



## Trustees' Report & Accounts

**EdUKaid Trustees' Report & Accounts for the year ended 31 October 2025**

### **Administrative Details**

Charity number:	1197242
Registered office:	1 Scotts Close Downton Salisbury Wiltshire SP5 3RA
Trustees:	Tim Varney – Chair Rebecca Harwood Lincoln - Vice Chair Jane Lucy Morgan Jeremy Charles Richard Carter - Safeguarding Nko Idorenyn Essien Elise Marie Perraud Nicholas Cusack
UK Banker:	HSBC 19 Minster Street Salisbury Wiltshire SP1 1TE
Tanzanian Banker:	Exim Bank Ltd Lindi House Agakhan Rd Mtwara Tanzania

Independent Examiner:

Mrs Erica Parker FCCA  
Clifford Fry & Co Chartered Accountants  
St Mary's House  
Netherhampton  
Salisbury  
SP2 8PU

Tanzanian Auditor:

CCB & Partners  
Certified Public Accountants  
Tanu Rd  
Nangwanda Stadium  
P.O. Box 1413  
Tanzania

## **Structure**

EdUKaid was established in 2003 and operated as an unincorporated registered charity in the UK and a Non-government Organisation in Tanzania. EdUKaid registered as a Charitable Incorporated Organisation on 21 December 2021 for the purpose of carrying on the activities of EdUKaid as an incorporated body. EdUKaid completed the transfer of assets and liabilities on 31 March 2024.

## **Reporting Period**

The accounts in this report pertain to the period 1st November 2024 - 31st October 2025. The trustees report pertains to the period 1 November 2024 to 31 October 2025.

## **Governance**

EdUKaid recruits trustees in the UK with the skills and experience to ensure the charity carries out its activities effectively and efficiently. The trustees take an active interest in operational activities and remain informed through regular reports and six subcommittees and three full board meetings a year. The board of trustees regularly reviews its 'fitness' with reference to the charity's purpose, plans, solvency, resilience, and governance.

Our Tanzanian board of trustees represents the communities in which we work with the skills and experience to inform strategy, advise on programme development, and provide operational oversight.

## **Objectives**

EdUKaid's primary objectives are the advancement of education and training for children, teachers and the local community in Tanzania. We believe that through education individuals can achieve their full potential and develop the skills to make life choices.

## **Vision**

Our vision is for a world where every child has access to the education they need to realise their potential and attain the skills to improve their life chances.

## **Mission**

Our mission is to raise the quality of education and welfare in the Mtawa region Tanzania, thereby helping to eradicate poverty.

## **Core Values**

Our core values underpin all aspects of our activities:

- Community-led
- Sustainability
- Equality
- Inclusion
- Collaboration

## **Public Benefit**

The trustees have given due regard to the Charity Commission's guidance on public benefit and have taken it into consideration when making decisions. This report provides a summary of our main activities undertaken in 2024-25 demonstrating our charitable purpose for the public benefit.

## **Safeguarding**

The trustees believe that the welfare of children and vulnerable individuals is paramount. The charity trains its programmes team and operates within the framework of comprehensive Safeguarding, Prevention of Sexual Abuse and Exploitation and Whistleblowing policies which clearly state how

incidents and allegations will be handled should they arise. Policies and practices are reviewed annually. EdUKaid is considered a leading organisation with regard to safeguarding in Tanzania and has been highly influential in improving stakeholder safeguarding practices across the districts in which we operate.

### **Activities**

EdUKaid works alongside communities in the southern Mtwara District of Tanzania. Our activities aim to reduce marginalisation, increase opportunity, and provide the most disadvantaged children with an education. Supporting particularly isolated communities, we develop sustainable solutions in partnership with local stakeholders - widening educational access and promoting a culture of inclusion.

Core activities include:

- **School and Community Capacity Building** aimed at providing teachers, community leaders and key education and welfare stakeholders with the skills they need to deliver a quality education.
- **Pre-primary Education** delivering early years education across 16 primary schools. Establishing community led pre-primary satellite classes and training teachers across the Mtwara District to deliver a child-friendly, play-focused education in government schools.
- **Inclusive Education** activities that improve access to education for adolescent girls covering menstruation education and children living with a disability, leading to dramatic improvements in enrolment, attendance, and academic attainment.
- **Primary School Development** renovating neglected environments, constructing classrooms, improving sanitation facilities, and promoting community engagement at some of the most disadvantaged government schools in Mtwara District leading to better health and improved learning outcomes.
- **Extra Tuition** supports children struggling to progress through the school system, improving learning outcomes and reducing dropout rates.

