

Bread and Water for Africa UK

(A company limited by guarantee)

Registered Charity Number: 1103138

Company Number: 05043252



Unaudited Financial Statements for the year ended

31 March 2022

CONTENTS

	Page
Trustees' Report	1- 15
Independent Examiner's Report	16
Statement of Financial Activities	17
Balance Sheet	18
Notes to the Accounts	19-24

COMPANY INFORMATION

Registered Charity Number: 1103138

Company Number: 5043252

Registered Office: 1 Bartholomew Close
Barts Square
London
EC1A 7BL

Trustees & Directors: Street Child (Appointed 1st April 2022)
Anthony Wallersteiner (Appointed 1st April 2022)
Mr C. Queree (Chair)
Ms E. Robinson (Resigned 1st April 2022)
Ms L Kocher (Resigned 1st April 2022)
Ms L Delaney (Resigned 1st April 2022)
Mr B Tawuya (Resigned 1st April 2022)
Mr D Talbot (Resigned 1st April 2022)

Independent Examiners: Moore Kingston Smith LLP
9 Appold Street
London
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Bankers: The Cooperative Bank
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Skelmersdale Greater Manchester WN8 6WT

Solicitors: BDB Pitmans
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TRUSTEES' REPORT

The Trustees are pleased to present their report together with the financial statements for the year ended 31 March 2022. The information shown on the previous page forms a part of this report.

A shorter Financial Year has been reported against, from **1st July 2021** to **31st March 2022** due to the charity being acquired by Street Child on 1st April 2022. Further details are provided throughout the report.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Bread and Water for Africa UK is a registered charitable company (Registered Charity No. 1103138 and Company No. 05043252) limited by guarantee and governed by its Memorandum and Articles and Constitution dated 13 February 2004.

The members of the Board of Trustees, hereafter referred to as "the Trustees," are set out on the previous page. For the purposes of company law, the Trustees are also the Directors of the Company.

Appointment of Trustees

As dictated by the Charity's Constitution, the Trustees are appointed by a simple majority of the Board. Any person desiring to be admitted to the membership of the Company is required to apply in writing. No person shall be admitted until approved by a resolution passed in accordance with the Constitution by the existing members.

Trustees Induction and Training

Once elected, new Trustees receive an induction pack outlining the role of Trustees; what is expected of them – roles and responsibilities; and details of the structure and purpose of the Charity.

The pack includes a copy of the governing document and contact details of all Board members along with details of the key operational personnel, professional advisors, and key suppliers.

Trustees are kept up to date with various governance publications and notices from network memberships. Trustees will also be advised of any appropriate courses that they may benefit from attending.

Organisation

The strategic direction of the Charity is the responsibility of the Board. Six Trustees served during the year ending 31 March 2022. The Constitution requires the Board to meet at least once during the year. The Board met four times in total this fiscal year. All meetings were officially minuted Board meetings, organised in order to discuss the Charity's performance, consider grant applications and reports, provide governance and fundraising oversight, and review the progress of charitable activities to date. In addition, the trustees and CEO met informally to discuss various matters. The day-to-day operations of the Charity are carried out by the Chief Executive Officer, who is responsible to the Board.

Relationship with Other Charities

Bread and Water for Africa UK did not work with any other charities this fiscal year.

Risk Management

The Trustees have examined the major strategic, business, and operational risks that the Charity faces. This involved identifying the specific risks, assessing their potential impact and likelihood of occurrence, determining what steps could be taken to mitigate those risks and delegating responsibility to the Chief Executive Officer for overseeing management of the associated controls.

While it is accepted that the Charity's risk management strategies cannot offer absolute assurance against all potential forms of loss or damage, the Trustees are satisfied that the controls employed do mitigate exposure to the most significant risks faced by the Charity and recognise the need to review the risk management strategy on an annual basis.

Significant risks faced by the Charity include:

- Social and political upheaval, epidemics, and natural disasters in the countries in which the Charity works;
- Implications of new regulations on charity sector fundraising practices;
- Difficulty in attracting sufficient funding sources;
- Uncertainty around the Covid-19 outbreak and the economic impact on potential donors

SCOPE OF THE CHARITY

Mission and Objectives

The main objectives for the year to 31 March 2022 continued to be the relief of poverty and sickness, the advancement of education, and the promotion of social and economic development in Africa with a focus on long-term programmes that make it possible for communities to develop their own sustainable solutions. Bread and Water for Africa UK was established to pursue these objectives within Africa, particularly but not exclusively, by working with and assisting members of local populations to build viable livelihoods, encouraging self-reliance, and supporting sustainable projects initiated by them.

This year, Bread and Water for Africa UK continued its efforts to help rebuild communities, healthcare infrastructure and education programmes in the different countries its partners operate.

The Charity also continued its efforts to most efficiently achieve its programmatic and fundraising goals by diversifying its fundraising streams and by utilising voluntary contributions. Our Trustees' Annual Reports over the past three years have highlighted these goals of diversification, as well as the measures undertaken to achieve them.

The strategies adopted to achieve the Charity's objectives are to:

- Fund grassroots, community-based African organisations (as programme partners) to help them implement sustainable initiatives promoting economic self-sufficiency, health, and education;
- Identify needs and provide skills and tools to programme partners to help them become more efficient and more resilient;
- Visit programme partners in Africa to provide critical analysis, technical support, and planning assistance for new and current initiatives. In 2022 this has not been possible due to Covid-19 restrictions;
- Raise awareness of the needs of our beneficiaries and disseminate information about Africa, our local programme partners, overseas development best practices, and the issues affecting African countries where we work by the following methods:
 - Newsletters sent to stakeholders, donors, and potential major supporters;
 - Written appeals for support containing educational materials;
 - Use of the website www.forafrica.org.uk, Facebook, Twitter, YouTube, Instagram, JustGiving, The Big Give, Global Giving, Remember A Charity, and other digital and social media platforms;
 - A phone line dedicated to answering queries raised as a result of any of the above; and
 - Invitations to our supporters and the general public to participate in events either in the UK or in Africa. In 2022 this has not been possible due to Covid-19 restrictions.

