

BUILD PARTNERS

England & Wales · Charity number 1153715

Details

Other names	BUILD PARTNERSHIP
Status	Registered
Legal form	CIO
Registered	2013-09-06
Register	View on the Charity Commission register

Contact

Address	10 The Firs Bath BA2 5ED
Phone	01225833850
Website	buildpartners.org

Activities

Objects: THE ADVANCEMENT OF THE CHRISTIAN RELIGION FOR THE PUBLIC BENEFIT IN AFRICA, ASIA AND LATIN AMERICA PRIMARILY BUT NOT EXCLUSIVELY THROUGH SUPPORTING GRASS ROOTS CHURCH LEADERSHIP EDUCATION AND DEVELOPMENT IN THE AREAS OF BIBLICAL STUDIES, PRACTICAL THEOLOGY, COUNSELLING, COMMUNICATION AND COMMUNITY DEVELOPMENT.

Activities: Strengthening the BUILD training network. (BUILD stands for 'Biblical Understanding for In-service Leadership Development'.) BUILD is a locally grown, grassroots church leadership training initiative of the Church of Uganda, which has spread to neighbouring Anglican provinces and further afield. We actively encourage and support that growth and development with small grants, expertise and visits.

Classification

- **How:** Makes Grants To Organisations, Provides Human Resources, Other Charitable Activities
- **What:** Education/training, Religious Activities
- **Who:** Other Defined Groups

Geography

- **Area of benefit:** OVERSEAS
- Kenya
- Tanzania
- Uganda

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£113,386	£106,245	-	-
2024-12-31	£115,802	£105,891	-	-
2023-12-31	£126,407	£115,147	-	-
2022-12-31	£107,619	£92,858	-	-
2021-12-31	£22,266	£25,469	-	-

Trustees

Name	Role	Appointed
REVD DR PETER ACKROYD	Chair	2015-12-12
ANDREW JAMES DAVISSON		2013-05-28
Rev Andrew Symes		2013-05-28
Rev Glenn Nesbitt		2019-06-07
Rev Richard Jeremy Guy Hovil		2013-05-28

BUILD PARTNERS

England & Wales - Charity number 1153715

Accounts

**BUILD PARTNERS
FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2025**

Charity Number: 1153715

**BUILD PARTNERS
FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2025**

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BUILD PARTNERS
REFERENCE AND ADMINISTRATIVE INFORMATION
YEAR ENDED 31 DECEMBER 2025

Trustees

Trustees are appointed by the board of trustees, as long as the number does not rise above a maximum of twelve. They also have power to remove any trustee, provided the number of trustees does not fall below a minimum of three.

The following were trustees who served during and since the year-end:

Chairperson	P Ackroyd
Treasurer	A Davisson
Secretary	A Symes
Others	G Nesbitt
	J Hovil

J Hovil acts as Executive Trustee, conducting much of the business of the charity.

Principal address

10 The Firs, Bath BA2 5ED

Independent Examiner

Joshua Kingston, BSc (Hons) FCA, Burton Sweet Limited, The Clock Tower, 5 Farleigh Court, Old Weston Road, Flax Bourton, Bristol BS48 1UR

Bankers

Barclays Bank PLC, 4 - 5 Southgate Street, Bath BA1 1AQ

BUILD PARTNERS
TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 DECEMBER 2025

The trustees present their report and the independently examined financial statements of the Charity for the year ended 31 December 2025.

Legal status

BUILD Partners is formed under a Constitution dated 9 May 2013. It is a registered charity and takes the legal form of a Charitable Incorporated Organisation, whose only voting members are its trustees.

Object of the Charity

The sole object of the Charity is, "The advancement of the Christian religion for the public benefit in Africa, Asia and Latin America primarily but not exclusively through supporting church leadership education and development at the grassroots in the areas of biblical studies, practical theology, counselling, communication and community development."

Charitable activities

In 2025 we continued to serve our object through the support of the BUILD initiative (Biblical Understanding for In-service Leadership Development), which is present primarily in East Africa.

Our efforts continue to focus on six areas of activity: (1) Contributing to the budgets of our training partners; (2) Connecting those partners with sources of support and resources, one another included; (3) Consulting in order to help with the development of partners' programmes; (4) Consolidating training resources alongside our partners; (5) Coordinating the wider network in partnership with key local leaders; (6) Co-training alongside local partners and trainers when and where possible.

Achievements

2025 was a productive year for BUILD Partners, with £96,677 spent on charitable activities in support for our church leadership development work. Goals set in the 2024 Financial Statements were met in full or in part or in unanticipated ways, together with additional achievements, as outlined below.

As planned we helped to register and launch a local support entity for BUILD in Kenya: BUILD Training Initiative, Kenya (BTIKe). Our Executive Trustee was in Kenya for a January planning meeting and returned in May for a residential board retreat, which we helped to organise and support. BTIKe are developing a local, online support platform for the work, and this played a key role in a new, more sustainable training-of-trainers programme at Carlile College, Nairobi.

In other areas, the work in Rwanda continued well with 600 local trainers reached through follow-on-training. There was also significant expansion of the Tanzanian work with a new centre hosting training. It was encouraging to visit Uganda and to witness the ongoing training of trainers from the north-east margins of the country, which has led to a renewal of leadership there. Similarly, a trip to Egypt consolidated relationships in the Province of Alexandria, which we work within in the Horn of Africa.

ACTEA (the Association of Christian Theological Education in Africa) is a pan-African theological education network that we have related to for some time. As hoped, and in order to enhance our visibility and accreditation, we secured a closer relationship with them through becoming Associate Members.

With these and other developments it was significant that we brought together key BUILD project leads from across the region for a year-end retreat in Uganda. There we reviewed the work and developed a draft protocol to guide our work and relationships under a more formal BUILD Training Network (BTN).

In the lead up to the retreat and in anticipation of the retirement of BUILD co-founder Canon Stephen Kewaza at the year-end, we helped pave the way for a process of transition in the leadership of BUILD in the Church of Uganda. That included a primarily qualitative external review of the work, which was both encouraging and insightful: recommendations were made for the work generally and for the next appointment specifically.