### **Risk Management**

EdUKaid recognises that development can only be achieved with an element of considered risk. Sound risk management is essential to its governance and to sustainable operation services. EdUKaid's Risk Management Register and policy provides guidance on managing organisational risk to pursue the EdUKaid mission. The Trustees are satisfied adequate systems are in place to mitigate our exposure to major risks where possible.

### **Reserves**

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity. Sufficient funds will be held in reserve to enable our core activities to continue over a period of 6 months.

### **Volunteers and In-Kind Support**

EdUKaid is grateful to its invaluable team of dedicated volunteers who provide support in fundraising, marketing, and administration activities. EdUKaid also benefits from in-kind office space and administrative support provided by our main corporate supporter, Doozy Life. This support reduces our UK overheads and helps to focus resources on delivering work in Tanzania.

### **Strategic Planning**

In consultation with stakeholders in both Tanzania and the UK, we conducted a strategic review in Nov 2024 we are now developing and operating a three year capacity building project working towards up-skilling all our team members by 2028.

## **Achievements**

EdUKaid continued to deliver a range of activities focusing on building capacity and improving educational outcomes for the disadvantaged children and communities in rural Mtwara, Tanzania:

### **Our impact in numbers : In 2024/2025**

- 31,138 children and young people accessed a quality, rights-based education or training, of which 18,673 are girls.
- 21,000 community members were empowered through training and consultation.
- 34,000 parents were more involved in their children's education.
- 925 children with disabilities accessed a quality education.
- 4 Community libraries were built, resourced and maintained.
- 6228 new library visitors joined storytimes and reading books.
- 99% of preprimary children moved on to primary school / 1211 preprimary children moved to primary school.
- 31 preprimary teachers were trained in child centred, play based teaching methodologies.
- 11 young people were helped back into education through developing vocational skills.

### **Projects 2024 - 2025**

**Pre-Primary Satellite - See attached Report**

**Inclusion Project - See Attached Report**

### **Individual Support**

We continue to provide ongoing support for a small number of individual children including those with special educational and support needs. This support includes the provision of uniforms, resources, transport and specialist equipment which have been essential in ensuring that the most vulnerable and disadvantaged children have access to a safe and inclusive education.

### **Sustainability**

We aim to ensure that as many of our projects as possible are managed and run long-term by communities, making them sustainable and effective. This year we worked with 21,000 community members in rural communities across Mtwara Region to support training and setting up of community committees to oversee development. We have also trained parents in making school and learning materials for preprimary classes and to support home learning for children with disabilities.

On a regional level, in 2024 - 2025 we collaborated with government, education and community officers to implement and sustain our projects. This ensures that projects have local and regional buy-in and support.

### **Fundraising Performance**

In 2024 - 2025 we continued to generate income from a range of sources in line with our strategy to reduce reliance on any one single income stream.

Grant funding continues to represent our largest funding source with £162,954 of our income awarded by trusts and foundations. We are incredibly grateful to our funders and we are especially thankful to those that supported the growth of our work and impact studies over this last year.

Our corporate supporters and individual supporters have shown a great commitment to the children in Tanzania with Donations totaling £49,629. In addition we are grateful to the businesses and individuals connected with the vending industry who raised an incredible £35,777 at the 14th annual Great vending get together.

## **Independent Examiner's Report to the Trustees of EdUKaid Charitable Incorporated Organisation ("the CIO")**

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 October 2025.

### **Responsibilities and basis of report**

As the charity's trustees of the CIO 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 CIO's accounts carried out under section 145 of the 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.

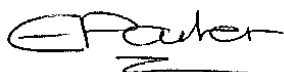
### **Independent examiner's statement**

Since the Trust's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with my 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.



Mrs Erica Parker FCCA

St Mary's House  
Netherhampton  
Salisbury  
SP2 8PU

24 March 2026





**EDUKAID**  
**Statement of Financial Activities**  
**for the year ended 31 October 2025**

	<b>Note</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total funds 2025 £</b>	<b>Total funds 2024 £</b>
<b>Incoming resources</b>					
Donations and legacies	2a	25,934	190,199	216,133	210,910
Other trading activities	2b	42,642	-	42,642	39,019
Investments	2c	52	-	52	61
		<u>68,628</u>	<u>190,199</u>	<u>258,827</u>	<u>249,990</u>
<b>Resources expended</b>					
Raising funds	4a	14,560	-	14,560	14,355
Charitable activities	4b	59,343	144,290	203,633	201,146
Other	4c, 4e	9,397	559	9,956	11,552
		<u>83,299</u>	<u>144,849</u>	<u>228,148</u>	<u>227,053</u>
<b>Net income/(expenditure)</b>		(14,671)	45,350	30,679	22,937
<b>Transfers between funds</b>		-	-	-	-
<b>Net movement in funds</b>		(14,671)	45,350	30,679	22,937
<b>Reconciliation of funds</b>					
Total funds brought forward	15	110,972	37,780	148,752	125,815
<b>Total funds carried forward</b>	15	<u>96,301</u>	<u>83,130</u>	<u>179,431</u>	<u>148,752</u>

