

REGISTERED COMPANY NUMBER: 07611398 (England and Wales)
REGISTERED CHARITY NUMBER: 1146157

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2022
FOR
IT SCHOOLS AFRICA

Andorran Limited
6 Manor Park Business Centre
Mackenzie Way
Cheltenham
Gloucestershire
GL51 9TX

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FOR THE YEAR ENDED 31 MAY 2022**

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IT SCHOOLS AFRICA
REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MAY 2022

TRUSTEES	M R Ratcliffe MBE P M Hazel Mrs J S Hill A Piggott Dr R J Carter (resigned 6.10.21)
COMPANY SECRETARY	P M Hazel
REGISTERED OFFICE	Wolseley House Oriel Road Cheltenham Gloucestershire GL50 1TH
REGISTERED COMPANY NUMBER	07611398 (England and Wales)
REGISTERED CHARITY NUMBER	1146157
INDEPENDENT EXAMINER	Andorran Limited 6 Manor Park Business Centre Mackenzie Way Cheltenham Gloucestershire GL51 9TX
SOLICITORS	Willans 28 Imperial Square Cheltenham Gloucestershire GL50 1RH
BANKERS	Lloyds Bank plc 130 High Street Cheltenham Gloucestershire GL50 1EW

IT SCHOOLS AFRICA
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2022

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 31 May 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).

OBJECTIVES AND ACTIVITIES

Significant activities

IT Schools Africa (ITSA) works to improve digital education for school children in Africa and provide digital skills for disadvantaged communities in the UK; with a mission to transform lives through access to and improved use of digital technology.

During the year ITSA enabled access to some 326,120 school children through its computer supply programme in Africa. Whilst in the UK, 5,100 users were given access to digital technology (hardware/skills). ITSA's newest and innovative project, the Digibus, was launched during October 2021, delivering free digital skills training and support in Gloucestershire to improve digital inclusion in the county.

As part of ITSA's commitment to develop and ensure its support continues to make a difference where it is most needed, the charity has developed a five-year strategic plan which it will implement from June 2022 to May 2027.

Public Benefit

In planning the charity's activities for the year, the trustees have complied with the Charity Commission's guidance on public benefit. The focus of the charity's activities during the year, which explains the delivery by the charity of public benefit, is set out below under 'achievement and performance'.

Grantmaking

IT Schools Africa receives and refurbishes computers, which it subsequently ships to developing countries in Africa and supplies to charitable organisations in the UK. Although ITSA receives a contribution towards the cost of shipping computers, it also provides computers every year without any contribution in return including to UK-based projects.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

IT Schools Africa has had a successful year, performing well in both Africa and the UK, delivering targeted projects which improve both digital education and skills access. The charity maintained its supply programme providing high quality computers and laptops to Africa as well as delivering teacher training programmes to improve digital education. Its outreach programme in Gloucestershire has continued to support charitable organisations in the county, providing hardware and digital skills access whilst the launch of the charity's most innovative project, the Digibus has proven to be most successful, helping to improve digital inclusion in the county.

Following a difficult year for fundraising due to the pandemic, ITSA has been able to successfully fundraise for its projects in both Africa and the UK.

With regards to unrestricted funding ITSA was delighted, and extremely grateful, to receive a one-off unrestricted grant, awarded by Westcroft Trust. The charity will use the grant for its UK operational costs and ongoing projects in the UK and Africa.

Africa and overseas operations

During the year, ITSA supplied 3,589 computers and laptops to its programmes in Kenya, Malawi, Zambia and Zimbabwe. Whilst fewer units were sent to Zambia because of a change in the import regulations, the supply to Kenya, Malawi and Zimbabwe was increased, allowing a slight improvement of 2% on the previous year (3,520). The impact of reduced manpower, both at ITSA HQ and from its prison programme over the last two years has undoubtedly contributed to the slight fall in overall supply.

Successful funding for the charity's projects in Africa allowed the highly successful teacher training in Zambia to continue and in addition launch a similar project in Zimbabwe; based on demand from schools for comprehensive digital skills training.

IT SCHOOLS AFRICA
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Kenya

ITSA supplied 1,015 units to the Naivasha Technical Training Institute (NTTI), its partner in Naivasha in the year, supplying 103% more than the previous year (500) due to increased demand.