BUILD PARTNERS
TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 DECEMBER 2025

Our desire to increase human resource capacity in the UK took a major step forward. Michael Durant, who has visited the work in Kenya and is well qualified to grow the work, was selected as a mission partner by Crosslinks UK and will be seconded to BUILD Partners in 2026.

There was progress on the fundraising front with two new funding relationships bearing fruit.

Future plans

In 2026, in addition to providing varying degrees of support for existing projects we aim to: (1) Co-launch the newly established, formal BUILD Training Network; (2) Repurpose the BUILD training website to best serve the network; (3) Attend or support attendance at the 2026 General Assembly of ACTEA in Ethiopia; (4) Engage with and help guide the BUILD leadership transition in Uganda; (5) Help sign off on a new accreditation relationship in Kenya, with Africa International University; (6) Attend BUILD graduations in Tanzania and consult with the Anglican Church of Tanzania on the future of the work; (7) Explore the further development of work in North Africa, visiting if necessary; (8) Develop new funding relationships in the UK; (9) On-board Michael Durant as an Assistant Director for BUILD Partners in the UK.

Review of activities

The accounts to the year ended 31 December 2025 show a surplus of £7,141. The organisation continued to work within its object.

Investment powers and restrictions

The constitution places no restrictions on the investment powers of the trustees. However, internally, there has to be agreement over single expenditures of over £5,000.

Reserves policy

The policy for the unrestricted cash reserves not committed ('the free reserves') held by the Charity, continues to be for those reserves to be approximately £10,000. At this level the board of trustees feels that it would be able to continue the current activities of the Charity in the event of a significant drop in income. In such an event, it would be necessary to consider how the funding would be replaced or activities adjusted. At the year-end date the free reserves amounted to £36,405 (2024: £34,266), which exceeded the target.

Risk review

Internal risks are minimised by the efficient and effective running of the Charity, and regular monitoring and evaluation of operations at board meetings. Likewise external risks are periodically reviewed and managed by the board.

Public benefit

The public benefit of the trust's work is bound up with its objective, and in addition the Trustees have complied with their duty to have regard to the public benefit guidance issued by the Charity Commission.

Investment policy

The Charity continues to hold an instant access savings account and some funds were put on deposit to yield interest. Levels are monitored regularly and transfers made between accounts.

The trustees

The trustees who served during the year and up to the date of this report are set out on page 1.

BUILD PARTNERS
TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 DECEMBER 2025

Statement of trustees' responsibilities

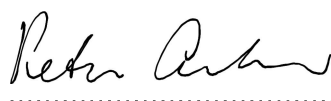
The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales 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 charity and of the income and expenditure of the charity 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 accounting 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 charity will continue in business.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed/constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the trustees



.....

Peter Ackroyd (Chair)

Approved by the trustees on: 3rd February 2026
.....

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

YEAR ENDED 31 DECEMBER 2025

Independent examiner's report to the trustees of BUILD Partners

I report to the trustees on my examination of the accounts of BUILD Partners (the Charity) for the year ended 31 December 2025.

Responsibilities and basis of report

As the charity trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Joshua Kingston

Joshua Kingston BSc (Hons) FCA

Burton Sweet Limited
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

Date 3rd February 2026

BUILD PARTNERS
RECEIPTS AND PAYMENTS ACCOUNT
YEAR ENDED 31 DECEMBER 2025

	General Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
RECEIPTS				
Donations	90,794	16,263	107,057	112,593
Gift Aid	6,152	-	6,152	3,138
Investment income	177	-	177	71
TOTAL RECEIPTS	97,123	16,263	113,386	115,802
PAYMENTS				
<i>Costs of charitable activities</i>				
Church Leadership Development	80,268	16,409	96,677	92,052
	80,268	16,409	96,677	92,052
<i>Support costs</i>				
Entertainment & Meetings	296	-	296	1,256
Office Costs	2,595	-	2,595	5,093
Travel	5,225	-	5,225	5,637
Cost of generating voluntary income	600	-	600	938
Independent Examiner's Fees	852	-	852	885
	9,568	-	9,568	13,809
Total Charitable Activities	89,836	16,409	106,245	105,861
TOTAL PAYMENTS	89,836	16,409	106,245	105,861
NET RECEIPTS/(PAYMENTS)	7,287	(146)	7,141	9,941

Included within Support Costs are payments totalling £1,088 (2024: £373.90) to Trustee Jeremy Hovil for travel and subsistence expenses.

Related party transactions

During the year two trustees (2024: two) made donations to the charity totalling £27,200 (2024: £17,100).

Rwanda Restricted Fund

This restricted fund reflected funds raised for a training project in Rwanda with our main implementation partner there.

BUILD PARTNERS
STATEMENT OF ASSETS AND LIABILITIES
YEAR ENDED 31 DECEMBER 2025

	2025 £	2025 £	2024 £	2024 £
Current assets				
Debtor		2,873		6,151
Cash and Bank Accounts		<u>56,292</u>		<u>49,151</u>
		<u>59,165</u>		<u>55,302</u>
Total Assets		<u><u>59,165</u></u>		<u><u>55,302</u></u>
Liabilities				
Independent examination fee accrual		876		852
Crosslinks fee YE 2025		1,846		-
		<u>2,722</u>		<u>852</u>
Total Liabilities		<u><u>2,722</u></u>		<u><u>852</u></u>
 CASH RESERVES				
General funds				
Brought forward	28,967		22,947	
Receipts/(payments) for the year	7,287		6,020	
		<u>36,254</u>		<u>28,967</u>
Total general funds cash reserve		<u><u>36,254</u></u>		<u><u>28,967</u></u>
Restricted Funds				
Brought forward	20,184		16,263	
Receipts/(payments) for the year	(146)		3,921	
		<u>20,038</u>		<u>20,184</u>
Total restricted funds cash reserve		<u><u>20,038</u></u>		<u><u>20,184</u></u>
 Total cash reserves		<u><u>56,292</u></u>		<u><u>49,151</u></u>

Approved by the trustees on 3rd February 2026 and signed on their behalf by



.....
Peter Ackroyd (Chair)

BUILD PARTNERS

England & Wales - Charity number 1153715

Accounts

**BUILD PARTNERS
FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2024**

Charity Number: 1153715

BUILD PARTNERS
FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2024

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YEAR ENDED 31 DECEMBER 2024

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Chairperson	P Ackroyd
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J Hovil acts as Executive Trustee, conducting much of the business of the charity.