**EDUKAID**  
**Balance Sheet**  
**for the year ended 31 October 2025**

	<b>Note</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total funds 2025 £</b>	<b>Total funds 2024 £</b>
<b>Fixed assets</b>					
Tangible assets	9	771	4,017	4,788	5,182
<b>Current assets</b>					
Debtors	10	8,321	6,940	15,261	10,377
Cash at bank and in hand	11	89,668	72,173	161,841	176,583
Total current assets		97,989	79,113	177,102	186,960
<b>Creditors: amounts falling due within one year</b>	12	2,459	-	2,459	43,390
<b>Net current assets/(liabilities)</b>		95,530	79,113	174,643	143,570
<b>Total assets less current liabilities</b>		96,301	83,130	179,431	148,752
<b>Total net assets/(liabilities)</b>		96,301	83,130	179,431	148,752
<b>Funds of the Charity</b>	15				
Restricted funds		-	83,130	83,130	37,780
Unrestricted funds		96,301	-	96,301	110,972
<b>Total funds</b>		96,301	83,130	179,431	148,752

Approved by the trustees on

and signed on their behalf by:

T Varney - Chair of Trustees

**EDUKAID**  
**Notes to the accounts**  
**for the year ended 31 October 2024**

**Note 1 - Accounting policies**

**a. Basis of accounting**

These accounts 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 accounts have been prepared in accordance with the Charities Act 2011, the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

The charity constitutes a public benefit entity as defined by FRS 102.

On 21 December 2021, EdUKaid, a Charitable Incorporated Organisation (CIO), was created. The net assets and liabilities of EdUKaid, registered number 1102613, were transferred to the CIO on 1 April 2024. Consolidated accounts have been prepared and the disclosures can be found in Note 17. Financial statements for the original EdUKaid charity can be obtained from 1 Scotts Close, Downton Business Centre, Salisbury, Wiltshire SP1 3RA.

**b. Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for the 12 months following approval of these financial statements. Forecasted revenues, along with current reserves, are sufficient for the charity to be able to continue as a going concern.

**c. Income recognition**

All income is included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, there is certainty that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

**d. Grants and donations**

Grants and donations are only included in the SOFA when there is evidence of entitlement to the grant, receipt is probable and the amount can be measured reliably. The majority of grants are restricted by the donor.

**e. Tax reclaims on donations and gifts**

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

**f. Fundraising, donated goods and voluntary help**

Income from charitable fundraising is included when the income is certain and is described within the Trustees' Annual Report. The value of donated goods and voluntary help are not included in the accounts. Donated goods relate to gifted prizes for the Great Vending Get Together. Voluntary income is described in the Trustees' Annual Report.

**g. Income from interest**

Income is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

**EDUKAID**  
**Notes to the accounts**  
**for the year ended 31 October 2024**

**Note 1 - Accounting policies cont...**

**h. Liability recognition**

Liabilities are recognised once there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

**i. Foreign transactions**

The charity objectives are carried out in Tanzania. Overseas transactions are converted to Sterling at the average monthly rate. Currency gains and losses are included within the profit and loss account when they arise. Assets and liabilities existing at the year end are valued at the rate of exchange prevailing at the year end date.

**j. Governance and support costs**

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

**k. Tangible fixed assets for use by charity**

Expenditure on office equipment and motor vehicles costing more than £100 is capitalised. Depreciation is provided on fixed assets at the following annual rates in order to write off each asset over its useful life:

Freehold property	No depreciation
Office equipment	Over three years
Motor vehicles	Over five years

No depreciation has been charged on the freehold property because the Trustees are of the opinion that the residual value is at least equal to book value.

**l. Debtors**

Trade and other debtors are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received. Prepayments are valued at the amount prepaid net of any trade discounts due.

**m. Creditors**

Creditors are recognised when an obligation exists from a past event and are measured at settlement amounts less any trade discounts.

