment of new trustees

Recruitment of trustees is undertaken by the personal recommendation of an existing trustee. Appointment is made through an election by trustees.

Risk assessment

In the year the Charity reviewed its exposure to risk and adopted a detailed risk assessment with steps taken or to be taken to mitigate risk.

Safeguarding

After the year-end the Charity reviewed its safeguarding policies and procedures and in the absence of a formal written policy adopted a formal Safeguarding Policy and communicated this to the schools being supported by the Charity. The Charity also required those schools to adopt safeguarding policies compliant with local laws and with the Charity's Policy.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07418210 (England and Wales)

Registered Charity number

1140208

Swanland Education Africa Trust

Report of the Trustees

for the year ended 31st December 2023

Registered office

6 Welton Wold View
Swanland
North Ferriby
North Humberside
HU14 3PX

Trustees

R Swain
S Waters
D J Waters
J C Downing

Company Secretary

J C Downing

Independent Examiner

Luke Taylor BSc(Hons) ACA
Smailes Goldie
Chartered Accountants
Regent's Court
Princess Street
Hull
East Yorkshire
HU2 8BA

DEVELOPMENT OF THE CHARITY

Apart from activities noted elsewhere in this Report, no further moves to develop the charity were undertaken in the year of report. It is not proposed to seek to support other projects until the projects noted elsewhere in this report have been given time to establish themselves on a consistent basis.

DIRECTORS AND THEIR INTERESTS

The directors held no interest in the Charity beyond the giving a guarantees as members of the Charity.

Approved by order of the board of trustees on 18th April 2024 and signed on its behalf by:



R Swain - Trustee

Independent Examiner's Report to the Trustees of Swanland Education Africa Trust

Independent examiner's report to the trustees of Swanland Education Africa Trust ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st December 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Smailes Goldie

Luke Taylor BSc(Hons) ACA

Smailes Goldie
Chartered Accountants
Regent's Court
Princess Street
Hull
East Yorkshire
HU2 8BA

18th April 2024

Swanland Education Africa Trust

Statement of Financial Activities

for the year ended 31st December 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
Donations		<u>104,936</u>	<u>3,700</u>	<u>108,636</u>	<u>120,586</u>
EXPENDITURE ON					
Charitable activities					
Grants to institutions		109,666	3,500	113,166	107,403
Bank charges		80	-	80	92
Other costs		<u>480</u>	<u>-</u>	<u>480</u>	<u>1,544</u>
Total		<u>110,226</u>	<u>3,500</u>	<u>113,726</u>	<u>109,039</u>
NET INCOME/(EXPENDITURE)		(5,290)	200	(5,090)	11,547
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>16,721</u>	<u>160</u>	<u>16,881</u>	<u>5,334</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>11,431</u></u>	<u><u>360</u></u>	<u><u>11,791</u></u>	<u><u>16,881</u></u>

The notes form part of these financial statements

Swanland Education Africa Trust (Registered number: 07418210)

Balance Sheet 31st December 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
CURRENT ASSETS					
Debtors	4	4,916	-	4,916	5,050
Cash at bank		<u>6,995</u>	<u>360</u>	<u>7,355</u>	<u>12,251</u>
		11,911	360	12,271	17,301
CREDITORS					
Amounts falling due within one year	5	<u>(480)</u>	-	<u>(480)</u>	(420)
NET CURRENT ASSETS		<u>11,431</u>	<u>360</u>	<u>11,791</u>	<u>16,881</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>11,431</u>	<u>360</u>	<u>11,791</u>	<u>16,881</u>
NET ASSETS		<u>11,431</u>	<u>360</u>	<u>11,791</u>	<u>16,881</u>
FUNDS	6				
Unrestricted funds				11,431	16,721
Restricted funds				<u>360</u>	<u>160</u>
TOTAL FUNDS				<u>11,791</u>	<u>16,881</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

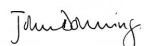
Swanland Education Africa Trust (Registered number: 07418210)

Balance Sheet - continued

31st December 2023

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 18th April 2024 and were signed on its behalf by:



J C Downing - Trustee



R Swain - Trustee



D J Waters - Trustee



S Waters - Trustee

Swanland Education Africa Trust

Notes to the Financial Statements

for the year ended 31st December 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. 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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from corporation 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.

Debtors and creditors

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

2. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

Swanland Education Africa Trust

Notes to the Financial Statements - continued for the year ended 31st December 2023

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM Charitable activities			
Donations	<u>119,042</u>	<u>1,544</u>	<u>120,586</u>
EXPENDITURE ON Charitable activities			
Grants to institutions	105,403	2,000	107,403
Bank charges	92	-	92
Other costs	<u>1,544</u>	<u>-</u>	<u>1,544</u>
Total	<u>107,039</u>	<u>2,000</u>	<u>109,039</u>
NET INCOME/(EXPENDITURE)	12,003	(456)	11,547
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>4,718</u>	<u>616</u>	<u>5,334</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>16,721</u></u>	<u><u>160</u></u>	<u><u>16,881</u></u>

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other debtors	<u>4,916</u>	<u>5,050</u>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Accruals and deferred income	<u>480</u>	<u>420</u>

6. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	16,721	(5,290)	11,431
Restricted funds			
Jewellery	<u>160</u>	<u>200</u>	<u>360</u>
TOTAL FUNDS	<u><u>16,881</u></u>	<u><u>(5,090)</u></u>	<u><u>11,791</u></u>

Swanland Education Africa Trust

Notes to the Financial Statements - continued for the year ended 31st December 2023

6. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	104,936	(110,226)	(5,290)
Restricted funds			
Jewellery	1,200	(1,000)	200
Bursary Fund	<u>2,500</u>	<u>(2,500)</u>	<u>-</u>
	<u>3,700</u>	<u>(3,500)</u>	<u>200</u>
TOTAL FUNDS	<u><u>108,636</u></u>	<u><u>(113,726)</u></u>	<u><u>(5,090)</u></u>

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	4,718	12,003	16,721
Restricted funds			
Jewellery	160	-	160
Bursary Fund	<u>456</u>	<u>(456)</u>	<u>-</u>
	<u>616</u>	<u>(456)</u>	<u>160</u>
TOTAL FUNDS	<u><u>5,334</u></u>	<u><u>11,547</u></u>	<u><u>16,881</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	119,042	(107,039)	12,003
Restricted funds			
Bursary Fund	<u>1,544</u>	<u>(2,000)</u>	<u>(456)</u>
TOTAL FUNDS	<u><u>120,586</u></u>	<u><u>(109,039)</u></u>	<u><u>11,547</u></u>

Swanland Education Africa Trust

Notes to the Financial Statements - continued for the year ended 31st December 2023

7. RELATED PARTY DISCLOSURES

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

Swanland Education Africa Trust

Detailed Statement of Financial Activities for the year ended 31st December 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Charitable activities		
Donations	<u>108,636</u>	<u>120,586</u>
Total incoming resources	108,636	120,586
EXPENDITURE		
Charitable activities		
Grants to institutions	113,166	107,403
Support costs		
Finance		
Bank charges	45	92
Governance costs		
Accountancy and legal fees	<u>515</u>	<u>1,544</u>
Total resources expended	113,726	<u>109,039</u>
Net (expenditure)/income	<u>(5,090)</u>	<u>11,547</u>



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Parties involved with this document

Document processed	Party + Fingerprint
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Mon, 29th Apr 2024 7:14:00 UTC	Faye Sherwood - Copied In (d78dca0d9cbc3a553c14f7621a0f40ec)

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