

Education East Africa

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www.EducationEastAfrica.org



ANNUAL REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2023

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 bank account operated for the projects. In the year the account at National Bank of Commerce was closed and an account at CRDB bank at Marangu branch was opened. This was for ease of operations in order to reduce fuel costs of travelling to Moshi for banking purposes. It is to that account that funds have been transferred from the charity.

Mr Mtui 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.

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 £39,136.26.

There were no specific fundraising events in the year. Individuals have undertaken fundraising activities for the charity which have raised money on the fundraising website Just 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. The invoiced fees for that work totalled £2,138.00 in the accounting year. The cost is shown in the accounts as part of our social media support, publicity costs and fundraising materials.

The charity continues to budget and hold reserves. In the accounting period £3,985.00 was transferred to the projects in Tanzania and £19,850.00 was transferred to the project in Rwanda, and bank charges for those transfers were £165.00. In the accounting period the expenditure exceeded income by £10,570.46.

However, with funds brought forward from 2021/2022 of £53,589.12 the charity enters its new accounting period with funds in hand of £43,018.66.

In the year only one gift aid claim was made by the charity to H.M. Revenue and Customs for £2,142.00. Other gift aid claims totalling £1,756.85 were made by the on-line fundraising agents on the charity's behalf. The total Gift Aid reclaimed in the year was £3,898.85.

In the accounting period £3,985.00 transferred to the Tanzanian partner organisation for use in the Tanzanian projects converted to 11,290,000 Tanzanian shillings. All of this was granted to the partner organisation by transfer to its Village Education Project Kilimanjaro bank account. At the year end total funds held in the Tanzania accounts were 12,928,564 Tanzanian shillings (approximately £4,266).

In the accounting period £19,850.00 was transferred to the Rwandan partner organisation, Support to Primary Education Rwanda, for use in the Rwanda project, converted to 26,240,000 Rwandan francs. At the year end total funds held in Rwanda were 829,805 RwF (approximately £560.00). Money is now transferred to Rwanda on a monthly basis.

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

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. During the year, Ivan was still recovering from hip replacement surgery which left one leg 3cm shorter than the other. He has now had physiotherapy and obtained shoe orthotics and is now able to drive and work 'in the field' again.

With money from the World Bank, many new primary schools have been built in order to cope with the change from double-shift teaching to single-shift teaching. Many schools have requested SPER to work with their teachers.

However, the government's EQUIP programme is now in most schools. The teachers do not enjoy the programme, and its materials which are loaded on to a Tablet and give teachers scripted lessons with no ability to revise or to plan ahead are the cause of much complaint from the teachers. The programme has disrupted use of our NOEC books in some schools. The programme is dependent on schools having electricity for the Tablets to upload materials, and so our work next year will concentrate on schools without electricity, so that the teachers are not distracted by the EQUIP programme.

The P6 pupils at Gasabo primary school have used the NOEC books with their teacher, Claude, since P1. At the end of the year they sat their end-of-primary-school national examinations. We await the results eagerly, as we hope that their good understanding of English will bring about some good results not just in the subject of English but in all subjects, as they have been taught through the medium of English since P4.

Regrettably no meetings with top officials took place in the year.

Project in Tanzania

Our work in Tanzania is focused on the Bright pre-primary and primary school which occupies the building at Njia Panda.

The school's new academic year started in January 2023 with over 400 pupils. All of the classrooms have been completed, and all of them are now being used. During the year the director of the school obtained permission from the immigration authorities for Katy Allen to volunteer at the school in order to help the teachers with their English. The charity's books for use in Standard I and II in language awareness and mathematics will be introduced as well as the NOEC books for the teaching and learning of English.

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. In view of their work Christmas vouchers were given. 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 £8,464.63 and the tax reclaimed for the charity was £1,756.85. Global Giving website raised £2,220.58 and all of the monies were transferred from their American entity. The other on-line fundraising site PayPal and PayPal Giving Fund raised £1,096.94 but this amount was not requested to be transferred by the trustees and so will appear in next year's accounts. 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.