**n. Deferred income**

Deferred income is reported as a creditor when the income relates to activities or events that take place after the year in which the income is received.

**o. Provisions for liabilities**

A contingent liability will be disclosed if a possible obligation arising from a past event will be confirmed by a future event or where the transfer of funds is not probable or the amount of the obligation cannot be measured reliably.

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

**EDUKAID**  
**Notes to the accounts**  
**for the year ended 31 October 2025**

**Note 1 - Accounting policies cont...**

**p. Basic financial instruments**

The charity has financial assets and liabilities of a kind that qualify as financial instruments. These are cash, debtors and creditors, which are initially recognised at transaction value and subsequently measured at their settlement value.

**q. Reserves**

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity. Restricted funds are specifically restricted in purpose as specified by the donor and the amounts in the funds represent the monies still remaining for future expenditure.

**Note 2 - Analysis of income**

	Unrestricted funds £	2025 Restricted funds £	Total funds £	Unrestricted funds £	2024 Restricted funds £	Total funds £
<b>a. Donations and legacies</b>						
Donations and gifts - regular giving	5,400	7,500	12,900	5,704	7,635	13,339
Donations and gifts - individuals	9,966	7,036	17,002	13,459	584	14,043
Corporate donations	8,728	11,000	19,727	2,128	18,733	20,861
Gift Aid	1,840	1,710	3,550	2,039	1,650	3,689
General grants (Note 3)	-	162,954	162,954	-	158,978	158,978
	<u>25,934</u>	<u>190,199</u>	<u>216,133</u>	<u>23,330</u>	<u>187,580</u>	<u>210,910</u>
<b>b. Other trading activities</b>						
Great Vending Get Together	35,777	-	35,777	30,804	-	30,804
Other fundraising events	6,762	-	6,762	8,215	-	8,215
Other	104	-	104	-	-	-
	<u>42,642</u>	<u>-</u>	<u>42,642</u>	<u>39,019</u>	<u>-</u>	<u>39,019</u>
<b>c. Income from investments</b>						
Interest income	52	-	52	61	-	61
	<u>52</u>	<u>-</u>	<u>52</u>	<u>61</u>	<u>-</u>	<u>61</u>
<b>TOTAL INCOME</b>	<u>68,628</u>	<u>190,199</u>	<u>258,827</u>	<u>62,410</u>	<u>187,580</u>	<u>249,990</u>

**EDUKAID**  
**Notes to the accounts**  
**for the year ended 31 October 2025**

**Note 3 - Analysis of grants**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
States of Guernsey - Overseas Aid & Development Commission	57,395	23,578
Acer Investments Limited	50,000	-
The Marr-Munning Trust	-	39,600
Educational Opportunity Foundation	-	21,228
Scott Bader Commonwealth Ltd	-	25,000
Berfred Foundation	31,284	15,845
Charles Hayward Foundation	-	15,000
Stewardship	10,000	10,281
Souter Charitable Trust	4,480	-
Score	4,000	3,946
Crane Merchandising Systems	1,795	-
KCCF Small Grant (PWCF)	2,000	2,000
Mrs R P Tindall's Charitable Trust	2,000	-
St Mark's Overseas Aid Trust	-	1,500
Gilchrist Ed	-	1,000
	<hr/> 162,954	<hr/> 158,978 <hr/>

**EDUKAID**  
**Notes to the accounts**  
**for the year ended 31 October 2025**

**Note 4 - Analysis of expenditure**

	Unrestricted funds £	2025 Restricted funds £	Total funds £	Unrestricted funds £	2024 Restricted funds £	Total funds £
<b>a. Expenditure on raising funds</b>						
Fundraising events	9,874	-	9,874	8,576	-	8,576
Fundraising agents	276	-	276	216	-	216
Advertising and marketing	4,410	-	4,410	3,163	2,400	5,563
	14,560	-	14,560	11,955	2,400	14,355
<b>b. Expenditure on charitable activities</b>						
<b>Overseas</b>						
Building / renovating schools and latrines	2,122	7,781	9,902	-	16,428	16,428
Local projects	373	225	598	-	38,844	38,844
Supply of resources for school use	-	14,259	14,259	-	14,489	14,489
Training	714	28,954	29,668	29	21,533	21,562
Teaching staff costs	2,140	24,445	26,585	4,625	21,831	26,456
Core staff costs	7,294	16,589	23,883	1,298	20,168	21,466
Other overseas costs	3,887	13,923	17,810	1,411	13,707	15,118
<b>UK</b>						
UK staff costs	37,422	37,937	75,359	6,060	37,568	43,628
Professional fees	3,987	-	3,987	-	-	-
Other UK costs	1,404	178	1,582	1,265	1,890	3,155
	59,343	144,290	203,633	14,688	186,458	201,146
<b>c. Other</b>						
Insurances	1,296	-	1,296	721	223	944
Audit and accountancy costs	3,438	-	3,438	4,356	3,000	7,356
Bank and currency charges	4,195	-	4,195	2,223	152	2,375
Depreciation	553	559	1,112	355	455	810
Other	(85)	-	(85)	67	-	67
	9,397	559	9,956	7,722	3,830	11,552
<b>TOTAL EXPENDITURE</b>	<b>83,299</b>	<b>144,849</b>	<b>228,148</b>	<b>34,365</b>	<b>192,688</b>	<b>227,053</b>

