



**TRUSTEES' REPORT  
AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MAY 2022**

**REGISTERED CHARITY: 1175660**

**CHARITABLE INCORPORATED ORGANISATION: CE012028**

## **TEACH2TEACH INTERNATIONAL**

### **CHARITY INFORMATION**

Trustees	Anita Lowenstein Dent Paul Brown Ian Glover Nola Beirne (appointed 29 November 2022) Rebecca Catherine Roden (appointed 5 December 2022) Lauren Evans (resigned 5 December 2022) Kwame Akyeampong (resigned 8 December 2022)
Registered Office	109 Elgin Crescent London W11 2JF
Independent Examiner	Jason Foxwell FCCA FCIE 39 Enfield Road Poole Dorset BH15 3LJ
Bankers	Coutts & Co 440 Strand London WC2R 0QS  Barclays Bank PLC Leicester LE87 2BB  Stanbic Bank Stanbic Heights 215 South Liberation Link Airport City Accra Ghana
Charity Registration Number	1175660
CIO number	CE012028

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*Tamaligu Community Listener Group participants hear one of their colleagues providing feedback after listening to an episode of the T2T Radio Programme*

## **TRUSTEES' REPORT FOR THE YEAR ENDED 31 MAY 2022**

Teach2Teach International (T2T) was established as a Charitable Incorporated Organisation in November 2017 and has registered with the Charity Commission for England and Wales (registered charity number 1175660). It is governed by a foundation model constitutional document of the same date and the accounts have been prepared in accordance with this constitution.

### **Objectives**

T2T's objective is to advance the education of children and young people living in areas where there is a lack of quality teachers, both in poverty-affected countries and among displaced and migrant populations. We achieve this, although not exclusively, by providing training for volunteer teachers to work in schools and communities. The aims of our approach are to enhance educational provision for children who would otherwise be deprived of such opportunities, and to create opportunities for and to increase the skill base of unemployed young people.

Starting in northern Ghana, T2T brings high quality education and training opportunities to some of the world's most under-served communities. The core premise of T2T is that education is the most effective way to empower people and allow them to escape poverty.

### **Achievements**

During the reporting year, T2T piloted a new programme in Ghana, T2T Radio, in association with a new local implementing partner, the Centre for Learning and Vocational Studies. T2T did not deliver a Community Volunteer Teacher Programme during the year, because of critical funding cuts imposed by the Foreign, Commonwealth & Development Office in early 2021.

Working with five local radio stations and ten beneficiary communities, T2T Radio produced and broadcasted a series of twelve topical radio shows, in English and Dagbani languages. These featured teachers and head teachers from beneficiary communities, reaching a listenership of up to seven million people in Northern Ghana throughout the reporting year, and further into 2023.

We trained core radio participants in safeguarding, communications and advocacy skills, and a broad range of pedagogical theory and practice prior to appearing as panellists on the radio shows. The aim was that the skills would be carried over into the classroom to promote better educational outcomes for the students in our target schools.

Live phone-ins to the radio stations followed each pre-recorded show, and our teachers and head teachers responded on air to those who phoned-in.

The radio programmes reach key decision makers (parents and caregivers) to encourage their children - particularly girls and children with disabilities - to enroll and attend school.

Further engagement at community level included 30 Community Listener Groups (CLGs - three in each of the target ten beneficiary communities) which brought together up to 4,500 (150 people, three CLGs, ten communities) to discuss the educational issues raised during the radio programmes.

At school level, through an arrangement with Book Aid International, T2T distributed 6,000 books and supported teachers and head teachers to establish After School Reading Clubs to encourage literacy further. To motivate students more, we organised an inter-school reading competition.

All T2T Radio programmes and the filmed version, T2T TV are available online as an open educational resource on T2T's YouTube Channel.

## **Funding**

During the year, T2T received generous donations from private individuals, and organisations including Ghana Association of Bankers, The Sir Halley Stewart Trust, The Craps Charitable Trust, WFH Foundation, Souter Charitable Trust, Schroder Charity Trust, Clifford Chance Foundation, British & Foreign School Society, St James's Place Charitable Foundation, Eleanor Rathbone Charitable Trust and WF Southall Trust. In addition, several law firms, including Clifford Chance, Slaughter and May and qLegal contributed pro-bono legal services. We are grateful for all donations, including from those who request anonymity.

## **Governance and management**

The trustees who served during the year and their roles were:

- Paul Brown (Chair)
- Anita Lowenstein Dent (Founder and Deputy Chair)
- Ian Glover (Treasurer)
- Kwame Akyeampong (resigned 8 December 2022)
- Lauren Evans (resigned 5 December 2022)

Apart from the first charity trustees, every trustee must be appointed for a term of three years, passed by a resolution of the board at a properly convened meeting of the charity trustees. In selecting individuals for appointment, the existing trustees must have regard to the skills, knowledge and experience needed for effective administration of the CIO. The trustees have had regard to guidance from the Charity Commission of England and Wales on public benefit in preparing their report.

