



*A charity to support the development of education in the town of Bomang'ombe, Hai District, Kilimanjaro Region, Tanzania*

# **AIM HAI TRUST SCIO**

## **ACCOUNTS 2022**

## **Aim Hai Trust SCIO**

### **Trustees' Annual Report and Accounts for the year ending 31 December 2022**

Scottish Charity Number SC040029

#### **Trustees during the year**



#### **Recruitment and appointment of Trustees**

Individuals are appointed as Trustees by way of a resolution passed by majority vote at a meeting of the current Trustees.

#### **Governing document**

The Trust is a Scottish Charitable Incorporated Organisation (SCIO) registered with the Office of the Scottish Charities Regulator. The purposes and administration arrangements are set out in its constitution.

#### **Charitable purposes**

Our purpose, as recorded in our constitution, is to support the development of education in the town of Bomang'ombe, Hai District, Kilimanjaro Region, Tanzania.

Following a review of our fund-raising objectives in 2019, the priority areas of Trust support as amended were as set out below. These remained valid for 2022:

- Sponsorship of pupils in need attending Aim Hai Pre- and Primary School.
- Provision of educational materials to the School which are not readily available or affordable in Tanzania.
- Preparation of facilities and provision of equipment for sporting activities.
- Supporting the participation of children in need to participate in School safaris.
- Continuing support for the provision of broadband internet at Aim Hai School and other schools in the area.
- When funds allow, making a modest contribution to the capital costs of the current School building programme, and other suitable projects.
- Seeking support to improve the accessibility of the School for pupils with disabilities as well as providing better support for their day-to-day needs.

The Board would be willing to consider assistance in other ways if requested by the School. Fund-raising for these activities is a continuing activity.

### **Activities and achievements**

Due to the consequences of coronavirus in both Scotland and Tanzania, the activities of the Trust have gradually declined over the past few years especially with regard to fund-raising. However, Trustees maintained communication electronically and decision-making was achieved largely by email. No visits were possible to Tanzania in 2022 but online contact was maintained between Trustees and Aim Hai Primary School.

Donations continued to be collected during the year. The total sum raised was £2,602.00.

It was possible to respond to requests from the School. Support funding for needy children for 2021 amounting to £3,270 was remitted during 2022. Funds amounting to £6,525 were made available for the purchase of a second bus. A sum of £365 was provided to improve the facilities in the playing area for the kindergarten. These donations have substantially reduced the Trust's reserves.

### **Trustee remuneration and expenses**

The Trustees did not receive any remuneration or expenses during the period.

### **Reserves and future outlook**

The deficit for the period amounted to £7,628.60 (the 2021 deficit was £391.46). The reserves at the end of the period were £4,446.59.

The Trustees considered that the reserves and the anticipated income from donors would enable the Trust to continue to support children in need at Aim Hai Pre- and Primary School for the next year or two. However, most Trustees are beyond retirement age and attempts to find replacement Trustees have not been successful. Discussions have started about the future of the Trust.

### **Statement of Trustees' Responsibilities**

Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the year end and of its incoming resources and resources expended during that year. In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the

charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 as amended. 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.

**Independent Examiner**

The Independent Examiner, [REDACTED], was appointed by the Trustees in December 2021.

This report was approved by the Trustees on the 8<sup>th</sup> August 2023 and signed on their behalf

[REDACTED]

**Aim Hai Trust SCIO****Receipts and Payments Account for the year ending 31 December 2022**

	2022 £	2021 £
<b>Receipts</b>		
Donations received	2,602.00	2,954.78
Gift Aid repayment	-	1,455.92
	<hr/>	<hr/>
Total receipts	2,602.00	4,410.70
	<hr/>	<hr/>
<b>Payments</b>		
Payments for charitable activities:		
Grant for scholarships	3,270.00	4,725.00
Donation for bus	6,525.00	-
Kindergarten play area	365.00	-
Postage and stationery	4.10	3.66
Bank charges	75.50	23.50
SIDA subscription and meetings	50.00	50.00
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Total payments	10,248.60	4,802.18
	<hr/>	<hr/>
Surplus/(Deficit) for the period	(7,682.60)	(391.46)

**Aim Hai Trust SCIO****Balance Sheet as at 31 December 2022**

	2022 £	2021 £
<b>Bank and cash in hand</b>		
Opening balance	12,129.19	12,520.65
Surplus/(Deficit) for year	<u>(7,682.60)</u>	<u>(391.46)</u>
	<u>4,446.59</u>	<u>12,129.19</u>
<b>Reserves</b>	(note 1)	
General funds	10,748.03	16,406.63
Designated scholarship fund	(6,301.44)	(4,277.44)
Restricted funds	-	-
	<u>                    </u>	<u>                    </u>
Closing balance	<u>4,446.59</u>	<u>12,129.19</u>

Approved by the Trustees on the 8<sup>th</sup> August 2023 and signed on their behalf



## Notes to the Accounts for the year ended 31 December 2021

	General Fund	Designated Scholarship Fund	Restricted Funds	Total
Opening balance	16,406.63	(4,277.44)	-	12,129.19
Donations	1,356.00	1,246.00	-	2,602.00
	17,762.63	(3,031.44)	-	14,731.19
Grants given	6,890.00	3,270.00	-	10,160.00
Administrative Expenses	124.60	-	-	124.60
Closing balance	10,748.03	(6,301.44)	-	4,446.59

Trustees of the charity, relinquished in May 2018 their financial interest in Aim Hai School Limited to which the charity gives support. Neither [REDACTED] received any financial benefit from their interest in Aim Hai School Limited during this period nor in any previous year. However, [REDACTED] continue to be members of the Board of Aim Hai Pre- and Primary School a role which does not attract any financial or other benefits in kind.

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF AIM HAI TRUST SCIO**

I report on the accounts of the charity for the year ended 31 December 2022 which are set out on pages 4 to 6.

### **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 (the 2005 Act) and the Charities Accounts (Scotland) Regulations 2006 (the 2006 Accounts Regulations).

The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the 2005 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 2006 Accounts Regulations. 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.


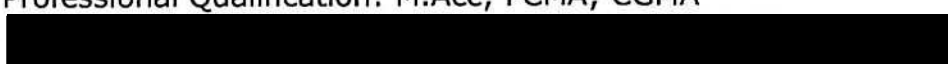
### **Independent examiner's statement**

In the course of my examination, no matter has come to my attention

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, or

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

  
Relevant Professional Qualification: M.Acc; FCMA; CGMA  
Address: 

Date: 5/9/23