**EDUKAID**  
**Notes to the accounts**  
**for the year ended 31 October 2025**

**Note 5 - Support and Governance costs allocated to activities**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Support</b>		
Training	917	339
Other costs	2,703	203
<b>Governance</b>		
Insurances	1,296	944
Audit and accountancy costs	311	423
<b>Total</b>	<u>5,227</u>	<u>1,909</u>

**Note 6 - Examination fees**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
UK Auditors remuneration		
Independent examiner's fees	-	-
Other services	-	-
	<u>-</u>	<u>-</u>
Overseas auditors remuneration	<u>311</u>	<u>423</u>

**Note 7 - Salaries and Wages**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>UK</b>		
Salaries and wages	72,930	42,135
Social security costs	-	-
Pension costs (defined contribution scheme)	2,429	1,493
	<u>75,359</u>	<u>43,628</u>
<b>Overseas</b>		
Salaries and wages	43,552	41,293
Social security costs	4,163	3,898
Pension costs	211	196
Other employee benefits	2,542	2,535
	<u>50,468</u>	<u>47,922</u>
<b>Amount paid to key personnel</b>		
Key Management	33,578	38,154
Trustees	<u>-</u>	<u>-</u>

There were no employees whose remuneration was £60,000 or more.

The average number of employees were:

UK	4	2
Overseas	40	41
	<u>44</u>	<u>43</u>



**EDUKAID**  
**Notes to the accounts**  
**for the year ended 31 October 2025**

**Note 8 - Defined contribution pension scheme**

The charity contributes to a defined contribution scheme for all qualifying UK employees. The assets of the scheme are held separately from those of the charity in an independently administered fund. The annual charge is allocated to funds in proportion to the salary charged against each fund. During the year the pension cost charge amounted to £2,429 (2024 - £1,493). Contributions totalling £234 (2024 - £181) were payable to the scheme at the year end.

**Note 9 - Tangible fixed**

	Freehold land £	Office £	Motor £	Total £
<b>Cost</b>				
As at 1 November	2,963	6,730	1,524	11,217
Additions	-	718	-	718
Disposals	-	-	(727)	(727)
As at 31 October	2,963	7,448	797	11,208
<b>Depreciation</b>				
As at 1 November	-	4,790	1,245	6,035
Depreciation	-	953	159	1,112
Written back on disposal	-	-	(727)	(727)
As at 31 October	-	5,743	677	6,420
<b>Net book value</b>				
As at 1 November 2024	2,963	1,940	279	5,182
As at 31 October 2024	2,963	1,705	120	4,788

**Note 10 - Debtors and prepayments**

	2025 £	2024 £
Trade debtors	1,244	5,822
Other debtors	3,885	1,969
Prepayments and accrued income	10,132	2,586
	<u>15,261</u>	<u>10,377</u>

**Note 11 - Cash at bank and in hand**

	2025 £	2024 £
Cash at bank and in hand	<u>161,841</u>	<u>176,583</u>

**EDUKAID**  
**Notes to the accounts**  
**for the year ended 31 October 2025**

**Note 12 - Creditors and accruals**

	2025	2024
	£	£
<b>Amounts falling due within one year</b>		
Trade creditors	190	2,226
Deferred income (Note 13)	-	36,432
Accruals	893	3,001
Taxation and social security	234	1,550
Other creditors	1,142	181
	<u>2,459</u>	<u>43,390</u>

**13 - Deferred income**

Deferred income relates to grant income received in relation to projects commencing in the next financial year.

	2025	2024
	£	£
<b>Movement in deferred income account</b>		
Balance at 1 November	36,432	43,300
Amounts added in current period	-	36,432
Amounts released to income from previous periods	(36,432)	(43,300)
Balance at 31 October	<u>-</u>	<u>36,432</u>

**Note 14 - Fair value of assets and liabilities**

For details of the charity's exposure to risk arising from financial instruments, please refer to the reserves policy statement in the Trustees Report.