Public Benefit

Through our objective of the relief of poverty, public benefit is inherent in everything that we do. We adhere and have had due regard to section 17 of the Charities Act 2011 on public benefit when pursuing our objectives. In shaping our objectives for the year, the Trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Activities

The principal areas of activity are:

- Grant-making to programme partners that are community-based, non-governmental organisations (NGOs) in Africa run by local community leaders;
- Short-term, in-country visits to programme partners in Africa to satisfy due diligence expectations and to provide critical analysis, technical support, and strategic planning assistance for new and current initiatives;
- Publication of educational communications materials (website, newsletter, mailings, and social media outlets);
- Community engagement efforts to raise awareness and advocacy across the UK about international development and the tangible impact that a UK donor can have, as well as best practices and policy issues;
- Frequent communication with our programme partners in Africa to monitor the progress of projects funded by Bread and Water for Africa UK, including critical analysis and planning assistance for new and current initiatives; and
- Research and fact-finding visits to evaluate potential new partners in Africa.

Grant-Making and Technical Support

Strategic grant-making coupled with in-country visits to provide necessary technical support continues to be a major focus of the Charity, with the aim to provide funds and support to non-governmental organisations that are approved as the Charity's programme partners in Africa by the Trustees at their meetings. Projects are required to fit the Charity's mission objectives, namely, to promote the health, education and/or social and economic development of communities in Africa. They are carefully vetted and monitored.

The Trustees' policy is to take particular care to ensure that every grant is awarded only to those African recipients who will not betray the trust of the donors. As outlined by the Charity's grant-making policy, prospective grantees are required to undergo a thorough due diligence process. First, the Trustees consider applications for funding by non-governmental, charitable organisations operating in Africa. Following a vetting process, the Trustees will typically approve an initial threshold grant to test the prospective partner's capacity and their ability to execute a project according to a pre-determined and mutually agreed upon timeline and budget. Organisations that successfully execute their threshold project are approved and then become charitable programme partners. No new organisation was selected to become partner of Bread and Water for Africa UK this year.

The Charity's programme partners must continually meet specific criteria that demonstrate a real community need for their services, as well as their trustworthiness and ability to carry out those services to the best possible standards. Grants awarded are reviewed by the Board of Trustees and monitored through written reporting and site visits by representatives of the Charity, including, when possible, by members of the Board.

In addition, the Charity's staff are in constant contact with the programme partners to provide advice and guidance on strategic development and project planning and implementation. The Charity takes into consideration the partners' needs, then uses its decade long experience in development programmes to guide their choices and decisions, ensuring their projects are as efficient and self-sustainable as possible, based on funds available. The Charity also informs them about other sources of funding for which they may be eligible and provides advice on how to most effectively communicate with donors and partners, including providing reports, impact assessments and marketing materials.

The Charity works in a collaborative approach with its partners, encouraging honest and open communication. The Trustees understand that situations may prevent the partners from either implementing the project or spending the budget as planned. When this occurs, a solution is found together.

That said, the programme partners must comply with the Charity's narrative and financial reporting process, they must demonstrate their efforts to remain cost-efficient. The Charity has a zero-tolerance policy towards corruption or any misuse of funds.

Educational and Development Programmes

Educational efforts centre on the publication of materials intended to promote a positive and more intimate understanding of Africa and the communities that the Charity partners with, as well as to educate the public about overseas development and the policies that affect communities both internationally and in the UK. These include educational mailings, blogs, and other online resources such as articles about current events in Africa and resources highlighting African culture, art, and cuisine. This improves public understanding of the Charity's work and of the contexts and challenges that the Charity's partners face in the implementation of their programmes in Africa. Ultimately, it raises awareness about the causes and implications of current world affairs and promotes acceptance of different cultures.

The educational initiatives are aimed at encouraging the general public to recognise that they have the power to effect positive change in Africa through their donations, advocacy, and the sharing of their knowledge of Africa gained through reading the materials distributed by the Charity, or by attending our events when applicable.

The website, social media accounts and telephone line act as tools to further enhance the Charity's commitment to transparency and to retain public confidence. The website includes the Charity's audit information, details of the Charity's accreditation and information gathered in the field by the directors of the programmes funded by the Charity. The website is also used in conjunction with social media platforms to share time-sensitive updates on current events in communities targeted by the Charity's grant-making.

Research and Fact-Finding

Charity staff members, volunteers and Trustees also take part in research and fact-finding missions in Africa. The purpose of these visits is to assess progress, identify potential problems and threats, and determine new ways in which the Charity's support can enhance the work of our programme partners.

In this FY due to Covid-19 the CEO was not able to make any trips to our project partners, and instead kept in regular contact via WhatsApp calls, video communications and regular written reports with photos.

Impact evaluation has become a critical criterion not only for trusts and foundations, but also increasingly for individual donors, and it has become increasingly clear that Bread and Water for Africa UK and its partners need to further its work on demonstrating impact. The Charity during this year reviewed its monitoring, evaluating, and learning data process (MEL), and redesigned the types of data collected and how it is then used. The Charity made improvements to identifying clearer outcomes and robust ways of measuring these.

Although it is part of our strategy to increase the number of field evaluations every year, resource constraints and the impact of Covid-19 prevented the Chief Executive Officer conducting any visits this fiscal year. As we move into the next year, depending on international restrictions, the aim is to re-visit each project.