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BUILD PARTNERS

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2024

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The sole object of the Charity is, "The advancement of the Christian religion for the public benefit in Africa, Asia and Latin America primarily but not exclusively through supporting church leadership education and development at the grassroots in the areas of biblical studies, practical theology, counselling, communication and community development."

Charitable activities

In 2024 we continued to serve our object through the support of the BUILD initiative (Biblical Understanding for In-service Leadership Development), which is primarily present in East Africa. Our efforts continue to focus on six areas of activity: (1) Contributing to the budgets of our training partners; (2) Connecting those partners with sources of support and resources, one another included; (3) Consulting in order to help with the development of partners' programmes; (4) Consolidating training resources alongside our partners; (5) Coordinating the wider network in partnership with key local leaders; (6) Co-training alongside local partners and trainers when and where possible.

Achievements

2024 was a strong and stable year for BUILD Partners, with significant grants in place for key projects, in addition to some unrestricted funds. This meant that £105,861 was spent on charitable activities in support for our church leadership development work.

Goals from our 2023 Financial Statements that were met included the expansion of the work in Tanzania in at least two key places. For example, a new centre came on board in March: Bunda Bible College in the Diocese of Mara serving that and other dioceses. The initial event there also drew in our Kenya coordinator, Canon Capt Benjamin Kibara, which enhanced collaboration with our wider work. The time included a service in St Stephen's Cathedral, Shinyanga to welcome three members of the BUILD team as honorary Canons – a badge of honour for BUILD. Canon Dr Jem Hovil, our Executive Trustee, represented the charity.

May saw the launch of the initiative to renew and grow the work in Rwanda through a 'training-of-master-trainers' event. That was organised with our implementing partner RDIS (Rural Development Inter-diocesan Service) and the dioceses it serves: Shyogwe, Butare, Kigeme, Cyangugu, Nyaruguru and the Missionary Diocese of Karongi. The event had an international flavour: coordinators from Uganda shared their experience and visitors from the Anglican Mission in Chad also attended, benefiting from the semi-Francophone environment. Again our Executive Trustee was present throughout.

Plans to "expand the work to West Africa" became 'expansion westwards' through the above: the Chadian trainers organised and delivered training back home in partnership with the Diocese of North Africa. A first training-of-trainers event took place in September after they translated materials into French, a new language for the training and a breakthrough for BUILD.

Our Kenyan coordinator, mentioned above, continued to lead the training of leaders at and from three main centres. Groundwork was laid for one of those, the Church Army College in Nairobi, Carlile College, to deliver the training as a formal Diploma in Bible, Theology and Leadership. That will be under our existing accreditation relationship with St Paul's University, Limuru, as we had envisaged, and an MOA was signed in November.

BUILD PARTNERS

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2024

Plans to begin a UK based Ministry Support Group to serve alongside the Trustees moved more slowly, although significant work was done conceptualising best approaches to capacity building here and putting out feelers for individuals. Positively, fundraising efforts in partnership with Crosslinks, UK meant that in April our Executive Trustee was to come onto their payroll, releasing more of his time to the charity, which he is now fully seconded to by them.

2024 has been tagged “strong and stable” above due in part to significant grants being in place for our work in Kenya, Tanzania and Rwanda. However, the final tranche for Kenya and Tanzania was received at the end of the year with no possibility of renewal due to the donor charity changing their geographical focus. Further, the Kenya and Tanzania funds had been provided on the basis of our attracting matched funding, which then absorbed significant unrestricted funds. That, coupled with the ongoing growth of the programme, meant we were facing a significant funding gap. As a result we spent significant time sourcing new streams of income. A significant new relationship with a UK charity led to a generous initial grant towards the work, and another new link provided a further useful sum. We also gave time to working with partners on approaches to local sustainability. More will need to be done in 2025 on this front if the work is to grow.

The year also ended on a high with the launch of a new BUILD training website designed to serve the network as a whole, rather than simply to showcase the charity’s work.

Future plans

In 2025, in addition to providing support for existing projects we aim to: (1) increase the human capacity of the charity at the UK end; (2) develop new funding relationships for both our core costs and our partner budget contributions; (3) help register and launch a local support entity for BUILD in Kenya; (4) witness the fruit of the renewed work in Rwanda through local follow-on-training; (5) expand the Tanzanian work to at least one new centre, Kowak Theological College, in Rorya Diocese; (6) secure a closer relationship with ACTEA (Association of Christian Theological Education in Africa) to serve our profile on the continent and, in some places, the accreditation of our programmes; (7) see the launch of a new, more sustainable formal training-of-trainers course at Carlile College, Nairobi; (8) bring together key BUILD project leads from across the region in order to develop a protocol for the work and for the relationships between programmes; (9) celebrate the work of BUILD co-founder Canon Stephen Kewaza in Uganda, who retires at the end of the year; (10) help initiate and shape a process of transition in the leadership of BUILD in the Church of Uganda due to that impending retirement.

Review of activities

The accounts to the year ended 31 December 2024 show a surplus of £9,941. The organisation continued to work within its object.

Investment powers and restrictions

The constitution places no restrictions on the investment powers of the trustees. However, internally, there has to be agreement over single expenditures of over £5,000.

Reserves policy

The policy for the unrestricted cash reserves not committed (“the free reserves”) held by the Charity, continues to be for those reserves to be approximately £10,000. At this level the board of trustees feels that it would be able to continue the current activities of the Charity in the event of a significant drop in income. In such an event, it would be necessary to consider how the funding would be replaced or activities adjusted. At the year-end date the free reserves amounted to £34,266 (2023: £25,253), which exceeded the target.

Risk review

Internal risks are minimised by the efficient and effective running of the Charity, and regular monitoring and evaluation of operations at board meetings. Likewise external risks are periodically reviewed and managed by the board.

BUILD PARTNERS
TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 DECEMBER 2024

Public benefit

The public benefit of the trust's work is bound up with its objective, and in addition the Trustees have complied with their duty to have regard to the public benefit guidance issued by the Charity Commission.

