

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
THE SCHOOL CLUB ZAMBIA UK

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THE SCHOOL CLUB ZAMBIA UK
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Charity Name

The School Club Zambia

Charity Number

1182028

Board Member

Dr John Kirkland OBE

Melissa Ireland

Neelan Santhirarajah

Ruth Oluwabunmi Odufala (Appointed 23 July 2022)

Abeer Itrakjy – (Resigned 24 October 2022)

Registered Office

103 Victoria Road

London

N22 7XG

Bankers

Lloyds Bank plc

142 Muswell Hill Broadway

London

N10 3RY

Independent Examiner

Keith Stephenson, MBA, FCMA

25B Montpelier Road

London

W5 2QT

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The trustees present their report with the financial statements of the charity for the year ended 31st December 2022. The trustees confirm that the annual report and financial statements of the Charity comply with current statutory requirements, the requirements of the Charity's governing document and 'Accounting and Reporting by Charities: Statement of Recommended Practice' applicable to charities preparing accounts in the UK and Republic of Ireland (FRS102) as updated through Update Bulletins 1 and 2, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Practice.

COMMENTS FROM THE UK CHAIR OF THE BOARD

The School Club Zambia is a charity which delivers benefits in a direct, practical and measurable way. Its consistent focus on a specific area and group of beneficiaries, whose need is clear yet who are often beyond the radar of other aid organisations, also allows it to produce benefits that are sustainable in the long term.

These attributes have been more evident than ever over the past year. Once again, our projects have produced clear improvements in literacy, school attendance and employable skills, focused on sections of the population who have previously been excluded from such opportunities. Project work has been combined with our core activities, which aim to make schools more sustainable by generating valuable additional income, and at the same time providing much needed services to their local communities.

Like many small organisations of its kind, we operate on very tight financial margins. Donors rightly expect that charities spend their resources directly and promptly on their beneficiaries, with no waste and with costs being at Zambian, rather than UK, levels. School Club Zambia is an excellent example of this – although the increased competition for funding, our lack of reserves and fluctuations in the value of the Kwacha can all have an impact on our resources, which is often beyond our control.

For this reason, it is critical that the support of our highly valued project funders is supplemented by contributions – often small and from individuals – which allow us to keep our core activities going. I particularly hope that readers of this report will consider whether they can help – or increase their existing help – in this way over the coming year. As the report and accounts below show, even small contributions can have a major impact.

In the meantime, a very big thanks on behalf of the UK charity trustees to those whose donations, hard work and commitment have enabled us to make 2022 yet another productive year. Your contributions are very much appreciated.

John Kirkland OBE

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OBJECTIVES AND ACTIVITIES

The School Club Zambia is a small UK charity working in partnership with schools and communities in rural Zambia to provide qualitative, creative and vocational education opportunities. Our programmes are developed in partnership with communities, schools and the Ministry of Education whom we have an official Memorandum of Understanding (MOU) with. We use participatory programme planning techniques, like developing problem and solution trees, holding focus groups and in-depth discussions at school networking days. As a child rights organisation we always ensure that children and young people are actively involved in the design, implementation and monitoring of our projects. This ensures that our programmes remain relevant and child-led, enabling us to sustainably tackle some of the most pressing challenges in our district such as hunger, child marriage and spiralling youth unemployment rates.

Our vision is for a Zambia where every child has access to high quality, vocational and creative education opportunities as outlined in the UN Convention of the Rights of the Child. We believe in an education system that leads to job security and life opportunities for Zambia's youth.

The School Club Zambia was founded in 2011 and officially registered as a charity in the UK in 2014. We are a UK charity and a Zambian NGO registered with the Ministry of Community Development in Zambia. The two organisations are legally two separate entities but they work together to a shared mission and strategic plan.