**Note 15 - Movement in funds**

**a. 2025**

	Funds at 1 November 2024 £	Income £	Expenditure £	Funds at 31 October 2025 £
<b>Restricted Funds</b>				
School development projects	346	-	(243)	103
Inclusion project	3,064	-	(3,064)	-
Library project	18,055	5,239	(23,294)	-
Income Skills project	9,068	-	(9,068)	-
Pre primary satellite projects	(223)	85,234	(67,583)	17,428
Heshima Nanyamba	-	50,000	-	50,000
Quinton Pitt Edukaid House Playscheme	-	14,480	(7,980)	6,500
Other restricted funds	7,470	35,246	(32,689)	10,027
<b>Unrestricted funds</b>	110,972	66,758	(83,636)	94,094
<b>Total Funds 2025</b>	<u>148,752</u>	<u>256,957</u>	<u>(227,557)</u>	<u>178,152</u>

**EDUKAID**  
**Notes to the accounts**  
**for the year ended 31 October 2025**

**Note 15 - Movement in funds cont...**

**b. 2024**

	Funds at 1 November			Funds at 31 October
	2023	Income	Expenditure	2024
	£	£	£	£
<b>Restricted Funds</b>				
School development projects	13,136	20,281	(33,071)	346
Inclusion project	-	60,828	(57,764)	3,064
Library project	23,578	52,078	(57,601)	18,055
Income skills project	-	15,000	(5,932)	9,068
Pre primary satellite projects	799	15,845	(16,867)	(223)
Other restricted funds	5,375	23,548	(21,453)	7,470
<b>Unrestricted funds</b>	82,927	62,410	(34,365)	110,972
<b>Total Funds 2024</b>	125,815	249,990	(227,053)	148,752

Funds are used for the following purposes:

School development projects	Renovating and resourcing school buildings to provide safe and vibrant learning environments which will improve educational outcomes, including the renovation and resourcing of our village-based Community Centre which provides a programme of extracurricular activities and a space for children to develop a love of reading.
Inclusion project	Delivering a programme of activities which ensure that educators and officials have the skills, knowledge and confidence to provide an inclusive primary education and supporting communities to develop a positive attitude towards gender and disability.
Library project	The construction of 4 volunteer-led Community Libraries at 4 central Mtwara schools offering a range of activities to develop an independent reading culture, improve literacy and numeracy skills, promote healthy life-choices, encourage parents to improve their own basic skills and bring communities together in a safe and inclusive setting.
Income skills project	Delivering a programme of activities providing girls who have dropped out of school with the skills they need to earn money.
Pre primary satellite projects	Continuation of our Pre-primary Satellite Project launched in January 2023, establishing classes in remote villages benefiting children who would otherwise be unable to access a pre-primary education due to distance from school.
Heshima Nanyamba	Empowering girls with knowledge about their bodies and rights, to change harmful community attitudes toward gender and education and equip educators/community leaders with tools to foster inclusive education and equality across the Nanyamba district.
Quinton Pitt Edukaid House Playscheme	Pilot scheme to establish a parent-led and community-owned playscheme at Edukaid House providing a vibrant learning environment to deliver play based activities to promote school readiness.
Other restricted funds	A range of activities aimed at improving educational opportunities and academic outcomes for disadvantaged children living in Mtwara.

**EDUKAID**  
**Notes to the accounts**  
**for the year ended 31 October 2025**

**Note 16 - Related parties**

The Chair of Trustees, Timothy Varney, is a director of Revive Vending Limited. The company donated £11,600 (2024 - £600) to EdUKaid during the year. Bookkeeping services were provided to EdUKaid amounting to £5,776 (2024 - £6,933). No profit was made on this transaction.

None of the Trustees, or any persons connected with them, received any remuneration or reimbursed expenses in either year.

**Note 17 - EdUKaid merger**

On 21 December 2021, EdUKaid, a Charitable Incorporated Organisation (CIO), was created. The net assets and liabilities of the original charity, EdUKaid, registered number 1102613, were transferred to the CIO on 1 April 2024. Financial statements for the original EdUKaid charity can be obtained from 1 Scotts Close, Downton Business Centre, Salisbury, Wiltshire SP1 3RA.

