

**ANNUAL REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024**

**TREND IN
AFRICA**

(Charitable Incorporated Organisation)

CHARITY REGISTRATION No: 1186066

Castle View Accounting Ltd
Ground Floor Offices
53 High Street
Arundel
West Sussex
BN18 9AJ

TREND IN AFRICA
(Charitable Incorporated Organisation)

CONTENTS

Page 3	Legal & Administrative Information
Pages 4 to 5	Trustees' Report
Page 6	Statement of Financial Activities
Page 7	Balance Sheet
Pages 8 to 13	Notes to the Financial Statements
Page 14	Independent Examiner's Report

TREND IN AFRICA
(Charitable Incorporated Organisation)

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1186066
DATE OF REGISTRATION	31st October 2019
START OF FINANCIAL YEAR	1st April 2023
END OF FINANCIAL YEAR	31st March 2024
TRUSTEES AT 31ST MARCH 2024	Prof. Thomas Baden Dr. Laura Prieto Godina Dr. Pauline Essah Dr. Jelena Aleksic
LEGAL STATUS	Charitable Incorporated Organisation
GOVERNING INSTRUMENT	CIO - Foundation Registered 31st October 2019

OBJECTS

The advancement of education in the field of Natural Science, in particular on the African Continent by: **1.** Facilitating in the conduction of research in Natural Sciences. **2.** Organising and running training courses and seminars in Natural Sciences for African based researchers and University students. **3.** Organising and running science outreach events on the African Continents for all members of the public, including School and University students, teachers, parents, professionals and decision makers. **4.** Organising the collection, shipments and distribution of donated laboratory equipment and reagents for African based researchers.

CORRESPONDENCE ADDRESS	15A Sussex Heights St. Margaret's Place Brighton BN1 2FR
PRIMARY BANKERS	Lloyds Bank Plc 25 Gresham Street London EC2V 7HN
INDEPENDENT EXAMINERS	Castle View Accounting Ltd Ground Floor Offices 53 High Street Arundel West Sussex BN18 9AJ

TREND IN AFRICA

(Charitable Incorporated Organisation)

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2024

TReND in Africa Introduction

TReND in Africa team believes that education and scientific innovation are at the basis of economical and societal development. We perceive that is imperative for every society to have a local group of scientists, that while forming part of the global scientific community, can tackle problems at a local level. Furthermore, it is essential that these local scientists engage with the general population and their governments, for these to implement informed, scientifically-backed policies.

This becomes particularly evident during crises, such as the recent Ebola epidemic, or the current coronavirus global pandemic. Here, trustworthy local scientists can play a crucial job in the education of the population, and the implementation of socially responsible behaviours.

Since its inception in 2011 TReND in Africa supports biomedical research and education in the continent through diverse, complementary activities. These include:

- **Organisation of courses for African scientists on the latest cutting-edge topics.** Through these, we have educated over 850 scientists from 22 different African countries, from MSc students to professors, to date.
- **Running an exchange volunteering program**, where experts from around the world spend time at an African university to assist with research, teach, promote international scientific interactions, or participate in project collaborations with online meetings, conferences, and workshops.
- **Coordinate equipment donation programs** to provide universities with the facilities they need to carry out science.
- **Operate regular outreach events** hosted by our alumni in their local communities and high schools to promote science and research to the younger generations.
- **Engagement it with local and national politicians and policymakers** to push for better scientific research and education support across the African continent.
- **Development of laboratory and research equipment** that can be build and repaired locally using accessible tools and open source technologies.

All these activities are developed and implemented by volunteers, allowing the TReND team to able to use all grants and donations exclusively on projects that will directly benefit African researchers and their communities, with very little administration overhead.

TReND-CaMinA: Computational Neuroscience and Machine Learning in Africa

Date: June 11-24, 2023

Location: WACCBIP, Accra, Ghana

This course was designed to enhance scientific capacity in Africa by educating students and researchers in computational neuroscience and machine learning. The two-week immersive program brought together participants from various regions, fostering collaboration and knowledge sharing. The event was hosted by the West African Centre for Cell Biology of Infectious Pathogens (WACCBIP) at the University of Ghana, a key partner of TReND.

