

Education East Africa

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ANNUAL REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2021

The charity is governed by a Declaration of Trust of 21 September 1994 as amended by a Deed of Amendment of 23 September 1997 whereby the trustees are constituted a body of trustees. On 15th May 2015 the trustees entered into a further Deed of Amendment after consultation with and agreement from the Charity Commission to extend the area of benefit to the ‘United Republic of Tanzania and the Republic of Rwanda and in other territories in the region of East Africa as the trustees may deem fit for the suitable and effective use of the trust fund or any part thereof’.

The trust deed provides that there shall be at least three trustees, and that any future trustees shall be appointed by a resolution of the trustees passed at a special meeting. The total number of trustees during the accounting year was three: Katy Allen, Alix Beldam, and John Samson. The charity continues to be administered by its trustees.

The objects of the charity are to promote and provide for the advancement of education and the relief of poverty in the area of benefit and to further those objects by supporting the schools and promoting, fostering and furthering the work carried on there for the advancement of education and the relief of poverty by the provision of educational equipment, general supplies and in such other ways as the trustees may from time to time decide. The mission statement of the charity is, ‘Helping teachers and young people master skills for life’.

After further consultation with the Charity Commission the trustees entered into a further Deed of Amendment on 10th July 2015 to confirm the change of name of the charity from Village Education Project Kilimanjaro to Education East Africa. This change was necessary as the area of benefit is no longer solely in Tanzania but now includes Rwanda.

The trust deed gives power to the trustees to invest trust moneys as they shall in their absolute discretion think fit. The charity is registered as one that makes grants to institutions, a grantmaker to individuals and a service provider. The accounts show the use of funds in the UK. In Tanzania there are projects in hand, and these are carried out and overseen by the charity’s partner organisation, Village Education Project Tanzania Limited, a company limited by guarantee. The directors of the company are Katy Allen and Mr Dilly Mtui, a retired primary school headteacher who works full-time as the charity’s overseas co-ordinator. Mr Mtui is one of the signatories on the two bank accounts operated for the projects, and is responsible for all book-keeping and accounts. Katy Allen, one of the charity’s trustees and the overall Director, oversees the accounts on behalf of the charity.

The charity continues to be registered in Tanzania as an International Non-Governmental Organisation (NGO). In Tanzania there are two bank accounts held at the National Bank of Commerce in Moshi. One account is for the charity-company, Village Education Project Tanzania Limited, and one is for the existing NGO, Village Education Project Kilimanjaro.

Project work in Rwanda continues, under the local NGO, Support to Primary Education Rwanda (SPER). SPER was registered as a local NGO in April 2016, and in September 2017 the registration was confirmed as permanent. A bank account for SPER is held at EcoBank in Kigali. The signatories are the trustees of SPER, and Katy Allen is one of them. It is to that account that funds have been transferred from the charity.

SUMMARY OF THE YEAR

The year's income was £75,670.45. It is of note that £12,970.55 of that income was money received from HMRC under the Job Retention Scheme.

There were no specific fundraising events in the year. Individuals have undertaken fundraising activities for the charity which have raised money on our fundraising website Just Giving and Virgin Money Giving.

The charity, as in most other years, has benefited from a place on the website of Global Giving in the USA. The charity continues with its social media presence, and used the services of a freelance specialist to run its websites as well as to update material on fundraising sites, and to publicise the use of other sites such as PayPay Giving and Global Giving, as well as to assist with the charity's Facebook and Twitter accounts. The invoiced fees for that work totalled £3,658.00 in the accounting year. The cost is shown in the accounts as part of our social media support and publicity costs.

The charity continues to budget and hold reserves. In the accounting period £19,970.00 was transferred to the projects in Tanzania and £24,940.00 was transferred to the project in Rwanda. In the accounting period the balance of income over expenditure was £6,239.33.

However, with funds brought forward from 2019/2020 of £54,920.11 the charity enters its new accounting period with funds in hand of £61,159.44.

In the year only one gift aid claim was made by the charity to H.M. Revenue and Customs for £2,650.00. Other gift aid claims totalling £2,209.00 were made by the on-line fundraising agents on the charity's behalf. The total Gift Aid reclaimed in the year was £4,859.00.