The computers and laptops are used by the college for the delivery of computer studies to students as well as enabling the teachers to access IT facilities which improve the quality of their lessons. The equipment also helps the local community, giving access to high quality, affordable equipment.

Malawi

The charity delivered 1,194 computers and laptops to Computers for Malawian Schools (CFMS), ITSA's implementing partner in Malawi, which was a decrease of 40% due to a change in the shipping schedule.

However, during the year significant work was carried out to repair and upgrade the equipment in the 25 school IT labs funded and installed by ITSA and CFMS. This was in preparation for the expansion of their Entrepreneurial Skills Programme to more secondary schools. Enabling computers to run the graphics applications used in the programme will be essential for the satisfactory delivery of the training provided.

The CFMS Training Centre in Blantyre has continued to support the local community, helping to improve digital skills for those most in need; and in line with one of the charity's goals that, more disadvantaged and excluded people use digital technology to enhance their lives.

Zambia

As part of one of ITSA's four goals, as defined in its five-year strategic plan, which is to increase digital skills for teachers, students and local community members, ITSA has increased the delivery of its teacher training programme in Zambia. Unfortunately, an inadequate number of digitally skilled teachers is a common problem throughout the country, impacting upon the quality of students' education.

The programme, run by ITSA's partner Computers for Zambian Schools (CFZS), is centred on increasing the number of teachers who can effectively use ICT to improve digital education. It focuses on improving the utilisation of digital facilities in schools and the motivation of teachers to use IT technology to aid teaching and learning. The programme's goal is to train some 200 teachers in ICT by the end of 2022.

The training has been extremely well received by schools, local NGO's and the local government authorities; CFZS has documented research from schools which reflects where change is most needed: it is believed that the conclusions and recommendations will assist towards an overall revision and ultimately an improvement in the country's ICT curriculum.

Zimbabwe

The year saw ITSA supply 1,080 units to its partner IT Education Zimbabwe (ITEZ), an increase of 116% over the previous year (500). The IT equipment was distributed to primary and secondary schools throughout the country.

The charity was also most pleased to launch its teacher training programme during the year, as part of its five-year strategic plan. The first stage of delivery will be targeted at primary school teachers to improve their basic level of digital skills. Even though ICT is on the national curriculum for primary schools, primary school teachers are not taught ICT as part of their training. Again, the programme's goal is to train 200 teachers by the end of 2022.

The charity is most grateful indeed to have the continued support of the Solon Foundation, which provides IT equipment for schools in all three countries, Malawi, Zambia and Zimbabwe.

IT SCHOOLS AFRICA
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities

UK operations

Computer donations

During the financial year ITSA received some 7,707 computers and laptops, an increase of 1,081 (16%) on the previous year, which was felt to be a great achievement. Donations of flat screen monitors also increased from 3,007 to 3,457, an increase of 450 (15%).

Unfortunately, the trend of receiving less IT equipment from schools continues. Lack of relevant funding to schools means that IT equipment is being kept for longer periods of time. The charity is also being particularly insistent in not accepting equipment which is either too old, damaged or where it is not possible to successfully refurbish and upload Windows 10.

It is pleasing to report that despite the challenges of COVID by the end of 2020 we had reached a further milestone of having received over 110,000 computers and laptops since 2004.

Additionally our IT workshop and warehouse team successfully fulfilled all the planned shipments to our NGO partners in Africa as well as to the community and charities in Gloucestershire through the IT Outreach programme.

Prison programme

We were also very pleased when the prison programme at HMP Whitemoor eventually resumed in March 2022 with an entirely new cohort of prisoners. We hope the programme will be fully operational during the summer of 2022.

Gloucestershire IT Outreach programme

Our IT Outreach programme in Gloucestershire continues to grow and go from strength to strength. The programme supports disadvantaged and digitally excluded groups; those who are out of work, with disabilities, low-income families, youth clubs and community centres. Post pandemic it is clear the digital divide has deepened further because this reflects and is exacerbated by the already existing social and economic divides.