Measurement of Achievements and Performance

The achievements of the Charity and its programme partners were assessed by observing:

- The amount of cash grants sent to Africa;
- How many field evaluations were carried out;
- The amount of foodstuffs, farming equipment, medical supplies, building materials, etc, that were purchased with granted monies;
- The number of individuals served by each programme and project funded in the fiscal year and any increases in individuals or communities reached from the prior fiscal year;
- The efficiency in terms of the cost and time expended in generating funds;

- The efficiency in terms of operational costs, while maintaining or increasing the value of grants sent to Africa;
- The level of fulfilment of the Charity's fundraising strategy that will allow it to grow in the coming years (long-term planning);
- The governance and risk management that protects the investments made in partners across Africa and protects the relationships between the Charity and its supporters across the UK;
- The technical support provided to our programme partners in Africa, through strategic planning, implementation of income-generating projects and guidance towards self-sustainability;
- The ability to scale up an existing programme or project either within a community, in a different community within the country, or for a different partner using lessons learned from the pilot programme; and
- The sustainability of the programmes and their impact one year on and beyond

GRANT-MAKING ACHIEVEMENTS

Between 2021 and 2022, Bread and Water for Africa UK provided a total of **£48,851** in cash grants to its partners in Africa. With much hard work and ingenuity, our partners in Africa have turned these grants into projects and programmes that have provided their communities with life-changing, and sometimes lifesaving, resources and opportunities. Between 1 July 2021 and 31st March 2022, Bread and Water for Africa UK made the following cash grants to Africa:

The Centre for the Help and Protection of Children (CAPE), Burundi

£925

Projects supported include:

- Support for the Murakaza school in Bujumbura to offer education to displaced children and their parents
- Healthcare and hygiene supplies for 230 children in Bujumbura
- Continuation of the porridge project (“Indyia”), which provides a bowl of fortified porridge to the children at the Murakaza school each day of the school week

Kamili Organisation, Kenya

£4,701

Projects supported include:

- Support for outreach work for mental health awareness and prevention including 17,649 consultations this year to 1729 patients
- Collaboration on matching gifts for community fundraising efforts
- Clinic outreach programme in the districts of Kakamega, Gilgil, Machakos and Kiambu that helped reach over 12,500 patients and provided access to mental health services to a catchment area of seven million people
- Purchasing of PPE equipment for the clinic’s staff during Covid-19
- Purchasing of life changing medication and medical supplies for patients in need

Glocal Forum Yala Africa, (GFYA), Sierra Leone

£26,500

Projects supported include:

- Running of the “Kids Kitchen” to provide over two hundred students with a nutritious daily meal and the community centre with an additional source of income, including kitchen and garden staff, non-perishable foods and gardening seeds and tools
- Operations for the We Are The Future school in Freetown, providing valuable education and healthcare for over 230 children
- Completion of three new classrooms to adhere to new Covid-19 distancing regulations
- The installation of a solar-powered water tower and irrigation system

Lewa Children’s Home (LCH), Kenya

£21,725

Projects supported include:

- Funding for 24 scholarships to high school for disadvantaged children
- Recruitment of a new farm manager to increase efficiency and production
- Vital repairs and maintenance to the children’s home and school
- Purchase of new farm machinery and dairy farm machinery to increase output

OVERVIEW OF THE FINANCIAL YEAR

The charity sector in the UK in general has been adversely affected during Covid-19. Within business-as-usual fundraising activity – represented by individual donors - the Charity has been modestly affected by the pandemic. Individual donations remained similar to previous years. Income from crowdfunding increased significantly at £22,234. Income from corporate donors dropped to £0 despite great effort directed towards this area. Covid-19 and the restrictions on many commercial activities has inevitably curtailed the cash flows from commercial partners. Legacy income increased significantly compared to last year at £12,189.

The Charity's income decreased slightly from £178,480 in FY2021 to £162,942 in FY2022. In part, this is a reflection of the shorter reporting FY this year. Projections strongly indicated that were the charity reporting on a full FY, the charity would have exceeded last years' income level. Overall, the charity's income has steadily decreased throughout the global pandemic, with indications of a slow incline again from late 2021. As a direct result of loss of income, cash grants sent to Africa were at a sub-standard level, decreasing from £67,544 in FY2021 to £48,851 in FY2022. However, should the charity have completed a full FY, cash grants would have stood at a slightly higher £58,706.

Due to the negative impact of Covid-19 on cashflow, the Charity voted to transfer two sums of money from the reserve account equalling £16,000 and £20,000 respectively. This enabled the charity to continue its charitable activity whilst the details of the merger with Street Child came together.

Notwithstanding the difficulties felt across the sector throughout Covid-19, the Charity has continued to support its programme partners across Africa and this year awarded grant monies to four different programmes in Kenya, Burundi, and Sierra Leone.

The Charity has focused on expanding sources of income through Trusts and Foundation grant applications and by actively seeking additional corporate sponsors. Potential collaboration with other charities operating in the same field were also explored, and with careful consideration the Trustees unanimously voted to merge with The Street Child Group on 1st April 2022.

Staff and Trustees

There were no changes to the board during this fiscal year. A total of six trustees were on the board during this fiscal year.

Use and Value of Volunteers

Bread and Water for Africa UK's number one volunteer is its spokesperson, Phyllis Keino, of Eldoret, Kenya. Ms Keino participates on a wholly voluntary basis, providing ad hoc evaluations of our programmes – particularly children and education-centric programmes. She also runs the day-to-day operations of the Lewa Children's Home.

In addition, BWA UK's Board of Trustees are all volunteers dedicating their free time, skills and expertise to the supervision and good governance of the Charity.

