

Help Tafo Trust

Trustees' Annual Report and Accounts for the year 1st September 2024 to 31st August 2025.

Charity number: SC032352

Current Trustees

Mr Eric Johnston
Mrs Keri Reid

Contact address

C/o 21 Roscobie Park, Banchory, Aberdeenshire, AB31 5RE

Recruitment and appointment of Trustees

All of the Trust's trustees are appointed or reappointed by the members at our annual general meeting, which is held in October each year.

Governing document

The Trust is a charitable unincorporated trust and the purposes and administration arrangements are set out in our constitution.

Charitable purposes

Our purposes, as recorded in our constitution, are to advance education, relieve poverty and promote the welfare of children in the Third World. To this end we have built a nursery, primary and junior high school in rural Ghana which we run in partnership with Ghanaian staff. Our fundraising is geared towards maintaining the school and running costs including remunerating our staff. We also make donations for subsistence, medical expenses, staff rents and school fees and for certain children's secondary and tertiary education.

Activities and achievements

Our school comprises a crèche/nursery class one, nursery class two, two pre-school classes (called Kindergarten in Ghana for the two classes that come after nursery), 6 primary and 3 junior high school classes.

Our enrolment increased from 370 the previous year to 420 – a 14% increase. It has hovered around the 370 mark for 4 or 5 years now so we were surprised. We think the increase was mostly attributable to the really good results our Lower School gets, as well as the new after-school clubs we've introduced – music and maths & science.

With regards to the Lower School, we continue to maintain a high level and believe this is down to our highly dedicated, hardworking staff, our emphasis on phonics, speaking English, ensuring maximum attention to each child during all of school time, banning all corporal punishment and ensuring children know they can ask when they don't understand something.

Regular inspections by the Ghanaian education authorities testify to our high standard in the lower school, as do ad hoc assessments provided by visiting British teachers.

With regards to our state run Junior High school, new understanding of the charity's authority over it has meant that the situation is beginning to improve.

While state teachers are fully trained and qualified and have been in charge of our Junior High for eleven years, results have remained poorer than when the Junior High was managed directly by the charity. Unfortunately we do not have the funds to pay Junior High teachers' salaries ourselves, as they are considerably more than the Primary teachers'.

The main problem seems to be that because the Junior High is not well regarded, parents withdraw our good students when they complete Primary 6, and half our Junior High 1 students are new to us so haven't been taught to our high Primary standard.

On the fundraising front, we remain extremely grateful to all our donors.

Safeguarding: keeping vulnerable beneficiaries, volunteers and staff safe

Help Tafo Trust is aware of reports of abuses connected to some charities working in the international aid sector and the need for appropriate safeguarding practices.

Our charity works with the staff of a school in Ghana. The Ghanaian Head and management team have full in country responsibility for the children under their care, and this is operationally separate from the workings of the charity. Nevertheless, these staff are intimately known to the UK Charity Director and have been chosen, amongst other things, for their honesty and good character.

Visits from the UK to the school are arranged via Fiona Johnston and may include visits from her or other qualified teachers, including Heads of Schools, to provide short term expert input.

Other than Fiona Johnston, the charity has no staff, paid or unpaid, who might visit the school. Fiona takes no salary or other remuneration from the charity.

The trustees remain alert to any matters which might change our safeguarding risks and are ever ready to address these.

Trustee remuneration and expenses

The trustees did not receive any remuneration or expenses during the year.

New Trustees

While we have had the same Trustees since the charity was set up in 2001, we understand the need for having a process to ensure new Trustees understand their role in the charity. We have therefore devised an induction process that includes explaining the charity's constitution and giving them a copy of it.

Reserves

A total of £10,201.45 was held at the end of the year (31st August 2025) in our bank account, plus the equivalent of £28.81 in Ghana cedis.

Approved by the Trustees and signed on their behalf



Eric Johnston
Chairman

Date: 6 May 2026

Independent Examiner's Report to the Trustees of Help Tafo Trust

Charity number: SC032352

I report on the accounts of the charity for the year 1st September 2020 to 31st August 2021, which are set out on the pages attached.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 seeks 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 I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention other than disclosed below,

1. Which gives me reasonable cause to believe that in any material respect the requirements:

- To keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
- To prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met.

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

- Nothing to report.

Name of independent examiner: Alex Westwood

Relevant Professional qualification/professional body:

INSTITUTE OF MANAGEMENT ACCOUNTANTS

Address:

31 DEMPSEY COURT
QUEENS LANE NORTH
ABERDEEN AB15 4HH

Signed:

Alexander Westwood

Date:

7/5/2026.

Help Tafo Trust: Charity number: SC032352			
Receipts and Payments Account for the year 1 st September 2024 to 31 st August 2025			
Receipts		2024/25	2023/24
		£	£
Child sponsorship		2,820.00	2,047.50
General donations		20,431.55	14,744.30
F Johnston cash donation			
F Johnston Loan			5,350.00
Total receipts		23,251.55	22,141.80
Payments			
Categories	Cost Codes	2024/25	2023/24
School Transport costs	T	0.00	0.00
Building and Maintenance	BM	0.00	6,520.67
School Materials, Training and Admin	SMTA	2,698.77	2,591.82
Staff Remuneration	SR	11,411.63	10,493.88
Secondary School Fees paid	SF	424.54	75.48
Donations including medical costs, school fees & rents etc	D	2,520.41	3,799.25
Travel Accomodation and Subsistence	TAS	137.69	150.96
Miscellaneous including gifts to thank supporters	M	0.00	0.00
Part Repayment of loan	LR	0.00	0.00
Running Cost Subsidy	R	0.00	0.00
Bank Charges in Ghana	GBC	0.00	200.00
UK Flights and expenses	UKF	0.00	0.00
Other UK costs (freight, printing etc)	UKO	972.48	1,616.38
Bank Transaction Charges (UK)	UKBT	0.00	120.00
Loan repayment to F. Johnston			
Total payments		18,165.52	25,568.44
Surplus / (deficit) for year	All funds are unrestricted	5,086.03	-3,426.64

Help Tafo Trust: Charity number: SC032352		
Statement of Balances as at 31 st August 2025		
	2024/25	2023/24
	£	£
Opening balance 1 st September 2024	4,859.60	8,021.82
Opening balance Ghana cedis	284.63	348.43
Surplus / (deficit) for year	5,086.03	-3,426.63
	10,230.26	4,943.62
Closing balance 31 st August 2025	10,201.45	4,658.99
Cash held in Ghana cedis (GC)	28.81	284.63
	10,230.26	4,943.62

Section C: Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

Our purposes, as recorded in our constitution, are to advance education, relieve poverty and promote the welfare of children in the Third World. To this end we have built a nursery, primary and junior high school in rural Ghana which we run in partnership with a Ghanaian staff. Our fundraising is geared towards funding maintaining the school and running costs including rewarding our staff. We also make donations for subsistence, medical expenses, staff rents and school fees for children attending senior high school to deserving cases.

C2 Grants

No grants were awarded.

C3a Trustee remuneration

No remuneration was paid during the period to any charity trustee or person connected to a trustee.

C3a Trustee expenses

No expenses were paid during the period to any charity trustee.