TReND aims to establish this course as an annual core program, creating a strong network of African computational neuroscientists and machine learning experts to support future initiatives.

Organisational Update

Samyra Salek's Departure:

• Samyra Salek will step down from the position of General Coordinator. Due to a lack of funds, this role will not be reopened for new applicants.

• TReND in Africa will undergo restructuring, with existing coordinators assuming responsibilities previously held by Samyra.

• Trustees, led by Tom Baden and Lucia Prieto-Godino, will engage active members to oversee ongoing projects and recruit new volunteers.

TREND IN AFRICA
(Charitable Incorporated Organisation)

TRUSTEES' REPORT (Continued)
FOR THE YEAR ENDED 31ST MARCH 2024

Action Items:

- **Tax Documentation:** : Ensure all financial records related to activities are properly recorded for UK tax filing.
- **Financial Support Review:** : Evaluate available funds for smaller training sessions and volunteer-led projects.
- **Future Planning:** Identify leadership for the neuroscience course to ensure its continuation.
- **Organisational Transition:** Implement strategies for restructuring responsibilities following Samyra Salek's departure

Trustees' Responsibilities

The Charities Act 2011 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 CIO and of the surplus of the CIO for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the CIO 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 CIO. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 24.3.2025

Signed on their behalf by Trustee 

Printed Name: T. Badier

TREND IN AFRICA
(Charitable Incorporated Organisation)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2024**

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2023/24 £	TOTAL 2022/23 £
INCOMING RESOURCES					
Incoming Resources from Generated Funds					
Donations, Grants & Legacies	3a	98,126	-	98,126	59,397
Other Incoming Resources	3b	-	-	-	668
TOTAL INCOMING RESOURCES		98,126	-	98,126	60,065
RESOURCES EXPENDED					
Costs of Generating Funds					
Cost of Charitable Activities	4a	34,935	2,472	37,407	57,271
Governance Costs	4b	990	-	990	1,410
TOTAL RESOURCES EXPENDED		35,925	2,472	38,397	58,681
NET INCOMING (OUTGOING) RESOURCES		62,201	(2,472)	59,729	1,383
Funds Brought Forward		35,601	2,472	38,073	36,690
TOTAL FUNDS CARRIED FORWARD		97,802	-	97,802	38,073

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 8 to 13 form part of these financial statements.

TREND IN AFRICA
(Charitable Incorporated Organisation)

BALANCE SHEET
AS AT 31ST MARCH 2024

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 31-Mar-24 £	TOTAL 31-Mar-23 £
Fixed Assets					
Tangible Assets	2	-	-	-	-
Investments	6	-	-	-	-
Total Fixed Assets		-	-	-	-
Current Assets					
Debtors & Prepayments	8	-	-	-	-
Cash at Bank and in Hand	7	99,752	-	99,752	39,033
Total Current Assets		99,752	-	99,752	39,033
Creditors: Amounts falling due within one year	9	1,950	-	1,950	960
NET CURRENT ASSETS		97,802	-	97,802	38,073
TOTAL ASSETS less current liabilities		97,802	-	97,802	38,073
Creditors: Amounts falling due in more than one year	10	-	-	-	-
NET ASSETS		97,802	-	97,802	38,073
Funds of the Charity					
General Funds		97,802	-	97,802	35,601
Restricted Funds	5	-	-	-	2,472
Total Funds		97,802	-	97,802	38,073

Approved by the Trustees on 24 3 2025

Signed on their behalf by Trustee 

Printed Name: T. Baden

TREND IN AFRICA
(Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024**

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2015) (Second Edition, effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services have been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of any voluntary help received is not included in the accounts.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

TREND IN AFRICA
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2024

1. ACCOUNTING POLICIES (continued)

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Unrestricted funds

These funds can be used for the general objectives of the charity as set out in the trustees report. The movements of the unrestricted funds are given in the Statement of Financial Activities.

Restricted funds

These funds are where the donor has specified a purpose for the donation made. These restrictions often arise as a result of appeals for special offerings for specific purposes.