Throughout FY2022, the Charity continued to work with volunteers. Volunteers have contributed to website content, the development of monitoring and evaluation processes and the production of formal publications. This has enabled the charity not only to reinforce its team and to reduce costs, but also to provide an effective way to engage its supporters and create a community dedicated to helping communities in Africa. During the fiscal year the Charity worked with two volunteers.

Due to the onset of the Covid-19 pandemic, it has not been as feasible to recruit new volunteers and recruitment has been put on hold for the time being.

Fundraising Strategy

During the 2022 fiscal year, Bread and Water for Africa UK continued to work with the marketing agency Dovetail, based in Cheltenham, to produce our direct mail appeals.

No donor recruitment activity was conducted during this fiscal year.

In addition, the Charity has made significant efforts to develop its digital fundraising. Through regular updates of the website, e-Newsletters, crowdfunding sites and social media presence, the Charity has continued to generate additional income online.

The Charity continues to encourage supporters to become regular, direct-debit givers. This endeavour will prove valuable not only to the Charity's stability, but also to its cost-effectiveness, as it will reduce the regular costs of fundraising with regards to this loyal group of supporters and provide more stable income sources for the Charity in the coming years. Regular giving also provides an intimate connection between donors and the community projects that their direct-debit donations are supporting. Bread and Water for Africa UK's work in communities is often an investment over many years to build programme capacity and to reach more individuals, and we emphasize the role that regular givers play in ensuring the longevity of impact that the partners can achieve. This way, the Charity has not only begun to cultivate more loyal donors, but it will also continue to cut fundraising costs by allowing the Charity to post fewer letters to donors enrolled in the programme.

Fundraising Activities

The Charity's principal funding sources are donations made online through its website, through other giving websites such as JustGiving or Global Giving, through corporate matching donations, legacy bequests, and through direct mail appeals.

Bread and Water for Africa UK continues to review methods of fundraising with the aim of diversifying income streams. The Charity commits to recruiting "regular givers," as well as pursuing grant funding and legacy bequests. Regular givers are donors who agree to contribute on a regular basis by direct debit, and the Charity has endeavoured to increase the number of these donors to help plan for long-term funding and prepare for any potential shortfalls in individual gifts. The Charity continued to engage with these direct-debit donors with programme updates, educational materials, and improved communications that demonstrate the importance of regular giving and the impact each gift can have for projects in Africa.

In addition, the Charity worked with supporters through the crowdfunding campaign on the platform GlobalGiving.org. In the fiscal year 2022 Global Giving raised \$5798.39 through online campaigns. When taking into account the shorter FY, this represents a similar giving level to last FY.

Management Achievements

In the 2022 fiscal year, Bread and Water for Africa UK's management, Trustees and officers brought about the following changes that will contribute to the Charity's success in years to come:

- Significantly improved our social media presence and communications content value;
- Received £19,000 in trusts and foundations income;
- Received £32,234 from direct mail campaigns;
- Complete review and improvements to our MEL practise, working alongside our partners in Africa to develop robust and accountable reporting systems;
- Increased personalised communication and project follow-up with major donors in an effort to more actively and consistently involve them with the Charity's work;
- Comprehensive reorganisation and capturing of monitoring and evaluation data to better reflect impact and increase accountability;
- Ongoing training of staff and officers in matters relevant to the charity fundraising and management community to ensure that the Charity continues to abide by the third sector's best practices; and
- Merged the Charity with The Street Child Group to secure long term positive futures for our projects across Africa and reduce overheads costs

MERGER

Throughout the FY, the Trustees and CEO explored possible partnerships with similar charities in order to address the growing lack of visibility on reliable long term sources of income. It also became obvious throughout the pandemic that the Charity was not as resilient as it needed to be to provide long term security for the projects in Africa. The pandemic caused the Charity to reconsider its viability and long term future and whether it was in the best interests of our beneficiaries to continue as a separate small charity. It was unanimously agreed that the Charity merge with a charity with the same ethos and values and who worked with the same beneficiary group. Street Child was identified as the best fit and after several months of careful planning, due diligence and preparation the merger became official on 1st April 2022.

The merger is a hugely positive step towards securing promising futures for the projects that the Charity has worked with over many decades. The legal form of the transaction is an acquisition by Street Child.

GRANT-MAKING

The Trustees consider the results from this fiscal year to be satisfactory, especially considering the impact of Covid-19 throughout the entire fiscal year. The Charity provided a total of **£53,406** (excluding allocated support costs) in much-needed cash grants to four African non-governmental organisations in three countries during the year.

Organisations receiving Grants:

- Centre d'Aide et de Protection de l'Enfant - Burundi (£993)
- Kamili Organisation - Kenya (£1,020)
- Glocal Forum Yala Africa - Sierra Leone (£38,744)
- Lewa Children's Home – Kenya (£31,649)

Description of Grants Awarded

The 2022 fiscal year has seen Bread and Water for Africa UK continue to positively change lives in Africa through the hard work and dedication of the programme partners it funded.

Centre d'Aide et de Protection de l'Enfant, Burundi (CAPE, Centre for the Help and Protection of Children)

Operating costs of the Murakaza school in Bujumbura

The Murakaza school is a beacon of hope for 180 children and their families living in a slum outside of Bujumbura, the capital of Burundi. Not only does it provide basic literacy and life skills to children, it also offers social services and vocational training to their mothers, opening the door to opportunities they could never have dreamt of before. At Murakaza children can learn, play and just be kids again. CAPE's team teaches them literacy and life skills and offer counselling to their families. They mentor them to integrate into the national school system. Murakaza has also obtained birth certificates for over 250 children, making them full citizens of Burundi, a critical step to access basic government services (education, healthcare, etc.).