**a. Analysis of SOFA for 2024**

	EdUKaid to 31.03.24 £	EdUKaid CIO to 31.03.25 £	EdUKaid CIO from 01.04.25 £	Total £
Total income	82,475	-	167,515	249,990
Total expenditure	77,006	14,121	135,926	227,053
<b>Net movement in funds</b>	<b>5,469</b>	<b>(14,121)</b>	<b>31,589</b>	<b>22,937</b>

**b. Net assets at transfer**

	EdUKaid £	EdUKaid CIO £	Total £
Net assets	107,706	9,457	117,163
Represented by:			
Unrestricted funds	82,011	-	82,011
Restricted funds	25,695	9,457	35,152
<b>Total funds</b>	<b>107,706</b>	<b>9,457</b>	<b>117,163</b>



## Trustees' Report & Accounts

**EdUKaid Trustees' Report & Accounts for the year ended 31 October 2025**

### **Administrative Details**

Charity number:	1197242
Registered office:	1 Scotts Close Downton Salisbury Wiltshire SP5 3RA
Trustees:	Tim Varney – Chair Rebecca Harwood Lincoln - Vice Chair Jane Lucy Morgan Jeremy Charles Richard Carter - Safeguarding Nko Idoreny Essien Elise Marie Perraud Nicholas Cusack
UK Banker:	HSBC 19 Minster Street Salisbury Wiltshire SP1 1TE
Tanzanian Banker:	Exim Bank Ltd Lindi House Agakhan Rd Mtwara Tanzania

Independent Examiner:

Mrs Erica Parker FCCA  
Clifford Fry & Co Chartered Accountants  
St Mary's House  
Netherhampton  
Salisbury  
SP2 8PU

Tanzanian Auditor:

CCB & Partners  
Certified Public Accountants  
Tanu Rd  
Nangwanda Stadium  
P.O. Box 1413  
Tanzania

## **Structure**

EdUKaid was established in 2003 and operated as an unincorporated registered charity in the UK and a Non-government Organisation in Tanzania. EdUKaid registered as a Charitable Incorporated Organisation on 21 December 2021 for the purpose of carrying on the activities of EdUKaid as an incorporated body. EdUKaid completed the transfer of assets and liabilities on 31 March 2024.

## **Reporting Period**

The accounts in this report pertain to the period 1st November 2024 - 31st October 2025. The trustees report pertains to the period 1 November 2024 to 31 October 2025.

## **Governance**

EdUKaid recruits trustees in the UK with the skills and experience to ensure the charity carries out its activities effectively and efficiently. The trustees take an active interest in operational activities and remain informed through regular reports and six subcommittees and three full board meetings a year. The board of trustees regularly reviews its 'fitness' with reference to the charity's purpose, plans, solvency, resilience, and governance.

Our Tanzanian board of trustees represents the communities in which we work with the skills and experience to inform strategy, advise on programme development, and provide operational oversight.

## **Objectives**

EdUKaid's primary objectives are the advancement of education and training for children, teachers and the local community in Tanzania. We believe that through education individuals can achieve their full potential and develop the skills to make life choices.

## **Vision**

Our vision is for a world where every child has access to the education they need to realise their potential and attain the skills to improve their life chances.

## **Mission**

Our mission is to raise the quality of education and welfare in the Mtawa region Tanzania, thereby helping to eradicate poverty.

## **Core Values**

Our core values underpin all aspects of our activities:

- Community-led
- Sustainability
- Equality
- Inclusion
- Collaboration

## **Public Benefit**

The trustees have given due regard to the Charity Commission's guidance on public benefit and have taken it into consideration when making decisions. This report provides a summary of our main activities undertaken in 2024-25 demonstrating our charitable purpose for the public benefit.

## **Safeguarding**

The trustees believe that the welfare of children and vulnerable individuals is paramount. The charity trains its programmes team and operates within the framework of comprehensive Safeguarding, Prevention of Sexual Abuse and Exploitation and Whistleblowing policies which clearly state how

incidents and allegations will be handled should they arise. Policies and practices are reviewed annually. EdUKaid is considered a leading organisation with regard to safeguarding in Tanzania and has been highly influential in improving stakeholder safeguarding practices across the districts in which we operate.

### **Activities**

EdUKaid works alongside communities in the southern Mtwara District of Tanzania. Our activities aim to reduce marginalisation, increase opportunity, and provide the most disadvantaged children with an education. Supporting particularly isolated communities, we develop sustainable solutions in partnership with local stakeholders - widening educational access and promoting a culture of inclusion.