In the accounting period £19,970.00 transferred to the Tanzanian partner organisation for use in the Tanzanian projects converted to 63,010,000 Tanzanian shillings. All of this was granted to the partner organisation NGO by transfer to its Village Education Project Kilimanjaro bank accounts. At the year end total funds held in the Tanzania accounts were 7,746,936 Tanzanian shillings (approximately £2,500).

In the accounting period £24,940.00 transferred to the Rwandan partner organisation, Support to Primary Education Rwanda, for use in the Rwanda project, converted to 32,890,000 Rwandan francs. At the year end total funds held in Rwanda were 3,949,185 Rwf (approximately £2,890)

The charity's activities in Tanzania during the year continued to focus on the new centre for primary education.

The activities in Rwanda were predominantly in five primary schools to help the teaching and learning of English as a foreign language.

Project in Rwanda

Support to Primary Education Rwanda (SPER) was registered in April 2016, with the specific endorsement of the Rwanda Education Board (REB). That registration was temporary for one year, and has since been extended on a permanent basis. SPER has a Memorandum of Understanding with both the Mayor of Gasabo District and with the Rwanda Education Board. SPER's work is in five primary schools in Gasabo District.

The year continued with Ivan Kayonga and Damian Ntaganzwa as the two employees of SPER.

The primary schools continued in lock-down closure until the end of February. So, in December 2020 we broadcast again our radio programmes for Primary 2 and Primary 3. These went out twice a week on Radio Rwanda and were successful with good feedback.

During the long school closures, many new classrooms and some new primary schools were built. This is so that all schools could phase out the double-shift teaching and cope with single-shift. All primary schoolchildren attend for a full school day. In the two sectors of Gasabo district where SPER works, seven new schools opened, bringing the total number to thirteen. With re-allocation of teachers each school now has some staff who have been part of our programme using the NOEC books. SPER had requests from all new schools to bring the NOEC programme to their schools. Just one school, Muhazi, was chosen as the Head Teacher has worked with SPER from inception, and also a teacher from Gikomero who has taught from the NOEC from the start of SPER's programme is there.

The schools had been closed from March 2020 to February 2021, and the reopening was not easy. However, the teachers really saw the benefit of the NOEC as the in-built revision meant that a few lessons could be recapped and the pupils were back on track.

Of note is that from January 2021 the government introduced English medium instruction from Primary 1. Before that, English had been a subject from Primary 1 to Primary 3, and English medium instruction started in P4. Even that was not wholly satisfactory as many teachers are not confident or skilled in English. The Lower Primary teachers of Primary 1 to Primary 3 are not used to teaching in English and so this change is surprising. Many articles and reports have been written about the ill-advised nature of the change, but it seems that it is here to stay.

Some more, shorter, closures occurred in the year, but by the end of the accounting year schools were operating as normal. The school year has changed from a January to November year, to a September to July year. This has caused a bit more confusion in an already hard year, but the teachers and pupils are proving to be most resilient.

At the beginning of the accounting year, the chair of the trustees of SPER, Emmy, met the Minister of State for Primary and Secondary school, and had a fruitful discussion about the teaching of English, and Emmy expressed the need for a wider adoption of the NOEC books. The Minister agreed to meet Emmy, with Damian and Ivan in April. Full preparation was made for that meeting with slides and some video footage, but at the last minute an urgent Cabinet meeting was called and the Minister had to cancel. Up until the end of the accounting year the meeting had not been able to be rearranged.

However, Damian met the Head of Languages at the Rwanda Education Board, Mr Gatera. He was very interested in the use of the NOEC books. Later Damian met Ms Murungi the Head of

Curriculum who also expressed interest, and said that if the Ministry would give the go-ahead she would be happy to implement the programme. So, a meeting with the Minister is crucial.