The Charity continued to provide CAPE with operational support but significantly reduced financial support due to the effects of Covid-19 on income level. Daily healthcare for the children was reduced, as were the adult literacy and sewing classes. The funding focus during the pandemic was on keeping the children in school receiving an education and keeping them safe. Providing porridge is one way to encourage the children to attend school as it reduces the financial burden on families.

Kamili Organisation, Kenya

Clinics outreach programme

Mental illness is highly stigmatised and largely untreated across Kenya. Mental health training is not taught as part of basic nurse training, and specialised courses can be prohibitively costly. The Kamili organisation not only operates the only four mental health clinics across Nairobi – a city of nine million people – but also provides yearly scholarships and on-site practical training to nurses interested in becoming further specialised in the field of mental health. Kamili also provides ongoing mentorship to these nurses as they begin their placement in rural treatment centres. By working alongside the government of Kenya, Kamili was able to gain funding and place mental health nurses at the main hospital in Nairobi and now in twenty district hospitals in the country. Kamili is one of Bread and Water for Africa UK's strongest examples of building upon a successful model to achieve sustainable change across communities.

In the 2022 fiscal year, Bread and Water grants supported the Kamili Organisation in their outreach clinic programme in four districts of Kenya: Kakamega, Gilgil, Machakos, and Kiambu, providing access to mental health services to an estimated 364,000 patients in these areas where no mental health facilities existed before. Our support includes the provision of medicine, equipment, transportation, and communication to the Kamili nurses in these areas.

Kamili heavily relies on in-person family fundraising challenges as one form of income and have adapted throughout the pandemic to improve their online fundraising efforts with good results. The demand for mental health care has, as expected, increased this year with the centre registering on average five new patients every day. Due to the lockdown during this year, 20% of patients could not attend their support sessions, however the clinic successfully managed to maintain 80% of their sessions throughout the lockdown by utilising the telephone.

We are the Future (WAF) Centre, Glocal Forum Yala Africa-Freetown, Sierra Leone

Kids' Kitchen Programme:

Bread and Water for Africa UK continued its partnership with the We are the Future Centre this fiscal year. WAF was able to continue the Kids Kitchen and garden allowing 230 nursery and primary school children to have daily nutritious lunches for most of the FY.

This programme improved attendance, prompted better learning and focus, and better health for each child. This year they saw a steady 98% attendance rate throughout the school year, despite the pandemic. The Kids' Kitchen Programme also sells surplus in order to sustain the ongoing operations of the kitchen, and to raise money for the school and WAF's other programmes. They experienced a slight drop in sales due to the catering industry going into lockdown.

In the fiscal year 2022 all teachers and kitchen staff were retained despite the challenges. There has been a 100% recovery from malnutrition in the school children now daily meals are being provided. However, during the worst of the pandemic meals had to be reduced from 5 days to 3 days a week to better manage the reduced budget.

A solar powered water tower was installed this year, bringing fresh water to 1150 local residents and two further neighbouring communities. Better, more efficient irrigation will mean the kitchen garden can double their crop outputs and drastically improve the nutritional quality of their crops.

In addition, three new classrooms were built adjacent to the main school meaning classrooms are not overcrowded and the children don't have to share teaching space with dangerous kitchen cookware. The additional classrooms also mean the school can comply with distancing rules.

Not only does the Kids' Kitchen Programme reflect the sustainability that Bread and Water for Africa UK prioritises in its mission, but it also offers the scalability and replicability that the Charity includes as one of its measures of a programme's success. The Kids' Kitchen project can be scaled up and replicated in communities across Sierra Leone, with the potential to reach thousands of children. The WAF school has, through the pandemic, established itself as a pillar of the wider community, therefore increasing its reach and impact.

Lewa Children's Home, Kenya

Children's Home and Baraka Farm Business

With support from Bread and Water for Africa, Lewa Children's Home were able to finally complete many long term outstanding repairs to the home and school and farm, including the purchasing of brand new farm and dairy machinery. This has enabled them to increase the quality of their farm outputs and increase their income.

In addition the children's home were able to fully fund 24 children to attend high school including clothing and materials. The children received a years' education with 100% full attendance.

Lewa had planned to recruit a full-time farm manager, but sourcing someone suitable proved difficult. Instead, additional employment was provided for existing staff to increase their experience by taking on farm manager duties, resulting in greater efficiency and higher outputs.

Lewa Children's Home has taken in thousands of vulnerable, orphaned, and/or abandoned children over the years. Lewa is unique in its commitment to support those children until they become adults and ensure that they fulfil their potential through a strong education.

In addition, Phyllis Keino, the Charity's volunteer spokesperson and director and founder of the Lewa Children's Home, is reaching out to vulnerable and deserving students in the community to provide them with school sponsorships.

Conclusion

The 2022 fiscal year saw a decrease in grants payable with a total of **£72,406** compared with **£71,263** in FY2021. Under the difficult circumstances of the Covid-19 pandemic, Trustees are satisfied with the level of grants awarded during this fiscal year.

These life-changing projects and programmes would not have been possible without the generosity of the donating public throughout the United Kingdom, and it is the aim of the Charity to make donors aware of their tangible impact on communities across Africa.

QUALITY AND SUSTAINABILITY

Improving Quality Standards at the Charity

Bread and Water for Africa UK became a member of the Fundraising Regulator in August 2017. Just as with the FRSB, members of the Fundraising Regulator must abide by the Code of Fundraising Practice and sign the Fundraising Promise, thus ensuring the highest standards in fundraising. This demonstrates the Charity's commitment to the very best practice in fundraising. The Charity chose to join the Fundraising Regulator in a continuing effort to engage in responsible and effective fundraising and education campaigns. Bread and Water for Africa UK strives to stay well ahead of the minimum expectations of membership by implementing database and fundraising policies that prioritise the donor experience and respect for donors' privacy. Bread and Water for Africa UK is also registered with the Fundraising Preference Service.