Investment policy

Higher levels of reserves meant that a new instant access savings account was opened in May 2024 and some funds were put on deposit to yield interest. Levels are regularly monitored and transfers now made between accounts.

The trustees

The trustees who served during the year and up to the date of this report are set out on page 1.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales 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 charity and of the income and expenditure of the charity 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 accounting 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 charity will continue in business.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed/constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the trustees

.....

Peter Ackroyd (Chair)

Approved by the trustees on:

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

YEAR ENDED 31 DECEMBER 2024

Independent examiner's report to the trustees of BUILD Partners

I report to the trustees on my examination of the accounts of BUILD Partners (the Charity) for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Joshua Kingston, BSc, ACA
Burton Sweet Limited
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

Date

BUILD PARTNERS
RECEIPTS AND PAYMENTS ACCOUNT
YEAR ENDED 31 DECEMBER 2024

	General Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
RECEIPTS				
Donations	96,330	16,263	112,593	119,773
Gift Aid	3,138	-	3,138	6,634
Investment income	71	-	71	-
TOTAL RECEIPTS	99,539	16,263	115,802	126,407
PAYMENTS				
<i>Costs of charitable activities</i>				
Church Leadership Development	79,710	12,342	92,052	103,081
	79,710	12,342	92,052	103,081
<i>Support costs</i>				
Entertainment & Meetings	1,256	-	1,256	1,199
Office Costs	5,093	-	5,093	2,558
Travel	5,637	-	5,637	6,281
Cost of generating voluntary income	938	-	938	1,200
Independent Examiner's Fees	885	-	885	828
	13,809	-	13,809	12,066
Total Charitable Activities	93,519	12,342	105,861	115,147
TOTAL PAYMENTS	93,519	12,342	105,861	115,147
NET RECEIPTS/(PAYMENTS)	6,020	3,921	9,941	11,260

Included within Office Costs are payments totalling £373.90 (2023: £3,943) to Trustee Jeremy Hovil for the purchase of office equipment and for travel and subsistence expenses.

During the year two trustees and related party (2023: one) made donations to the charity totalling £17,100 (2023: £4,484).

Rwanda Restricted Fund

This restricted fund reflected funds raised for a training project in Rwanda with our main implementation partner there.

BUILD PARTNERS
STATEMENT OF ASSETS AND LIABILITIES
YEAR ENDED 31 DECEMBER 2024

	2024	2024	2023	2023
	£	£	£	£
			RESTATED	RESTATED
Current assets				
Debtor		6,151		3,134
Cash and Bank Accounts		<u>49,151</u>		<u>39,210</u>
		<u>55,302</u>		<u>42,344</u>
Total Assets		<u><u>55,302</u></u>		<u><u>42,344</u></u>
Liabilities				
Independent examination fee accrual		852		828
Total Liabilities		<u><u>852</u></u>		<u><u>828</u></u>
 CASH RESERVES				
General funds				
Brought forward	22,947		27,950	
Receipts/(payments) for the year	6,020		(5,003)	
Total general funds cash reserve		<u><u>28,967</u></u>		<u><u>22,947</u></u>
Restricted Funds				
Brought forward	16,263		-	
Receipts/(payments) for the year	3,921		16,263	
Total restricted funds cash reserve		<u><u>20,184</u></u>		<u><u>16,263</u></u>
Total cash reserves		<u><u>49,151</u></u>		<u><u>39,210</u></u>

Approved by the trustees on and signed on their behalf by

.....
Peter Ackroyd (Chair)

BUILD PARTNERS

England & Wales - Charity number 1153715

Accounts

**BUILD PARTNERS
FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2023**

Charity Number: 1153715

**BUILD PARTNERS
FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2023**

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BUILD PARTNERS
REFERENCE AND ADMINISTRATIVE INFORMATION
YEAR ENDED 31 DECEMBER 2023

Trustees

Trustees are appointed by the board of trustees, as long as the number does not rise above a maximum of twelve. They also have power to remove any trustee, provided the number of trustees does not fall below a minimum of three.

The following were trustees who served during and since the year-end:

Chairperson	P Ackroyd
Treasurer	A Davisson
Secretary	A Symes
Others	G Nesbitt
	J Hovil

J Hovil acts as Executive Trustee, conducting much of the business of the charity.

Principal address

10 The Firs, Bath BA2 5ED

Independent Examiner

Joshua Kingston, BSc, ACA, Burton Sweet Limited, The Clock Tower, 5 Farleigh Court, Old Weston Road, Flax Bourton, Bristol BS48 1UR

Bankers

Barclays Bank PLC, 4 - 5 Southgate Street, Bath BA1 1AQ

BUILD PARTNERS
TRUSTEES ANNUAL REPORT
YEAR ENDED 31 DECEMBER 2023

The trustees present their report and the independently examined financial statements of the Charity for the year ended 31 December 2023.

Legal status

BUILD Partners is formed under a Constitution dated 9 May 2013. It is a registered charity and takes the legal form of a Charitable Incorporated Organisation, whose only voting members are its charity trustees.

Object of the Charity

The sole object of the Charity is, "The advancement of the Christian religion for the public benefit in Africa, Asia and Latin America primarily but not exclusively through supporting church leadership education and development at the grassroots in the areas of biblical studies, practical theology, counselling, communication and community development."

Charitable activities

In 2023 we served our object through the continued support of the BUILD programme (Biblical Understanding for In-service Leadership Development), which operates primarily in East Africa. Our support continues to focus on the activities previously reported in six areas: (1) *Contributing* to partner project budgets; (2) *Connecting* projects with other sources of support and resources, one another included; (3) *Consulting* in order to help serve the development of programmes; (4) *Consolidating* training resources alongside our partners; (5) *Coordinating* the wider network in partnership with key local leaders; (6) *Co-training* alongside BUILD trainers when and where possible.

Achievements

The year built on the post-pandemic recovery of 2022, which it exceeded in terms of both income and expenditure, with £115,147 provided in support for our church leadership development work and spent on charitable activities. That growth reflected continued development in the projects and portfolio we support.