ACHIEVEMENT AND PERFORMANCE

Review of programme activities

In 2022 the four schools under our self-financing schools model generated a profit of £2,659 which was generated through their businesses in tailoring, carpentry, egg production, organic gardening and agricultural services, an internet cafe and a fruit orchard. These 13 businesses have simultaneously trained 240 children and young people this year through their linked vocational training clubs. The most profitable school-run business in 2022 was the carpentry workshop at Chisyabulungu and the school used these funds to finish a new lower secondary school classroom block.

In March we completed the monitoring and evaluation report of our two-year "Girls of Sinazongwe: a child-led approach to reducing girl absenteeism" in partnership with the UK Aid funded Small Charities Challenge fund. We were delighted to record a 40% reduction in absenteeism, a 41% reduction in teenage pregnancies and a 93% uptake in family planning services across the 6 schools that participated. We were also ecstatic to be able to reach over a thousand more girls than we had originally planned to reach through the project, 12 % of which self-identified as having a disability. In May we also concluded our three-year Agricultural Hubs for Sustainable Schools Project, which reached almost 2,000 farmers with climate smart agricultural practices and resources. The project built two school-run agricultural hub shops at Kariba South and Siamucaala Primary School which served as the main focal points for the project and led to a 20% reduction in extreme poverty amongst the 500 households assessed in our baseline and end line data collection. An additional project which digitalised some of the learning material allowed us to reach 400 extra farmers, who are located in the most remote areas of the district.

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We continued with two projects which have been designed to provide opportunities for girls and young women that are either out of school or on the verge of dropping out of education. In partnership with Comic Relief and the Scottish Government's International Development Fund (IDF), our "Own your Destiny: Girls Football League of Sinazongwe" project reached 228 girls in 2022 and our "Next Generation Girls" project which is funded by the Egmont Trust reached 30 girls and 300 of their peers. The Next Generation Girls project focused on delivering vocational skills during the school holidays alongside providing counselling, career development workshops and start-up business grants to 30 participants. We were so happy to see over 90% of the girls either returning or remaining in school by the end of the project. These projects were both funded through grants agreements that were signed directly to the Zambian NGO which made 2022 the first year that our UK and Zambian accounts sourced almost equal amounts of donations. This was a tremendous step-forward in our charity's goal of ensuring that the Zambian NGO is not dependent on the UK charity for its financial stability.

During 2022, we built two pre-school classrooms which immediately benefited 320 children at Namufulo and Siamucaala Primary Schools. The classrooms were equipped with interactive learning materials and furniture. These schools previously had no space to accommodate the critical early learning education of children under the age of 5, which meant that children who entered school in grade 1 had already missed out on their foundation years. In addition this project reached 20 teachers with refresher training in early childhood education from all 10 of our partner schools, as well as 250 community members through an open learning demonstration day.

In the final month of 2022, we managed to secure clean water for Namufulo Primary School for the first time in the school's history. The school had almost been closed numerous times due to its lack of health and sanitation facilities for its 310 children. A situation that was exasperated during the Covid19 pandemic and during a cholera outbreak in 2018. However, after drilling two dry boreholes on the school grounds and being at a loss for a way forward, with the help of the local Council we were able to adapt an existing community borehole. We installed a solar pump, tank, taps and piping to bring water into the school grounds and installed taps at the old community bore which has drastically reduced queuing times now that people do not have to extract the water through strenuously pumping on the lever.

OUR YEAR IN NUMBERS

- **11** partner schools
- **6,480** primary and lower secondary school children
- **87** teachers
- Over **7,000** community members
- **1,884** farmers reached with skills training and value addition equipment
- **£6,715** distributed in business start up loans to 388 programme participants
- **133** girls & **21** boys returned to education through our Own your Destiny and Inter-Generation Girls Alliance projects
- **40.4%** reduction in girls missing school across 6 schools
- **13** school businesses
- **£2,659** in profit generated through school businesses