The costs of the AGM were £112.00. A firm of accountants continues to help manage the UK payroll, and the costs in the year were £108.00.

Katy Allen, one of the trustees and the Director, is paid a salary for her work running the charity. Since November 2020 to date the salary is set at £18,500 gross per annum. The salary is paid with the agreement of the Charity Commission.

The accounting year closed with a negative net movement in funds of -£10,570.46. The year closed with total funds of £43,018.66 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 in London on 5th July 2023. The trustees renewed the charity's policy on reserves, but with donations reducing, 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 Tanzanian projects will not be remitted until necessary. The funds for the Rwandan project are sent monthly. This is so that the effects of fluctuating exchange rates can be minimised.

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 7.5% of the income.

The charity is indebted to all its donors 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, as well as to its dedicated volunteers.

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 2023 which are set out on pages 6 to 9 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 2023

INCOMING RESOURCES		
Unrestricted funds	2022/23	2021/22
	£	£
<u>Donations</u>	35,237.41	38,960.50
<u>Other income</u>		
HMRC Gift Aid tax claims	<u>3,898.85</u>	<u>4,416.62</u>
TOTAL INCOMING RESOURCES	<u>39,136.26</u>	<u>43,377.12</u>
 RESOURCES EXPENDED		
<u>Costs of charitable activities</u>		
Equipment, travel & support to Tanzania	2,074.41	2,337.63
Equipment, travel & support to Rwanda	1,185.16	794.90
Grants to Tanzania	3,985.00	4,985.00
Grants to Rwanda	19,850.00	20,380.00
<i>Support costs enabling the activity:</i>		
UK Travel	215.55	206.23
Postage	15.38	11.07
Stationery & copying	234.66	422.31
Telephone & office costs	764.39	319.16
Volunteers/miscellaneous	137.08	112.12
Staff salary	16,655.49	16,488.19
Bank charges	165.00	135.00
Social media support & publicity	<u>1,496.60</u>	<u>1,575.00</u>
	46,778.72	47,766.61
 <u>Costs of generating income</u>		
Staff salary	925.30	916.01
Fundraising/materials	641.40	675.00
JustGiving fees	<u>216.00</u>	<u>216.00</u>
	1,782.70	1,807.01
 <u>Costs of governance</u>		
Staff salary	925.30	916.01
Accountancy fees/AGM	<u>220.00</u>	<u>457.81</u>
	1,145.30	1,373.82
TOTAL RESOURCES EXPENDED	<u>49,706.72</u>	<u>50,947.44</u>
NET MOVEMENT IN FUNDS	(10,570.46)	(7,570.32)
Total funds brought forward		
1.10.22	<u>53,589.12</u>	
1.10.21		<u>61,159.44</u>
Total funds carried forward		
30.9.23/30.9.22	43,018.66	53,589.12

BALANCE SHEET as at 30 SEPTEMBER 2022

FIXED ASSETS

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

CURRENT ASSETS	2023	2022
	£	£
Cash in bank general	43,018.66	53,589.12
	43,018.66	53,589.12
LIABILITIES	<u>None</u>	<u>None</u>
TOTAL NET ASSETS LESS LIABILITIES	<u>43,018.66</u>	<u>53,589.12</u>
FUNDS		
Unrestricted Funds	<u>43,018.66</u>	<u>53,589.12</u>
TOTAL RESERVES	<u>43,018.66</u>	<u>53,589.12</u>

SIGNED ON BEHALF OF THE TRUSTEES

J R Samson
Trustee

Date:

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH SEPTEMBER 2023

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 £23,835.00 in order for its charitable objects to be carried out. The grants were money transferred to the partner organisations' bank accounts at CRDB bank, Marangu, 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 £18,500. 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.