The charity, which currently has contractors working part-time to provide its services in the UK and oversee its out-of-country projects, works additionally with a network of highly skilled professional advisers who continue to support the work of the organisation on a pro bono basis. This has allowed the organisation to function on an exceptionally small budget, and means it has access to skills and expertise from a calibre of advisers that would otherwise be unaffordable.

## **Financial summary**

T2T raised £122,783 (2021: £80,151) in cash donations during the year. It also received an estimated £110,590 (2021: £114,515) of free services of pro bono support resulting in total turnover of £233,373 (2021: £194,666). This represents a 20% increase year-on-year, which is particularly pleasing in the context of a challenging fundraising environment.

The charity remains strongly solvent and continues to work with grant-giving organisations, including multi-year funders. It recently completed several funding applications, some of which have been received and others which are in the process of being evaluated.

While recognising the difficult fundraising environment, the trustees see good prospects for fundraising. The charity's cash position is robust, and the Trustees ensure that the future liabilities are fully covered by cash and reserves before new ventures commence. This ensures that projects, once funded can continue through to completion, notwithstanding the somewhat volatile funding environment.

### **Future plans**

T2T actively and continuously seeks new sources of funding. It is pursuing grants and sponsors to:

- Consolidate and establish a strong infrastructure to underpin its activities;
- Enlarge the footprint of its activities; and
- Document and record its processes so that activities can be adapted and rolled out to other regions and potentially other countries with similar needs.

The impact of the global pandemic had a significant effect on the organisation, its funding and its ability to take on new projects. Because of its relatively small size, T2T managed to adapt its programme very quickly. The future operational environment continues to be somewhat uncertain, and T2T continues to maintain core activities in Ghana.

### **Risk management**

The trustees regularly review the risks to which the charity might be exposed and take steps to mitigate them. Amongst other measures we have policies on whistleblowing, safeguarding, risk management and a risk management framework which is periodically reviewed. The Trustees believe that the procedures we have in place are effective in managing risk but continue to review them to ensure they are appropriate for the operations we have in place.

### **Reserves policy**

The trustees plan to distribute, in accordance with the charity's objectives, all funds received. As at 31 May 2022 T2T had reserves of £104,284 (2021: £75,346), an increase of £28,938, or around 38% compared to the prior year. £42,227 (2021: £35,593) of these reserves is unrestricted and the balance of £62,057 (2021: £39,753) is restricted to funding for operational and other activities. The trustees recognise that reserves must be held to cover operating costs and commitments and they believe that T2T holds sufficient reserves to meet these costs.

### **Funds held as custodian**

No funds were held as custodian during the year.

## Statement of trustees' responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the charity and its activities during that year. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements that are reasonable and prudent;
- state whether the policies are in accordance with the charities SORP and with applicable accounting standards, subject to any material departures and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity 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 charity and enable them to ensure that the financial statements comply with the Charities Act 2011. 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.

Approved by the board of Trustees and signed on its behalf:



Anita Lowenstein Dent

Trustee

28 March 2023

## **INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MAY 2022**

I report on the accounts of Teach2Teach International for the year ended 31 May 2022, which are set out on pages 9 to 15.

### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act 2011;
- Follow the procedures laid down in the general Directions given by the Charity Commission ' under section 145(5)(b) of the Charities Act 2011; and
- State whether particular matters have come to my attention

### **Basis of independent examiner's report**

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

### **Independent examiner's statement**

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

- Which gives me reasonable cause to believe that in any material respect the requirements:
  - o to keep accounting records in accordance with section 130 of the Charities Act 2011;
  - o to prepare accounts which accord with the accounting records; and
  - o to comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 have not been met;
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