Goals met for the year included strengthening the original BUILD programme, the Church of Uganda's. This was realised in part through the appointment of an Assistant Provincial BUILD Coordinator, Mr Daniel Mukiibi. (Daniel will support Canon Stephen Kewaza who is approaching retirement.) In addition a new training-of-trainers cohort began at Uganda Martyrs Seminary, where the course is now an integral part of the college programme. That new cohort is targeting hard to reach areas, with a strong representation from northern Uganda. Revd Canon Dr Jem Hovil, our Executive Trustee, spent time in Uganda facilitating these developments.

In Kenya our aim of securing a new source of accreditation culminated with a signing ceremony at St Paul's University (SPU), Limuru. SPU's Diploma Colleges department now recognises our training in the west of Kenya, which in turn opens up opportunities for growth through their network. The event followed participation in ACTEA's general assembly in Nairobi and in their consultation on scaling up pastor-training that followed. The focus was on connecting formal and non-formal programmes, something that BUILD has been championing for two decades. As a result ACTEA (the Association for Christian Theological Education in Africa) invited to BUILD to participate, present, and join the association. This opens up fresh, interdenominational networks across the continent. Our Executive Trustee was again present at these events, together with Kenyan BUILD representatives.

The Tanzanian training at the two Lake Zone centres also reached a joyful conclusion with graduations for 85 trained trainers now operating within two dioceses. Our Executive Trustee was a guest of honour, together with the Lake Zone BUILD Coordinator and the Anglican Church of Tanzania's Provincial Education Coordinator. Planning meetings for the expansion of the work followed those events.

In relation to the objectives set out in the 2022 report it was also noteworthy that we did indeed, "witness

BUILD PARTNERS
TRUSTEES ANNUAL REPORT
YEAR ENDED 31 DECEMBER 2023

the launch of a training of trainers' cohort at St Frumentius Anglican Theological College in Gambella, Ethiopia". That programme is developing strongly in that diocese and is beginning to spill over into neighbouring ones. Revd Sammy Atsali Mangu from Kenya continues to serve that work.

Finally, on the programme front, the increased income in 2023 in part reflects a new partnership with a UK church, with funds coming in for work that will begin in 2024. That partnership aims to renew and grow the work in Rwanda. The four dioceses we have partnered with there have birthed a fifth and incorporated a sixth, missionary diocese. This larger group is committed to growing their BUILD programme in a concerted effort from 2024 to 2026. Planning for that began in April while our Executive Trustee was in Rwanda for the global gathering of Gafcon in Kigali, before he travelled on to our partner dioceses.

On the home front we also met our objectives for the year by renewing our BUILD Partners website, developing a strategy for consolidation and growth, and strengthening our Safeguarding Policy.

Future plans

In 2024, in addition to supporting existing projects we aim to: (1) renew and grow the work in Rwanda; (2) expand the Tanzanian work into new dioceses from a new centre, Bunda Bible College; (3) establish a new recognised course at a Kenyan centre, in Nairobi; (4) expand the work to West Africa; (5) create a new local level edition of the BUILD training materials; (6) launch a new BUILD Training website; (7) begin a UK based Ministry Support Group to serve alongside the Trustees.

Review of activities

The accounts to the year ended 31 December 2023 show a surplus of £11,260. The organisation continued to work within its object.

Investment powers and restrictions

The constitution places no restrictions on the investment powers of the trustees. However, internally, there has to be agreement over single expenditures of over £5,000.

Reserves policy

The policy for the unrestricted cash reserves not committed ('the free reserves') held by the Charity, continues to be for those reserves to be approximately £10,000. At this level the board of trustees feels that it would be able to continue the current activities of the Charity in the event of a significant drop in income. In such an event, it would be necessary to consider how the funding would be replaced or activities adjusted. At the year-end date the free reserves amounted to £41,516 (2022: £27,122), which exceeded the target.

Risk review

Internal risks are minimised by the efficient and effective running of the Charity, and regular monitoring and evaluation of operations at board meetings. Likewise external risks are periodically reviewed and managed by the board.

Public benefit

The public benefit of the trust's work is bound up with its objective, and in addition the Trustees have complied with their duty to have regard to the public benefit guidance issued by the Charity Commission.

Investment policy

Low levels of reserves and a high rate of turnover means that funds were not put on deposit or invested. That may well remain the case but is something to revisit in 2024, particularly as interest rates are now significantly higher than those seen in recent years.

BUILD PARTNERS
TRUSTEES ANNUAL REPORT
YEAR ENDED 31 DECEMBER 2023

The trustees

The trustees who served during the year and up to the date of this report are set out on page 1.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales 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 charity and of the income and expenditure of the charity 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 accounting 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 charity will continue in business.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed/constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the trustees



Peter Ackroyd (Chair)

Approved by the trustees on: May 19 2024

BUILD PARTNERS
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
YEAR ENDED 31 DECEMBER 2023

Independent examiner's report to the trustees of BUILD Partners

I report to the trustees on my examination of the accounts of BUILD Partners (the Charity) for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Joshua Kingston, BSc, ACA
Burton Sweet Limited
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

Joshua Kingston

Date: May 19 2024

BUILD PARTNERS
RECEIPTS AND PAYMENTS ACCOUNT
YEAR ENDED 31 DECEMBER 2023

	General Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
RECEIPTS				
Donations	119,773	-	119,773	105,247
Gift Aid	6,634	-	6,634	2,372
Other income	-	-	-	-
TOTAL RECEIPTS	126,407	-	126,407	107,619
PAYMENTS				
<i>Costs of charitable activities</i>				
Church Leadership Development	103,081	-	103,081	80,547
	103,081	-	103,081	80,547
<i>Support costs</i>				
Entertainment & Meetings	1,199	-	1,199	1,119
Office Costs	2,558	-	2,558	1,837
Travel	6,281	-	6,281	7,907
Cost of generating voluntary income	1,200	-	1,200	380
Independent Examiner's Fees	828	-	828	1,068
	12,066	-	12,066	12,311
Total Charitable Activities	115,147	-	115,147	92,858
TOTAL PAYMENTS	115,147	-	115,147	92,858
NET RECEIPTS/(PAYMENTS)	11,260	-	11,260	14,761

Included within Office Costs are payments totalling £3,943 (2022: £267) to Trustee Jeremy Hovil for the purchase of office equipment and for travel and subsistence expenses.