ITSA has been able to help and support many individuals and community organisations by donating equipment so they have improved access to digital skills and services. In total some 37 organisations were supported during the year. Recipients include Gloucestershire Young Carers, Ukrainian refugee students, The Rock Community Hub Cheltenham, YMCA, Spring Centre Gloucester, Phoenix Centre Matson, Lydney Community Hub, Gloucester City Mission, Forest Road Easy, All Nations Community Centre Gloucester, Springbank Community Centre Cheltenham, Ebony Carers and Forest Sensory Services, to name a few.

The charity has continued to be heavily involved with Cheltenham Borough Council working on their Laptops for Learning, No Child Left Behind campaign supplying laptops to local primary and secondary schools to ensure pupils have access to a computer for home study.

Our Gloucestershire work is also further augmented by the TECH Connect Community programme, delivering digital skills training through Digital Champions to enable digital and social inclusion. Some 22 Digital Community Champions were enrolled and trained in Gloucestershire, taking the charity's total to 52 Champions. The Champions offer personal 1-to-1 digital support enabling the members of the community to gain the confidence and skills which are now so essential for everyday life.

The new Digibus service enabled ITSA to take its digital support service to harder to reach communities in the county, delivering free training and support to some 823 members of the public during the year.

Volunteer Programme

It was a delight to see our unique volunteer programme able to slowly restart and build throughout the year, with volunteers working in both the IT workshop and warehouse including university students working remotely on our behalf. During the year we welcomed 35 volunteers who worked some 2,799 hours. It is a fact that without these wonderful and selfless volunteers we would find it difficult to fulfil our commitments to our programmes in Africa and the UK.

IT SCHOOLS AFRICA
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2022

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

We have been well blessed and continue to receive donations of IT equipment from many individuals, schools, organisations and businesses and our grateful thanks go to all who have contributed in this respect. Likewise, our most grateful appreciation indeed goes to all who have very kindly given financial contributions during the year, it is much appreciated.

FINANCIAL REVIEW

Financial review

The charity has successfully navigated its way through the various financial challenges that have arisen during the last two years. This is principally due to the tremendous continuing support from regular and new donors as well as the efforts by all the staff to deliver the charitable objectives in an efficient, cost effective manner.

The results for the year show an Unrestricted surplus of £26,961 (2021: £31,431) clearly demonstrating the continuing underlying positive performance of the charity. Total Unrestricted Funds at 31 May 2022 amounted to £221,020 (2021: £194,059). However, the Restricted Funds show a deficit of £79,401 for the year compared to a surplus of £77,507 for the previous year. This significant movement largely relates to the timing of donations and related expenditure in connection with the Digibus Digital Mobile Lab project.

In the year to 31 May 2021 the successful Digibus Digital Mobile Lab appeal generated donations of £85,985, of which only £9,366 were spent in that period. This generated Restricted Funds net income for the year of £76,619, being the majority of the total Restricted net income for the year of £77,507. These funds were subsequently expended during the year to 31 May 2022, in addition to further donations of £68,927. This has largely contributed to a Restricted Funds net expenditure of £85,391 for the year. It is pleasing to note that other Restricted Fund donations in the year amounted to £69,550 (2021: £147,972). Total Restricted Funds at 31 May 2022 amount to £45,222 (2021: £124,623).

Cumulative Total Funds at the 31 May 2022 are in aggregate a healthy £266,242 which provides a robust platform for the charity to operate from in future years.

Reserves policy

The Trustees closely monitor on a regular basis the level of funding required by the charity and initiate relevant actions with the management team if and when needed. The Trustees consider that the current level of Total Funds, in conjunction with the continuing levels of income generated from operations and donations, are sufficient to support the charity's prime activities. The Trustees believe that unrestricted reserves should be at least equivalent to six months of expenditure on charitable activities. At 31 May 2022 unrestricted reserves amounted to £221,020 (2021: £194,059) and charitable expenditure for the year was £270,262 (2021: £250,697). At the end of the year unrestricted reserves amounted to 9.8 months (2021: 9.3 months) of charitable expenditure and therefore exceeded the Reserves Policy. The surplus will be used to mitigate any shortfall in income in the current financial year.

Investment policy and objectives

Due to the relatively low level of funds available for investment, the trustees consider that bank deposits provide a satisfactory return to the charity.