Core activities include:

- **School and Community Capacity Building** aimed at providing teachers, community leaders and key education and welfare stakeholders with the skills they need to deliver a quality education.
- **Pre-primary Education** delivering early years education across 16 primary schools. Establishing community led pre-primary satellite classes and training teachers across the Mtwara District to deliver a child-friendly, play-focused education in government schools.
- **Inclusive Education** activities that improve access to education for adolescent girls covering menstruation education and children living with a disability, leading to dramatic improvements in enrolment, attendance, and academic attainment.
- **Primary School Development** renovating neglected environments, constructing classrooms, improving sanitation facilities, and promoting community engagement at some of the most disadvantaged government schools in Mtwara District leading to better health and improved learning outcomes.
- **Extra Tuition** supports children struggling to progress through the school system, improving learning outcomes and reducing dropout rates.

### **Risk Management**

EdUKaid recognises that development can only be achieved with an element of considered risk. Sound risk management is essential to its governance and to sustainable operation services. EdUKaid's Risk Management Register and policy provides guidance on managing organisational risk to pursue the EdUKaid mission. The Trustees are satisfied adequate systems are in place to mitigate our exposure to major risks where possible.

### **Reserves**

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity. Sufficient funds will be held in reserve to enable our core activities to continue over a period of 6 months.

### **Volunteers and In-Kind Support**

EdUKaid is grateful to its invaluable team of dedicated volunteers who provide support in fundraising, marketing, and administration activities. EdUKaid also benefits from in-kind office space and administrative support provided by our main corporate supporter, Doozy Life. This support reduces our UK overheads and helps to focus resources on delivering work in Tanzania.

### **Strategic Planning**

In consultation with stakeholders in both Tanzania and the UK, we conducted a strategic review in Nov 2024 we are now developing and operating a three year capacity building project working towards up-skilling all our team members by 2028.



## **Achievements**

EdUKaid continued to deliver a range of activities focusing on building capacity and improving educational outcomes for the disadvantaged children and communities in rural Mtwara, Tanzania:

### **Our impact in numbers : In 2024/2025**

- 31,138 children and young people accessed a quality, rights-based education or training, of which 18,673 are girls.
- 21,000 community members were empowered through training and consultation.
- 34,000 parents were more involved in their children's education.
- 925 children with disabilities accessed a quality education.
- 4 Community libraries were built, resourced and maintained.
- 6228 new library visitors joined storytimes and reading books.
- 99% of preprimary children moved on to primary school / 1211 preprimary children moved to primary school.
- 31 preprimary teachers were trained in child centred, play based teaching methodologies.
- 11 young people were helped back into education through developing vocational skills.

### **Projects 2024 - 2025**

**Pre-Primary Satellite - See attached Report**

**Inclusion Project - See Attached Report**

### **Individual Support**

We continue to provide ongoing support for a small number of individual children including those with special educational and support needs. This support includes the provision of uniforms, resources, transport and specialist equipment which have been essential in ensuring that the most vulnerable and disadvantaged children have access to a safe and inclusive education.

### **Sustainability**

We aim to ensure that as many of our projects as possible are managed and run long-term by communities, making them sustainable and effective. This year we worked with 21,000 community members in rural communities across Mtwara Region to support training and setting up of community committees to oversee development. We have also trained parents in making school and learning materials for preprimary classes and to support home learning for children with disabilities.

On a regional level, in 2024 - 2025 we collaborated with government, education and community officers to implement and sustain our projects. This ensures that projects have local and regional buy-in and support.

### **Fundraising Performance**

In 2024 - 2025 we continued to generate income from a range of sources in line with our strategy to reduce reliance on any one single income stream.

Grant funding continues to represent our largest funding source with £162,954 of our income awarded by trusts and foundations. We are incredibly grateful to our funders and we are especially thankful to those that supported the growth of our work and impact studies over this last year.

Our corporate supporters and individual supporters have shown a great commitment to the children in Tanzania with Donations totaling £49,629. In addition we are grateful to the businesses and individuals connected with the vending industry who raised an incredible £35,777 at the 14th annual Great vending get together.

## **Independent Examiner's Report to the Trustees of EdUKaid Charitable Incorporated Organisation ("the CIO")**

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 October 2025.

### **Responsibilities and basis of report**

As the charity's trustees of the CIO 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 CIO's accounts carried out under section 145 of the 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.

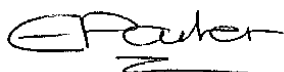
### **Independent examiner's statement**

Since the Trust's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with my 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.



Mrs Erica Parker FCCA

St Mary's House  
Netherhampton  
Salisbury  
SP2 8PU

24 March 2026