During the year one trustee and related party (2022: two) made donations to the charity totalling £4,484 (2022: £19,130).

BUILD PARTNERS
STATEMENT OF ASSETS AND LIABILITIES
YEAR ENDED 31 DECEMBER 2023

	2023 £		2022 £
Current assets			
Debtor	3,134		-
Cash and Bank Accounts	<u>39,210</u>		<u>27,950</u>
	42,344		27,950
Total Assets	<u>42,344</u>		<u>27,950</u>
Liabilities			
Independent examination fee accrual	828		828
Total Liabilities	<u>828</u>		<u>828</u>
CASH RESERVES			
General funds			
Brought forward	27,950	13,189	
Net receipts/(payments) for the year	<u>11,260</u>	<u>14,761</u>	
	39,210		27,950
Total cash reserves	<u>39,210</u>		<u>27,950</u>

BUILD PARTNERS

England & Wales - Charity number 1153715

Accounts

**BUILD PARTNERS
FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2022**

Charity Number: 1153715

**BUILD PARTNERS
FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2022**

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BUILD PARTNERS

REFERENCE AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31 DECEMBER 2022

Trustees

Trustees are appointed by the board of trustees, as long as the number does not rise above a maximum of twelve. They also have power to remove any trustee, provided the number of trustees does not fall below a minimum of three.

The following were trustees who served during and since the year-end:

Chairperson	P Ackroyd
Treasurer	A Davisson
Secretary	A Symes
Others	G Nesbitt
	J Hovil

J Hovil acts as Executive Trustee, conducting much of the business of the charity.

Principal address

10 The Firs, Bath BA2 5ED

Independent Examiner

Joshua Kingston, BSc, ACA, Burton Sweet Limited, The Clock Tower, 5 Farleigh Court, Old Weston Road, Flax Bourton, Bristol BS48 1UR

Bankers

Barclays Bank PLC, 4 - 5 Southgate Street, Bath BA1 1AQ

BUILD PARTNERS
TRUSTEES ANNUAL REPORT
YEAR ENDED 31 DECEMBER 2022

The trustees present their report and the independently examined financial statements of the Charity for the year ended 31 December 2022.

Legal status

BUILD Partners is formed under a Constitution dated 9 May 2013. It is a registered charity and takes the legal form of a Charitable Incorporated Organisation, whose only voting members are its charity trustees.

Object of the Charity

The sole object of the Charity is, “The advancement of the Christian religion for the public benefit in Africa, Asia and Latin America primarily but not exclusively through supporting church leadership education and development at the grassroots in the areas of biblical studies, practical theology, counselling, communication and community development.”

Charitable activities

In 2022 we served our object through the continued support of the BUILD programme (Biblical Understanding for In-service Leadership Development), which operates primarily in East Africa. Our support continues to focus on the activities previously reported. However, the Trustees agreed to tease one of these apart to better reflect our grant-making, giving the following six: (1) *Contributing* to partner project budgets; (2) *Connecting* projects with other sources of support and resources, one another included; (3) *Consulting* in order to help serve the development of programmes; (4) *Consolidating* training resources alongside our partners; (5) *Coordinating* the wider network in partnership with key local leaders; (6) *Co-training* alongside BUILD trainers when and where possible.

Achievements

The year witnessed a step-wise opening up of East Africa post-pandemic. Our Executive Trustee, Revd Dr Jem Hovil, was able to visit projects again and experienced ever decreasing levels of friction in relation to testing, form-filling and mask-wearing. The increase in travel was indicative of an exceptional bounce-back in the work, indeed a leap forward. 2021 was marked out by detailed and in-depth preparation, 2022 was the year of that bearing fruit. New projects began, greater numbers of local leaders were trained, and there was an increase in human and other resource capacity on the ground. It also meant record income and expenditure for the Charity, due to a new funding partnership, with £107,619 provided in support for our church leadership development work as a whole.

In the Anglican Church of Tanzania prior planning bore fruit in an exceptional sequence of events. A consultation on training in their Lake Zone, which Jem Hovil participated in took place, followed by a ‘training-of-master-trainers’ event to build the faculty for two learning centres. That has led to ongoing training-of-trainers work at those centres, with both day-release and block-release programmes. And all this under a new ‘Lake Zone BUILD Coordinator’ Mrs Mercy Mungai, who has also been adopted by CMS Africa as a local partner.

Work in the Anglican Church of Kenya has also gone from strength to strength. A new ‘intensive’ approach to equipping existing theological students was launched at two colleges: Carlile College in Nairobi, and Bishop Hannington Institute in Mombasa. Rev Capt Benjamin Kibara has led those initiatives and he has drawn in new trainers into the team, and grown the capacity of his office through an office administrator. Jem Hovil had the privilege of witnessing some of that training first hand.

Jem was also able to travel on to Uganda for a graduation of BUILD trainers at Uganda Martyrs Seminary, Namugongo in April. This represented fresh capacity for the work and the fruit of work on accreditation. The cohort was the first with diplomas in Bible, Theology and Leadership recognised by Uganda’s National Council for Higher Education. This holds great promise for future cohorts and for the local sustainability of the programme.

BUILD PARTNERS
TRUSTEES ANNUAL REPORT
YEAR ENDED 31 DECEMBER 2022

Finally, it would be amiss not to mention that BUILD Partners has directly supported training of trainers in Kamango Diocese, in the Democratic Republic of Congo, despite the difficulties of internal displacement suffered there due to ongoing conflict. And the planned work in Ethiopia continues to gain momentum.

Future plans

In 2023, in addition to support for existing projects we aim to: (1) finalise a new source of accreditation in Kenya; (2) build the capacity of the work in the Church of Uganda, particularly at the Provincial Secretariat; (3) witness the launch of a training of trainers' cohort at St Frumentius Anglican Theological College in Gambella, Ethiopia, after a preparation period; (4) renew our BUILD Partners website and launch a new BUILD Training one; (5) develop a strategy for UK consolidation and growth; (6) strengthen our Safeguarding Policy.

Review of activities

The accounts to the year ended 31 December 2022 show a surplus of £14,761. The organisation continued to work within its object.

Investment powers and restrictions

The constitution places no restrictions on the investment powers of the trustees. However, internally, there has to be agreement over single expenditures of over £5,000.