The end of the accounting year in Rwanda ended on a sad note with the death of Martin Masabo on 27th September 2021. Martin was a trustee of SPER from its inception and a very well-known and respected figure in the education system. He was head of the Lycee de Kigali, a government secondary school, for twenty years and had made it the best in the country. Martin was 62 and was planning his retirement, but very sadly died suddenly of Covid. He will be greatly missed by the charity.

Project in Tanzania

In March the President of Tanzania, Dr John Magufuli died. His Vice President became President. Her Excellency, Samia Suluhu Hassan accepted donated Covid vaccines into the country. Dilly Mtui, the director of all work in Tanzania, was one of the first in the area to get his vaccine, and others followed suit.

Work on the new building at Njia Panda was completed in the year. Bright Pre-Primary and Primary School started the January 2021 school year with 214 pupils from pre-primary, Standard I and Standard II. There were trickles of enrolments during the year, at the end of the accounting year there were 247 pupils. Loveland Makundi, the head of the school, is now using most of the classrooms on the middle floor of the building, and next year he will start to fill the classrooms on the top floor. All the classrooms are complete with windows, smooth floors, blackboards and paint. Loveland has been busy enhancing the grounds with flower borders, and planting trees.

One outside building will be used next year as a dining hall. With more pupils, new lavatory blocks, one for girls and one for boys, were begun to be constructed at the end of the accounting year. They will be ready for the new school year in January 2022. There is the possibility that another out-building might be converted for use as a boarding hall, if Loveland makes the decision to enrol boarding students. The demand for places at Bright school is increasing.

Loveland is keen for the NOEC books, and the language awareness course which the charity produced, to be introduced for his teachers to use. Once Katy, the director, returns to Tanzania, then training courses on the use of the books can begin.

UK OFFICE AND ADMINISTRATION

There is no rented office, and the storage of files and office work now takes place in the home of the trustee, Katy Allen, at no charge to the charity.

Volunteers continued to work in the UK, and divide various tasks between them. The whole year was during the pandemic and no meetings were held in person. The small cost in the year was the cost of returning papers totalling £4.60. The value of the work undertaken by volunteers is an enormous cost-saving to the charity. The volunteers do invaluable work and the charity would not be nearly as effective without them.

The charity continues to subscribe to Just Giving, a website that assists with on-line fundraising and collecting sponsorships. The monthly fee was £18.00 including VAT, and in the year sponsorship collected and received was 10,149.77 and the tax reclaimed for the charity was £1,847.39. The charity also used Virgin Money Giving as an on-line fundraising agent. There are no monthly fees. In the year the sponsorships and donations collected and received were £462.50, and the tax reclaimed for the charity was £125.03. Global Giving website raised £2,463.96 and all of the

monies were transferred from their American entity. The other on-line fundraising site PayPal and PayPal Giving Fund raised £1,153.07 and the tax reclaimed was £31.25. All of the on-line fundraising sites, with the exception of PayPal, take a small percentage of donations made by credit card transactions. In the accounts the net donations are shown.

In the year the costs of stationery increased from the previous year as an extra set of new toners for the printer were bought from a special discounted offer. There were no costs of the AGM as it was held on-line. For the first time the charity has engaged a firm of accountants to help manage the UK payroll, and the HMRC Job Retention Scheme, and the costs in the year were £360.00.

Katy Allen, one of the trustees and the Director, is paid a salary for her work running the charity. At the AGM held online in August 2020 the trustees agreed that the salary should rise to £18,500 gross per annum with effect from the salary for November 2020. This is the first salary rise since January 2011. In the accounting period the old salary at the rate of £17,000 gross per annum was paid for October 2020 and then the increased salary was paid. The salary is paid with the agreement of the Charity Commission. The charity has received support from the HMRC Job Retention Scheme for the time when Katy Allen was 'furloughed' without work to perform.

The accounting year closed with the net movement in funds of £6,239.33. The year closed with total funds of £61,159.44 in the UK, and some of this is earmarked for expenditure in the UK, such as the salary costs of Katy Allen. Money will be transferred to Rwanda and Tanzania for the project work there.