FUTURE DEVELOPMENTS

The charity will be looking at the possibility of updating its image in acknowledgement of the work it carries out both in Africa and the UK and to cement its status as a more broadly focused educational-tech charity. It is hoped that this will strengthen the understanding of its aims and objectives for its supporters and donors.

ITSA will continue to deliver its successful projects in Africa and the UK, as defined in the charity's five-year strategic plan. The plan sets out targets for each of the next 5 years which will be measured against its results framework and published in an end of year annual review.

ITSA looks forward to a period of growth and potential expansion as it continues to deliver its maxim of 'creating positive lives', in both in Africa and the UK.

IT SCHOOLS AFRICA
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The charity is incorporated as a company limited by guarantee and therefore it has no share capital. It is governed by its Memorandum and Articles of Association dated 21 April 2011. In the event of the company being wound up and the liabilities and winding up expenses being in excess of assets, the liability of each member is limited to £1.

Recruitment and appointment of new trustees

The power to appoint new trustees is vested in surviving and continuing trustees.

Organisational structure

The charity is controlled by a Board of trustees which meets on a regular basis. Names of the trustees and advisers to the charity are shown on page 1 of these financial statements.

Related parties

The charity has a trading subsidiary, ITSA Education Limited, which was formed in 2008 to provide funds in support of the activities carried on by this charity. Details of other related party transactions are shown in note 22 to the financial statements.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of IT Schools Africa for the purposes of company law) are responsible for preparing the Report of the Trustees 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 those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 13 December 2022 and signed on its behalf by:



M R Ratcliffe MBE - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
IT SCHOOLS AFRICA**

Independent examiner's report to the trustees of IT Schools Africa ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2022.

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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FCA which is one of the listed bodies.

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.



Roger F Downes
FCA
Andorran Limited
6 Manor Park Business Centre
Mackenzie Way
Cheltenham
Gloucestershire
GL51 9TX

13 December 2022

IT SCHOOLS AFRICA

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2022

	Notes	Unrestricted fund £	Restricted funds £	31.5.22 Total funds £	31.5.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	201,499	138,477	339,976	294,870
Charitable activities					
Charitable		-	-	-	2,303
Other trading activities	3	100,889	-	100,889	83,636
Investment income	4	825	-	825	4,350
Total		<u>303,213</u>	<u>138,477</u>	<u>441,690</u>	<u>385,159</u>
EXPENDITURE ON					
Raising funds	6	16,499	4,800	21,299	16,158
Charitable activities					
Charitable	7	<u>253,763</u>	<u>219,068</u>	<u>472,831</u>	<u>260,063</u>
Total		<u>270,262</u>	<u>223,868</u>	<u>494,130</u>	<u>276,221</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	20	<u>32,951</u> <u>(5,990)</u>	<u>(85,391)</u> <u>5,990</u>	<u>(52,440)</u> <u>-</u>	<u>108,938</u> <u>-</u>
Net movement in funds		<u>26,961</u>	<u>(79,401)</u>	<u>(52,440)</u>	<u>108,938</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>194,059</u>	<u>124,623</u>	<u>318,682</u>	<u>209,744</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>221,020</u></u>	<u><u>45,222</u></u>	<u><u>266,242</u></u>	<u><u>318,682</u></u>

The notes form part of these financial statements

IT SCHOOLS AFRICA
STATEMENT OF FINANCIAL POSITION
31 MAY 2022

	Notes	Unrestricted fund £	Restricted funds £	31.5.22 Total funds £	31.5.21 Total funds £
FIXED ASSETS					
Investments	15	1	-	1	1
CURRENT ASSETS					
Debtors	16	278,173	32,758	310,931	303,890
Cash at bank and in hand		1,160	12,464	13,624	84,755
		<u>279,333</u>	<u>45,222</u>	<u>324,555</u>	<u>388,645</u>
CREDITORS					
Amounts falling due within one year	17	(28,314)	-	(28,314)	(29,964)
		<u>251,019</u>	<u>45,222</u>	<u>296,241</u>	<u>358,681</u>
NET CURRENT ASSETS					
		<u>251,020</u>	<u>45,222</u>	<u>296,242</u>	<u>358,682</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>251,020</u>	<u>45,222</u>	<u>296,242</u>	<u>358,682</u>
CREDITORS					
Amounts falling due after more than one year	18	(30,000)	-	(30,000)	(40,000)
		<u>221,020</u>	<u>45,222</u>	<u>266,242</u>	<u>318,682</u>
NET ASSETS					
		<u>221,020</u>	<u>45,222</u>	<u>266,242</u>	<u>318,682</u>
FUNDS	20				
Unrestricted funds				221,020	194,059
Restricted funds				45,222	124,623
TOTAL FUNDS				<u>266,242</u>	<u>318,682</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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.