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- **50** grandparents & **50** parents trained through vocational skills training workshops
- **375** girls and **25** boys trained in sexual reproductive health rights education
- **375** girls and **25** boys trained in entrepreneurship
- **375** girls received additional literacy lessons
- **25** girls trained in agriculture and IT at our training bootcamps
- **75** members of Happy Layers Club
- **2** early childhood development centres built and furnished
- **10** teachers received specialised training in early childhood education
- **1** library & e-learning centre built
- **1** school connected to solar power and a tank stand
- **3** girls changing blocks dug at 3 schools to foundation level
- **5%** reduction in reliance on fishing and **16%** increase in farming through our Agricultural Hubs for Sustainable Schools project
- **25%** reduction in extreme poverty within 500 families through our Agricultural Hubs for Sustainable Schools project
- **73%** girls within the Own your Destiny programme know their HIV status for the first time
- **20** teachers and **20** peer coaches received safeguarding training

FINANCIAL REVIEW

Financial overview

This year the total income raised was £78,996. Of our total income 58% was restricted and 42 % was unrestricted.

This year our total expenditure was £91,313. Of our total expenditure was 66% restricted and 34% unrestricted.

This year we have seen a number of our partners, such as Comic Relief and the Egmont Trust, funding our sister organisation the School Club Zambia directly in Zambia. So whilst we have seen a lower total income in the UK entity compared to last year, our sister organisation in Zambia has seen the opposite.

Reserves policy

The reserves policy of the School Club Zambia UK, as decided and voted upon by the trustees is three months of average overhead expenditure. At of the 31st December 2022 there were unrestricted reserves of £1,054 (2021: £4,063). The trustees believe that a higher level of reserves to be more appropriate and will therefore look to increase the unrestricted reserves in future years.

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STRUCTURE, GOVERNANCE AND MANAGEMENT

GOVERNANCE

The School Club Zambia UK became a registered Charitable Incorporated Organisation (CIO) in 2019 with the UK Charity Commission. Between January 2015 - January 2019 the organisation operated as a registered charitable association under the charity number 1155829 also registered under the UK Charity Commission as the School Club Zambia UK. The trustees voted to covert the charity to a CIO in 2019 so that the trustees would not be personally liable for any debts or liabilities and so that the charity could have separate legal personality.

The policy and operating decisions of the charity rest with the trustees who meet quarterly to monitor the activities of the CIO. During these quarterly meetings the trustees are presented with updates on project activities, budgets vs actuals and 6 month cash flows by the Director of Operations and Country Manager.

TRUSTEE RECRUITMENT

All trustees are recruited through set, advertised roles which have been drafted and agreed upon during a trustee board meeting. The recruitment process includes an initial skills audit of existing trustees to identify gaps. We advertise new positions online where shortlisted candidates are identified by their CV and thereafter invited to attend two rounds of interviews, one of which must be with the Chair and another one which must be with the Lead Safeguarding Trustee. Induction is by careful explanation of the charity's activities, along with supporting material like our Trustee Welcome Pack, Annual Reports and Accounts. The charity requires all trustees to submit a basic disclosure check certificate and provide two references, in line with our safeguarding policy before their appointment is made.

SAFEGUARDING

As an organisation that works with some of the most remote and vulnerable communities in the world, we understand the importance of having zero tolerance to any safeguarding incidents. We have developed an enhanced safeguarding policy which is overseen by our UK Lead Safeguarding Trustee Melissa Ireland and implemented by our sister organisation in Zambia in partnership with the Ministry of Education. Our Lead Safeguarding Trustee is responsible for keeping an updated version of our safeguarding incident register and safeguarding reports, which are circulated to board members and donors following the guidelines with our safeguarding policy.

RISK STATEMENT

The Trustees monitor the risks that might prevent a small charity achieving its objectives on a quarterly basis unless during extenuating circumstances where this may change to monthly meetings.

The biggest risks to the charity are currently our fundraising requirements in the backdrop of the covid19 pandemic and cost of living crisis, which has seen many Trusts and Foundations narrow their geographic funding area to projects within the UK. Rising food and energy prices within Zambia will mean that our programmes become more expensive to run but the need for our support

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continues to rise as child marriage rates and hunger become more extreme in the worldwide costs of living crisis.