In the year the trustees held the AGM online using Zoom, on 22nd July 2021, the trustees again decided, in view of the current economic situation in the country with low interest rates and lack of financial security which could affect many of the charity's donors, that the charity could continue the policy to invest some of the reserves. However, in view of the reduction in donated income and the regular expenses together with money set-aside to be transferred to the projects in Tanzania and Rwanda, it was recognised that there are no funds able to be invested.

The policy on reserves will be reviewed by the trustees at the next AGM. Funds for the Rwandan and Tanzanian projects will not be remitted until absolutely necessary as it is preferable to retain sterling as opposed to the weaker Rwandan franc and Tanzanian shilling.

At the AGM major risks to which the charity is exposed were discussed and noted in the 'risks policy'. The financial risk of the reduction of incoming funds was again highlighted.

In the accounting period the administrative costs accounted for 4.5% of the income.

This has been another hard year for the charity's work because of the global pandemic which caused the closure of the primary schools in Rwanda. However, the success of the work in the Rwandan classrooms continued around the various closures, and the help given to the pupils and teachers during the schools' closures has been recognised as extremely valuable. The NOEC books with the guidance contained in them and the revision contained in every lesson, greatly assisted the teachers when the schools reopened.

The charity is indebted to its dedicated volunteers, and to all the individuals who give their time and effort to raise money towards our work and who are kind and generous enough to make donations so that our work can continue. This is especially so in the time of the global pandemic when support has been crucial.

THE TRUSTEES

K J Allen MBE

A G Beldam

J R Samson

Dated:

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EDUCATION EAST AFRICA

I report on the UK accounts of Education East Africa for the year ended 30 September 2021 which are set out on pages 8 to 11 of the Trustees' Report.

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 144 of the Charities Act 2011 (the Act) does not apply. It is my responsibility to examine the accounts (under section 145 of the Act), to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5) (b) of the Act) and to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission, and does not extend to an examination of the accounting records in Rwanda or Tanzania. 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 you as 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 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 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 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.

Michael Brignall M.A.
Independent Examiner
4 Park View
Seal Hollow Road
Sevenoaks
Kent TN13 3BU

Date:

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 SEPTEMBER 2021

INCOMING RESOURCES

Unrestricted funds	2020/21	2019/20
	£	£
<u>Donations</u>	57,840.90	70,873.26
<u>Other income</u>		
HMRC Gift Aid tax claims	4,859.00	4,545.07
Bank charge refund	25.43
HMRC Job Retention Scheme	12,970.55	<u>5,175.51</u>
TOTAL INCOMING RESOURCES	<u>75,670.45</u>	<u>80,619.27</u>

RESOURCES EXPENDED

<u>Costs of charitable activities</u>		
Whole School Development Programme	226.00	33.70
Equipment, travel & support to Tanzania	1,205.92
Equipment, travel & support to Rwanda	505.00	905.78
Grants to Tanzania	19,970.00	27,904.00
Grants to Rwanda	24,940.00	30,448.00
<i>Support costs enabling the activity:</i>		
UK Travel	202.50	385.17
Postage	23.90	398.16
Stationery & copying	460.87	207.51
Telephone	164.56	90.28
Volunteers/miscellaneous	4.60	169.21
Staff salary	16,672.23	15,307.92
Bank charges	90.00	141.00
Social media support & publicity	<u>2,771.30</u>	<u>2,251.20</u>
	66,030.96	79,447.85
<u>Costs of generating income</u>		
Staff salary	926.23	850.44
Fundraising/materials	971.70	748.80
JustGiving fees	<u>216.00</u>	<u>216.00</u>
	2,113.93	1,815.24
<u>Costs of governance</u>		
Staff salary	926.23	850.44
Accountancy fees/AGM	<u>360.00</u>	<u>198.00</u>
	1,286.23	1,048.44
TOTAL RESOURCES EXPENDED	<u>69,431.12</u>	<u>82,311.53</u>
NET MOVEMENT IN FUNDS	6,239.33	- 1,692.26
Total funds brought forward		
1.10.20	54,920.11	
1.10.19		<u>56,612.37</u>
Total funds carried forward		
30.9.21/30.9.20	61,159.44	54,920.11