IT SCHOOLS AFRICA

STATEMENT OF FINANCIAL POSITION - continued
31 MAY 2022

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 13 December 2022 and were signed on its behalf by:

A handwritten signature in blue ink, appearing to read 'M R Ratcliffe', with a stylized flourish at the end.

M R Ratcliffe MBE - Trustee

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2022**

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, with the exception of investments which are included at market value.

Due to various positive actions that have taken place during the last two years as a result of the COVID 19 pandemic, the charity is in a financially stable position at the end of the year. All liabilities continue to be settled as and when due and debtors collectable in the normal course of business. The Trustees remain confident despite uncertainties with the current economic climate, that the financial performance for the next year is secure and that the charity will continue to operate on a going concern basis. Accordingly the financial statements have been prepared on that basis.

Preparation of consolidated financial statements

The financial statements contain information about IT Schools Africa as an individual company and do not contain consolidated financial information as the parent of a group. The charity is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

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.

Fixtures and fittings	- 20% on cost
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Taxation

The charity is exempt from corporation tax on its charitable activities. It is not, however, exempt from VAT and irrecoverable VAT is included in the cost of those items to which it relates.

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.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2022

1. ACCOUNTING POLICIES - continued**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	31.5.22	31.5.21
	£	£
Donations	300,809	294,870
Grants	39,167	-
	<u>339,976</u>	<u>294,870</u>

Major donors

	£
Westcroft Trust	85,000
National Lottery Reaching Communities	39,167
BEIT Trust	35,000
GCC Coronavirus Prevention Fund	20,000
Henry Smith's Charity	10,000
Thriving Communities GCC	10,000
Big Give Christmas Challenge	8,212
Educational and General CT	7,000
Cadbury Trust (Edward)	5,000
MJB Charitable Trust	5,000
Scott (Eredine) Charitable Trust	5,000
Tabhair Charitable Trust	5,000
Donations less than £5,000	105,597

Grants received, included in the above, are as follows:

	31.5.22	31.5.21
	£	£
National Lottery	39,167	-
	<u>39,167</u>	<u>-</u>

3. OTHER TRADING ACTIVITIES

	31.5.22	31.5.21
	£	£
Dividend from trading subsidiary	2,507	83,636
Costs funded by subsidiary	98,382	-
	<u>100,889</u>	<u>83,636</u>

IT SCHOOLS AFRICA

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2022

4. INVESTMENT INCOME			
		31.5.22	31.5.21
		£	£
Rents received		825	4,350
		<u> </u>	<u> </u>
5. INCOME FROM CHARITABLE ACTIVITIES			
		31.5.22	31.5.21
		£	£
Government grants	Activity Charitable	-	2,303
		<u> </u>	<u> </u>
6. RAISING FUNDS			
Raising donations and legacies			
		31.5.22	31.5.21
		£	£
Fundraising costs		21,299	16,158
		<u> </u>	<u> </u>
7. CHARITABLE ACTIVITIES COSTS			
	Direct Costs (see note 8)	Support costs (see note 9)	Totals
	£	£	£
Charitable	470,321	2,510	472,831
	<u> </u>	<u> </u>	<u> </u>
8. DIRECT COSTS OF CHARITABLE ACTIVITIES			
		31.5.22	31.5.21
		£	£
Staff costs		202,329	170,692
Rates and water		6,516	5,807
Insurance		5,118	5,135
Light and heat		8,982	9,637
Telephone		1,750	1,931
Postage and stationery		1,092	364
Sundries		1,916	1,767
Carriage		12,983	12,009
Repairs and renewals		198	53
Computer costs		10,913	8,195
Rent		32,650	19,199
Maintenance		1,938	3,748
Travelling and subsistence		547	56
Digibus project costs		151,536	9,366
Professional fees		4,000	743
Bank charges		205	300
Service charges		7,892	8,627
Teacher Training Project costs		19,756	-
Depreciation		-	714
		<u> </u>	<u> </u>
		470,321	258,343
		<u> </u>	<u> </u>

