

Engineers for Overseas Development Limited
(Limited by Guarantee)

**Annual Report for the period ended
31 July 2020**

Companies House Registered Number: 07697421

Registered Charity Number: 11441408

Engineers for Overseas Development Limited

(Limited by Guarantee)

Annual report for the period ended 31 July 2020

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Engineers for Overseas Development Limited

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Registered Charity No 1144140 Trustees, advisers and principal grants received

Bankers
Barclays Bank PLC

Trustees (who act as Directors for the purposes of company law)

The Trustees during the year, together with changes to the date of
approval of the financial statements were:-

Mr I.W Flower OBE
Mrs S Sudworth

Principal grants received

Welsh Government
ICE Wales Cymru
Arup
Amey

Company Secretary

Mrs S Sudworth

Principal address

Second Floor
Cambrian Buildings
Mount Stuart Square,
Cardiff
CF10 5FL.

Trustees' report

The Trustees present their report along with the financial statements of the Charity for the period ended 31 July 2020..

The financial statements have been prepared on the basis of the accounting policies set out on pages 10 and 11 to the financial statements and comply with the Charity's trust deed and applicable law. The financial statements also comply with the requirements of the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in May 2008.

Incorporation and transfer of net assets

Engineers for Overseas Development Limited ("EFOD") was incorporated as a limited company under the Companies Act on 7 July 2011 and was registered with the Charity Commission on 5 October 2011.

Charitable objectives

EFOD's principal objectives are:-

- to prevent or relieve poverty anywhere in the world by providing grants, goods and services to communities or individuals in need and/or charities, or other organisations working to prevent or relieve poverty, including but not limited to the designing and/or building of infrastructure; and by setting up and/or supporting income generating projects and by the provision of training facilities either generally or through the provision of grants, goods, or services;
- to relieve sickness and preserve the health of people anywhere in the world by the provision of facilities, training and equipment not normally provided by the authorities; and
- the promotion for the benefit of the public of urban or rural regeneration in areas of social and economic deprivation by any or all of the following means:
 - a) relief of financial hardship
 - b) relief of unemployment
 - c) the advancement of education, training or re-training.

In addition to this EFOD exists to enhance the experience of young construction professionals, challenging members to undertake development projects which improve the health, hygiene, education and self-sufficiency for those from some of the poorest communities in rural Africa, and provides those participating with an opportunity to broaden their skills and experience.

Constitution

EFOD is a company limited by guarantee and, accordingly, the governing document is the Company's Memorandum and Articles of Association.

Organisational structure and appointment of directors

The Charity is administered by a Management Committee, which is composed of the Directors of the Company. The Management Committee has the power to admit to membership any individual or entity which supports the charitable objectives.

New Management Committee members are elected individually at the Annual General meeting from individual members of the Company or from persons nominated by organisations which are members. The Management Committee may also co-opt up to two other persons, whether or not members of the Company, to serve as Committee Members.

Investment powers and policy

Under the terms of the Memorandum and Articles of Association, the Trustees have general powers of investment, subject to the provisions of the general law.

Review of activities.

EFOD became a Company in July 2011, and registered as a charity in October 2011. It had formerly operated as a sub group of the Institution of Civil Engineers Wales Cymru, and was established to enhance the training of young Civil Engineers by challenging them to undertake development work in Sub Saharan Africa. As the interest spread and requests from other areas in the UK grew, EFOD began to operate independently as the number of groups increased. The Groups from Cardiff (2000), Bristol (2007) and West Midlands (2009) were joined by a North West Group founded in 2011, and South West Wales and London in 2012. The Group from Bristol merged with the West Midlands Group in 2018, and the South West Wales Group has not operated since completion of Kachumbala Health Centre 3 Maternity Unit in late 2017.

In 2019 a Group in Nottingham was formed to give more work to Arup staff through the Arup EFOD Strategic Partnership. Five groups have been active throughout the year, although from March 2020, Covid-19 had a significant effect upon the ability of volunteers to meet, and prevented travel to Uganda to supervise construction.

EFOD Cardiff is working on Faith Nursery and Primary School in Kachumbala, a Community Based Organisation (CBO), a community, not-for-profit school founded in 2012 at the request of the local community. The local Government school is heavily oversubscribed and the resulting education is poor. EFOD Cardiff have worked with the local community and management committee to identify the needs. Subsequently EFOD purchased land for the school and commissioned a borehole survey for a school and community water supply. Water was found 200m from the school site, and so a small 100sm piece of land was purchased to locate a new borehole for the benefit of the school and the local community. A contractor was commissioned to sink a new borehole in March 2018, which is needed to provide water for building.