Under the guidance of Bircham Dyson Bell experts' team, Bread and Water for Africa UK revised entirely its Safeguarding Policy in line with the requirements of the NCVO Know How recommendations, providing further provision to safeguard its beneficiaries, 'partners,' and staffs' wellbeing.

Reserves Policy

The Charity aims to maintain free reserves at a level that equates to between three and six months of total resources expended (a range of approximately £90,000 to £180,000). This will provide sufficient funds to cover ongoing governance, education, and support costs and to meet grant payments that have already been committed to, as well as to respond to any urgent grant requests which may arise from time to time. This fixed baseline level of reserves is monitored as needed to ensure that it is adjusted and maintained at a responsible level – with the approval of the Trustees – on the basis of changing environmental factors and developments in costs and income.

At 31 March 2022, the level of free reserves stood at approximately £12,661, which is below the level set out in the reserves policy.

Plans for Future Periods

Bread and Water for Africa UK will now operate as a subsidiary charity of Street Child. This means the charity registration number will remain and the charity's independence will continue. The Charity will continue to report to the Charity Commission and Companies House and be entirely responsible for its own accounts, policies and legal compliance.

The Trustees cannot comment on the longer term intentions of Street Child, however the Trustees feel satisfied that the Charity is in safe hands and will continue to be run in alignment with its core values and mission.

Chair of Trustees Chris Queree will join the board of trustees at Street Child for a period of one year to ensure continuity and to safeguard the beneficiaries and donors of Bread and Water for Africa UK.

Bread and Water for Africa UK's aim is to continue to raise funds and awareness for programmes promoting self-sufficiency, health, and education in Africa and to increase its base of supporters. It intends to broaden its audience with new forms of fundraising, such as increased applications and relationship-building with foundations and trusts, community fundraising and legacy campaigns. The Charity will also continue to use e-mails alongside social media campaigns as a low-cost method of expanding its donor base and taking advantage of other channels to educate, inform and solicit feedback from existing supporters.

The Charity will prioritise the diversifying of income via trusts and foundations, and corporate partnerships and will continue to demonstrate our commitment to transparent communications in recognition of the low level of consumer confidence in the sector and respect for the concerns expressed. The Charity will continue to keep the quality of the donor experience at the core of its fundraising practices and will canvass the preferences of our supporters regarding the information that they receive, and the communication channels used. The Charity will continue to explore lower-cost and community-based methods of obtaining new supporters, and experiment with lower cost direct mail campaigns to maximise their value.

The Trustees have agreed that funding should continue to be used to:

- Provide funding to non- governmental organisations for health initiatives;
- Provide funding to schools, teachers, and other forms of education for African children;
- Provide funding for programmes providing communities with access to clean water;
- Increase funding for programmes teaching and supporting food self-sufficiency;
- Increase funding for programmes caring for orphans and vulnerable children;
- Continue helping programme partners respond to emergencies, political instability, natural disasters, and disease within their communities if existing projects and beneficiaries are at risk or affected;
- Provide funding for travel to Africa to monitor and support partner programmes;
- Provide funding for consultancy support in building valuable relationships with corporate sponsors;
- Submit further applications for project funding to trusts and foundations;
- Provide funding for maintaining the website and social media platforms that will allow for increased donor communication and a more effective online fundraising strategy;
- Continue to solicit cost-effective fundraising initiatives and investments that will improve long- term fundraising strategy, diversifying fundraising streams, donor stewardship, and community engagement.

The Charity will also continue to provide transparent information on its finances and activities in an effort to strengthen relationships and retain public confidence by making such information (including this document) available through its website and the staffed telephone line.

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The Trustees (who are also Directors of Bread and Water for Africa UK for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 'The Financial Report Standard applicable in the UK and Ireland'.

Company law requires Trustees to prepare financial statements for each fiscal year which give a true and fair view of the state of the affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles contained in the Charity's SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether the applicable UK Accounting Standards, including FRS 102, have been followed, subject to any material departures disclosed and explained in the financial statements;

- Provide oversight to the Charity's fundraising methods and ensure compliance with database and donor-focused best-practices;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small Company Exemption

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

On Behalf of the Trustees

DocuSigned by:

.....
CB2ADC02CEB84EE...
Mr Christopher Queree

Date: 1/26/2023

**Bread and Water for Africa UK
INDEPENDENT EXAMINER'S REPORT
FOR THE PERIOD ENDED 31 MARCH 2022**

I report to the charity trustees on my examination of the accounts of the Company for the period ended 31 March 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the

Independent Examiner's Statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- 1) accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- 2) the accounts do not accord with those records; or
- 3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

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.

Moore Kingston Smith LLP

Neil Finlayson, Partner
On behalf of Moore Kingston Smith LLP
Chartered Accountants

9 Appold Street
London EC2A 2AP

Date: 30 January 2023

Bread and Water for Africa UK
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD ENDED 31 March 2022

	Note	Period ended 31 March 2022 £			Year ended 30 June 2021 £
		Unrestricted	Restricted	Total	Total
Income from					
<i>Donations and Legacies</i>					
Donations and similar income		77,318	28,827	106,145	156,991
Legacies		12,189	-	12,189	9,066
Gift Aid repayment claims		8,609	-	8,609	11,965
Total Income		<u>98,116</u>	<u>28,827</u>	<u>126,943</u>	<u>178,022</u>
Expenditure On					
<i>Raising funds</i>	3	60,594	-	60,594	132,873
<i>Charitable activities</i>	4	87,357	28,827	116,184	146,425
Total Expenditure		<u>147,951</u>	<u>28,827</u>	<u>176,778</u>	<u>279,298</u>
Transfers		-	-	-	-
Net movements in funds	2	(49,835)	-	(49,835)	(101,276)
Total funds brought forward		62,496	-	62,496	163,772
Total funds carried forward	10	<u>12,661</u>	-	<u>12,661</u>	<u>62,496</u>

There were no recognised gains or losses other than the above surplus reported for the financial year.