SPECIAL THANKS

As a small charity operating on less than £100,000 a year, we could not be more thankful for the individuals, partner charities and companies that continue to support us. We know that there are so many wonderful charities offering essential services to communities and we are so grateful to both our long-term and new supporters who continue to see the value of our work in rural Zambia.

RESPONSIBILITIES OF THE TRUSTEES

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

- select suitable accounting policies and then apply them consistently:
- make judgments and estimates that are prudent and reasonable:
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any 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 existence. The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to 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.

Signed on behalf of the trustees

John Kirkland

Chair

Neelan Santhirarajah

Treasurer

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Independent Examiner's Report to the Trustees of The School Club Zambia

I report to the trustees of The School Club Zambia on my examination of the accounts of the charity for the year ended 31 December 2022 set out on pages 11 to 17.

As the charity's trustees, 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 Trust'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.

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

- the accounting records were not kept in accordance with section 130 of the 2011 Act; or
- the accounts do not accord with those records; or
- 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.

Keith Stephenson, MA, MBA, FCMA

25B Montpelier Road London W5 2QT

Date

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Statement of Financial Activities

For the year ended 31st December 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Income and endowments from					
Donations and legacies	3	28,584	44,557	73,141	88,189
Other trading activities	4	4,606	1,249	5,855	5,877
Total		33,190	45,806	78,996	94,066
Expenditure on					
Charitable activities	5	28,703	60,549	89,252	97,554
Raising funds	6	2,061	-	2,061	1,805
Total		30,764	60,549	91,313	99,359
Net income / expenditure		2,426	-14,743	-12,317	-5,293
Transfers between Funds		-5,435	5,435	-	-
Exchange gains / losses		-	-56	-56	-98
Reconciliation of					
Total funds brought forward		4,063	19,629	23,692	29,083
Total funds carried forward		1,054	10,265	11,319	23,692

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Balance Sheet

As at 31st December 2022

		2022		2021	
	Note	£	£	£	£
Current assets:					
Cash at bank and in hand		11,319		23,692	
Total current assets		11,319		23,692	
Liabilities:		-		-	
Net current assets		11,319		23,692	
Total assets less current liabilities		11,319		23,692	
Funds of the charity					
Restricted Income Funds	10	10,265		19,629	
Unrestricted Income Funds	10	1,054		4,063	
		11,319		23,692	

The accounts were approved by the trustees on 28 October 2023 and signed on their behalf by:

John Kirkland
Trustee

Neelan Santhirarajah
Trustee

Notes to the accounts

1. Accounting policies

In preparing the accounts the following accounting policies have been complied with:

- a) The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - as updated through Update Bulletins 1 and 2, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and UK generally Accepted Practice on the basis that the charity is a public benefit entity.
- b) Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.
- c) Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- d) Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.
- e) All income and endowments are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:
 - i) Donations and legacies are received by way of grants, donations and gifts and are included in full in the statement of financial activities when receivable. Grants, where entitlement is conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
 - ii) Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
 - iii) Income and endowments from investments are included when receivable.
 - iv) Income and endowments from charitable activities, where related to performance and specific deliverables, are accounted for when the charity earns the right to consideration by its performance.
- f) Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:
 - i) Expenditure on raising funds comprises costs associated with attracting voluntary income, including costs of trading for fundraising purposes and the use of a professional fundraiser.
 - ii) Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. Also included are those costs associated with meeting the constitutional and statutory requirements of the charity and include the costs linked to the strategic management of the charity.
 - iii) All costs are allocated between the expenditure categories of the statement of financial activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis as set out in the notes.
- g) The trustees have assessed the use of going concern and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern including the impact of COVID-19. The trustees have made this assessment for a period of at least one year from the date of the approval

of these financial statements. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing these financial statements.

2. Taxation

The charity is exempt from taxation on its income and gains where they are applied for charitable purposes. Irrecoverable VAT is included in the cost of the goods or services on which it was charged.