IT SCHOOLS AFRICA

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MAY 2022

9. SUPPORT COSTS

	Finance	Governance	Totals
	£	costs	£
Charitable	1,134	1,376	2,510

Support costs, included in the above, are as follows:

	31.5.22	31.5.21
	Charitable	Total
	£	activities
	£	£
Interest payable and similar charges	1,134	-
Accountancy and legal fees	1,376	1,720
	<u>2,510</u>	<u>1,720</u>

10. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.5.22	31.5.21
	£	£
Depreciation - owned assets	-	714

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2022 nor for the year ended 31 May 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2022 nor for the year ended 31 May 2021.

12. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.5.22	31.5.21
	9	8
Charitable activities	<u>9</u>	<u>8</u>

No employees received emoluments in excess of £60,000.

IT SCHOOLS AFRICA

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2022

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	60,913	233,957	294,870
Charitable activities			
Charitable	2,303	-	2,303
Other trading activities	83,636	-	83,636
Investment income	4,350	-	4,350
Total	<u>151,202</u>	<u>233,957</u>	<u>385,159</u>
EXPENDITURE ON			
Raising funds	16,158	-	16,158
Charitable activities			
Charitable	250,697	9,366	260,063
Total	<u>266,855</u>	<u>9,366</u>	<u>276,221</u>
NET INCOME/(EXPENDITURE)	(115,653)	224,591	108,938
Transfers between funds	147,084	(147,084)	-
Net movement in funds	31,431	77,507	108,938
RECONCILIATION OF FUNDS			
Total funds brought forward	162,628	47,116	209,744
TOTAL FUNDS CARRIED FORWARD	<u>194,059</u>	<u>124,623</u>	<u>318,682</u>

14. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 June 2021 and 31 May 2022	<u>9,278</u>
DEPRECIATION	
At 1 June 2021 and 31 May 2022	<u>9,278</u>
NET BOOK VALUE	
At 31 May 2022	<u>-</u>
At 31 May 2021	<u>-</u>

IT SCHOOLS AFRICA

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MAY 2022

15. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 June 2021 and 31 May 2022	1
NET BOOK VALUE	
At 31 May 2022	1
At 31 May 2021	1

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

ITSA Education Limited

Registered office: Wolseley House, Oriel Road, Cheltenham, Gloucestershire, GL50 1TH

Nature of business: IT Training & Education

Class of share:	%
Ordinary	holding 100

During the year profits were paid up to the Charity by way of dividend under deed of covenant from its trading subsidiary, ITSA Education Limited, of £2,507 (2021: £83,636).

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.22	31.5.21
	£	£
Due from subsidiary	306,141	297,594
Prepayments and accrued income	4,790	6,296
	<u>310,931</u>	<u>303,890</u>

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.22	31.5.21
	£	£
Bank loans and overdrafts (see note 19)	10,000	10,000
Trade creditors	3,448	8,360
Social security and other taxes	2,637	1,582
Other creditors	3,547	2,425
Accruals and deferred income	8,682	7,597
	<u>28,314</u>	<u>29,964</u>

IT SCHOOLS AFRICA

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2022

18. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.5.22	31.5.21
	£	£
Bank loans (see note 19)	<u>30,000</u>	<u>40,000</u>

19. LOANS

An analysis of the maturity of loans is given below:

	31.5.22	31.5.21
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>10,000</u>	<u>10,000</u>
Amounts falling between one and two years:		
Bank loans	<u>20,000</u>	<u>20,000</u>
Amounts falling due between two and five years:		
Bank loans	<u>10,000</u>	<u>20,000</u>