29 March 2023

Jason Foxwell FCCA FCIE

39 Enfield Road, Poole, Dorset, BH15 3LJ



**TEACH2TEACH INTERNATIONAL**

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MAY 2022**

	Notes	Year ending 31 May			Year ending 31 May		
		2022	2022	2022	2021	2021	2021
		Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
<b>Income</b>		£	£	£	£	£	£
Donations and legacies	3	120,349	113,024	233,373	144,593	49,824	194,417
Other trading activities	4	-	-	-	249	-	249
<b>Total</b>		<b>120,349</b>	<b>113,024</b>	<b>233,373</b>	<b>144,842</b>	<b>49,824</b>	<b>194,666</b>
<b>Expenditure</b>							
Raising funds	8	7,500	17,833	25,333	-	21,760	21,760
Charitable activities	8	104,008	66,604	170,612	154,105	11,536	165,641
Other	8	2,207	6,283	8,490	22,350	-	22,350
<b>Total</b>		<b>113,715</b>	<b>90,720</b>	<b>204,435</b>	<b>176,455</b>	<b>33,296</b>	<b>209,751</b>
<b>Net (deficit) / surplus</b>		<b>6,634</b>	<b>22,304</b>	<b>28,938</b>	<b>(31,613)</b>	<b>16,528</b>	<b>(15,085)</b>
<b>Total funds brought forward</b>		<b>35,593</b>	<b>39,753</b>	<b>75,346</b>	<b>67,206</b>	<b>23,225</b>	<b>90,431</b>
<b>Total funds carried forward</b>		<b>42,227</b>	<b>62,057</b>	<b>104,284</b>	<b>35,593</b>	<b>39,753</b>	<b>75,346</b>

The accompanying notes form part of the financial statements.

# TEACH2TEACH INTERNATIONAL

## BALANCE SHEET AS AT 31 MAY 2022

		Unrestricted Funds	Restricted Funds	Total Funds 2022	Unrestricted Funds	Restricted Funds	Total Funds 2021
Notes		£	£	£	£	£	£
<b>Current assets</b>							
Debtors: Amounts falling due within one year	9	613	1,741	2,354	48	-	48
Prepayments	9	-	7,849	7,849	-	-	-
Cash at bank and in hand		41,614	56,607	98,221	42,999	39,753	82,752
Total current assets		42,227	66,197	108,424	43,047	39,753	82,800
<b>Current liabilities</b>							
Creditors : Amounts falling due within one year	10	-	(4,140)	(4,140)	(7,454)	-	(7,454)
<b>Net current assets</b>		<b>42,227</b>	<b>62,057</b>	<b>104,284</b>	<b>35,593</b>	<b>39,753</b>	<b>75,346</b>
<b>The funds of the charity</b>							
Unrestricted funds		42,227	-	42,227	35,593	-	35,593
Restricted funds	11	-	62,057	62,057	-	39,753	39,753
Total charity funds		42,227	62,057	104,284	35,593	39,753	75,346

The financial statements were approved by the Board of Trustees and signed on its behalf by:



Anita Lowenstein Dent

Trustee

28 March 2023

## **TEACH2TEACH INTERNATIONAL**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MAY 2022**

#### **1. Constitution**

Teach2Teach International is a registered charity (No 1175660) established as a Charitable Incorporated Organisation (CIO) in November 2017.

#### **2. Summary of Significant Accounting Policies**

##### **2.1 Basis of Preparation**

**These accounts have been prepared on an accruals basis.**

These accounts have been prepared in accordance with applicable accounting standards and the Charities: Statement of Recommended Practice applicable to charities preparing accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)) and the Charities Act 2011.

##### **2.2 Donations and Legacies**

Donations under Gift Aid, together with the associated income tax recovery, are recognised as income when the donations are received.

##### **2.3 Other trading activities**

Income from other trading activities includes income from fundraising events.

##### **2.4 Raising funds**

Fundraising expenditure comprises costs incurred holding events designed to generate funds which are then applied to the charity's work, and costs incurred on banking and fundraising services necessary for the charity to fulfil its objectives.

##### **2.5 Cash and cash equivalents**

Cash consists of money held in secure deposit accounts at Teach2Teach International's banks.

##### **2.6 Debtors**

Debtors are recorded at their recoverable amount.

##### **2.7 Creditors**

Creditors are recorded at the undiscounted amount expected to be paid.

##### **2.8 Financial instruments**

The charity's financial instruments include cash, debtors and creditors all of which are short term in nature and, accordingly, approximate fair value.

## 2.9 Going concern

The charity's financial statements have been prepared on a going concern basis because the Trustees have no reason to believe that the charity will not continue in operation. The emergence of COVID-19 gave rise to some challenges, but the charity was able to adapt its activities to adjust, including raising funds to help cope with COVID-19 specific impacts on its projects.

## 3. Income from donations and legacies

Teach2Teach International is fortunate to have relationships with professional advisers who are willing to provide some or all of their services without charge. The trustees have either received proforma invoices for the value of these services or have made reasonable estimates were they to be procured at arm's length. They are included within the statement of financial activities at a total value of £110,590 (2021: £114,515) both under income as part of donations and legacies (see table below) and within support costs under expenditure further analysed by expense type / nature of free service received (see note 8 below).