The above results are derived from continuing activities.

The notes on pages 19 to 24 form part of these financial statements.

Bread and Water for Africa UK
BALANCE SHEET
As at 31 March 2022

		31 March 2022 £	31 March 2022 £	30 June 2021 £	30 June 2021 £
Current Assets					
Debtors	8	5,367		-	
Cash in hand and at bank		<u>36,645</u>		<u>78,785</u>	
		42,012		78,785	
Creditors: Amounts falling due within one year					
	9	<u>(29,351)</u>		<u>(16,289)</u>	
Net Current Assets					
			<u>12,661</u>		<u>62,496</u>
Total Assets less Current Liabilities					
			<u><u>12,661</u></u>		<u><u>62,496</u></u>
Unrestricted funds					
General Reserve	10		12,661		62,496
Restricted Funds	11		-		-
			<u>12,661</u>		<u>62,496</u>

For the period ended 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.


The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved, and authorised for distribution, by the Board of Trustees on1/26/2023.....

and are signed on their behalf by:


 CB2ADC02CEB84EE.....
 Christopher Querée
 Trustee

The notes on pages 19 to 24 form part of these financial statements.

Company number 05043252

Bread and Water for Africa UK
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2022

1 Accounting Policies

Basis of Preparation

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), published on 16 July 2014. The Charitable Company is a public benefit entity for the purposes of FRS 102 and therefore the charity also prepared its financial statements in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (The FRS 102 Charities SORP), the Companies Act 2006 and the Charities Act 2011.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest pound.

The principle accounting policies adopted in the preparation of the financial statements are set out below.

Going Concern

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charitable entity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charitable entity's forecasts and projections and have taken account of pressures on donation and investment income. On 1 April 2022, the charity was acquired by Street Child - see below for further information on this acquisition. At the date of acquisition all assets and liabilities will be transferred to the new parent charity and any required support will be given to the charity to continue in operation for no less than 12 months from the approval of these financial statements. Consequently the trustees have prepared these accounts on a going concern basis.

On 1 April 2022, the charity was acquired by Street Child, a charity company registered in England and Wales, registered Charity no 1128536 and registered company no 06749574. On the date of acquisition all activities, assets and liabilities of Bread and Water for Africa UK were transferred to Street Child.

There are no further events after the balance sheet date that require disclosure.

Income

Income is included on an accruals basis except for donations received, which are credited as income when received.

Gift Aid Repayments

Income from gift aid repayment claims is only included for claims which have been submitted for tax periods ending on or before the year end and when the receipt of this income is reasonably certain.

Bread and Water for Africa UK
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2022

1 Accounting Policies (continued)

Expenditure

Expenditure, which is charged on an accruals basis, is allocated between:

- expenditure incurred directly in the effort to raise voluntary contributions (raising funds);
- expenditure incurred directly in the fulfilment of the charity's objectives (charitable activities); and

Charitable activities comprise all the expenditure incurred by the charity in meeting its charitable objectives and is further analysed between:

- Grants payable
- Education and development

Where items of expenditure involve more than one cost category these costs have been apportioned on a reasonable basis as determined by the Trustees. During the year, the allocation basis has been reviewed and the support costs restated for the comparative period. The total costs to the financial statements remain unaffected.

One particular area where the cost is material to the charity is in the production and distribution of the mail shots.

One of the purposes of the mail shot is to develop a database of names of people with a particular interest in the activities of the charity and its charitable objects.

Furthermore the expenditure has been allocated on the basis of whether the educational content of the individual mail shot is significantly high enough so as to be material. When this holds true the remaining cost of the mail shot is allocated on a pro-rata basis comparing the educational content (costs in furtherance of the charity's objects) to the fund raising content (costs of generating funds). The educational content is determined by the amount of text and space on each mail shot that is dedicated to material of an educational nature.

Fund Accounting

Unrestricted funds are donations and other incoming resources received or generated for expenditure on the general objectives of the charity.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in note 11.

Foreign Currencies

Transactions in foreign currencies are translated at the exchange rate ruling at the date of the transaction, the average rate being used as an approximation to this rate. Monetary assets and liabilities in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. All exchange differences are dealt with through the statement of financial activities.

Bread and Water for Africa UK
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2022

1 Accounting Policies (continued)

Cash and Cash Equivalents

Cash and cash equivalents include cash at banks and in hand and short term deposits with a maturity date of three months or less.

Financial Instruments

Debtors and creditors

Debtors and creditors receivable or payable within one year of the reporting date are carried at their at transaction price. Debtors and creditors that are receivable or payable in more than one year and not subject to a market rate of interest are measured at the present value of the expected future receipts or payment discounted at a market rate of interest.

Critical accounting estimates and areas of judgement

In the view of the trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

2 Surplus / (Deficit) of Income over Expenditure	2022	2021
	£	£
The surplus / (deficit) of income over expenditure is stated after charging:		
Independent Examiner's / Auditors' remuneration:		
- Independent examiner's fees	6,000	5,760
- Accountancy and other professional services	1,515	2,015
	<u>7,515</u>	<u>7,775</u>

3 Fund Raising and Publicity	2022	2021
	£	£
Mailshots	36,868	92,139
Support costs	23,726	40,734
	<u>60,594</u>	<u>132,873</u>

All of the above expenditure relates to unrestricted funds in 2022 and 2021.