20. MOVEMENT IN FUNDS

	At 1.6.21	Net movement in funds	Transfers between funds	At 31.5.22
	£	£	£	£
Unrestricted funds				
General fund	194,059	32,951	(5,990)	221,020
Restricted funds				
Beit Trust	25,824	(5,280)	-	20,544
IT Teacher Training	17,180	(14,176)	-	3,004
Van	5,000	(5,000)	-	-
Digibus Digital Mobile Lab	76,619	(82,609)	5,990	-
Big Give Christmas Challenge	-	13,374	-	13,374
Entrepreneurial skills Malawi	-	8,300	-	8,300
	<u>124,623</u>	<u>(85,391)</u>	<u>5,990</u>	<u>45,222</u>
TOTAL FUNDS	<u>318,682</u>	<u>(52,440)</u>	<u>-</u>	<u>266,242</u>

IT SCHOOLS AFRICA

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MAY 2022

20. 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	303,213	(270,262)	32,951
Restricted funds			
Beit Trust	35,000	(40,280)	(5,280)
IT Teacher Training	5,580	(19,756)	(14,176)
Van	-	(5,000)	(5,000)
Digibus Digital Mobile Lab	68,927	(151,536)	(82,609)
Big Give Christmas Challenge	20,670	(7,296)	13,374
Entrepreneurial skills Malawi	8,300	-	8,300
	<u>138,477</u>	<u>(223,868)</u>	<u>(85,391)</u>
TOTAL FUNDS	<u>441,690</u>	<u>(494,130)</u>	<u>(52,440)</u>

Comparatives for movement in funds

	At 1.6.20 £	Net movement in funds £	Transfers between funds £	At 31.5.21 £
Unrestricted funds				
General fund	162,628	(115,653)	147,084	194,059
Restricted funds				
Beit Trust	26,445	35,000	(35,621)	25,824
Malawi Programme	700	-	(700)	-
IT Teacher Training	2,000	6,750	8,430	17,180
Surplus Funds	8,721	5,000	(13,721)	-
Tithandizane Youth	5,250	-	(5,250)	-
Van	4,000	1,000	-	5,000
Tech Connect	-	18,000	(18,000)	-
Digibus Digital Mobile Lab	-	76,619	-	76,619
Zambia 'Buy One Get One' scheme	-	12,150	(12,150)	-
Big Give Christmas Challenge	-	15,000	(15,000)	-
Zambia Desks for Schools	-	1,700	(1,700)	-
National Lottery Community Fund	-	25,082	(25,082)	-
Entrepreneurial skills Malawi	-	4,000	(4,000)	-
Covid Prevention Malawi	-	24,290	(24,290)	-
	<u>47,116</u>	<u>224,591</u>	<u>(147,084)</u>	<u>124,623</u>
TOTAL FUNDS	<u>209,744</u>	<u>108,938</u>	<u>-</u>	<u>318,682</u>

IT SCHOOLS AFRICA

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MAY 2022

20. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	151,202	(266,855)	(115,653)
Restricted funds			
Beit Trust	35,000	-	35,000
IT Teacher Training	6,750	-	6,750
Surplus Funds	5,000	-	5,000
Van	1,000	-	1,000
Tech Connect	18,000	-	18,000
Digibus Digital Mobile Lab	85,985	(9,366)	76,619
Zambia 'Buy One Get One' scheme	12,150	-	12,150
Big Give Christmas Challenge	15,000	-	15,000
Zambia Desks for Schools	1,700	-	1,700
National Lottery Community Fund	25,082	-	25,082
Entrepreneurial skills Malawi	4,000	-	4,000
Covid Prevention Malawi	24,290	-	24,290
	<u>233,957</u>	<u>(9,366)</u>	<u>224,591</u>
TOTAL FUNDS	<u>385,159</u>	<u>(276,221)</u>	<u>108,938</u>

Beit Trust

Generously provide specific funding for transport and related costs to ship IT equipment from Cheltenham to the various African country programmes.

Malawi Programme

The objective of the project is to provide facilities to low income schools in Malawi.

IT Teacher Training

Provision of ICT training courses for teachers and school leaders in Zambia, delivered by ITSA's in-country partners, to improve digital education in schools.

Surplus Funds

This fund represents monies not spent out of restricted grants and donations where the donor has allowed the charity to retain surplus funds for other projects.