	Year ending 31 May			Year ending 31 May		
	2022	2022	2022	2021	2021	2021
	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£	£	£	£
Pro bono services	110,590	-	110,590	114,515	-	114,515
Grant Income	8,000	112,905	120,905	29,193	48,987	78,180
Individual fundraising	1,759	119	1,878	885	837	1,722
	<b>120,349</b>	<b>113,024</b>	<b>233,373</b>	<b>144,593</b>	<b>49,824</b>	<b>194,417</b>

## 4. Income from other trading activities

As a result of COVID-19 restrictions, no income arose from other trading activities in the year ended 31 May 2022.

	Year ending 31 May			Year ending 31 May		
	2022	2022	2022	2021	2021	2021
	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£	£	£	£
Other	-	-	-	249	-	249
	<b>-</b>	<b>-</b>	<b>-</b>	<b>249</b>	<b>-</b>	<b>249</b>

## 5. Foreign Currencies

Transactions denominated in foreign currencies are translated at the rate of exchange that the transactions took place. Balance sheet items are converted using the year end rate.

## 6. Trustee Remuneration and Expenses

In the year ended 31 May 2021, only one trustee undertook paid work and expenses incurred in the ordinary course of the charity's activities were:

	Year ending 31 May			Year ending 31 May		
	2022 Consulting £	2022 Expenses £	2022 Total £	2021 Consulting £	2021 Expenses £	2021 Total £
Anita Lowenstein Dent	-	-	-	415	-	415
	-	-	-	415	-	415

The value of pro-bono work during the year in relation to services donated by trustees in the capacities of Treasurer and Chief Executive Officer amounted to £46,720 (2021: £57,600). There were no other payments to Trustees during the year and none of the trustees have ever been remunerated for their work as trustees.

## 7. Independent examiner's remuneration

The fee payable to the independent examiner for year is:	<b>2022</b>	<b>2021</b>
	£	£
Independent examiner's fee	575	1,620

## 8. Analysis of costs

The majority of support costs were incurred in helping run the charity. A significant part of these were provided in the form of free services (pro bono).

	Year ending 31 May			Year ending 31 May	
	2022	2022	2022	2021	2021
	Restricted	Unrestricted	Including Pro bono	Total	Including Pro bono
	£	£	£	£	£
<b>Raising funds</b>	17,833	7,500	7,500	21,760	-
Consultancy	33,224	39,220	39,220	65,678	59,515
Programme fees	26,708	899	-	36,406	-
Professional services	400	63,870	63,870	64,299	55,000
Travel	6,272	19	-	(742)	-
<b>Charitable activities</b>	66,604	104,008	103,090	165,641	114,515
Office and general	4,193	1,852	-	14,448	-
Trustee costs	-	-	-	415	-
Examination fees	575	-	-	1,620	-
Communications	1,515	355	-	5,867	-
<b>Other</b>	6,283	2,207	-	22,350	-
<b>Total</b>	90,720	113,715	110,590	209,751	114,515

## 9. Debtors and prepayments

	2022	2021
	£	£
Debtors: Amounts falling due within one year	2,354	48
Prepayments: Amounts paid to in-country implementing partners	7,849	-
Total debtors	10,203	48

## 10. Creditors: amounts payable within one year

	2022	2021
	£	£
Creditors and accruals	4,140	7,454
Total creditors and accruals	4,140	7,454

## 11. Restricted funds

	2022	2021
	£	£
<b>Souter Charitable Trust and Matrix Causes Funds</b>		
B/f	8,000	-
Income	3,000	8,000
Expenditure	-	-
C/f	11,000	8,000

Restricted to diversity and inclusion related activities, which commenced post year end in 2021.

	2022	2021
	£	£
<b>The Fore Development Grant, Sir Halley Stewart Trust, Didymus Charity</b>		
B/f	20,340	7,500
Income	-	34,600
Expenditure	(17,832)	21,760
C/f	2,508	20,340

Restricted to applying for new funding including contribution toward a full time equivalent (FTE) worker.

### **Sir Halley Stewart Trust, Rhododendron Trust, WFH Foundation, Schroder Charity Trust, Clifford Chance Foundation, British & Foreign School Society, St James's Place Charitable Foundation, Ghana Association of Bankers**

	2022	2022
	£	£
B/f	11,413	-
Income	107,856	-
Expenditure	(71,927)	-
C/f	47,342	11,413

Restricted for programme activity.

	2022	2021
	£	£
<b>Private donations</b>		
B/f	-	-
Income	2,169	-
Expenditure	(962)	-
C/f	1,207	-

Restricted for programme activity.

## 11. Restricted funds (continued)

	2022 £	2021 £
Total Restricted Funds C/f	62,057	39,753

## 12. Employees

The charity had no employees during the year and therefore none received more than £60,000 in benefits during the period. The key management personnel are all Trustees of the charity.