Bread and Water for Africa UK
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2022

4 Charitable Activities	2022			2021
	Unrestricted	Restricted	Total	Total
	£			£
<i>Grants Payable</i>				
Global Forum Yala	19,744	19,000	38,744	22,777
CAPE, Burundi	993		993	17,363
Kamili Foundation, Kenya	1,020		1,020	27,583
Lewa Children's Home	31,649		31,649	3,540
Total direct costs of grants payable	53,406	19,000	72,406	71,263
Support costs of grant programmes	5,297	-	5,297	11,274
Total expenditure on charitable activities	58,703	19,000	77,703	82,537
Costs of Activities in Furtherance of the Charity's Objectives			2022	2021
			£	£
Education and development			544	12,127
Support costs allocated to Education and development			37,937	51,761
			38,481	63,888
Total charitable activities			116,184	146,425

Included in 2021 Global Forum Yala expenditure was restricted expenditure of £19,000.

Support Costs

Support costs of charitable activities are analysed as follows:

	Raising funds	Charitable activities		2022 Total £
		Grant Programme £	Education and Development £	
Grant award support costs	1,903	425	3,086	5,414
Legal and professional fees (see note 5)	5,845	1,305	9,479	16,629
Staff costs (see note 6)	15,643	3,493	25,372	44,507
Consultancy costs	-	-	-	-
Overhead costs	335	75	544	954
	23,726	5,297	38,481	67,504
	Raising funds	Charitable activities		2021 Total £
		Grant Programme £	Education and Development £	
Grant award support costs	2,227	616	3,493	6,336
Legal and professional fees	6,667	1,845	10,456	18,968
Staff costs (see note 6)	24,077	6,664	37,763	68,504
Consultancy costs	31	9	49	89
Overhead costs	7,732	2,140	12,127	21,999
	40,734	11,274	63,888	115,896

Bread and Water for Africa UK
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2022

5 Governance costs

Included within legal and professional fees in note 4 are the following costs

	2022	2021
	£	£
Independent examination (net of VAT)	<u>6,000</u>	<u>4,800</u>

No Trustee received any remuneration for services in this or the prior year. No trustee received reimbursement of expenses this or the prior year.

6 Staff Costs

	2022	2021
	£	£
Wages and salaries	37,219	54,524
Social Security costs	9,591	12,145
Pension	<u>1,687</u>	<u>1,835</u>
	<u>48,497</u>	<u>68,504</u>

The average number of employees during the year was 1 (2021: 1). No employee earned £60,000 per annum or greater in the year (2021: none)

Key Management Personnel are considered to be the Trustees and the Chief Executive Officer. Total Trustees' remuneration for the year was £nil (2021: £nil). The total remuneration of key management personnel during the year was £25,339 (2021: £36,241).

7 Taxation

The company, being a registered charity, is not liable for corporation tax in respect of its operations for the year.

8 Debtors

	2022	2021
	£	£
Other debtors	<u>5,367</u>	<u>-</u>
	<u>5,367</u>	<u>-</u>

9 Creditors : Amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	13,438	12,570
Other Creditors	<u>15,913</u>	<u>3,719</u>
	<u>29,351</u>	<u>16,289</u>

10 Unrestricted Funds

	Balance at	Net	Balance at
	1 July 2021	Expenditure	31 March
	£	£	2022
	£	£	£
General reserve	62,496	(49,835)	12,661
	<u>62,496</u>	<u>49,835</u>	<u>12,661</u>

Bread and Water for Africa UK
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 March 2022

11 Restricted Funds

	Balance at 1 July 2021 £	Restricted income £	Restricted expenditure £	Transfers	Balance at 31 March 2022 £
Global Forum Yala	-	19,000	(19,000)	-	-
Web appeal	-	9,827	(9,827)	-	-
	<u>-</u>	<u>28,827</u>	<u>(28,827)</u>	<u>-</u>	<u>-</u>

During the year to March 2022, £19,000 of grants were received specifically to further the work for installation of a water tower and to finish off the building of 3 new classrooms at GFYA in Sierra Leone. All of these restricted funds were spent in the year. A further £9,827 was raised through web appeals, all of which was spent during the year. The web appeal was primarily focussed on mental health and the feeding program.

	Balance at 1 July 2020 £	Restricted income £	Restricted expenditure £	Transfers	Balance at 30 June 2021 £
Kamili Foundation, Kenya	-	27,583	(27,583)	-	-
Web appeal	-	29,305	(29,305)	-	-
	<u>-</u>	<u>56,888</u>	<u>(56,888)</u>	<u>-</u>	<u>-</u>

During the year to June 2021, £27,583 of grants and donations were received specifically to further the work carried out nurses' training program and clinic development at The Kamili Organisation. All of these restricted funds were spent in the year. A further £29,305 was raised through web appeals, all of which was spent during the year. The web appeal was primarily focussed on mental health and the Covid emergency appeal.

12 Capital Commitments

The charity has no capital commitments as at 31 March 2022.

13 Members' Liability

The Charity is a company limited by guarantee. On the event of winding up, the members' liability is limited to £1.

14 Connected parties

A joint collaboration agreement exists between Bread and Water for Africa (UK) and Bread and Water for Africa (US) which affirms the connection between the two charities and the desire to work collaboratively.

During the year, Bread and Water for Africa (UK) received a donation of £5,000 (2021: £nil) from the Chairman Christopher Queree to support fundraising activities and operations. There were no amounts outstanding at the year end

15 Post Balance Sheet Events

Immediately after the balance sheet date but before the approval of the accounts, the trustees have agreed that all assets and operations of the charity are to be acquired by Street Child (a charity registered in England and Wales, charity registration no. 1128536, company no. 06749574) on 1 April 2022.