Reserves policy

The policy for the unrestricted cash reserves not committed ('the free reserves') held by the Charity, continues to be for those reserves to be approximately £10,000. At this level the board of trustees feels that it would be able to continue the current activities of the Charity in the event of a significant drop in income. In such an event, it would be necessary to consider how the funding would be replaced or activities adjusted. At the year-end date the free reserves amounted to £27,950, which exceeded the target.

Risk review

Internal risks are minimised by the efficient and effective running of the Charity, and regular monitoring and evaluation of operations at board meetings. Likewise external risks are periodically reviewed and managed by the board.

Public benefit

The public benefit of the trust's work is bound up with its objective, and in addition the Trustees have complied with their duty to have regard to the public benefit guidance issued by the Charity Commission.

Investment policy

The current low levels of both interest rates and of reserves means that assets are not put on deposit or invested. It is envisaged that this will remain the case unless the Charity experiences a significant increase in funding and/or change in economic climate.

The trustees

The trustees who served during the year and up to the date of this report are set out on page 1.

BUILD PARTNERS
TRUSTEES ANNUAL REPORT
YEAR ENDED 31 DECEMBER 2022

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales 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 charity and of the income and expenditure of the charity 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 accounting 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 charity will continue in business.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed/constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the trustees

Peter Ackroyd

.....

Peter Ackroyd (Chair)

Approved by the trustees on: 05 May 2023

BUILD PARTNERS
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
YEAR ENDED 31 DECEMBER 2022

Independent examiner's report to the trustees of BUILD Partners

I report to the trustees on my examination of the accounts of BUILD Partners (the Charity) for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Joshua Kingston

Joshua Kingston, BSc, ACA
Burton Sweet Limited
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

Date: 05 May 2023
.....

BUILD PARTNERS
RECEIPTS AND PAYMENTS ACCOUNT
YEAR ENDED 31 DECEMBER 2022

	General Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
RECEIPTS				
Donations	105,247	-	105,247	22,066
Gift Aid	2,372	-	2,372	-
Other income	-	-	-	200
TOTAL RECEIPTS	107,619	-	107,619	22,266
PAYMENTS				
<i>Costs of charitable activities</i>				
Church Leadership Development	80,547	-	80,547	22,977
	80,547	-	80,547	22,977
<i>Support costs</i>				
Entertainment & Meetings	1,119	-	1,119	66
Office Costs	1,837	-	1,837	1,488
Travel	7,907	-	7,907	-
Cost of generating voluntary income	380	-	380	-
Independent Examiner's Fees	1,068	-	1,068	938
	12,311	-	12,311	2,492
Total Charitable Activities	92,858	-	92,858	25,469
TOTAL PAYMENTS	92,858	-	92,858	25,469
NET RECEIPTS/(PAYMENTS)	14,761	-	14,761	(3,203)

Included within Office Costs are payments totalling £267 (2021: £Nil) to Trustee Jeremy Hovil for the purchase of office equipment and the payment of office subscriptions.

During the year 2 trustees and related party (2021: one) made donations to the charity totalling £19,130 (2021: £1,300).

BUILD PARTNERS
STATEMENT OF ASSETS AND LIABILITIES
YEAR ENDED 31 DECEMBER 2022

	2022 £		2021 £
Cash funds			
Cash and Bank Accounts	<u>27,950</u>		<u>13,189</u>
	27,950		13,189
Total Assets	<u><u>27,950</u></u>		<u><u>13,189</u></u>
Liabilities			
Independent examination fee accrual	<u>828</u>		<u>768</u>
Total Liabilities	<u><u>828</u></u>		<u><u>768</u></u>
CASH RESERVES			
General funds			
Brought forward	13,189	16,392	
Net receipts/(payments) for the year	<u>14,761</u>	<u>(3,203)</u>	
	27,950		13,189
Total cash reserves	<u><u>27,950</u></u>		<u><u>13,189</u></u>

BUILD PARTNERS

England & Wales - Charity number 1153715

Accounts

**BUILD PARTNERS
FINANCIAL STATEMENTS
31 DECEMBER 2021**

Charity Number: 1153715

BUILD PARTNERS

FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2021

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BUILD PARTNERS

REFERENCE AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31 DECEMBER 2021

Trustees

Trustees are appointed by the board of trustees, as long as the number does not rise above a maximum of twelve. They also have power to remove any trustee, provided the number of trustees does not fall below a minimum of three.

The following were trustees who served during and since the year-end (with their current term of service):

Chairperson	P Ackroyd	(December 2018 to December 2021)
Treasurer	A Davisson	(June 2019 to June 2022)
Secretary	A Symes	(May 2018 to June 2021 but willing to continue as per minutes of 3 March 2021)
Others	G Nesbitt	(June 2019 to Dec 2022)
	J Hovil	(June 2020 to June 2023)

J Hovil acts as Executive Trustee, conducting much of the business of the charity.

Principal Address

10 The Firs, Bath BA2 5ED

Independent Examiner

Joshua Kingston BSc ACA, Burton Sweet Limited, Chartered Accountants, The Clock Tower, Farleigh Court, Old Weston Road, Flax Bourton, Bristol BS48 1UR.

Bankers

Barclays Bank PLC, 4 - 5 Southgate Street, Bath BA1 1AQ

BUILD PARTNERS

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2021

The trustees present their report and the independently examined financial statements of the Charity for the year ended 31 December 2021.

Legal status

BUILD Partners is formed under a Constitution dated 9 May 2013. It is a registered charity, with charity number 1153715 and takes the legal form of a Charitable Incorporated Organisation, whose only voting members are its charity trustees.

Object of the Charity

The sole object of the Charity is, "The advancement of the Christian religion for the public benefit in Africa, Asia and Latin America primarily but not exclusively through supporting church leadership education and development at the grassroots in the areas of biblical studies, practical theology, counselling, communication and community development."

Charitable activities

In 2021 we served the object above through continuing to support the BUILD (Biblical Understanding for In-service Leadership Development) training programme, which operates primarily in East and Central Africa. Our support continues to focus on the four main activities listed in previous statements, but with a fifth added for clarity of purpose, consulting, reordered as follows: (1) connecting projects with potential sources of support; (2) consulting to serve project development; (3) consolidating training resources with our partners; (4) coordinating training events and the network; (5) co-training alongside local BUILD leaders as we visit initiatives in situ. This activity continued to be suspended in 2021 due to COVID-19, see below, but the plans are to restart travel in 2022.