The Group have developed the design for the new premises for 300 pupils, working with the School of Architecture Graduate Programme, University of Virginia, US. Plans to start the works was affected by volunteer availability to secure leave from their employment to travel and supervise construction, so enabling works were undertaken using local labour managed from the UK. Two new classrooms were added to the existing school in December 2019 to allow the school to grow, and a fence erected around the new school site in January & February 2020 to provide security for construction and future school use. Rock outcrops were broken out in March and April 2020, and reduced in size for future building use, and 11,000 ISSB blocks fabricated on site, providing work for the labour force during a period of hardship cause by Covid-19 lockdown. Finally, trees were grown in a local nursery, and 30 transplanted on the school site during the rainy season.

EFOD West Midlands took over the scheme to design and construct a grain store and mill for the Revival Centre in Matugga, Uganda for the UK based charity Give a Child a Hope (Charity No 1153184), in view of the lack of volunteers in Bristol. The Group developed an outline scheme and commissioned a survey of the sloping site owned by the Revival Centre. A large culvert was constructed in 2018/19 to allow access to the site from the adjacent highway. A contract was let to a Bolt Construction to construct a retaining wall and create a level platform for the mill and store, supervised by 3 teams of EFOD volunteers (6 in total) visiting for short periods. Local labour was hired and trained to lay the foundations and base slab of the structure. In addition, 4000 ISSB blocks were manufactured by a small team who were trained as block makers. Covid-19 restrictions in March 2020 prevented planned visits, and construction work was suspended.

EFOD North West adopted a new scheme to deliver a coffee facility for Zukuka Bora Coffee in Mbale, part of the Jenga International Charity based in UK and Mbale, Uganda. Design of a drying shed for coffee was completed in late 2019, although plans to visit site in Spring 2020 were cancelled due to Covid-19 restrictions. Instead, EFOD funded a local contractor to construct a semi-permanent structure at Koutulai, where EFOD have developed a complex, including mill, store and village hall. Further land was purchased, the fence line modified, and a team of 6 was employed and trained by Zukuka Bora Coffee to process, dry and store coffee on the site, allowing the client to adhere to its growth plan.

EFOD South West Wales continued to monitor progress at Kachumbala Health Centre 3 Maternity Unit in Bukedea, Uganda, which had opened in November 2017. Its purpose of improving facilities for mothers, reducing the number of home births in the area, and saving lives have all been achieved. In addition, referral cases to distant hospitals have reduced, the number and training of the midwives have increased, and the Unit is now a training centre for trainees. In mis 2020 the Government recognised the success of the Centre by the provision of an ambulance.

EFOD London rebuilt the 2012 medical waste incinerator constructed by EFOD NW in 2012, provided replacement

batteries to run the emergency power supply of the operating theatre in mid 2018, and funded the repair of the inverter in late 2018 to ensure the system worked. The Group developed the design of a latrine block (EcoSan) for patients and laid the foundations in 2019. Two teams (4 in total) went out to site to supervise continued construction of the latrines, and the latrine collection chambers and floor slabs were cast, but work was suspended in March 2020.

EFOD Nottingham/ Arup SP Group have been working in a design team with HKS Architects of Dallas, US, to design a 40 bed Neo Natal Unit at Mbale Regional Referral Hospital, Uganda for the benefit of pre-term babies. The client is 'Born on the Edge', a UK charity specialising in pre-term births, and the client is planning to use the costed design as a basis for grant applications, and then to seek tenders for a Contractor to construct the scheme.

EFOD Members have been involved in the preparation and presentation of Technical Papers during the year, lectures to University Students about Development work in the Third World. Several members successfully used their voluntary experience gained whilst working for EFOD to support their application for Membership of the Institution of Civil Engineers.

Schemes are chosen by the Board and are inspected during and following construction to ensure the scheme serves the purpose for which it was built, and to ensure maintenance is undertaken. Board Members visited 8 past schemes and 4 current schemes during visits to Uganda in July, November 2019 and February 2020 to monitor progress and the use of the facilities provided. Volunteers from each Group work as a team of 15 – 20, and design a solution to a problem before visiting site in pairs for a period of 2 weeks to buy materials, hire labour, supervise construction and commission. The team are responsible for project management and financial control to ensure work is completed to time and budget.

Members are generally responsible for funding a proportion of their travel and accommodation costs whilst in Africa through company sponsorship, personal and other fund raising activities. Grants to cover capital costs of travel to and in country have been made when appropriate grant applications to external funding bodies have been successful.

Projects completed in the period

- Construction of part of a Latrine Block Patients at Kumi Hospital, Uganda.
- Construction of a retaining wall and foundations for a mill and grain store at Matuga, Uganda for the Revival Centre.
- Construction of a coffee drying unit for Zukuka Bora Coffee in Kachumbala Uganda.
- Construction of 2 new classrooms, site fencing, rock removal & block making for Faith School, Kachumbala, Uganda.
- Enhancing the training of over 100 young construction professionals and apprentices from the UK, leading to several gaining professional qualifications.