Designated funds

These funds are funds set aside by the trustees out of unrestricted general funds for particular purposes or projects.

Fixed Assets

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Fixtures, Fittings and Equipment	25% - Straight Line Basis
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2. TANGIBLE FIXED ASSETS

The CIO held no fixed assets during this or the previous financial year.

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st March 2024: None

31st March 2023: None

TREND IN AFRICA
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2024

3. INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	TOTAL 2023/24 £	TOTAL 2022/23 £
a) Donations, Grants & Legacies				
Gifts & Donations	212	-	212	2,791
Grants Received	97,914	-	97,914	56,606
	98,126	-	98,126	59,397

b) Other Incoming Resources

Sundry Income	-	-	-	668
	-	-	-	668

4. RESOURCES EXPENDED

	Unrestricted Funds £	Restricted Funds £	TOTAL 2023/24 £	TOTAL 2022/23 £
a) Cost of Charitable Activities				
Administrative Expenses	398	893	1,291	540
Bank Charges	81	-	81	180
Gifts & Donations	16,984	-	16,984	5,500
Insurance Costs	112	-	112	-
Projects Costs	-	1,579	1,579	8,465
Sundry Expenses	255	-	255	12
Training Costs	16,016	-	16,016	35,960
Travel & Subsistence	427	-	427	6,528
Website Costs	662	-	662	87
	34,935	2,472	37,407	57,271

b) Governance Costs

Independent Examiners Fees	9	990	-	990	960
Legal & Professional Fees		-	-	-	450
		990	-	990	1,410

TREND IN AFRICA

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2024

5. RESTRICTED FUNDS

CURRENT FINANCIAL PERIOD

	Balance 01-Apr-23 £	Income £	Expenditure £	Transfers £	Balance 31-Mar-24 £
Wellcome Trust - ASNL Project Fund	2,472	-	2,472	-	-
	2,472	-	2,472	-	-

PREVIOUS FINANCIAL PERIOD

	Balance 01-Apr-22 £	Income £	Expenditure £	Transfers £	Balance 31-Mar-23 £
Wellcome Trust - ASNL Project Fund	-	10,937	8,465	-	2,472
	-	10,937	8,465	-	2,472

The restricted funds held are wholly represented by the CIO's cash reserves and are to be expended as specified above.

TREND IN AFRICA
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2024

6. INVESTMENTS

The CIO held no fixed assets investments during this or the previous financial year.

7. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	TOTAL 31-Mar-24 £	TOTAL 31-Mar-23 £
Cash at Bank & in Hand	99,752	-	99,752	39,033
	99,752	-	99,752	39,033

8. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	TOTAL 31-Mar-24 £	TOTAL 31-Mar-23 £
Sundry Debtors	-	-	-	-
	-	-	-	-

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	TOTAL 31-Mar-24 £	TOTAL 31-Mar-23 £
Independent Examiners Fees	1,950	-	1,950	960
	1,950	-	1,950	960

10. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The CIO held no long term liabilities during this or the previous financial year.

11. NET ASSETS BETWEEN FUNDS

	Unrestricted Fund £	Restricted Fund £	TOTAL 31-Mar-24 £	TOTAL 31-Mar-23 £
Fixed Asset Investments	-	-	-	-
Net Current Assets	97,802	-	97,802	38,073
Long Term Liabilities	-	-	-	-
	97,802	-	97,802	38,073

TREND IN AFRICA
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2024

12. STAFF COSTS AND NUMBERS

The CIO employed no members of staff during this or the previous financial year.

13. TRUSTEES AND OTHER RELATED PARTIES

No payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

14. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

15. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the CIO's needs. This is based on the CIO's size and the level of financial commitments held. The Trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

16. PUBLIC BENEFIT

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the CIO has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the CIO should undertake.

TREND IN AFRICA
(Charitable Incorporated Organisation)

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of Trend in Africa on the accounts for year ended 31st March 2024 set out on pages 6 to 13.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's statement

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

Independent examiner's statement

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

1. which gives me reasonable cause to believe that in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

K. Collaku MAAT
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Date: 26th March 2025