Tithandizane Youth

We received insufficient funds to implement the project in 2020, during the Covid pandemic. Subsequently, we reallocated the funds to a project developed to support students gaining practical skills during and after the pandemic, the Entrepreneurial Skills Programme in Malawi.

Van

To provide a second-hand van for use by the charity. This campaign was temporarily suspended due to Coronavirus but we are continuing to fundraise for a new vehicle.

Tech Connect

Our local outreach project in Gloucestershire where we provide good quality refurbished IT equipment and technical support to local organisations, community centres, job clubs, schools, refugee groups, coding and youth clubs all supporting marginalised and disabled groups and recruit, train and manage a cohort of Digital Champions to assist individuals with their digital skills.

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2022**

20. MOVEMENT IN FUNDS - continued**Digibus Digital Mobile Lab**

This is our most recent and innovative project - a 'mobile digital lab' in a converted double decker bus that tours Gloucestershire and surrounding counties to improve digital inclusion. We want to help reduce the digital divide by improving digital skills, access to online services and connecting rural and remote communities.

Zambia 'Buy One Get One' scheme

Set up to encourage more schools, especially those in the more disadvantaged, rural areas of Zambia, to invest in IT equipment. The computers give pupils, teachers and the wider community access to basic IT skills and information access.

Big Give Christmas Challenge 2020

Participation in the annual Big Give Christmas Challenge enabled ITSA to raise funds towards its IT Teacher Training Programme for teachers and school leaders in Zambia.

Zambia Desks for Schools

This was a one-off project to provide 20 two seater desks and 10 chairs at Prince Takamdo Primary School in Zambia, to support social distanced learning during Covid.

National Lottery Community Fund - Coronavirus Community Support Fund

Funding from the Government in response to the disruption caused by the coronavirus pandemic, under their priority 'the development of digital, data and technology capabilities'. This funding enabled the charity to get back on its feet following the national lockdowns and to resume its normal activities and continue its UK Community Programme and develop our new TECH Connect Community initiative.

Entrepreneurial Skills Malawi

The objective of the project is for students to gain vocational and entrepreneurial skills with the aim of improving their future livelihoods.

Covid Prevention Malawi

As the coronavirus pandemic continued to impact schools and threaten the education of students in Malawi, through our digital education network of 25 schools and educational centres we delivered face shields, cleaning products to schools and provided boreholes to those most in need in order to help prevent the spread of Covid-19 and keep the schools open.

Transfers between funds

Transfers are made between restricted and unrestricted funds at the end of every accounting period in cases where:

- i) the activity of the restricted fund has come to an end and there is an unspent balance that is not repayable to the funder(s), when the surplus is transferred to unrestricted funds; or
- ii) the restricted fund has come to an end and there is no prospect of a surplus in a later period, when the deficit is eliminated by transfer from unrestricted funds.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2022

21. CONTINGENT LIABILITIES

Various funders retain the right to claw back grants should the use of the funds not be in accordance with the terms of the grant. In the opinion of the trustees no such liability exists at the year end.

22. RELATED PARTY DISCLOSURES

ITSA Education Limited

Subsidiary company

During the year profits were paid up to the Charity by way of dividend under deed of covenant from its trading subsidiary, ITSA Education Limited, of £2,507 (2021: £83,636) and £98,382 of Digibus project costs were incurred in and funded by the subsidiary company. At the year end £306,141 (2021: £297,594) was due from the subsidiary.

M R Ratcliffe Consultants Limited

Related by reason of some common directors

In the previous year the related party charged IT Schools Africa rent for using two of its leased properties; this was charged at 50% of the market value. The related party charges service costs and other expenses to IT Schools Africa; this is at 100% of the value. The rent and expenses charged in the year were £31,074 (2021: £33,255).

M R Ratcliffe Consultants Retirement Benefit Scheme

Related by reason of some common Trustees

The related party charges IT Schools Africa rent for using two of its properties; this is charged at 50% of the market value. The related party also charges service costs and other expenses to IT Schools Africa; this is at 100% of the value. The rent and expenses charged in the year were £8,137 (2021: £6,545).

M R Ratcliffe MBE

Trustee

The related party charges IT Schools Africa rent for using two of his properties; this is charged at market value. The rent charged in the year was £10,725 (2021: £nil).