BALANCE SHEET as at 30 SEPTEMBER 2021

FIXED ASSETS

Toshiba Satellite Pro A100 laptop computer (serial no. 462666960)
HP Colour Laser Jet Pro MFP M277dw Serial No: VNB8J1VCDT

CURRENT ASSETS	2020	2020
	£	£
Cash in bank general	61,159.44	54,920.11
	61,159.44	54,920.11
LIABILITIES	<u>None</u>	<u>None</u>
TOTAL NET ASSETS LESS LIABILITIES	<u>61,159.44</u>	<u>54,920.11</u>
FUNDS		
Unrestricted Funds	<u>61,159.44</u>	<u>54,920.11</u>
TOTAL RESERVES	<u>61,159.44</u>	<u>54,920.11</u>

SIGNED ON BEHALF OF THE TRUSTEES

J R Samson
Trustee

Date:

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH SEPTEMBER 2021

1. Accounting policies

These accounts have been prepared in accordance with:

- Financial Reporting Standards for Smaller Enterprises (FRSSE); and
- Accounting and Reporting by Charities – Statement of Recommended Practice; and
- The Charities Act 2011, as amended except that incoming resources from tax claims have been included on the SOFA when they are received and not at the same time as the gift to which they relate.

There has been no change to the accounting policies since last year.

2. Expenditure

The charity has analysed its resources expended on the functional basis provided by the revised SORP of 2005. The costs of generating income, and governance costs have been shown separately, and the overheads of staff salary and office costs have been apportioned to these on the reasonable basis of 5% to each category. The costs of generating income include the preparation of materials for specific donors as well as the monthly fees to Just Giving, a fundraising website, which totalled £216.00. The costs of governance include the costs of staff time spent on the preparation of the annual report and accounts and strategic management, and accountancy fees for the payroll management.

Volunteers/miscellaneous comprises meetings with and gifts to people who have been involved with the charity on a volunteer basis.

3. Grants made

The charity made grants to its partner organisations in Tanzania and Rwanda. In the accounting period the charity made grants totalling £44,910.00 in order for its charitable objects to be carried out. The grants were money transferred to the partner organisations' bank accounts at The National Bank of Commerce, Moshi, Tanzania, and to EcoBank, Kigali, Rwanda. All transfers were made using East Atlantic which incurred bank charges for the on-line transfers as their bank is in Paris.

4. Paid employees

The charity has one paid employee, Katy Allen, who is also one of the trustees, and this has approval from the Charity Commission. Her gross annual salary was at the rate of £17,000.00 for October and then rose to an annual gross rate of £18,500 from November 2020. Katy Allen's time is spent on direct charitable purposes except as noted above.

Reliance is still placed on volunteers to carry out some of the work of the charity and this includes the work of the Independent Examiner.

5. Trustees and other related parties

In accordance with the trustees' decision Katy Allen has continued to be paid a small salary.

6. Tangible fixed assets

The charity's tangible fixed assets are as listed in the Balance Sheet. The tangible fixed assets were all fully depreciated at the time of purchase.

7. Investment assets

The charity has no investment assets.

8. Debtors and prepayments

The charity has no debtors or prepayments.

9. Creditors and accruals

The charity has no creditors or accruals.

10. Endowment and restricted funds

The charity has no endowment or restricted funds.

11. Other

The charity has no material commitments not provided for in the accounts; the charity has given no guarantees to third parties; the charity has not been granted any loans nor has the charity granted any loans; the charity has made no ex-gratia payments during the year.

12. Declarations

There were three trustees throughout the year.

The length of the charity's financial year has not changed.

The charity has no restricted or endowment funds.

No funds are in deficit at the balance sheet date

The charity has no assets at the balance sheet date classed as inalienable or historic.

None of the charity's functional fixed assets has been re-valued during the year and the charity does not have a policy of revaluation of these assets.

The charity has no subsidiary companies.

The charity has no material fixed assets which have not been capitalised and included on the balance sheet.

The charity has no legal commitments to complete ongoing projects in Tanzania or Rwanda, and in the opinion of the trustees the assets of the charity are sufficient to cover the completion of all existing projects.