3. Income and endowments from donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Trusts and foundations	-	15,400	15,400	38,794
States of Guernsey	-	29,157	29,157	8,643
UK Corporate partnerships	21,574	-	21,574	9,429
Regular individual giving	3,079	-	3,079	4,475
One-off individual giving	1,431	-	1,431	3,751
UK Schools	2,500	-	2,500	-
FCDO grant	-	-	-	19,281
Jobs Retention Scheme	-	-	-	3,816
Totals	28,584	44,557	73,141	88,189

4. Income and endowments from other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Events and trade	4,606	1,249	5,855	5,877

5. Expenditure on: Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
FCDO Sinazongwe Girls Education	-	-	-	28,729
Girls of Sinazongwe SRHR education	-	4,514	4,514	7,031
Kariba South Primary	-	-	-	218
Enterprise Challenge	-	-	-	715
Fruit Orchard	-	-	-	500
Next Generation Farmers	-	-	-	316
IGA Happy Layers	-	-	-	250
Access to Water Solar Pumps	-	-	-	782
Emergency Water Funds	-	1,323	1,323	-
Emergency Covid Response	-	-	-	956
Library & E-learning Centre at Siansowa Primary	-	10,663	10,663	-
Agricultural Hub Shops for Sustainable Schools	2,297	8,866	11,163	24,130
Girls Dignity WASH Programs	-	18,289	18,289	-
Early Childhood Development Centres	-	16,298	16,298	13,909
Girls Football League	25	596	621	785
Staff Costs	6,922	-	6,922	12,589
Office Costs	3,260	-	3,260	1,043
Project Costs	16,199	-	16,199	5,601
Totals	28,703	60,549	89,252	97,554

6. Expenditure on: Raising funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Events	189	-	189	300
Trusts and Foundations	1,872	-	1,872	805
Corporate Partnerships	-	-	-	500
Other	-	-	-	200
Totals	2,061	-	2,061	1,805

7. Trustee and employee information

a. Employee Information

There were two UK employees (2021: three)

	Total Funds 2022 £	Total Funds 2021 £
Salaries and wages	34,350	41,127
National Insurance	-	-
Pension	589	715
Medical	1,910	1,970
Total	36,849	43,812

b. Trustee information

No trustee received remuneration or was reimbursed expenses during the year.

8. Restricted funds

	Opening Balance £	Income £	Expenditure £	Exchange gain/ loss £	Transfers £	Closing Balance £
Girls of Sinazongwe SRHR education	4,514	-	4,514	-	-	-
Access to Water Solar Pumps	183	-		-	-183	-
Emergency Water	1,323	-	1,323	-	-	-
Agricultural Hub Shops for Sustainable Schools	8,922	-	8,866	-56	-	-
Early Childhood Development Centres	5,734	10,564	16,298	-	-	-
Girls Dignity WASH Programs	-	24,593	18,289	-	183	6,487
Siansowa Library & E- learning Centre	3,792	10,649	10,663	-	-	3,778
Girls Football League	596	-	596	-	-	
Totals	25,06	45,80	60,549	-56	-	10,26

9. Comparatives for the Statement of Financial Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Income and Endowments from:			
Donations and Legacies	20,090	68,099	88,189
Other trading activities	2,653	3,224	5,877
Total	22,743	71,323	94,066
Expenditure on:			
Charitable activities	19,233	78,321	97,554
Raising funds	1,805	-	1,805
Total	21,038	78,321	99,359
Net Income / Expenditure	1,705	-6,998	-5,293

10. Analysis of Net Assets between funds

	Total Funds 2022	Total Funds 2021
	£	£
Restricted funds		
Current assets	10,265	19,629
Unrestricted funds		
Current assets	1,054	4,063
Total	11,319	23,692

11. Taxation

The charity does not have any related parties. However, as explained in the Trustees' Report, it works closely with a Zambian registered NGO The School Club Zambia to achieve its objectives.

12. Controlling parties

The charity is controlled by its Trustees.