Coronavirus (COVID-19)

This report was prepared post-pandemic, although not post-Covid in that travel and other activities continue to experience Covid related friction in various ways. East Africa is in recovery mode, but opportunities are now opening up.

Achievements

Freer travel in the region enabled a preparatory phase for work in Gambella Diocese, Ethiopia. A BUILD representative from the Anglican Church of Kenya (ACK), Revd Samuel Mangu, travelled there on a reconnaissance mission mid-year, arranged and supported by BUILD Partners. Other achievements include the fact that in 2021 we provided £22,977 of support for our church leadership development work as a whole. We continued to support our Kenyan coordinator, Revd Capt Benjamin Kibara, helping him complete the requirements for his Master's programme in Organisational Leadership and working closely with him in developing partnerships to serve the work. Those included an MOU with the Kenya based mission agency CMS Africa who have adopted him as a local partner, and with Carlile College, Nairobi, where BUILD ACK will be domiciled as a programme and with whom we will co-train leaders from 2022. That, together with our continued partnership with the Anglican Church of Tanzania (ACT), mentioned in last year's report, offers strong opportunities for fresh work in 2022. Other partnerships continue in Rwanda and Congo, for instance, and training has continued in various places, not least at the AICMAR centre in Kenya which we continue to have strong and productive links with (African Institute for Contemporary Mission and Research).

BUILD PARTNERS

TRUSTEES ANNUAL REPORT (*continued*)

YEAR ENDED 31 DECEMBER 2021

Future plans

In 2022 we hope to start new phases of training in both the ACK and the ACT, with travel to Tanzania and Kenya early in the year, and we will fundraise for those opportunities. We aim to build on the exploratory work in Ethiopia with continued visits there by Revd Mangu, and to grow that initiative (which is fully funded until the end of 2025). We also hope to visit Uganda again for the first time since 2019 in order to attend an in-person graduation of BUILD students, and to renew relationships and plans for the work there.

Review of activities

The accounts to the year ended 31 December 2021 show a deficit of £3,203. The organisation continued to work within its objects.

Investment powers and restrictions

The constitution places no restrictions on the investment powers of the trustees. However, internally, there has to be agreement over single expenditures of over £5,000.

Reserves policy

The policy for the unrestricted cash reserves not committed ('the free reserves') held by the Charity, continues to be for those reserves to be approximately £10,000. At this level the board of trustees feels that it would be able to continue the current activities of the Charity in the event of a significant drop in income. In such an event, it would be necessary to consider how the funding would be replaced or activities adjusted. At the year-end date the free reserves amounted to £13,189, which exceeded the target.

Risk review

Internal risks are minimised by the efficient and effective running of the Charity, and regular monitoring and evaluation of operations at board meetings. Likewise external risks are periodically reviewed and managed by the board.

Public benefit

The public benefit of the trust's work is bound up with its objective, and in addition the Trustees have complied with their duty to have regard to the public benefit guidance issued by the Charity Commission.

Investment policy

The current low levels of both interest rates and of reserves means that assets are not put on deposit or invested. It is envisaged that this will remain the case unless the Charity experiences a significant increase in funding and/or change in economic climate.

BUILD PARTNERS

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 DECEMBER 2021

The trustees

The trustees who served during the year and up to the date of this report are set out on page 1.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales 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 charity and of the income and expenditure of the charity 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 accounting 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 charity will continue in business.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed/constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the trustees

.....

Approved by the trustees on.....

Peter Ackroyd (Chair)

BUILD PARTNERS

REPORT OF THE INDEPENDENT EXAMINER

YEAR ENDED 31 DECEMBER 2021

I report to the trustees on my examination of the accounts of BUILD Partners (the Charity) for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Joshua Kingston BSc ACA
Burton Sweet Limited
Chartered Accountants
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

Date:

BUILD PARTNERS

RECEIPTS AND PAYMENTS ACCOUNT

YEAR ENDED 31 DECEMBER 2021

	General Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
RECEIPTS				
Donations	22,066	-	22,066	22,964
Investment income	-	-	-	100
Other income	200	-	200	147
TOTAL RECEIPTS	22,266	-	22,266	23,211
PAYMENTS				
<i>Costs of charitable activities</i>				
Church Leadership Development	22,977	-	22,977	21,705
	22,977	-	22,977	21,705
<i>Support costs</i>				
Payment for Trustees Services	-	-	-	4,000
Entertainment & Meetings	66	-	66	128
Office Costs	1,488	-	1,488	1,461
Travel	-	-	-	80
Loss on Exchange	-	-	-	210
Independent Examiner's Fees	938	-	938	696
	2,492	-	2,492	6,575
Total Charitable Activities	25,469	-	25,469	28,280
TOTAL PAYMENTS	25,469	-	25,469	28,280
NET RECEIPTS/(PAYMENTS)	(3,203)	-	(3,203)	(5,069)

Included within payment for Trustees services is a payment of £nil (2020: £4,000) to Trustee Jeremy Hovil for the preparation of training materials, facilitation of training, management, coordination of training courses and raising funds for the work and preparation of proposals in that process.

During the year one trustee and related party (2020: one) made donations to the charity totalling £1,300 (2020: £1,850).

BUILD PARTNERS

STATEMENT OF ASSETS AND LIABILITIES

YEAR ENDED 31 DECEMBER 2021

	2021		2020
	£		£
Cash funds			
Cash and Bank Accounts	<u>13,189</u>		<u>16,392</u>
	13,189		16,392
Total Assets	<u>13,189</u>		<u>16,392</u>
Liabilities			
Independent examination fee accrual	<u>768</u>		<u>731</u>
Total Liabilities	<u>768</u>		<u>731</u>
CASH RESERVES			
General funds			
Brought forward	16,392	21,461	
Net receipts/(payments) for the year	<u>(3,203)</u>	<u>(5,069)</u>	
	13,189		16,392
Total cash reserves	<u>13,189</u>		<u>16,392</u>