Risk Management

The Trustees have informally reviewed the major risks to which the Charity is exposed, in particular those related to travel, its operations and finances, and are satisfied that systems are in place to mitigate exposure to major risks. Safeguarding, Environmental and Equal Opportunity Policies have been further developed.

Reserves policy

Fundraising is undertaken for each project adopted, and all funds spent on the purchase of materials, the hire of labour and in some cases, the cost of flights and accommodation for volunteers whilst in Africa. Funds for each Group are held in interest bearing accounts.

By order of the Board of Directors.

I.W.Flower OBE,
Managing Director,
22 April 2021.

Statement of the Trustee Directors' responsibilities

The Trustees (who are also directors of Engineers for Overseas Development Limited for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examiners Report to The Members of Engineers for Overseas Development Limited (Limited by Guarantee)

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:-

- 1) which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Graham Dubberly
22 April 2021

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Statement of Financial Activities (Incorporating the income and expenditure account) for the period ended 31 July 2020

	Unrestricted Funds 2019/20 £
Incoming resources	
Grants from the Construction Industry & Professional Institutions.	26,743
Fund raising activities	27,613
Total incoming resources	<u>54,356</u>
Resources expended	
Charitable Activities:-	
Expenditure incurred in delivering field projects	71,129
	<u> </u>
Net incoming resources	<u>-16,773</u>
Total Funds brought forward	162,591
Fund balance carried forward	<u>145,818</u>

The net incoming resources arise wholly from continuing operations.

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Balance Sheet as at 31 July 2020

	Note	31 July 2020 £
Current assets		145,818
Cash at bank and in hand		145,818
Net current assets		145,818
Net assets		
Capital and reserves		
Called up share capital	7	
Profit and loss account		145,818
Shareholder's funds		145,818

The financial statements on pages 7 to 10 were approved by Directors on ** April 2021 and were signed on its behalf by:

I.W. Flower OBE.

Companies House Registered Number: 07697421

Notes to the accounts – 31 July 2020

1. Statement of accounting policies

The financial statements have been prepared in accordance with applicable Accounting Standards in the United Kingdom. A summary of the more important accounting policies, which have been applied consistently, is set out below.

The financial statements comply with the requirements of the Statement of Recommended Practice “Accounting and Reporting by Charities” issued in May 2008 and the Companies Act 2006.

Basis of preparation

The financial statements are prepared in accordance with the historical cost convention.

Cash flow statement

The financial statements do not include a Cash Flow Statement because the company, as a small reporting entity, is exempt from the requirement to prepare such a statement under the Financial Reporting Standard for Smaller Entities (effective April 2008).

Grants receivable

Grants receivable are accounted for in the period to which the grants relate and are dealt with in accordance with the terms of the grant.

Grants receivable for capital projects are recognised in full in the Statement of Financial Activities in the period in which the related asset is acquired and depreciation commenced. Where the Charity receives grants for a combination of capital and revenue expenditure, the capital element is matched against the related asset depreciation over the life of the asset.

Taxation

No provisions are required for taxation as the Company is a registered charity. Irrecoverable Value Added Tax is charged to the relevant expenditure heading to which the net cost is associated.

1. Principal accounting policies (Continued)

Debtors

Any known bad debts are written off and specific provision is made for any debts considered to be doubtful, if appropriate.

Fund accounting

The various types of funds for which the Charity is responsible and which require separate disclosure are as follows:
-

Unrestricted funds

Unrestricted funds are funds that are expendable at the discretion of the Trustees in furtherance of the objects or administration of the Charity.

Restricted funds

Restricted funds arise by way of donations and grants that are earmarked by the donor for specific purposes or the purchase of specific assets. Such purposes are within the overall objectives of the organisation.

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Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred.

2. Staff costs

Engineers for Overseas Development Limited does not employ any staff directly and has not paid any salaries or wages.

3. Trustees' remuneration and expenses

The Trustees act on a voluntary basis and, accordingly, did not receive any remuneration during the year.

No payments were made to Trustees for professional services or expenses incurred in providing their services.

4. Analysis of total assets

	Unrestricted Funds	Total Funds
	£	£
Net current assets	145,818	145,818

5. Related Parties

The Directors listed on page 1 were related parties of Engineers for Overseas Development Limited during the period.

Apart from the matters detailed above, there have been no other material related party transactions.

6. Donations in kind

Engineers for Overseas Development Limited is also reliant on the support of volunteers who make no charge for their time.

7 Share capital

The company is limited by guarantee and therefore has no share capital. The extent of the guarantee is £10 per member

Notes to the accounts - 31 July 2015